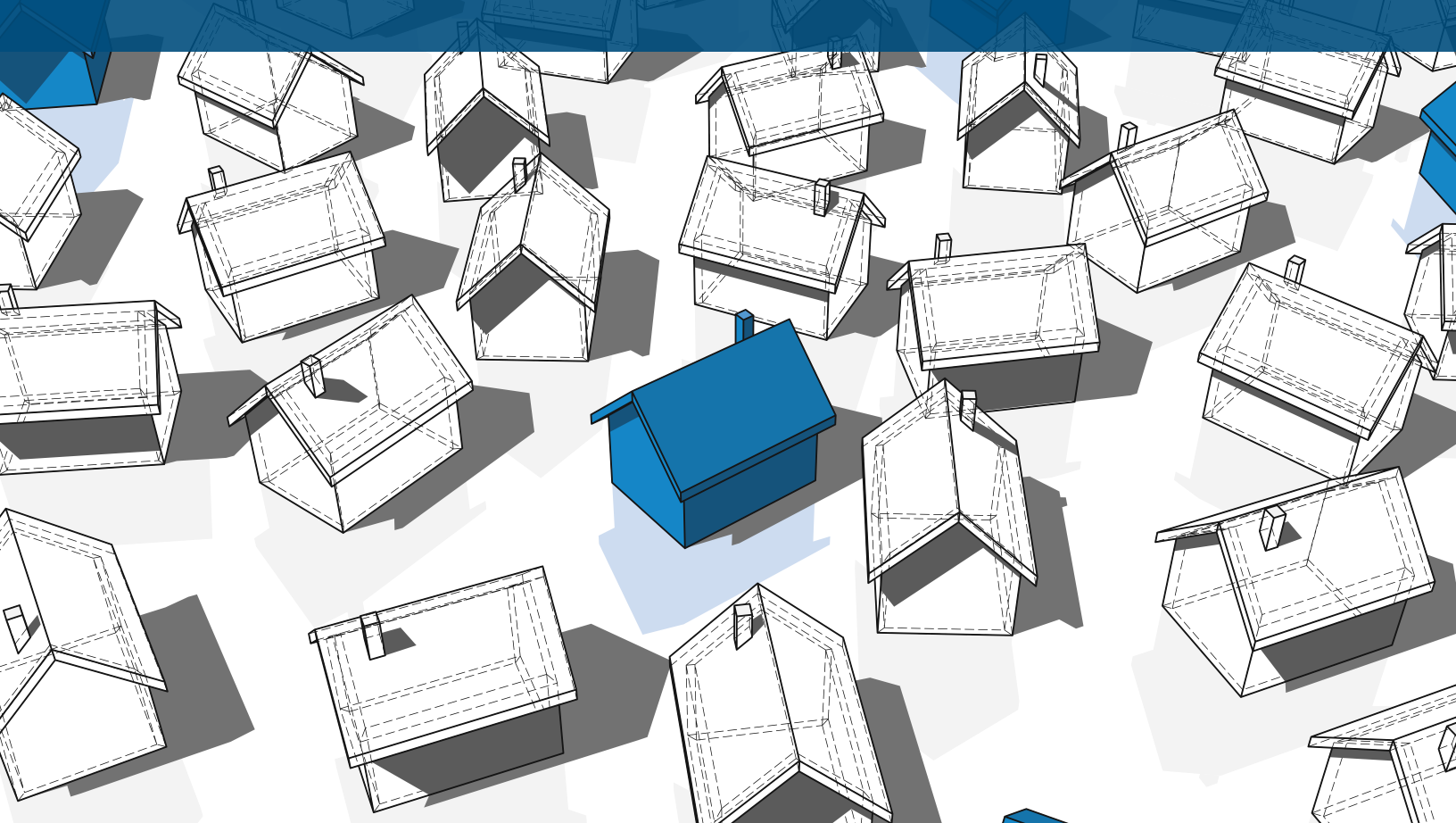


PHILADELPHIA HOUSING AUTHORITY ACT 130 REPORT FOR FY2017



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EXECUTIVE SUMMARY

On July 5, 2012, then-Governor Tom Corbett signed Senate Bill 1174 into law as Act 130 of 2012 (Act 130), which amended the Pennsylvania Housing Authorities Law (Act 265 of 1937). The Act went into effect on September 3, 2012.

The key provisions of Act 130 impacting the Philadelphia Housing Authority (PHA) included restructuring PHA's Board of Commissioners, including the appointment process and terms; establishing at-will employment for both the CEO and staff reporting to the CEO; and requiring that PHA annually prepare a written report regarding its operations, administration, management, finances, legal affairs, housing production and development, and other related activities.

This Fiscal Year (FY) 2017 Act 130 Annual Report reflects the Authority's operations, administration, management, finances, legal affairs, housing production and development and other relevant activities, as required by law, for the period of April 1, 2016 through March 31, 2017 (or report publication, applicable.)

As a designated Moving to Work (MTW) agency, PHA has substantial budget flexibility and regulatory relief, the use of which reflects careful consideration of the immediate and long-term needs of the agency. This report includes a copy of the approved Strategic Directions Plan, which details measures of success and a series of strategic initiatives and/or projects to be accomplished by 2019.

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

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SECTION 1 - THE AGENCY AND ITS MISSION

BACKGROUND OF PHA

PHA is the largest provider of affordable housing in the City of Philadelphia and the fourth largest housing authority in the United States. Established in 1937, PHA currently owns and supports over 14,000 public and affordable housing units available to low to moderate-income families, seniors and people with disabilities within the City of Philadelphia. Nearly 33,000 households, with more than 75,000 family members, live in apartments owned or supported by PHA. These affordable units and/or homes 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 provides rental subsidies under the Housing Choice Voucher (HCV) Program for nearly 19,000 low-income households who live in privately-owned housing and includes MTW tenant based vouchers as well as vouchers authorized by HUD for special purposes 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 other major focus is on serving those who are homeless. Significant portions of project-based units subsidized by PHA are owned by local non-profit agencies that also provide supportive services for residents.

PHA serves many of the lowest-income citizens of Philadelphia: average household income is \$16,681 for public housing households and \$14,459 for HCV-assisted households. Only 28% of PHA households report any income at all. Of PHA's entire resident population, 26% are disabled and 41% are seniors. In addition, PHA houses over 30,000 children under the age of 18 in its public housing and HCV programs – about 40% of its overall population.

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 accomplish this mission, on December 18, 2014, by Board Resolution No. 11754, PHA adopted a five-year Strategic Directions Plan that focuses on the twelve (12) strategic priorities, listed below. Taken together, these priorities provide the framework for PHA's major initiatives and resource allocation decisions over the period from 2015 through 2019:

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.

ORGANIZATIONAL STRUCTURE

PHA was created in 1937, and is organized 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. PHA is the largest landlord in the City of Philadelphia and Pennsylvania.

A 9-member Board of Commissioners governs PHA and convenes at least eleven monthly public meetings per year to address PHA business. PHA's President & CEO reports to the Board, and has full responsibility for the leadership and management of all PHA operations.

PHA employs more than 1,100 full-time employees and is considered an industry leader in property development, acquisitions, and management of modern affordable housing. Over 90% of PHA's Annual Operating and Capital budget of over \$370 million comes from the U.S. Department of Housing and Urban Development (HUD). The majority of this budget has been used to transform communities throughout Philadelphia through PHA's Moving to Work (MTW) designation. This has resulted in the rehabilitation and revitalization of neighborhoods, the implementation of energy efficiency and green technologies, and support for resident economic self-sufficiency.

As an MTW program participant, PHA is 1 of 39 agencies with flexibility to develop and implement local housing policies and waive statutory limitations.

Executive Team Profiles

Kelvin A. Jeremiah, President & Chief Executive Officer

Mr. Jeremiah was named President & CEO of PHA on March 14, 2013 after serving as the HUD-appointed Administrative Receiver and the Interim Executive Director since June 2012. He oversees PHA's day-to-day operations. During his tenure, PHA successfully completed a Recovery Plan to address deficiencies in operations and governance, which resulted in the agency returning to local control in April 2013.

Mr. Jeremiah, an affordable housing veteran, originally came to PHA as the agency's first-ever Director of Audit and Compliance in August 2011, 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, a Housing Choice Voucher Program with nearly 100,000 participating families, and an operating budget of over \$3.5 billion. As PHA's Director of Audit and Compliance, Mr. Jeremiah developed and implemented policies and procedures that ended a culture of splurge and rooted out waste, fraud, abuse, and mismanagement.

Some of his major initiatives as President & CEO include relaunching an improved Pre-Apprenticeship Training Program for residents and expanding the PHA Police Department for the first time in over a decade to address safety and security issues. Under his leadership, PHA is increasing the number of affordable housing units in Philadelphia by collaborating with public and private organizations to develop 6,000 affordable housing units over five years. Additionally, he has also significantly increased the use of Housing Choice Vouchers by adding over 4,000 new units.

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, Acting Executive Vice-President of Human Resources & Deputy General Counsel

Wendi Barish is currently serving as Acting Executive Vice President of Human Resources and Deputy General Counsel in the Office of General Counsel at the Philadelphia Housing Authority (PHA).

As PHA's Acting Executive Vice President of Human Resources (HR), she is responsible for employment practices and decisions that impact PHA's employees and business operations, including recruitment and retention, training, performance and management, compensation and benefits, retirement planning, labor and employee relations, and employment and compliance. As Deputy General Counsel, her main functions are in the area of litigation and risk management.

Ms. Barish is a Philadelphia native. Prior to joining PHA as the Deputy General Counsel of Labor and Employment 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 volunteers at the Career Wardrobe and the Settlement School of Music. Career Wardrobe provides women transitioning back to the workforce with clothing and career counseling. The Settlement School of Music provides scholarships for people with low income households to study music.

Ms. Barish graduated from Brandeis University in Waltham, Massachusetts, and the Maurice A. Deane School of Law at Hofstra University in Hempstead, New York.

Dr. Branville J. Bard, Chief of Police & Director of Public Safety - Office of Public Safety

Dr. Bard was named PHA's Chief of Police in February 2015. He oversees the PHA Police Department (PHAPD) and directs the agency's public safety efforts. Dr. Bard spent 21 years with the Philadelphia Police Department, where he rose to the rank of Inspector. He most recently served as the Commanding Officer of the Forensic Science Unit. Prior to heading that department's elite crime scene unit, he served as the Captain of the 22nd District in North Philadelphia, the largest police district in terms of personnel.

Dr. Bard holds a doctorate in public administration from Valdosta State University in Georgia, as well as a Master of Science (M.S.) in Public Safety Management from Saint Joseph's University and several other degrees and public safety-related certificates.

Annie Cheng, Chief of Staff - Executive Office

Ms. Cheng has been with PHA for over 10 years, starting out as a technical aide for the Housing Choice Voucher Program before serving as a Business Analyst for the Information Systems Management Department.

Ms. Cheng was also Senior Management Specialist of the Strategic Planning Office. In that role, she led the department in tracking and ensuring completion of the PHA Recovery Plan, the development and submission of Moving to Work Plans and Reports to HUD, and the development of the Management Action Plan, which will streamline the agency's business operations and maximize resources.

Currently, Ms. Cheng serves as Chief of Staff and is responsible for managing the office, activities, and key priorities of the agency's President & CEO. She also acts as the President & CEO's representative and primary liaison to external and internal constituents.

Ms. Cheng received a B.S. in Management Information Systems from Drexel University.

Celeste C. Fields, Senior Executive Vice President / Chief Administrative & Financial Officer

Ms. Fields has worked at the Authority since 2000 and is currently serving as the Senior Executive Vice President / Chief Administrative & Financial Officer, where she is responsible for providing strategic direction, leadership, coordination and oversight for all administrative programs and activities of the agency which include Financial Management and Budget, Information Systems Management, Supply Chain Management, Human Resources, Leased Housing and Asset Management.

Ms. Fields develops, oversees and implements the agency's \$400 million budget and implements comprehensive strategies to promote the long-term financial strength and stability of the agency. She currently serves as President for PhillySeeds Inc., serves as the Vice President of the Philadelphia Asset & Property Management Corporation (PAPMC), both subsidiaries of PHA, and is currently a member of the Pension Board for PHA.

Ms. Fields holds a Bachelor of Science Degree in Business Administration/Accounting from Drexel University.

Gregory Hampson, Executive Vice President - Construction and Capital Projects Department

Mr. Hampson has 25 years of experience in real estate development, construction, facilities operations, management, and project financing. He recently rejoined PHA after serving as the Deputy Director of Conventional and Scattered Site Operations for the Housing Authority of Baltimore City. 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 G. Hassan, Executive Vice President & Chief Information Technology Officer - Information Systems Management Department

Mr. Hassan has 26 years of experience in computer technology, 22 of which have been at PHA at various levels. He started out as a system developer and advanced to his current position. During his tenure at PHA, the agency has developed and implemented: local and wide area networks; the PeopleSoft human resource, payroll and time & labor systems, as well as financials; supply chain, E-procurement; 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; an Interactive Voice Response system across the organization, e-procurement and electronic invoices; and online reports that provide current financial and operation information for management.

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.

Dinesh Indala, Executive Vice President - Public Housing Operations Department

Mr. Indala currently supervises all property management and maintenance activities for PHA. He oversees 800 employees who handle public housing operations. He is ultimately responsible for the maintenance and upkeep of PHA's entire public housing portfolio, including all emergency and routine maintenance issues for nearly 15,000 PHA-related units throughout Philadelphia, as well as the rehabilitation of vacated units.

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.

Michael Johns, Executive Vice President - Planning & Design Department

As PHA's Executive Vice President of Planning & Design, Mr. Johns oversees PHA's Planning and Design Initiatives. A licensed architect and Philadelphia native, Mr. Johns also temporarily served as PHA's Acting Chief Operating Officer. Prior to that, he was General Manager of Community Development and Design for more than a decade, a role in which he was responsible for the master planning and designs of over \$1 billion in new and renovated housing. He served as a commissioner on the old city Zoning Code Commission, where he helped rewrite and modernize the code. In 2013, Mr. Johns was appointed by Mayor Michael Nutter to the City's first Civic Design Review Committee, which will advise the City Planning Commission as it reviews development proposals.

Mr. Johns is a graduate of Temple University and is a LEED-accredited professional.

Janea Jordon, Executive Vice President - Office of Audit and Compliance

As the Executive Vice President of the Office of Audit and Compliance, Ms. Jordon oversees PHA's internal audits, investigations, and compliance-related activities. The 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 in all external audits and reviews.

Ms. Jordon has worked at PHA since 2005. She previously served as the head of PHA's Quality Assurance Department and then the Deputy Director of Audit and Compliance.

Ms. Jordon is a graduate of Spelman College and the Georgia Institute of Technology.

William Myles, Vice President - Community Operations and Resident Development Department

Mr. Myles leads PHA's Community Operations and Resident Development (CORD) Department. CORD's mission is to offer programs to residents that will provide them opportunities to achieve self-sufficiency. The department focuses on education, job training, job placement, job retention, and financial planning. Mr. Myles oversees youth programs, senior programs, community outreach, case management, community partner training programs, and PHA's revamped Pre-Apprenticeship Program.

Mr. Myles comes to PHA from the Meridian Housing Authority in Meridian, MS, where he served in a number of positions, including Family Self-Sufficiency Coordinator and Hearing Officer, before being promoted to Director of Community and Supportive Services.

Mr. Myles is a graduate of the University of Southern Mississippi and holds an MBA from the University of Phoenix.

Laurence M. Redican, Esquire - General Counsel

Laurence M. Redican is currently the General Counsel for the Philadelphia Housing Authority (PHA). In 2011, Mr. Redican joined PHA as the Deputy General Counsel for Transactions, Regulatory, and Administrative Matters. Since 2016, Mr. Redican has also served as the Secretary for the PHA Board, performing "other duties as required," and was recently selected to serve on the PHA's Pension Board.

Immediately prior to working at PHA, Mr. Redican was the Deputy General Counsel of the New York City Housing Authority (NYCHA), where he began working in April 2000 and had held other positions in that agency's legal department related to real estate and contractual matters.

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. He is married, the harried father of two energetic daughters, and the owner of a dynamic dog who believes in group exercise, and lots of it. In the few hours when not actively engaged in PHA legal matters, he enjoys coaching his daughters' lacrosse team.

Nichole Tillman, Executive Vice President - Communications Department

With over 15 years of public relations experience, as PHA's Agency Spokesperson and Executive Vice President of Communications, Ms. Tillman oversees all public relations and communications efforts for PHA employees and residents, stakeholders, and the media. Ms. Tillman was also instrumental in managing crisis communications during PHA's highly publicized leadership transition period.

Ms. Tillman began her career as a book publicist in New York City, after which she became the first in-house publicist for USA WEEKEND Magazine, the second largest magazine in the country at the time. In another first, while serving as the Vice President of Publicity for the World Famous Harlem Globetrotters, she implemented over 200 publicity campaigns throughout the U.S. and abroad and secured multiple first-time national media appearances, as well as traditional and trade media coverage.

She has also created and directed partnerships with several media powerhouses including, Viacom, Disney, Paramount, and countless media outlets, broadcast shows, and production companies.

Ms. Tillman is a graduate of Norfolk State University, serves as a member of the PHA Pension Board, and is Board Vice-Chair of Cindy's Legacy.

Dave Walsh, Executive Vice President - Supply Chain and Facilities Management Department

Mr. Walsh has worked at PHA since 2008. Currently, he oversees PHA's procurement, contracts, contract administration, fleet, warehouse, and facilities management operations. For over a decade before coming to PHA, worked at Computer Expressions, a Philadelphia manufacturer of computer accessories, where he was Senior Vice President of Purchasing and Operations, heading manufacturing, fulfillment, and IT at the company. 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.

Mr. Walsh began his career as an Officer with the U.S. Army (92A, Commander) spending 6 years specializing in maintenance, supply, and purchasing and contracting.

Mr. Walsh has a B.A. in Fine Arts and Russian from Kutztown University and is an instrument rated pilot.

BOARD OF COMMISSIONERS PROFILES

Chair Lynette M. Brown-Sow is the Vice President of Marketing and Government Relations at the Community College of Philadelphia. In 1980, she founded L.M. Brown Management Group, a certified minority/female-owned consulting firm that provides professional services to corporations, non-profits, and governmental entities. As an entrepreneur, Ms. Brown-Sow helped to create Health Pass, one of the nation's first health insurance organizations, in the mid-1980s. In 2008, Mayor Michael Nutter appointed her to the Philadelphia Zoning Board of Adjustment, which she chaired from 2010-2013. In 1991, then-Mayor Edward Rendell appointed Ms. Brown-Sow to the position of Deputy Mayor of Administration to manage appointees to all boards, commissions, and non-civil service positions.

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 Housing Development Corporation. Mr. Wetzel has a long history of community development activities and during the past 20 years he established a small business in the Germantown section of Philadelphia to create neighborhood-based economic development and also served as Director, Deputy Executive Director and, upon appointment by former Mayor John Street, Executive Director of the Philadelphia Redevelopment Authority.

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 Director of Partnerships for the Salvation Army of Eastern Pennsylvania and Delaware since 1999, as a tireless advocate for the underserved. Rev. Camarda co-chaired Mayor Nutter's Faith Leaders Advisory Task Force for Community Safety with the goal of maximizing the neighborhoods' spiritual assets, social capital and civic values. She is a non-violent activist encouraging mutual trust and respect through amnesty programs that provide musical instruments to Philadelphia schools for weapons turned in to authorities. An avid supporter of education, Rev. Camarda serves as Moderator for the Faith and Community Partnerships of the School District of Philadelphia. She is also the past President of the Hispanic Clergy of Philadelphia, which she helped co-found.

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.

Julia Danzy has extensive administrative experience in the area of Social Services, especially child welfare. She has served as the City of Philadelphia's Director of Social Services; Deputy Commissioner of Health; and Operations Director for the Department of Human Services; as well as serving as Deputy Secretary of the Office of Children, Youth and Families, in the Pennsylvania Department of Public Welfare. Her work has included oversight of the creation of a large urban area's integrated data system for all its departments of Human Services, Prisons, and Behavioral Health, which was responsible for the city's homeless housing services, and has worked as a human services consultant, with a focus on spanning area of organizational design, integrated data systems, and program design. She is known as a tireless advocate for children and families and a proven leader in innovative use of human service systems. Commissioner Danzy earned a B.A. at Howard University, an MSW at Columbia University, and a Masters of Government Administration at the University of Pennsylvania. She has published articles on child welfare, made speaking appearances nationwide, served as the President of Black Administrators in Child Welfare, and is an Ex-Officio Board member of the Women's Opportunities Resource Center.

Patrick J. Eiding is currently serving his 6th term as President of the Philadelphia Council AFL-CIO representing over 150,000 working families and 100 local unions in the Philadelphia area. Prior to first being elected President of the Council in January 2002, Eiding served for over 25 years as Business Manager and Financial Secretary of the Insulators and Asbestos Workers Local 14, covering Philadelphia and Southern New Jersey. Eiding has risen through the ranks of leadership throughout his career and currently serves as Secretary-Treasurer of the Philadelphia Building Trades Council; as a member of the Executive Council of the Pennsylvania AFL-CIO; and on the General Board of the National AFL-CIO representing Central Labor Councils in the Northeast. Eiding also represents the interests of working families by serving as an active member of numerous boards and commissions including the Philadelphia Area Labor Management Committee (PALM), the United Way of Greater Philadelphia and Southern New Jersey, the Urban Affairs Coalition (UAC), the Philadelphia Works, Inc., and the Pennsylvania Workforce Development Board. He has also served as a Commissioner on the Philadelphia City Planning Commission for the past 14 years.

Frederick S. Purnell, Sr. is the Deputy Director for Housing and Community Development for the City of Philadelphia. As the City's Deputy Director for Housing and Community Development, he oversees, reviews, and implements housing policy and strategy across the various housing and housing support/community development agencies throughout the City.

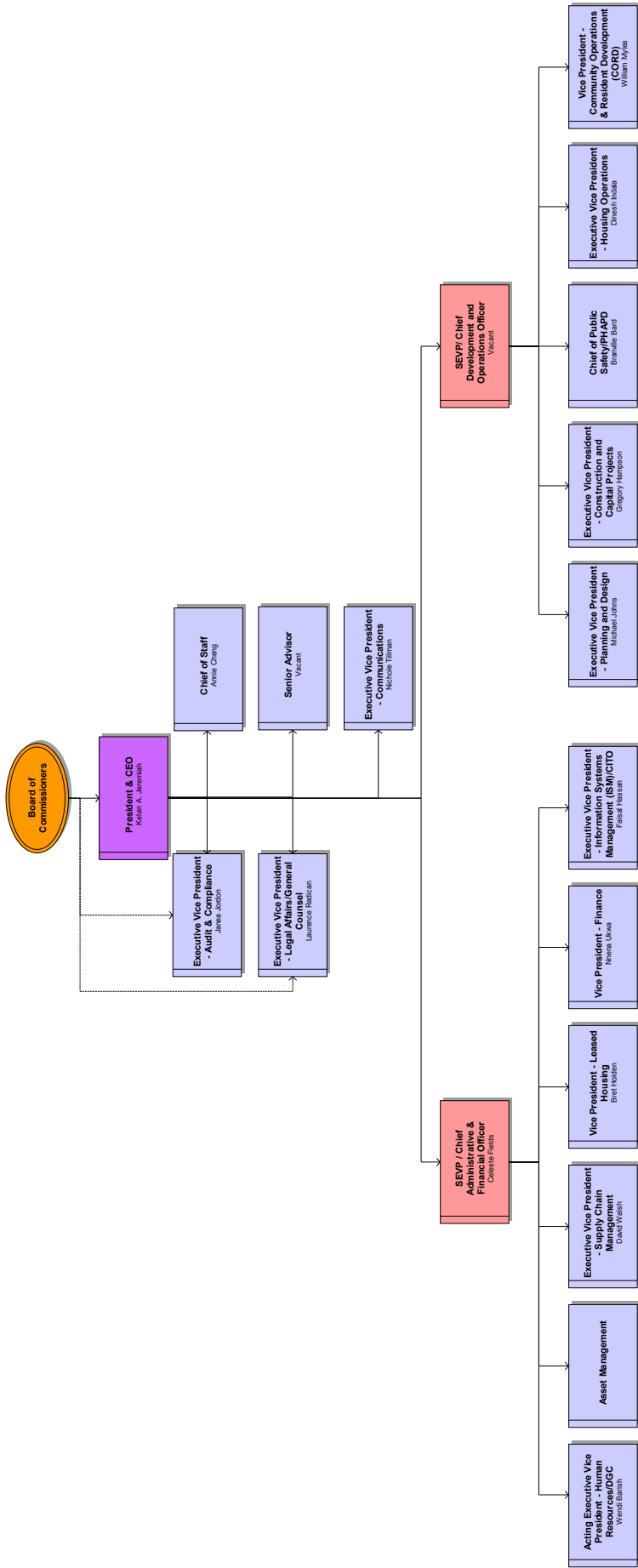
Before joining the City, Mr. Purnell served as the Executive Director of Wilmington Housing Authority for 16 years. He was also a key executive and a long time employee within the Philadelphia Housing Authority for several years. He has been instrumental in several multimillion dollar mixed income and 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.

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.

PHILADELPHIA HOUSING AUTHORITY SENIOR LEVEL



SECTION II - STRATEGIC DIRECTIONS PLAN

In 2014, PHA engaged in a comprehensive strategic planning process involving residents and employees, the Board of Commissioners, social service and advocacy organizations, elected officials, property owners, funders, and other community stakeholders, resulting in the creation of the Strategic Directions Plan. The Strategic Directions Plan reaffirms and enhances PHA's ongoing commitment to preserve and expand the supply of quality affordable housing, support efforts to strengthen families and be an active and engaged partner in building safe, sustainable communities. It also highlights PHA's commitment to conducting business in an open and transparent manner, which adheres to the highest ethical standards.

STRATEGIC PRIORITIES

The twelve (12) Strategic Priorities described in the Plan provide a framework for PHA's activities and resource allocation decisions for a period of five years, and was created in response to the challenges and opportunities identified during the planning process.

For each of the strategic priorities, PHA has identified performance measures and series of strategic initiatives and/or projects to be accomplished by 2019. The results of these efforts for the FY 2017 are described below. It is important to note that many of the strategic initiatives and projects listed below depend on the availability of sufficient funding and/or other external factors not within PHA's control and may affect the agency's ability to fulfill its plans.

PRIORITY 1 - PRESERVE AND EXPAND THE SUPPLY OF AFFORDABLE HOUSING AVAILABLE TO PHILADELPHIA'S RESIDENTS WITH LOW-INCOMES

This strategic priority encompasses PHA's goal to both increase the overall supply of affordable housing and to preserve and maintain its existing portfolio to the greatest extent feasible. PHA will continue its own development efforts and work with public and private partners to significantly increase the leverage of PHA's limited resources. The focus on new development will provide quality housing that supports neighborhood revitalization for high priority populations including veterans, people with disabilities, seniors, and homeless families. The following are some highlights of PHA's Capital Projects and Development Department's accomplishments in FY 2017.

FY 2017 Progress Update

Choice Neighborhoods for Norris Homes and the North Central Philadelphia in partnership with residents, the City and key stakeholders. PHA is the Housing Lead under the North Central Choice Neighborhoods Implementation Grant, awarded by the U. S. Department of Housing and Urban Development (HUD) in June of 2014 in the amount of \$30 million. In cooperation with the City's Office of Housing and Community Development and HUD, the housing initiative under the grant involves the demolition PHA's existing 147 rental units at Norris Apartments, along with the new construction, in five phases, of 297 units located on the existing site of Norris Apartments and within the surrounding neighborhood. The revitalization effort will bring 267 rental units, which will include 147 Norris Replacement Units, 90 affordable and 30 market rate rental units; 30 units will be developed as a mix of affordable and market rate homeownership. Construction is projected to begin in May of 2017.

Choice Neighborhoods Initiative (CNI) Transformation Plan for Blumberg/Sharswood in partnership with residents, the City and key stakeholders. PHA has spearheaded a community-wide effort to transform the blighted and abandoned Sharswood/Blumberg neighborhood. The planning effort was supported by a \$500,000 federal CNI Planning Grant and resulted in a Transformation Plan for community revitalization and the development of 1,203 mixed income rental and homeownership units. Included in this plan are new commercial and educational facilities, an employment readiness program, and small business development initiatives, along with other services designed to create a community of choice and opportunity.

PHA is already putting the Transformation Plan into action. The first phase of construction consisting of 57 rental units was completed in December 2016. PHA is in the process of securing financing for the rehabilitation of the senior high rise building and the development of 83 new rental units. In addition PHA, has issued several Request for Qualifications/Proposals from private developers to assist in the development of rental and homeownership units. To further promote a community-wide strategy and build relationships, PHA has an on-going partnership with the Brewerytown Sharswood Community Civic Association and, last year, sponsored their annual community day.

Completed development of new replacement family housing at Queen Lane. The new Queen Lane Apartments are located in the city's historic Germantown neighborhood, covering the entire square block that is bordered by Penn Street

on the north, Queen Lane on the south, Priscilla Street on the west, and Pulaski Avenue on the east. The development consists of 55 affordable rental units in a mix of modern, efficient, two-story flats, walk-up apartments, and three-story townhouses. Queen Lane Apartments also contains a community room and a management office with meeting rooms, all of which are handicapped-accessible. The redeveloped site features green space on what was a Potter's Field, which fronts the redeveloped site and will be maintained as open space, with a historic marker. PHA signed a "Programmatic Agreement" that protects the site with HUD, the State Historic Preservation Office, and the Advisory Council on Historic Preservation. A number of other neighborhood groups are also signatories to the agreement. Construction was completed late March 2016 and full occupancy took place in the reporting fiscal year.

Development of new family housing at Strawberry Mansion. PHA has secured \$23.6 million in financing and commenced construction, March of 2017, on the Strawberry Mansion Apartments, which includes the construction of 55 new rental units. This new development is being funded under HUD's Rental Assistance Demonstration (RAD) and with Low Income Housing Tax Credit (LIHTC) from PHFA. The completion of construction is expected in February 2018.

Liddonfield. PHA's Liddonfield property in Northeast Philadelphia, home to former military barracks, was demolished in 2010. In 2015, PHA released a Request for Proposals by private developers to redevelop the site and in February 2017, an agreement of sale was reached with New Courtland Eldercare Services. The property - bound by Torresdale Avenue and Magargee, Cottage and Tolbut Streets - contains 32.2 acres of land. Upon completion of a planned 6 phases, there will be 300 new units of affordable senior housing and a new LIFE Center. LIFE, or Living Independently for Elders, is Pennsylvania's version of the National PACE model. The LIFE Center will serve low-income seniors, aged 55 and up with both health and supportive services. The financing for Phase I is expected to close in August 2017 with the commencement of construction shortly thereafter. Each phase of development is backed by a commitment of Project Based Vouchers by PHA. NewCourtland is also developing sports fields on the site for use by Holy Family University.

PHA's "6 in 5" Initiative. PHA's "6 in 5" Initiative, which has established the ambitious goal of developing and/or preserving 6,000 units over five years, is a key component of PHA's efforts under this strategic priority. There is an existing pipeline of planned projects scheduled for completion over the next several years, including comprehensive revitalization plans for Norris Homes and Blumberg Apartments under the Choice Neighborhoods Initiative, and Strawberry Mansion and construction of several new developments in collaboration with well-qualified local partners. Nearly 100 units of newly-developed units were added to inventory during this fiscal period.

With a backlog of over \$1.2 billion in capital needs at existing sites, PHA is moving to convert more than 3,400 units to the RAD program, which will generate nearly \$100 million in private capital funds. Through the RAD "Transfer of Assistance" provision, operating and capital assistance will be transferred from approximately 986 long-term vacant and uninhabitable scattered sites to new housing units, on a one-for-one basis, rehabbed or developed throughout the City by PHA and other non-profit development partners. In FY 2017, over 700 new construction or rehabbed housing units were financed under Transfer of Assistance. In FY 2018 it is anticipated that over 500 units will be converted to RAD.

Scattered Site Asset Repositioning Strategy. PHA has the largest scattered sites portfolio of any housing authority in the country. Many of them were acquired in the 1960s and 70s and some were built over a century ago. These properties have become increasingly difficult to manage, given their age, the state of disrepair of some, and the agency's limited resources.

PHA has completed an evaluation study to right-size the portfolio for optimal management. Under the repositioning strategy, PHA evaluates units as they become vacant, preserves units located in areas of opportunity that can be feasibly modernized, and works with City agencies, affordable housing developers, community development corporations, and others to address units that PHA is not able to efficiently operate. The strategy and activities are intertwined with the RAD initiatives previously noted.

PHA anticipates rehabbing over 200 vacant scattered sites units for occupancy by the end of 2017, as well as conducting auctions and other strategic dispositions of several hundred properties that were included in RAD transactions. PHA has renovated and reoccupied over 600 long-term vacant scattered sites units under this initiative, which started three years ago.

Finding funding opportunities to address replacement of other obsolete public housing units. In addressing the needs of PHA's existing portfolio, PHA will continue to work to secure capital grants and other funding to redevelop or replace developments that are functionally obsolete. PHA will utilize comprehensive physical needs assessments and other studies to identify priority capital improvement projects for inclusion in PHA's Multiyear Capital Plan.

Collaboration with the City and local agencies to provide opportunities to reduce and prevent homelessness. PHA is committed to eliminating homelessness in the City of Philadelphia by partnering with the City of Philadelphia Office of Homeless Services, HUD, and the Veteran's Administration. PHA provides up to 500 housing opportunities to the Office of

Homeless Services for formerly homeless families and individuals every year, continuing through June 2018. In addition, PHA is working to maximize leasing under the Veterans Affairs Supportive Housing (VASH) program, which provides housing vouchers to homeless veterans and families. In FY 2017, the IMPACT Veterans program completed an 18-unit project under this initiative and 18 new Veterans moved into their new home. In FY 2017, PHA provided operating and capital assistance under the RAD Transfer of Assistance Program to non-profit organizations HELP V (25 units), who rehabbed a former school building to create affordable housing for veterans, and Project Home (88 units) who are constructing a new project for homeless individuals. HUD also awarded PHA (34) new HUD-VASH Project Based vouchers to house homeless Veterans. The vouchers will support two projects sponsored by Impact Services and the Veteran's Multi Service Center.

Expanded use of the HCV's Unit Based Program to provide more housing opportunities for individuals and families with low incomes. The Housing Choice Voucher Program's Unit Based Program experienced tremendous growth during the past fiscal year. Through our Unit Based Programs, Project Based and RAD, over 2,000 new affordable housing units were secured in Philadelphia with various housing partners including Mission First, Presby's Inspired Life, HACE, New Courtland, and Norris Square Community Alliance.

PRIORITY 2 - ACHIEVE EXCELLENCE IN THE PROVISION OF MANAGEMENT AND MAINTENANCE SERVICES TO PHA RESIDENTS

This strategic priority focuses on PHA's activities and initiatives to manage and maintain the existing, owned portfolio of over 14,000 housing units throughout the City. The Operations staff provides these services for the conventional public housing developments and scattered site locations, while staff from PHA's Philadelphia Asset and Property Management Corporation (PAPMC) entity supports operations at sites developed using Low Income Housing Tax Credits. Private management entities manage and maintain eleven (11) additional developments under contract with PHA. PHA's goal is to provide excellent management and maintenance services to all residents, an increasingly challenging task in light of ongoing reductions in federal operating funds and the age and physical conditions of many PHA housing developments. The following are some highlights of PHA's Housing Operations Department's accomplishments in FY 2017.

FY 2017 Progress Update

Asset Management Consolidation. PHA implemented an asset consolidation program in an effort to streamline property management operations ensuring greater fiscal responsibility at the site level. As part of the transition agreement with HUD to return to local control, PHA agreed to implement an Asset Management model. Implementation included project based budgeting, accounting, management and performance assessment. The consolidation services were tailored to the unique needs of each property, and provide resources to the assembled properties. Under this program the property management services are arranged, coordinated, and/or overseen by management personnel who have been assigned responsibility for the day-to-day operations of the properties and who are charged with direct oversight of operations of those properties. To date, PHA has completed the consolidation of 43 maintenance offices down to 12 and 52 management offices down to 33.

Rent Calculation. PHA implemented additional payment options for residents to remit rent payments during the past Fiscal Year and, as a result, rent collection increased from \$29,972,052.50 in FY2016 to \$30,675,951.77 in FY 2017.

Public Housing Admissions. In FY 2017, PHA successfully housed 795 applicants from its waitlist. Another 2,795 were screened for eligibility and suitability. Additionally, 232 homeless families that were referred to PHA by the City under the Blueprint Program were successfully housed and 116 applicants requiring wheelchair accessible units were moved in to 504/ADA-compliant units.

Real Estate Assessment Center (REAC). For the past three years, it has been PHA's plan to improve the physical conditions of our existing sites. One of the best indicators of this is the scores received during the annual HUD Real Estate Assessment Center (REAC) inspections.

These inspections are completed by independent contractors, and include a meticulous review of the physical conditions of the site, common areas, building exteriors, and randomly selected occupied units. In an effort to improve the physical conditions of our sites, and improve the REAC inspection scores, PHA overhauled its Preventative Maintenance and Uniform Physical Conditions Standards (UPCS) inspection process. This process was formerly managed by site staff, and has since been transferred to a central department to manage the inspection process and prioritize repairs. In addition, PHA has selected its most experienced REAC personnel to be involved with the inspection process. This includes not only visually and physically preparing for inspections, but also accompanying inspectors to ensure they are properly citing deficiencies.

As a result of these procedural enhancements, PHA scored high enough in 2014 and 2015 that 37 properties were exempt from inspection in 2016. Exemptions are granted for one (1) year for properties scoring between 80 and 89; two (2) years for scoring 90 and above.

Preventive Maintenance Inspection Program. The Preventive Maintenance Inspection Program (PMI) was launched in 2013 to ensure that all Public Housing units meet or exceed the Uniform Physical Conditions and Standards. The infrastructure for the program was designed to increase operational effectiveness, prevent the failure of building materials and systems, and retain a safe and healthy environment for PHA residents.

In order to create a leaner, more cost effective procedure for inspecting each of the required occupied units, PHA trained 17 Maintenance Mechanics, strategically assigned each mechanic to a site with a rotating schedule, and authorized them to perform PMI inspections in each unit. The PMI goal is for 10% of all public housing units to be inspected per month for 10 months during the fiscal year. The areas of concentration for PMI are HVAC System and filter changes, hot water tanks, electrical systems, plumbing systems and fixtures, carpentry, smoke detectors, carbon monoxide detectors, and extermination.

To maximize efficiency and reduce the overall cost of inspections, iPads were distributed to the mechanics for work use. This technology provided a return on investment within the first year of its use, decreasing the time for data entry, document organization and review, and resulting in the completion of 12,673 PMI inspections, exceeding the goal for the fiscal year.

Service Orders. Annual goals were also exceeded in completion of service orders, as the Maintenance department completed over 120,000 service orders, with an average completion time of only 23 days, exceeding past performance. In addition, PHA successfully rehabbed approximately 1,043 vacant units, including 261 scattered site units, and 782 conventional units.

PRIORITY 3 - CREATE SAFE COMMUNITIES IN COLLABORATION WITH NEIGHBORHOOD RESIDENTS AND LAW ENFORCEMENT AGENCIES

This strategic priority focuses on the efforts of the PHA Police Department (PHAPD) to ensure that residents live in safe communities. PHA's goal is to reduce crime rates at its public housing developments so that they are lower than the average Part I and II crime rates (under the definitions of the Uniform Crime Reporting Program) for their respective neighborhoods. Therefore, PHA implemented activities designed to maximize the positive public safety impact through close collaboration with residents and local law enforcement agencies. PHA recognizes that law enforcement efforts alone cannot guarantee community safety and that neighborhood residents need to be involved in public safety planning and implementation efforts in a meaningful way. The following are some highlights of PHA's Office of Public Safety accomplishments in FY 2017.

FY 2017 Progress Update

The PHAPD, working closely with residents, has achieved a stunning decrease in crime at its developments. Statistics just released for CY2016 show crime fell in virtually all categories, with thefts decreasing by 68%, robberies by 50%, and sexual assaults down by 78%. Overall, crime decreased in CY2016 by over 41%.

Improve communications by partnering with residents and law enforcement. . In 2014, PHA committed to increasing the number of sworn Police Officers, and ensuring that at least 10 PHA residents be recruited to join the force. These men and women undergo the same training as Philadelphia police officers. As of the publication of this report, 9 PHA residents have joined PHAPD. All are assigned to their home developments and are fully accredited, full-time sworn officers. Having officers concentrated at PHA developments has allowed the PHAPD to increase community engagement and work more closely with residents.

During the past year, PHA continued to implement its policing efforts using a community-policing model that ensures regular police presence and interaction with residents at targeted high-crime sites. The PHAPD has collaborated with the community by establishing a Police Advisory Board that meets on a monthly basis, comprised of Resident leaders from across the City. PHA's Board of Commissioners includes two resident leaders, who in turn lead the PHA Police Advisory Board. The concerns of residents are addressed at these meetings and dealt with in real time. Community meetings at each development are scheduled throughout the year to discuss and instruct the proper procedure for crime reporting, as well as how not to be a victim of a crime.

Community Policing practices. The PHAPD has continued to enhance the Community Policing practices and divides the city into two regions of Regional Operational Commands (ROC). An Inspector oversees each region; there is Regional Operation Command North and Regional Operation Command South. Each region is split into two quadrants. These quadrants are assigned to a specific lieutenant who attends all community meetings in their assigned area and provides their contact information to the residents so that potential problems or concerns can be dealt with immediately.

Meetings and Communication/Coordination Protocols between the PHAPD and the PPD. PHA enjoys an enhanced relationship with the Philadelphia Police Department (PPD), which allows PHA to share information and systems. That kind of coordination is instrumental in helping PHA's focused efforts. The PHAPD attends regular planning meetings with the PPD. Weekly Compstat Meetings are held by the PPD and are attended by the ROC Commanders. Crime patterns from all areas, including PHA developments, are discussed, as well as possible solutions. The ROC commanders attend regular meetings with the Captains of the Districts and the PHAPD Investigations Unit deals on a regular basis with PPD Homicide, State Parole, US Marshals, PPD Special Victims Unit, the Drug Enforcement Administration (DEA), and the High Intensity Drug Trafficking Areas Program (HIDTA).

Annual Review of Public Safety Needs and Priorities at each PHA Development. The PHAPD has implemented a policy of conducting Site Security Surveys for each PHA development and business offices. These surveys provide a detailed critique of the overall site and indicate deficiencies in the overall security. Recommendations are given to enhance the security of the facilities and to provide a safe environment for the residents and PHA workers. These measures will serve to reduce risk and to improve communication between the PHAPD and its partner agencies.

Expansion of CCTV. PHAPD has invested \$10 million to expand its Closed Circuit Television Safety Monitoring System to a total of 854 cameras across PHA's sites. This is up from 734 during FY16. The cameras are a mixture of fixed, internal and external, as well as external Pan Tilt and Zoom (PTZ) units. The main goal was to establish a CCTV presence in communal and management areas allowing the surveillance of the developments and office areas PHAPD has noted to be of importance. PHA has also invested heavily in multilayered door entry access controls during the reporting period.

Youth Violence Prevention Plan Strategy. As part of the PHA Police Department's collaboration with the City and consortium of community agencies on youth violence prevention strategic plan, the PHAPD has taken the following steps to achieve the common goals:

- PHAPD's community relations officers are active participants in the "CHEERS" (Community Health Enrichment Empowerment Resources) program.
- PHAPD worked in conjunction with PPD to dedicate and open mini-stations in North Philadelphia (Harrison Plaza), South Philadelphia (Wilson Park) and West Philadelphia (West Park Apartments).
- PHAPD organizes sports activities as well as after-school homework programs.

As part of the continuing effort to strengthen training and oversight of the security guard contractors, PHAPD has put in place a Compliance Manager. The Compliance Manager handles resident complaints immediately, communicates with contractors about past performance, and ensures that any deficient guards are removed.

PRIORITY 4 - ENHANCE RESIDENT WELL-BEING AND INDEPENDENCE THROUGH PARTNERSHIPS FOR EMPLOYMENT, JOB TRAINING, EDUCATION, HEALTH, AND OTHER EVIDENCE-BASED SUPPORTIVE SERVICES

This strategic priority reflects PHA's commitment to eliminating barriers to employment, encouraging economic self-sufficiency, promoting healthy lifestyles, and assisting all PHA residents to achieve their full potential. This is an enormous challenge: more than 93% of resident households earn less than 50% of Area Median Income and 20% of public housing households are headed by seniors. Nearly 12,000 children reside in PHA public housing, as well. Recognizing the scope of resident needs and the complexity of intergenerational poverty, PHA will continue to enhance its efforts to create and foster partnerships with agencies and institutions that have resources and expertise that can leverage PHA's limited funding to help support families in achieving self-sufficiency and economic mobility.

Below are some highlights of PHA's Community Operations and Resident Development (CORD) accomplishments in FY 2017.

FY 2017 Progress Update

Youth Enrichment Services

After School and Summer Programs. Youth programming at PHA continued to progress in FY 2017. PHA coordinated a summer program to serve 68,639 nutritious meals and offer Summer Camp at 20 sites, punctuated with activities such as basketball tournaments, spelling bees, and "STEM" (Science, Technology, Engineering and Math) contests. In the Summer Camp program, 380 youth participants read at least 15 minutes per day, in accord with School District of Philadelphia recommendations.

During FY17, CORD staff managed its second annual citywide PHA Summer Basketball League. The league consisted of 80 resident youth on 12 teams. PHA concluded its summer programming by issuing approximately 3,000 book bags filled with supplies to school-aged residents.

In addition to the summer programming, PHA competitively procured four vendors to provide year round afterschool services to 260 children residing at 12 sites. All programs meet the PHA standard of homework assistance, literacy and numeracy training, community service, and recreation.

Section 3 Program. Section 3 of the HUD Act of 1968 requires recipients of certain HUD financial assistance to provide job training, employment, and contract opportunities for low (or very low) income residents in connection with certain projects and activities in their neighborhoods to the greatest extent possible.

For the first 3 quarters of FY 2017, PHA contractors hired 25 Section 3 residents. Numbers for the final quarter are not available at publication, as they will not be reported to PHA until April 30, 2017. In addition to the hiring activity, PHA utilized its Section 3 Job Bank, which is designed to connect residents with employment and training opportunities offered by PHA contractors and vendors in a variety of different industries. At the time of publication of this report, 9 jobs were posted to the Section 3 Job Bank, 5 of which have been matched with qualified Section 3 residents.

Jobs Plus Pilot Program. In July 2016, PHA, in partnership with Philadelphia Works Incorporated (PWI), the Resident Advisory Board (RAB), Raymond Rosen Resident Council and other local partner agencies, began implementation of the Jobs Plus Pilot Program for which it was awarded a \$2.7 million grant in 2015.

The Jobs Plus Program is an intensive program of employment-readiness, job training, job placement, and support services for the residents of the Raymond Rosen public housing development. The grant funds leverage an additional \$6.79 million in PHA and partner agency resources that help eliminate barriers to employment, provide job training and job placement support, reduce unemployment rates and increase household earnings for participating adult residents. The ultimate goal of the program is to assist at least 315 residents with activities such as finding new employment, improving financial literacy, and improving educational outcomes. As of the publication of this report, the Jobs Plus staff has already met with and conducted individualized assessments on 215 residents – more than 68% to its goal, after only 9 months. By the end of the program, the staff hopes to help at least 100 residents achieve increased employment earnings.

Community Partners Programs. The Community Partners Programs assists residents with life skills and career training. PHA collaborates with local organizations to provide its residents with educational and workforce training opportunities to help them attain economic independence, empowerment, and self-sufficiency through education and job training. During the past fiscal year, the training included Human Services, Certified Nursing Assistant and Phlebotomy, Dental Technician, Pharmacy Technician, Community Health Worker, Housekeeping, Front Desk and Culinary Arts. Residents also participated in the Workforce Ready program and Entrepreneur Works offered training for residents seeking to start or expand their own business. As of this report's publication, a total of 49 residents completed job-training programs and 50% achieved employment.

GED Programs. In an effort to improve the literacy rates among our residents, PHA continues to pursue and enhance its partnerships with local universities to help provide more opportunities for public housing residents to achieve their GED and move onto college or receive post-secondary education. In addition, the "PHA Academy" provides direct adult basic education and GED classes and PHA's partnerships with Drexel University, Temple University, and the Community College of Philadelphia provide expanded opportunities for adults and youth to complete their GED and help make college a viable option. In FY 2017, a total of 70 residents completed the adult education courses and 5 residents received their GED.

PhillySEEDS. PhillySEEDS, Inc., established in 2013, is a duly incorporated 501(c) 3 tax-exempt charitable organization and subsidiary to PHA, that seeks to promote the welfare of public and assisted housing residents, through philanthropic activities, community-based partnerships and special initiatives. In FY 2017, the PhillySEEDS Scholarship Program awarded \$256,000 in scholarships to support 62 PHA residents in pursuing higher education and vocational training. PhillySEEDS, working with CORD, also assisted numerous residents under its Homeownership Closing Cost Assistance Program, providing closing cost assistance towards the purchase of a first home, and Affordable Rental Assistance Program, providing Housing Choice Voucher residents security deposit assistance towards the execution of a new lease.

Vaux Community School. As part of PHA's commitment to the revitalization of the Sharswood/Blumberg neighborhood, PHA invested \$15 million in the acquisition of the previously-shuttered Vaux School. PHA and PhillySEEDs have partnered with the Philadelphia School District (PSD), the Philadelphia Federation of Teachers (PFT) and Big Picture Schools to reopen the school so that PHA and other area residents have access to a neighborhood high school with wraparound social and medical services. The first class is scheduled for enrollment in September 2017 and as part of its continued commitment, PHA/PhillySEEDS will be providing an operating subsidy of \$500 per pupil.

Senior Adult Day Center Program. The state of Pennsylvania has one of the largest populations of seniors in the nation, with 18% of the population of Philadelphia being 60 years old or older. PHA provides housing to over 7,000 seniors, which creates a need for adult day and other programs offering assistance with activities of daily living. During the reporting period, PHA successfully transitioned operation of its Ridge Avenue Eldercare Services Center to HomeLink, who continues to fulfill that need in the PHA community.

As a Pennsylvania-licensed Adult Day Center, the Center offers an affordable alternative to nursing home care; offers full and half day programming that allows older adults a chance to leave their homes and get involved with others socially; gives caregivers respite; and allows individuals loved ones to be in a safe and caring environment. The Center is a medical model that employs nurses and certified nursing assistants and focuses on providing care for seniors with functional impairments, Alzheimer's disease, and related dementias. Transportation to the Center is provided and, while there, seniors can engage in therapeutic activities as well as receive physical therapy, personal care assistance, occupational therapy, and two nutritious meals and a snack.

Smoke Free Housing. PHA is the largest housing authority in the country to adopt a Smoke Free Policy, which bans smoking at all properties, except for designated smoking areas. In collaboration with PHA's resident leadership, PHA deployed its Smoke Free Taskforce that consists of staff and residents, with assistance from the Philadelphia Department of Public Health. The taskforce worked tirelessly to design PHA's Smoke Free policy, to be fully-implemented during the next reporting period, and CORD is responsible for monitoring and reporting to the Board of Commissioners as to its effectiveness.

Homeownership. During FY 2017, a total of 60 PHA residents became first time homebuyers through the assistance of PHA's Homeownership programs, which include the Housing Choice Voucher Homeownership program that converts the tenant rental assistance voucher into a mortgage subsidy, the Section 5H program, and assist PHA residents that purchase their first home with financial assistance or subsidy from PHA.

PHA is committed to helping residents become self-sufficient and make the leap to homeownership, by partnering with Santander Bank, PNC Bank, Clarifi, and the City's Financial Empowerment Center to expand financing options for homebuyers. During FY 2017, approximately 480 PHA residents received credit and housing counseling to assist residents in making sound financial decisions that translate into better opportunities in homeownership, employment, and education.

Resident Leadership. CORD spearheads both resident development and capacity building in order to build effective leadership and honor PHA's commitment to resident inclusion in policy and program development, through structured procedures, defined groups, and standing and ad hoc committees that engage in honest discussions.

The largest resident forum is the Resident Council monthly "Resident Round Table," to discuss programs and policies, raise issues and offer solutions. These meeting agendas are set by interaction with a "Resident Engagement Committee," which helps to select agenda items to be addressed by the broader body of resident leaders. Resident involvement ranges from conceptualization and planning to implementation and evaluation.

As a result of these regularly scheduled resident opportunities for resident input, as well as issue-specific ones (such as for the Smoke-Free Taskforce), PHA is better positioned to improve the quality of life for all who live in public and assisted housing.

Resident Council Orientation. Throughout FY17, CORD and the Resident Advisory Board (RAB) committed to holding monthly orientation trainings for newly elected resident council members before the Councils and PHA execute their Memorandum of Understanding and enact a tenant participation budget. Each orientation includes pertinent information as it relates to Roberts Rule of Order, HUD CFR 964 Regulations, roles and responsibilities of council members, and PHA's responsibilities. In the reporting year, CORD held 3 orientations for newly elected resident councils, which averaged about 30 council members.

Resident Council Professional Development Training CORD and RAB also committed to hosting monthly professional development training sessions for all elected resident councils. The curriculum is designed to ensure resident councils have the tools and knowledge to efficiently represent the residents within their development. A selection of topics covered during the reporting period included: the basics of conducting a meeting, creating and managing a budget, tracking and documenting expenses, and effective partnerships and grassroots fundraising. During the period, CORD held 10 capacity building and professional development training sessions.

PRIORITY 5 - IMPROVE ACCESS TO QUALITY HOUSING CHOICES AND OPPORTUNITY NEIGHBORHOODS THROUGH THE HOUSING CHOICE VOUCHER PROGRAM

The Housing Choice Voucher (HCV) Program is PHA's largest single housing program. In FY 2017, PHA reached a record high for providing housing subsidies to nearly 19,000 families with low-incomes. The program also provides assistance through project-based vouchers. Currently over 2,100 housing units in the City of Philadelphia are supported under the project-based program.

This strategic priority incorporates ongoing and planned initiatives designed to maximize utilization of PHA's limited HCV resources, streamline services to owners and participants, and encourage voucher holders to live in areas with employment, educational and other opportunities. Major objectives include achieving and maintaining high performance on key benchmarks such as utilization, inspections, and recertifications. The following are some highlights of PHA's Leased Housing accomplishments in FY 2017.

FY 2017 Progress Update

Admissions. In FY 2017, admissions to the HCV Program reached a utilization rate of 91%.

Blueprint to End Homelessness. PHA works closely with the City of Philadelphia and many local mission-driven agencies towards the goal of reducing and ultimately eliminating homelessness, including providing 500 housing opportunities each year specifically for homeless citizens as part of the "Blueprint to End Homelessness" initiative. In FY 2017, HCV continued its commitment to serve the homeless populations in the City by issuing a total of 105 vouchers to homeless individuals and families.

Veterans Affairs Supportive Housing (VASH). PHA is collaborating with the City, the department of Veterans Affairs and local non-profit organizations to eliminate homelessness among our nation's veterans. PHA currently has 620 veterans housed in the program, of which 97 were housed this fiscal period, in the Veterans Affairs Supportive Housing Voucher (VASH) program.

Second Chance Program. In FY 2017, HCV housed 10 ex-offenders through its partnership with the United States Probation office and the Mayor's Office of Reintegration services, to aid re-entry of returning citizens into society. The program provides comprehensive and collaborative oversight by judges, prosecutors and defense attorneys, and offers a variety of social services to the participants.

Mobility Program. PHA launched a Housing Opportunity Program (HOP), a regional mobility program that encourages HCV residents to consider opportunity areas in the Philadelphia and surrounding counties as part of their housing search. It also provides workshops on budgeting, goal setting, landlord/tenant rights and responsibilities and more, enabling participants to be successful renters and prepared for their new communities.

HOP currently has over 300 families enrolled and 110 families have moved to an opportunity area since 2014. Participants receive counseling services and other training before, during, and after their move, to help them to succeed and thrive in their new communities. In FY 2017, HOP assisted in leasing approximately 45 participants in opportunity areas throughout the Philadelphia region, opening opportunities to greater economic, educational and social mobility. As a result of HOP participation in FY 2017, the number of families living below the poverty rate decreased by almost 14 percentage points, from 29.47% of total families to 15.94%.

PRIORITY 6 - INCORPORATE ENERGY CONSERVATION MEASURES AND SUSTAINABLE PRACTICES THROUGHOUT PHA OPERATIONS

Conserving energy and implementing sustainable materials and practices throughout PHA is the focus of this strategic priority. PHA expends approximately 29% of its public housing operating budget on utilities, making it the single largest expense category outside of personnel costs. Thus, energy conservation has significant potential to reduce PHA's operating costs while enhancing the quality of life for residents.

In August 2012, PHA's Board adopted a Sustainability Policy for the agency and authorized the creation of a Sustainability Working Group. PHA is committed to the following:

- Conducting its housing development and property management activities in a socially, environmentally, and economically responsible manner;
- Reducing its energy consumption and increasing its use of alternative energy sources;
- Minimizing its environmental impacts in the areas of waste, water, energy, and air quality;

- Providing leadership and education for its staff and resident families about best sustainability practices and healthy living choices; and
- Increasing the number of opportunities in low and high-skill green jobs.

In FY 2017, PHA saved a total of \$711,650 through its sustainability effort in utility reimbursements, training, recycling, and grants.

FY 2017 Progress Update

Capital Projects. Queen Lane Apartments is a 55-unit project consisting of units from one to three bedrooms in a mix of townhouses, multi-unit apartment buildings, and a triplex building. The project was completed in March of 2016 and meets the Enterprise Green Communities, Energy Star and LEED standards. Blumberg Phase 1 is a 57-unit project consisting of units from one to four bedrooms in a mix of townhouses. The project completion date was December of 2016 and the project meets the Enterprise Green Communities standards.

Recycling. In FY17, PHA recycled approximately 97 tons of scrap metal, corrugated boxes, electronic equipment, pallets, car batteries and non-ferrous metals generating revenue of \$10,507. Our recycling efforts have also produced a container/dumpster saving of \$34,643 with a combined revenue/savings of \$45,150.

The Better Buildings Challenge (BBC). The Better Buildings Challenge is an initiative of the U.S. Department of Energy (DOE) designed to improve the lives of the American people by driving leadership in energy innovation. Better Buildings is a voluntary leadership initiative that aims to make commercial, public, industrial, and residential buildings 20 percent more energy efficient over the next 10 years. This means saving hundreds of billions of dollars on energy bills, reducing greenhouse gas emissions, and creating thousands of jobs.

Energy Procurement Contracting is a HUD-supported financing structure that will enable PHA to install energy and water-saving measures, with the entire cost paid from savings on future utility bills. PHA expended \$20 million on electricity, gas and water.

PHA has negotiated an Energy Performance Contract with Johnson Controls Inc. that will include; an energy and water audit (EPC audit), an audit of PHA's energy management system, a green physical conditions assessments for certain PHA sites, and other related audits and assessments. During the reporting period, EPC assessments were completed on all PHA Scattered, Conventional, and PAPMC properties and draft reports are currently under review. Once enacted, the program is projected to reduce PHA's expenditures on electrical by 20%, natural gas by 15%, and water by 40%.

Benchmarking Grant. In March 2017, PHA entered a contract with Wegowise to benchmark all the Low Income Housing Tax Credit sites and all the Scattered Sites. Wegowise will continue to do the monthly monitoring of the Senior and Conventional sites. PHA anticipates that by the third quarter of FY 2018 they will be 100% benchmarked.

Energy Conservation. PECO, a BBC ally, has continued to assist PHA by providing PHA energy efficiency services thru their various programs. In FY2017 PHA partnered with PECO to retrofit 1,980 units of the Philadelphia Asset Property Management Corporation (PAPMC) with aerators and new energy efficient shower heads and replace interior light bulbs with CFL bulbs. This program is being financed by Pennsylvania's Act 129 program. This project started in September 2015 and was completed in May 2016.

Resident and Staff Engagement. PHA resident leadership participated in multiple capacity-building training sessions for information related to the benefits and process of an Energy Performance Contract during this reporting period. PHA also continued to engage residents in the partnership with the Philadelphia Horticultural Society and initiated a tree planting program with residents of the Richard Allen LP and Lucien E. Blackwell Homes, which resulted in the planting of 52 trees at no cost to PHA.

PHA continued to team up with GRID magazine and distributed more than 4,000 Sustainability magazines to residents and staff. PHA also hosted the second Energy Conservation Day in May 2016 with more than 100 residents in attendance.

Energy Efficient Vehicles. PHA purchased 22 fuel efficient vehicles, with MPG ratings 30% better than those of the vehicles that were replaced.

Job Creation. Johnson Controls, under its EPC contract, hired 14 Green Ambassadors, including four youth staff members. All of these part-time positions were filled by PHA residents and, to date, one resident has been promoted to a Green Technician position.

Energy Procurement. In a new initiative to provide cost savings and avoid the volatility of energy supply prices, PHA began to competitively procure natural gas and electricity directly from the supplier in 2015. This undertaking coincided with a period of historically low energy prices, affording PHA an opportunity to purchase its future energy supply at very low prices. With the assistance of two energy advisors, Mondre Energy, Inc. and Tradition Energy, PHA secured electricity at a fixed price through February 2019 and natural gas at various limit buys through October 2018. The primary goal, of having budget certainty for such upcoming energy expenses, was achieved and estimates for utility expenditures were provided to PHA's Finance department to assist in financial planning through February 2019. In addition, PHA has outperformed the utility company benchmarks (PGW and PECO) by over \$400,000 to date, which is direct cost reduction versus a direct purchase through the utility.

Sustainability – Grants and Savings	
Energy Procurement	\$400,000
HUD Technical Assistance Training	\$15,000
Recycling Program	\$45,150
PHS Tree Planting	\$19,000
Philadelphia Water Department (PWD)*	\$232,500
Total	\$711,650

PRIORITY 7 - IMPROVE CUSTOMER SERVICE, STREAMLINE OPERATIONS, AND CREATE A BUSINESS MODEL THAT IS DATA-DRIVEN AND HIGH PERFORMING

Under this strategic priority area, PHA utilizes technology, training, and data-driven analysis to improve customer service and create a more efficient, streamlined organization. PHA recognizes that dealing with a large organization can be a complex and sometimes frustrating experience for residents, vendors, and the public. The agency is committed to improving this experience by, among other initiatives, improving its telephone systems, streamlining the call center, and enhancing the website to increase self-service options. During FY17, PHA implemented a predictive communication system for mass communication. This system has the capability to notify an unlimited number of recipients from a single interface. The communications methods can be: a telephone call to a home or business, a telephone call to a cellular telephone, a text message to a cellular telephone, or an email.

The Information Systems Management (ISM) Department created and implemented a Case Management System to assist in HCV Mobility Program counseling to prepare participants to rent a home in an opportunity area using their Housing Choice Voucher and helping them adjust to life in their new neighborhood. ISM also upgraded its PeopleSoft Financial and Supply Chain Management and installed a new system infrastructure such as application servers, web services and database search engine. In FY17, ISM conducted end-to-end training for Contract, Purchasing, eProcurement, Inventory, Asset Management, General Ledger, Accounts Receivable, Accounts Payable, and Cash Management modules.

Of particular importance during FY17, was the rollout of the Public Housing Client Self Service Portal Application. The online application will improve PHA's Customer Service to residents by allowing tenants to view family demographic details, schedule inspections and recertifications, pay rent, and view billing information. Additional features include the ability to create a work order for unit services as well as the ability to send questions and request a meeting with their Property Manager.

PHA plans to continue to assess areas of its operations, including warehouse and inventory systems, property management delivery, and other functions to identify potential efficiencies and cost-savings measures. Management reports and software applications have been enhanced to support asset management and other initiatives and to ensure that PHA management have accurate and timely data available to monitor performance and inform the decision-making process.

PRIORITY 8 - CONDUCT PHA BUSINESS IN AN OPEN AND TRANSPARENT MANNER THAT PROMOTES ACCOUNTABILITY AND ACCESS, ENSURES DIVERSITY, AND ADHERES TO THE HIGHEST ETHICAL STANDARDS

This strategic priority reflects PHA's values as a public organization and a commitment to openness and accountability in all agency matters. In addition to contracting for annual financial audits performed by independent experts, PHA will continue to implement a comprehensive internal audit, compliance, and quality control program designed to improve operations, ensure regulatory and PHA policy compliance, and eliminate fraud, waste, and abuse. The following are some highlights of accomplishments in this area for FY 2017 by PHA's Supply Chain Management Department, and the Office of Audit and Compliance.

FY 2017 Progress Update

Supplier Diversity. PHA's Supply Chain Management (SCM) Department plays a key role in the business success of the agency and ultimately businesses in the city and region. PHA does business with as many local companies as possible, including some run by PHA tenants. Over the past fiscal year, PHA increased the number of small, minority owned businesses used by PHA, through its affirmative action contracts and compliance programs that work with Minority Business Enterprises (MBEs) and certified Women Business Enterprises (WBEs). For the reporting year, PHA's participation rate was 37% for MBEs and 25% for WBEs, compared to the federal standard of 20% for MBEs and 10% for WBEs.

The MBE/WBE numbers are based on modernization and management of contracts totaling over \$118 million. Of that total, over \$44 million in contracts were awarded to MBEs while more than \$29 million went to WBEs.

In addition to working with diverse businesses, PHA is committed to working with vendors to meet Section 3 Policy requirements and provide economic opportunities to the communities it serves. Twice per year, PHA holds "Doing Business with PHA," a networking event where vendors can learn about business opportunities and how to register with PHA for those opportunities. This past year's events were attended by 102 participants from 95 businesses.

Audit and Compliance. The Office of Audit and Compliance (OAC), created in 2011, is tasked with monitoring, evaluating, and providing oversight to ensure PHA's regulatory and operating compliance. With reporting accountability to PHA's President & CEO, Board of Commissioners, and, most importantly, to the public divisions that comprise OAC – Internal Audit, Compliance, and Investigations – are utilized in various ways to achieve its mission.

- **The Investigations Unit** is tasked with investigating 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 596 complaints which ultimately led to the investigation of 206 cases that resulted in \$424,848 in restitution ordered to PHA and the collection of \$270,030.38 from repayment agreements for monies owed to PHA that would have otherwise gone uncollected.
- **The Internal Audit (IA) 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. IA's annual agency-wide risk assessment process produces an audit plan that prioritizes audits based on identified risks. By conducting risk-based audits and reviews, PHA's Audit and Compliance functions provide reasonable assurance regarding PHA's: compliance with laws, regulations, policies, and procedures; achievement of business objectives; reliability of financial and management reporting; and safeguarding of assets. In fiscal year 2017, OAC ensured PHA's efficient and transparent cooperation with and response to two (2) external oversight reviews, HUD's monthly oversight and reporting of PHA utilization efforts and two (2) HUD follow up reviews. OAC also developed and/or updated Standard Operating Procedures for several PHA departments. Lastly, OAC's Wage Compliance unit issued citations and/or back wage payments totaling \$31,821.78.

In this time of shrinking federal dollars, OAC's efforts include not only realizing recoupment of monies owed, but also implementing proactive efficiencies in how PHA performs its operations. OAC made numerous recommendations in FY 2017 through Audit and Compliance reports aimed at improving internal controls throughout the agency and optimizing how PHA does its day-to-day business.

With the ongoing support of PHA's Board of Commissioners, the Audit Committee, PHA's executive team, PHA staff, residents, and contractors, OAC will continue to work diligently to protect PHA's assets by combating fraud, waste, and abuse.

PRIORITY 9 - STRENGTHEN EXISTING RELATIONSHIPS AND FORGE NEW PUBLIC, PRIVATE AND PHILANTHROPIC PARTNERSHIPS TO SUPPORT PHA'S STRATEGIC GOALS

To successfully accomplish all of the goals under the Strategic Directions Plan, it is essential that PHA create new partnerships, and sustain and grow existing relationships. PHA's objective for grant-driven programs and partnerships is to continue to cultivate supportive partnerships and secure resources to implement community services and strategic programs that support PHA's core mission, which will result in an improved quality of life for PHA residents and surrounding communities. This strategic priority focuses on the need to identify and secure partners and resources to address the hard costs associated with developing new housing and preserving the existing housing portfolio and the soft costs associated with supporting resident employment, education, health care, youth development, and other supportive service's needs.

FY 2017 Progress Update

New Grants	Amount
HUD/DOL Juvenile Reentry Assistance Program	\$100,000.00
Pennsylvania Summer Food Program	\$173,804.68
HUD Family Self-Sufficiency Program	\$414,000.00
HUD Veterans Affairs Supportive Housing	\$547,200.00
HUD ROSS Education/Project SOAR	\$300,356.00
HUD Congregate Housing Services Program	\$113,879.00
HUD Resident Opportunity and Self-Sufficiency Service Coordinator Program	\$721,350.00
Pennsylvania Senior Community Centers (Wilson Park, Cassie Holley, Emlen Arms Centers)	\$31,914.00
Pennsylvania Redevelopment Assistance Capital Project Funding	\$2,000,000.00
Santander Bank – to PhillySEEDS	\$50,000.00
Total Funding Secured	\$4,452,503.68

PHA secured the above grants in FY17 to support a variety of resident development and housing programs. In addition, the Jobs Plus Pilot Program, funded by a \$2.7 million grant that is in addition to the aforementioned \$4.5 million, officially commenced operations in July 2016. When combined with the more than \$1.1 million in other existing grants and \$7.5 million secured as cash and in-kind match committed by PHA's partners to support the above programs, the total financial impact of PHA's grant-making efforts for FY17 is estimated at almost \$16 million.

PRIORITY 10 - MAKE PHA AN EMPLOYER OF CHOICE WITH AN ACCOUNTABLE, DIVERSE, TRAINED, AND PRODUCTIVE WORKFORCE

PHA employs more than 1,100 employees throughout its operations. Ensuring that every employee has the necessary training, tools, and other resources to do their jobs properly is the focus of this strategic priority. On an annual basis, PHA will establish and implement a training plan to build employee skills and capacity, and will conduct thorough performance evaluations designed to provide employees with meaningful feedback on their job performance. The following are some highlights of PHA's Human Resources Department in FY 2017.

FY 2017 Progress Update

In FY 2017, PHA's Human Resources Department facilitated a variety of training courses including: Enterprise Income Verification (EIV), Low Income Housing Tax Credit (LIHTC), Fleet Policy, Admissions and Continued Occupancy Policy (ACOP) and Uniformed Physical Conditions Standards (UPCS), to name a few, throughout the year. PHA also coordinated the delivery of Active Shooter Training to over 700 employees.

PHA is committed to retaining high performing employees. Employees were recognized throughout the year for exemplary performance - Employee of the Month - and service - Excellence in Customer Services and over 90 employees were recognized in various categories, including Milestone Years of Services, at the Annual Employee Recognition Event.

PRIORITY 11 - ENSURE THAT PHA IS A GOOD NEIGHBOR AND RELIABLE COMMUNITY PARTNER

PHA is committed to being a good neighbor and reliable partner to the community at large and to neighborhood residents in and around PHA's current and planned housing developments. Toward this end, PHA continues to expand opportunities to solicit feedback, listen to, and have constructive dialogues with diverse members of the community. PHA regularly uses feedback surveys from residents, HCV participants and owners, employees, vendors, and others to support these efforts.

PHA improved coordination with the City and collaborated to issue a joint Request for Proposals for development. This effort helps maximize and leverage resources and create a true, singular housing strategy and vision for Philadelphia.

PHA will continue to work to engage residents and neighborhood groups at the early stages of planned development initiatives in order to improve the flow of information, share ideas, and provide greater opportunity for input before plans are solidified.

FY 2017 Progress Update

As new developments open, PHA provides the new tenants with supplies and recommendations for maintaining the interior and exterior of their units, and how to communicate with their neighbors. PHA continues to rehab units in rapidly changing neighborhoods, utilize the Rental Assistance Demonstration Program to convert older sites, and increase policing throughout the developments to reduce crime and improve community safety – ensuring PHA is truly a good neighbor and community partner.

Strawberry Mansion Learning Center. In the past year, PHA entered into an MOU with the Strawberry Mansion Learning Center. The Center, branded as “A Safe Haven for Youth,” is an education and resource center for the community surrounding PHA’s planned development, which covers a three-square block area in the Strawberry Mansion neighborhood. It offers academic tutoring, professional development, resume writing, leadership capacity building, and computer literacy courses.

PRIORITY 12 - ENCOURAGE INNOVATION AND PROMOTE PHA’S FINANCIAL HEALTH THROUGH ONGOING PARTICIPATION IN THE MOVING TO WORK PROGRAM

Participation in the Moving to Work (MTW) Demonstration Program provides PHA with a set of tools and resources that are essential to addressing the needs of PHA’s housing portfolio and residents. The regulatory and funding flexibility afforded by MTW has helped shape virtually all aspects of PHA’s housing policies. It has been the single most important factor in PHA’s ability to implement comprehensive redevelopment activities at distressed public housing developments, help transform Philadelphia’s neighborhoods, and provide employment training and other supportive services to residents. The following is a status of PHA’s progress in its efforts to advocate for an extension of the MTW Demonstration.

The innovative uses of MTW Block Grant funding flexibility have been essential ingredients in PHA’s efforts to revitalize deeply distressed public housing developments and their surrounding community; leverage partnerships to build affordable new housing; support the City of Philadelphia’s Blueprint to End Homeless initiative; assist residents to secure job training, job training placements, homeownership, and other opportunities. Since early 2014, PHA and other participating MTW agencies have engaged in negotiations with HUD regarding a long-term extension of the program. The federal Omnibus Bill signed into law by President Obama in December 2015, contained a critical provision that extended the current terms and conditions of the MTW Agreements for ten (10) additional years.

SECTION III- MOVING TO WORK PLAN

Moving to Work (MTW) is a demonstration program authorized by Congress, through which PHA and other participating agencies are given 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.

PHA is one of only thirty-nine (39) agencies nationwide that are designated to participate in the MTW Program. For 15 years, the agency thrived, largely due to the fiscal flexibility made possible by MTW, which allows PHA to break away from the one-size-fits-all public housing rules and regulations to create programs that work best for the City of Philadelphia.

Through MTW, PHA is able to waive program regulations and combine its major HUD funding sources into a single MTW Block Grant that can be used flexibly. PHA's current MTW Agreement runs until 2018 and will extend by another 10 years under the current terms and conditions.

The flexibility afforded by MTW has been a critical ingredient in PHA's ongoing efforts to revitalize distressed public housing, transform Philadelphia's neighborhoods and provide education, training and job placements for residents. It is essential to the success of planned housing and neighborhood revitalization initiatives under this plan.

PHA submitted its Annual Plan for FY 2018 to HUD, which provides information on activities planned by the agency under the MTW program, during the period of April 1, 2017 to March 31, 2018. PHA's funding for FY 2018 is unknown as of the publication date of the MTW Annual Plan; therefore, the activities described herein may be modified based on actual funding levels.

MTW Long-Term Goals and Objectives

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 for FY18 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. 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. 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. During this period, an additional 1,540 units will be placed under project-based contracts under the Unit Based program (including RAD conversions) as shown in Table 4.
- ***Neighborhood Transformation at Blumberg/Sharswood*** – PHA's most ambitious and far reaching development initiative continues to move forward in the Blumberg/Sharswood neighborhood. Spurred on by a HUD Choice Neighborhoods Planning Grant, the Blumberg/Sharswood Transformation Plan involves construction or rehabilitation of 1,200 affordable and market-rate units, including 420 homeownership units, at on and off-site locations; revitalization of commercial corridors including construction of a new supermarket; development of a new PHA office facility; creation of new recreational facilities and green space; and, the establishment of a high performing high school. Progress to date includes: all residents have been relocated; obsolete high-rise (with the exception of the Senior Tower) and low-rise family units have been demolished; a 9% Low Income Housing Tax Credit (LIHTC) award was received for Phase I; construction completed on 57 Phase I rental units; use of eminent domain to acquire approximately 1,300 mostly vacant lots and/or structures that were predominately tax delinquent properties; firm commitments were received for a new supermarket operator; and, developer RFPs were issued for mixed income housing development on neighborhood sites. Financing for the PHA office facility is expected to be in place by the end of FY 2017. In FY 2018, Phase I is expected to be fully occupied. PHA will also commence rehabilitation of the 96-unit senior tower; select a developer for a planned 400-unit rental and homeownership phase; commence construction on the PHA office facility; commence construction on the new supermarket; and, solicit and evaluate private developer proposals for vacant parcels in the neighborhood.

- **Norris Homes/North Central Philadelphia Neighborhood Transformation** – PHA is working in partnership with the City of Philadelphia, public housing residents and other partners to implement a Choice Neighborhood Transformation Plan in the North Central Philadelphia neighborhood that will result in extensive community improvements and construction of 237 rental and 60 homeownership units, of which 147 will be replacement housing. The development is funded through a \$30 million Choice Neighborhoods grant, supplemented by private equity, City of Philadelphia, MTW Block Grant and other funds.
- **2012 Chestnut Street Redevelopment** – PHA selected a developer for the redevelopment of the former PHA headquarters site located at 2012 Chestnut Street in FY 2017. The new development, located in a prime neighborhood of Philadelphia, will consist of approximately 200 market rental units, with 20% of the units to be affordable rentals targeted for families earning at or below 60% of Area Median Income, and 7,000 square feet of commercial space. Construction is expected to begin in FY 2018. MTW Block Grant funds will be utilized to support the long-term affordable units.
- **Homeless Veterans Initiative** – In FY 2018, PHA will partner with a non-profit organization to add 37 units of project-based housing for veterans at the H.E.L.P.V development in the Northern Liberties neighborhood of Philadelphia. PHA continues to collaborate with the City, the Department of Veterans Affairs, and local non-profit organizations to eliminate homelessness among our nation’s veterans, including maximizing leasing under the Veterans Affairs Supportive Housing program (VASH) and providing operating support from the MTW Block Grant for new project-based developments such as H.E.L.P.V that provide housing and services for veterans and their families.
- **Rental Assistance Demonstration (RAD)** – In FY 2018, 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 long-term vacant and uninhabitable scattered sites to new projects developed throughout the City by PHA and other development partners. PHA projects that 1,133 units at 2 existing public housing sites and 12 new transfer of assistance sites will have closed under the RAD program by the end of FY 2017. PHA plans to convert an additional 1,932 public housing units to project-based assistance through RAD in FY 2018.
- **Energy Performance Contracting** – The MTW Agreement authorizes PHA, without prior approval from HUD, to enter into new Energy Performance Contracts (EPCs) or modify existing EPCs. As part of efforts to determine the financial feasibility and benefits of an EPC, PHA competitively procured a firm to perform a series of comprehensive energy-related audits which will be completed by the end of FY 2017. In FY 2018, PHA expects to analyze and make decisions about whether to proceed with an EPC and/or other energy investments based on a review of the completed audit reports.
- **Self-Sufficiency and Youth Development Programs** – 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 2018. PHA will also continue to operate the Jobs Plus Pilot Program at Raymond Rosen, which provides intensive supportive services, job training, job placement and retention efforts focused on work-able residents from the Raymond Rosen community. 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 also 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 found on Table 11.
- **HCV Mobility Housing Opportunity 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 Choice Voucher Mobility Program in FY 2018 and will incorporate portability and homeownership into the program. 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. In FY 2018, PHA will issue permanent tenant based vouchers to graduating participants in the Second Chance program and will look to expand the program to include referrals from the Pennsylvania First Judicial Court ex-offender programs.

- ***Nursing Home Transition*** – The Nursing Home Transition activity continues to provide needed housing opportunities for persons with disabilities who are transitioning from nursing home to community-based settings. In FY 2018 PHA will continue to work with the City and State to provide affordable housing opportunities for people with disabilities.
- ***Rent Simplification Initiatives*** – PHA does not anticipate adding any new rent simplification activities in FY 2018; however, PHA will continue to implement previously approved MTW initiatives that simplify program administration and provide incentives for economic self-sufficiency.
- ***Local FSS Program*** – During FY 2018 PHA will continue to work on the development of modifications to the MTW FSS program. PHA plans to meet with local organizations to determine feasibility of developing a partnership with an outside service provider to coordinate and manage the supportive service and contract portions of the FSS. PHA may also look to establish a partnership with a local provider to develop a financial stability and savings program. PHA's MTW FSS Program will be open to eligible participants in the HCV, PBV/UBV and PH Programs. The FSS program may include short term incentives such as streamlined escrow calculations and modifications to the Contract of Participation and Individual Training & Service Plan. PHA may submit more specific program waivers in a future MTW Plan.

Along with its MTW implementation activities, PHA will implement other initiatives in FY 2018 that do not specifically require MTW authority or Block Grant flexibility to administer. Highlights of PHA's planned Non-MTW activities include:

- ***Small Area Fair Market Rent Rule*** – Under HUD's proposed rule regarding implementation of Small Area Fair Market Rents (SAFMRs), Philadelphia is one of the metropolitan areas likely to be selected to transition from a metropolitan area-wide approach to setting FMRs at the zip code level as a means to expand the options PHA families have to live in higher opportunity neighborhoods. While PHA supports the concept of higher payment standards for higher opportunity areas, it is essential that a transition to a new payment standard model minimize any hardship for current HCV program participants. As the SAFMR methodology does not include new funding, PHA is also concerned that funding may not be sufficient to support the current number of households served in the HCV program. PHA will monitor the progress of this proposed rule and determine, upon issuance of the final rule, if alternative MTW policies are necessary.
- ***Asset Management*** – PHA's goal is to more closely align PHA's asset management to multi-family industry norms, with allowances for the unique features of PHA's organization and portfolio. In FY 2018, PHA will continue efforts to consolidate and streamline property management and maintenance operations based on asset management principles and in response to funding levels.
- ***Reducing Homelessness Initiative*** – As part of PHA's commitment to service homeless families and individuals, PHA will continue to actively collaborate with the City, social service and local non-profit agencies on a series of initiatives to reduce and help prevent homelessness. Under the Blueprint to End Homelessness program, in FY 2018, PHA plans to provide 300 housing opportunities annually for formerly homeless families that are leaving transitional housing and 200 hundred housing opportunities for homeless individuals leaving transitional housing.
- ***Right Sizing Occupancy Initiative*** – PHA will continue its efforts to "right size" residents who are currently living in units that are too large for their current family composition. This effort first targeted grossly over-housed families who were over housed by four or more bedrooms. Where PHA has identified appropriate sized units for over-housed families and approved reasonable accommodations are received, the right sizing efforts may be impacted. This initiative is part of PHA's long-term efforts to ensure that scarce housing resources are used in the most efficient manner possible, while also supporting the scattered site repositioning effort. The program primarily impacts residents of scattered sites. PHA expects that some residents may elect to purchase their homes rather than move, while other homes will be made available for sale or other disposition as residents move to smaller size units.
- ***Improving Access to PHA Programs and Services*** – PHA's Board-approved Limited English Proficiency Policy continues to serve as the road map to ensure open access to PHA programs to non-English speakers as well as to individuals with hearing/sight disabilities. In FY 2018, consistent with the draft goals of the Assessment of Fair Housing Plan referenced above, PHA will continue to refine its list of vital documents and ensure that such documents are translated into required languages. Other forms may include guidance for translation in required languages so that non-English speaking individuals can obtain important program information.
- ***Lease Enforcement*** – PHA will strengthen its internal efforts to ensure enforcement of all lease provisions, including increasing rent collections and ensuring timely management responses to lease violations. In FY 2018, PHA will develop and implement a new model lease and ACOPs for the PAPMC developments. Residents will be informed and provided an opportunity to comment on the revised policies and lease per program notice requirements.

- **Better Buildings Challenge**- PHA has been a participant and partner in the U.S. Department of Energy's Better Buildings Challenge (BBC) since 2013. In FY 2018, in addition to potential implementation of an EPC as noted above, PHA will continue implementing a comprehensive series of capital improvement and management activities designed to reduce energy consumption across the entire PHA portfolio by at least twenty percent (20%) over the 2010 base year by 2020.
- **Smoke Free Initiative** - PHA is one of the largest Housing Authorities in the country to prohibit smoking at all properties except for designated smoking areas. PHA's smoke free policy differentiates between residents already living in PHA units as of August 2015 and those who subsequently move into new or rehabilitated units. In FY 2018, PHA will continue to offer smoking cessation programs and enforce the provisions of the Smoke Free policy.
- **Prudent Fiscal Management and Internal Controls** - PHA will continue to implement a comprehensive program of internal audit, compliance reviews and fiscal management.
- **Grants and Grant Opportunities** - In FY 2018, PHA will administer existing grants and utilize MTW funds where feasible to leverage new grant opportunities. Existing grants include a \$2M grant from Pennsylvania Redevelopment Assistance Capital to support the Sharswood/Blumberg supermarket and PHA office facilities referenced above. PHA will also continue to administer grants including Jobs Plus, Assets for Independence, Choice Neighborhoods, FSS Coordinators, Congregate Housing Services, and Juvenile Reentry Assistance. In FY 2018, PHA will also seek out and work to submit additional funding applications including, but not limited to, the Pennsylvania Dept. of Aging Senior Community Center, ROSS Coordinators, ROSS for Education, Mobility Counseling, Assets for Independence and Choice Neighborhoods Implementation (or successor program) to support full implementation of the Transformation Plan for Blumberg/Sharswood. PHA may partner with the City on the Youth Homelessness Demonstration Project. On all grant opportunities, PHA will determine if any MTW flexibilities are required to implement the program and incorporate such flexibilities into future MTW Plans or Plan amendments.

For more details related to the FY 2018 MTW Annual Plan, please see Appendix A.

SECTION IV- FINANCIAL SUMMARY

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, 2016.

The report contained management's representations concerning PHA's finances. 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, management of PHA has established a comprehensive internal control framework that is designed both 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 has been 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, 2016 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, 2016, are fairly presented in conformity with GAAP.

Financial Report for FY 2016 can be found in Appendix B.

SECTION V – OFFICE OF GENERAL COUNSEL

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 HUD's rules and regulations; reporting to HUD; representing PHA in litigation; handling administrative hearings concerning both residents and employees; counseling other departments on corporate, real estate, and employment 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 has successfully advanced many essential business matters for the housing authority. The following are some highlights of PHA's legal affairs in FY 2017:

- **Rental Assistance Demonstration.** The RAD program transfer of assistance transactions are critical to PHA's capital development program and financial viability. OGC's efforts were integral to completing the financing of the 57 unit Blumberg Phase I development, which was the first RAD transaction to close in Pennsylvania. Since then, OGC has worked on initiating or closing 16 other RAD developments.
- **Bond Issuance.** OGC was instrumental in finalizing the bond issuance that will underlie the construction of PHA's new headquarters on Ridge Avenue, a critical component of the Blumberg/Sharswood Choice Neighborhoods Transformation Plan.
- **Vaux School.** 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 School available for PHA and other area residents – first class scheduled for enrollment in September 2017.
- **Queen Lane Injunction.** OGC and its outside counsel partner successfully defended PHA against an injunction attempt to forestall the Queen Lane Development, which PHA defended on appeal, resulting in the continued construction, completion and occupancy of the development.
- **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.
- **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.
- **Expansion of Grievance Program.** OGC expanded its grievance and informal hearing program to include admissions hearings for the Housing Choice Voucher program; formalize the admissions hearing processes; record hearings; make the judicial appeals process more efficient; and assist in improving the dispute resolution processes, all of which has resulted in fewer hearings compared to the period prior to implementation.

SECTION VI – OTHER RELEVANT ACTIVITIES

HONORS AND AWARDS

In FY 2017, PHA gained recognition for quality work from its industry peers. Below is a list of honors and awards received during the reporting period:

- The Middle Atlantic Regional Council of the National Association of Housing and Redevelopment Organizations (MARC NAHRO) presented PHA with an Award of Outstanding Achievement for project design, specifically the Oakdale Street Apartments.
- The National Association of Housing and Redevelopment Organizations (NAHRO) presented PHA with an Award of Merit for project design, specifically the Oakdale Street Apartments. Oakdale Street was then nominated for an Award of Excellence, and sent a display to NAHRO's national conference in Portland, OR.
- The Pennsylvania Apartment Association (PAA) honored three Philadelphia Housing Authority (PHA) sites with "Best in Apartment Living" awards.
 - o Queen's Row, a 29-unit development in Germantown at 500 W. Queen Lane, received a Gold Award in the maintenance category with a score of 95%.
 - o Nellie Reynolds Gardens in North Philadelphia received a Bronze Award for maintenance with a score of 93%.
 - o The new Queen Lane Apartments at 300 W. Queen Lane received a Gold Award for community presentation with a score of 91%.
- *The Philadelphia Business Journal* named PHA President and CEO, Kelvin A. Jeremiah, one of the Most Admired CEOs. This award recognizes the top Chief Executive Officers who are established leaders with a strong record of innovation in their field, outstanding financial performance, a commitment to quality, a strong vision, a commitment to diversity in the workplace and contributions to the Greater Philadelphia/New Jersey region.

CONCLUSION

With the presentation of this report, the Philadelphia Housing Authority is pleased to have met the requirements set forth in Act 130 Section 24.1, regarding an annual review of its operations, administration, management, finances, legal affairs, housing production and development, and other relevant activities.

APPENDIX A

PHILADELPHIA HOUSING AUTHORITY



MOVING TO WORK ANNUAL PLAN FISCAL YEAR 2018 (APRIL 1, 2017 TO MARCH 31, 2018)

**FIRST SUBMISSION TO HUD
JANUARY 13, 2017**

**REVISED SUBMISSION TO HUD
APRIL 3, 2017**

**PHILADELPHIA HOUSING AUTHORITY
MOVING TO WORK ANNUAL PLAN – FISCAL YEAR 2018**

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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 2018, i.e. the period from **April 1, 2017 to March 31, 2018**.

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 and HUD have recently extended the MTW Agreement through 2028.

MTW is a demonstration program authorized by Congress, through which PHA and other participating agencies are given 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.

In FY 2018 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.

The FY 2018 Annual Plan incorporates HUD's current reporting requirements as detailed in the HUD Form 52900 dated May 2013. 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. HUD has indicated its intention to further modify the MTW Plan requirements in FY 2018.

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 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 provide a framework for PHA's activities and resource allocation in FY 2018 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

PHA and the City of Philadelphia have recently collaborated on the development of an Assessment of Fair Housing (AFH) Plan in compliance with the December 2015 Affirmatively Further Fair Housing Final Rule, a process that involved PHA residents and a wide range of community stakeholders. The draft AFH Plan, including proposed fair housing priority goals and strategies, was published in October 2016. Modifications were made to the draft based on public input and extensive discussions with stakeholders. The final AFH was submitted to HUD for approval in December 2016. It 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 2018 MTW Annual Plan, and will help inform PHA's long-term MTW goals and objectives.

FY 2018 Goals and Objectives

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 2018. As PHA's funding for FY 2018 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. 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. 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. During this period, an additional 1,540 units will be placed under project-based contracts under the Unit Based program (including RAD conversions) as shown in Table 4.

- ***Neighborhood Transformation at Blumberg/Sharswood*** – PHA’s most ambitious and far reaching development initiative continues to move forward in the Blumberg/Sharswood neighborhood. Spurred on by a HUD Choice Neighborhoods Planning Grant, the Blumberg/Sharswood Transformation Plan involves construction or rehabilitation of 1200 affordable and market-rate units, including 420 homeownership units, at on and off-site locations; revitalization of commercial corridors including construction of a new supermarket; development of a new PHA office facility; creation of new recreational facilities and green space; and, the establishment of a high performing high school. Progress to date includes: all residents have been relocated; obsolete high-rise (with the exception of the Senior Tower) and low-rise family units have been demolished; a 9% Low Income Housing Tax Credit (LIHTC) award was received for Phase I; construction completed on 57 Phase I rental units; use of eminent domain to acquire approximately 1300 mostly vacant lots and/or structures that were predominately tax delinquent properties; firm commitments were received for a new supermarket operator; and, developer RFPs were issued for mixed income housing development on neighborhood sites. Financing for the PHA office facility is expected to be in place by the end of FY 2017. In FY 2018, Phase I is expected to be fully occupied. PHA will also commence rehabilitation of the 96-unit senior tower; select a developer for a planned 400-unit rental and homeownership phase; commence construction on the PHA office facility; commence construction on the new supermarket; and, solicit and evaluate private developer proposals for vacant parcels in the neighborhood.
- ***Norris Homes/North Central Philadelphia Neighborhood Transformation*** – PHA is working in partnership with the City of Philadelphia, public housing residents and other partners to implement a Choice Neighborhood Transformation Plan in the North Central Philadelphia neighborhood that will result in extensive community improvements and construction of 237 rental and 60 homeownership units, of which 147 will be replacement housing. The development is funded through a \$30 million Choice Neighborhoods grant, supplemented by private equity, City of Philadelphia, MTW Block Grant and other funds.
- ***2012 Chestnut Street Redevelopment*** –PHA selected a developer for the redevelopment of the former PHA headquarters site located at 2012 Chestnut Street in FY 2017. The new development, located in a prime neighborhood of Philadelphia, will consist of approximately 200 market rental units, with 20% of the units to be affordable rentals targeted for families earning at or below 60% of Area Median Income, and 7,000 square feet of commercial space. Construction is expected to begin in FY 2018. MTW Block Grant funds will be utilized to support the long-term affordable units.
- ***Homeless Veterans Initiative*** – In FY 2018, PHA will partner with a non-profit organization to add 37 units of project-based housing for veterans at the H.E.L.P. V development in the Northern Liberties neighborhood of Philadelphia. PHA continues to collaborate with the City, the Department of Veterans Affairs, and local non-profit organizations to eliminate homelessness among our nation’s veterans, including maximizing leasing under the Veterans

Affairs Supportive Housing program (VASH) and providing operating support from the MTW Block Grant for new project-based developments such as H.E.L.P. V that provide housing and services for veterans and their families.

- ***Rental Assistance Demonstration (RAD)*** – In FY 2018, 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 long-term vacant and uninhabitable scattered sites to new projects developed throughout the City by PHA and other development partners. PHA projects that 1,133 units at 2 existing public housing sites and 13 new transfer of assistance sites will have closed under the RAD program by the end of FY 2017. PHA plans to convert an additional 1,956 public housing units to project-based assistance through RAD in FY 2018.
- ***Energy Performance Contracting*** - The MTW Agreement authorizes PHA, without prior approval from HUD, to enter into new Energy Performance Contracts (EPCs) or modify existing EPCs. As part of efforts to determine the financial feasibility and benefits of an EPC, PHA competitively procured a firm to perform a series of comprehensive energy-related audits which will be completed by the end of FY 2017. In FY 2018, PHA expects to analyze and make decisions about whether to proceed with an EPC and/or other energy investments based on a review of the completed audit reports.
- ***Self-Sufficiency and Youth Development Programs*** – 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 2018. PHA will also continue to operate the Jobs Plus Pilot Program at Raymond Rosen, which provides intensive supportive services, job training, job placement and retention efforts focused on work-able residents from the Raymond Rosen community. 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 also 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 found on Table 11.
- ***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 Choice Voucher Mobility Program in FY 2018 and will incorporate portability and homeownership into the program. 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. In FY 2018, PHA will issue permanent tenant based vouchers to graduating participants in the Second Chance program and will look to expand the program to include referrals from the Pennsylvania First Judicial Court ex-offender programs.
- ***Nursing Home Transition*** – The Nursing Home Transition activity continues to provide needed housing opportunities for persons with disabilities who are transitioning from nursing home to community-based settings. In FY 2018 PHA will continue to work with the City and State to provide affordable housing opportunities for people with disabilities.
- ***Rent Simplification Initiatives*** – PHA does not anticipate adding any new rent simplification activities in FY 2018; however, PHA will continue to implement previously approved MTW initiatives that simplify program administration and provide incentives for economic self-sufficiency.
- ***Local FSS Program*** – During FY 2018 PHA will continue to work on the development of modifications to the MTW FSS program. PHA plans to meet with local organizations to determine feasibility of developing a partnership with an outside service provider to coordinate and manage the supportive service and contract portions of the FSS. PHA may also look to establish a partnership with a local provider to develop a financial stability and savings program. PHA’s MTW FSS Program will be open to eligible participants in the HCV, PBV/UBV and PH Programs. The FSS program may include short term incentives such as streamlined escrow calculations and modifications to the Contract of Participation and Individual Training & Service Plan. PHA may submit more specific program waivers in a future MTW Plan.

Along with its MTW implementation activities, PHA will implement other initiatives in FY 2018 that do not specifically require MTW authority or Block Grant flexibility to administer. Highlights of PHA’s planned Non-MTW activities include:

- ***Small Area Fair Market Rent Rule*** - Under HUD’s proposed rule regarding implementation of Small Area Fair Market Rents (SAFMRs), Philadelphia is one of the metropolitan areas likely to be selected to transition from a metropolitan area-wide approach to setting FMRs at the zip code level as a means to expand the options PHA families have to live in higher opportunity neighborhoods. While PHA supports the concept of higher payment standards for higher opportunity areas, it is essential that a transition to a new payment standard model minimize any hardship for current HCV program participants. As the SAFMR methodology does not include new funding, PHA is also concerned that funding may not be sufficient to support the current number of households served in the HCV program. PHA will monitor the

progress of this proposed rule and determine, upon issuance of the final rule, if alternative MTW policies are necessary.

- ***Asset Management*** – PHA’s goal is to more closely align PHA’s asset management to multi-family industry norms, with allowances for the unique features of PHA’s organization and portfolio. In FY 2018, PHA will continue efforts to consolidate and streamline property management and maintenance operations based on asset management principles and in response to funding levels.
- ***Reducing Homelessness Initiative*** – As part of PHA’s commitment to service homeless families and individuals, PHA will continue to actively collaborate with the City, social service and local non-profit agencies on a series of initiatives to reduce and help prevent homelessness. Under the Blueprint to End Homelessness program, in FY 2018, PHA plans to provide 300 housing opportunities annually for formerly homeless families that are leaving transitional housing and 200 hundred housing opportunities for homeless individuals leaving transitional housing.
- ***Right Sizing Occupancy Initiative*** – PHA will continue its efforts to “right size” residents who are currently living in units that are too large for their current family composition. This effort first targeted grossly over-housed families who were over housed by four or more bedrooms. Where PHA has identified appropriate sized units for over-housed families and approved reasonable accommodations are received, the right sizing efforts may be impacted. This initiative is part of PHA’s long-term efforts to ensure that scarce housing resources are used in the most efficient manner possible, while also supporting the scattered site repositioning effort. The program primarily impacts residents of scattered sites. PHA expects that some residents may elect to purchase their homes rather than move, while other homes will be made available for sale or other disposition as residents move to smaller size units.
- ***Improving Access to PHA Programs and Services*** – PHA’s Board–approved Limited English Proficiency Policy continues to serve as the road map to ensure open access to PHA programs to non-English speakers as well as to individuals with hearing/sight disabilities. In FY 2018, consistent with the draft goals of the Assessment of Fair Housing Plan referenced above, PHA will continue to refine its list of vital documents and ensure that such documents are translated into required languages. Other forms may include guidance for translation in required languages so that non-English speaking individuals can obtain important program information.
- ***Lease Enforcement*** – PHA will strengthen its internal efforts to ensure enforcement of all lease provisions, including increasing rent collections and ensuring timely management responses to lease violations. In FY 2018, PHA will develop and implement a new model lease and ACOPs for the PAPMC developments. Residents will be informed and provided an opportunity to comment on the revised policies and lease per program notice requirements.
- ***Better Buildings Challenge*** - PHA has been a participant and partner in the U.S. Department of Energy’s Better Buildings Challenge (BBC) since 2013. In FY 2018, in addition to

potential implementation of an EPC as noted above, PHA will continue implementing a comprehensive series of capital improvement and management activities designed to reduce energy consumption across the entire PHA portfolio by at least twenty percent (20%) over the 2010 base year by 2020.

- ***Smoke Free Initiative*** –PHA is one of the largest Housing Authorities in the country to prohibit smoking at all properties except for designated smoking areas. PHA’s smoke free policy differentiates between residents already living in PHA units as of August 2015 and those who subsequently move into new or rehabilitated units. In FY 2018, PHA will continue to offer smoking cessation programs and enforce the provisions of the Smoke Free policy.
- ***Prudent Fiscal Management and Internal Controls*** – PHA will continue to implement a comprehensive program of internal audit, compliance reviews and fiscal management.
- ***Grants and Grant Opportunities*** – In FY 2018, PHA will administer existing grants and utilize MTW funds where feasible to leverage new grant opportunities. Existing grants include a \$2M grant from Pennsylvania Redevelopment Assistance Capital to support the Sharswood/Blumberg supermarket and PHA office facilities referenced above. PHA will also continue to administer grants including Jobs Plus, Assets for Independence, Choice Neighborhoods, FSS Coordinators, Congregate Housing Services, and Juvenile Reentry Assistance. In FY 2018, PHA will also seek out and work to submit additional funding applications including, but not limited to, the Pennsylvania Dept. of Aging Senior Community Center, ROSS Coordinators, ROSS for Education, Mobility Counseling, Assets for Independence and Choice Neighborhoods Implementation (or successor program) to support full implementation of the Transformation Plan for Blumberg/Sharswood. PHA may partner with the City on the Youth Homelessness Demonstration Project. On all grant opportunities, PHA will determine if any MTW flexibilities are required to implement the program and incorporate such flexibilities into future MTW Plans or Plan amendments.

PHA will periodically review and revise ongoing initiatives (both MTW and non-MTW activities) 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

Planned New Public Housing Units

PHA does not plan to add new public housing units to its inventory in FY 2018.

Table 1: Planned New Public Housing Units During FY 2018

AMP Name and Number	Bedroom Size							Total Units	Population Type	# of UFAS Units	
										Fully Accessible	Adaptable
	0	1	2	3	4	5	6+				

Total Public Housing Units to be Added 0

Planned Public Housing Units to Be Removed from Inventory

As part of its 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, in FY 2018, PHA plans to demolish and/or dispose of a projected total of 2,189 units as summarized in Table 2. 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 During FY 2018*

PIC Dev. # / AMP and PIC Dev. Name	Number of Units to be Removed	Explanation for Removal
PA2-901 Haddington Scattered Sites	16	RAD Conversion
PA2-902 Mantua Scattered Sites	91	RAD Conversion
PA2-903 Kingsessing Scattered Sites	25	RAD Conversion
PA2-904 Germantown Scattered Sites	35	RAD Conversion
PA2-905 Fairhill Square Scattered Sites	68	RAD Conversion
PA2-906 Francisville Scattered Sites	68	RAD Conversion
PA2-907 Ludlow Scattered Sites	36	RAD Conversion
PA2-908 Susquehanna Scattered Sites	74	RAD Conversion
PA2-909 Strawberry Mansion Scattered Sites	92	RAD Conversion

PIC Dev. # / AMP and PIC Dev. Name	Number of Units to be Removed	Explanation for Removal
PA2-910 Oxford Jefferson Scattered Sites	43	RAD Conversion
PA2-901 Haddington Scattered Sites	9	Demo/Dispo of Nonviable Structures
PA2-903 Kingsessing Scattered Sites	3	Demo/Dispo of Nonviable Structures
PA2-904 Germantown Scattered Sites	4	Demo/Dispo of Nonviable Structures
PA2-905 Fairhill Square Scattered Sites	6	Demo/Dispo of Nonviable Structures
PA2-907 Ludlow Scattered Sites	3	Demo/Dispo of Nonviable Structures
PA2-908 Susquehanna Scattered Sites	9	Demo/Dispo of Nonviable Structures
PA2-909 Strawberry Mansion Scattered Sites	9	Demo/Dispo of Nonviable Structures
PA2-910 Oxford Jefferson Scattered Sites	5	Demo/Dispo of Nonviable Structures
PA2-901 Haddington Scattered Sites	2	Disposition of Vacant Lots
PA2-902 Mantua Scattered Sites	64	Disposition of Vacant Lots
PA2-903 Kingsessing Scattered Sites	23	Disposition of Vacant Lots
PA2-904 Germantown Scattered Sites	36	Disposition of Vacant Lots
PA2-905 Fairhill Square Scattered Sites	253	Disposition of Vacant Lots
PA2-906 Francisville Scattered Sites	159	Disposition of Vacant Lots
PA2-907 Ludlow Scattered Sites	442	Disposition of Vacant Lots
PA2-908 Susquehanna Scattered Sites	100	Disposition of Vacant Lots
PA2-909 Strawberry Mansion Scattered Sites	323	Disposition of Vacant Lots
PA2-910 Oxford Jefferson Scattered Sites	191	Disposition of Vacant Lots

Total Number of Units to be Removed

2189

**Timing for removal of units related to RAD conversions is a variable and is expected to extend beyond the Fiscal Year. Addresses for all scattered site units planned for demo/dispo have been included in the Appendix F to this Plan.*

Planned Rental Assistance Demonstration (RAD) Program Conversions

PHA views the conversion of public housing units to project-based assistance under the RAD program as an important component of its housing preservation and expansion strategy. Through RAD conversion, PHA is able to access critically needed private equity (primarily through the Low Income Housing Tax Credit) and other funds to invest in existing PHA developments as well as to leverage new funding to replace obsolete scattered site units. Table 3 below provides summary information on PHA's current plans to convert existing public housing units through the RAD program in FY 2018. Table 2 also includes information on PHA's plans

to transfer existing public housing assistance from long-term vacant and uninhabitable scattered site units to new developments that will be subsidized through long-term project-based assistance contracts in FY 2018. For informational purposes, Table 3A includes those developments which 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 2017.

The timetable for RAD conversions extends beyond FY 2018 and continues to be refined in consultation with HUD. The listed projects may be modified in the future, and are subject to approval by HUD and the PHA Board of Commissioners.

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. To date, PHA has obtained HUD approval for RAD Significant Amendment to the FY 2015, FY 2016 and FY 2017 Annual Plans for several developments.

As part of this FY 2018 MTW Annual Plan, in Appendix A, PHA has included RAD Significant Amendments for Westpark Plaza and Blumberg Senior Apartments. Additional Significant Amendments for other planned RAD developments will be submitted in the future.

Table 3: Planned Rental Assistance Demonstration Conversions in FY 2018

PIC Dev. # / AMP and PIC Dev. Name	RAD Units	Description
PA2-093 Westpark Plaza	65	Conversion of existing public housing development*
PA2-018 Arch Homes	77	Conversion of existing public housing development
PA2-030 Abbottsford Homes	236	Conversion of existing public housing development
PA2-015 Harrison Plaza	299	Conversion of existing public housing development
PA2-035 Haddington Homes	150	Conversion of existing public housing development
PA2-014 Norris Apartments Phase II	74	Choice Neighborhoods RAD conversion
PA2-014 Norris Apartments Phase III	38	Choice Neighborhoods RAD conversions
PA2-031 Bartram Village	500	Conversion of existing public housing development
PA2-128 MLK Phase I AME	49	Conversion of existing AME public housing development
PA2-136 MLK Phase III AME	45	Conversion of existing AME public housing development
PA2-126 Eight Diamonds	152	Conversion of existing AME public housing development
PA2-127 Spring Garden Mixed Finance AME	86	Conversion of existing AME public housing development
PA2-162 Spring Garden II AME	32	Conversion of existing AME public housing development
PA2-050 Blumberg Senior Tower	96	Conversion of senior tower in existing public housing development
PA2-104 Herbert Arlene Homes	32	Conversion of existing public housing development
PA2-902 Scattered Sites	25	Transfer of assistance to new development at 1315 N.8 th Street
Total Units	1,956	

*Westpark Plaza has 65 units available for occupancy, plus one additional off-line unit approved by HUD for use by the resident council.

Planned Total Number of RAD Units

1,956

Table 3A: Rental Assistance Demonstration Conversions Completed or Projected to be Completed by the Close of FY 2017

Property Name	RAD Units	Description
2415 N. Broad St.	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
Strawberry Mansion	55	Transfer of Assistance
Roberto Clemente House	38	Transfer of Assistance
Lehigh Park I and II	49	Transfer of Assistance
Plymouth Hall (PA2-079)	53	Conversion of existing public housing development
Norris Square	29	Transfer of Assistance
Haddington III	48	Transfer of Assistance
Blumberg Phase I	51	Transfer of Assistance
Southwark Plaza (PA2-121)	470	Conversion of existing AME public housing development
Witherspoon Senior Apartments	60	Transfer of Assistance
Cantrell Place	61	Transfer of Assistance
Total Units	1,133	

Planned New Project-Based Voucher Leasing

PHA provides project-based subsidies to non-profit sponsors and other private property owners through its Unit-Based Leasing and Development (UBV) MTW initiative. Table 4 below provides details on new UBV developments that PHA plans to subsidize during the Plan Year. This includes RAD conversion developments that PHA projects to be under contract in FY 2018. Overall, PHA projects that 1,540 additional units will be placed under contract in FY 2018 and 2,656 units currently under contract will remain as such at the end of FY 2018. PHA anticipates a leasing rate of over 90% for new and existing project-based units at the close of FY 2018. Actual contract/leasing figures may vary based on multiple factors, including contract terminations or suspensions, new projects approved by the PHA Board, HUD RAD processing timetables and other considerations.

Table 4: New Housing Choice Vouchers to be Project-Based During FY 2018

Property Name	Anticipated # of New Vouchers to be Project-Based	Description of Project
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Property Name	Anticipated # of New Vouchers to be Project-Based	Description of Project
Strawberry Mansion	55	New construction in North Philadelphia for low income families – RAD transfer of assistance site
2415 N Broad Street	88	New Construction in North Philadelphia serving homeless individuals - RAD transfer of assistance site
4050 Apartments	20	New construction development located in West Philadelphia for artists
Blumberg Phase I	57	New Construction in Blumberg/Sharswood neighborhood serving low-income families including 51 RAD transfer of assistance and 6 other project-based vouchers
Cantrell Place	61	Substantial rehabilitation development in South Philadelphia for seniors. RAD transfer of assistance.
Centennial Village	23	New Construction and rehab in West Philadelphia serving low-income families
Eight Diamonds	152	Rehabilitation of existing AME family public housing – RAD conversion
Francis House	10	New Construction in West Philadelphia for frail seniors
Haddington III	48	Scattered site rehabilitation in West Philadelphia for homeless and low income families – RAD transfer of assistance site
Help V	37	Rehab in Northern Liberties section of Philadelphia serving veterans and senior veterans - RAD transfer of assistance site
Lehigh Park I & II	49	Rehab of existing housing serving low-income families– RAD transfer of assistance site
Liddonfield	300	New Construction in Northeast Philadelphia for seniors
MLK Phase I AME	49	RAD conversion of existing AME units
MLK Phase III AME	46	RAD conversion of existing AME units
Mt. Vernon	15	Rehabilitation of a site located at 3202 Mantua Avenue in the Mantua section of West Philadelphia serving low income families.
New Courtland at Allegheny II	40	New Construction in North Philadelphia serving seniors
New Courtland at St. Barts	42	New construction in Northeast Philadelphia for seniors – RAD transfer of assistance site
Norris Homes Phase II	74	RAD conversion of Choice Neighborhood public housing units (new construction replacement units)
Norris Square	29	Rehabilitation of existing family units in North Central Philadelphia – RAD transfer of assistance site
Plymouth Hall	53	Rehab of existing PH. RAD conversion
Roberto Clemente House	38	Substantial rehabilitation development in North Philadelphia serving low-income families - RAD transfer of assistance site
Spring Garden II AME	32	Rehabilitation of existing AME scattered site family public housing – RAD conversion
Spring Garden Mixed Finance AME	86	Rehabilitation of existing AME scattered site family public housing – RAD conversion
St. John Neumann Place II	52	New Construction in South Philadelphia serving seniors - RAD transfer of assistance site
Tioga Family Center	24	New Construction in North Philadelphia for low income families
Witherspoon Senior Apartments	60	Substantial rehab in West Philadelphia serving seniors. RAD transfer of assistance site

Anticipated Total New Vouchers to be Project-Based

1,540

Anticipated Total Number of Project-Based Vouchers Committed at the End of the Fiscal Year

4,196

Anticipated Total Number of Project-Based Vouchers Leased Up or Issued to a Potential Tenant at the End of the Fiscal Year

3,860

Other Planned Changes to Housing Stock

In FY 2018, 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 draft Assessment of Fair Housing Plan jointly issued by the City and PHA in October 2016. 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 planned by PHA that are not specifically highlighted elsewhere in the Plan, including initiatives in support of the City of Philadelphia’s affordable rental and homeownership goals. In addition, Appendix E includes PHA’s Asset Management Table, which is periodically updated to provide an overview of planned or potential development, disposition, conversion and/or homeownership activities at PHA sites.

Table 5: Other Planned Changes to Housing Stock

Site	Description of Project
Brooklyn Heights	PHA is negotiating the acquisition (PRA) of land in the Mill Creek neighborhood to develop approximately 32 units.
Union Hill	PHA is negotiating the possible acquisition of 12 distressed units in the Mantua neighborhood.
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 lease to Pennrose Properties of land at the former Schuylkill Falls public housing development. Land to be developed as affordable and market rate housing by Pennrose.
27 th and Susquehanna	PHA is seeking to acquire a site in the Strawberry Mansion neighborhood.
Reynolds School	PHA acquired a school for potential redevelopment as senior housing, a school, or other mixed use development in the Sharswood neighborhood.
Walton School	PHA acquired a vacant school for reuse as 45 senior housing units in Strawberry Mansion.

Site	Description of Project
Sharswood Acquisition	PHA continues to acquire privately owned parcels in the Sharswood neighborhood for the redevelopment of the Norman Blumberg development.
Liddonfield	PHA is currently finalizing a sales agreement with the selected developer who plans to build 300 rental units on the site.
2012 Chestnut Street	In October 2016, PHA announced the selection of a private developer (Alterra Property Group) to develop the vacant, former PHA headquarters site at 2012 Chestnut Street into approximately 200 units of housing including 160 market and 40 units targeted to households with incomes at or below 60% 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 is reviewing development proposals for the redevelopment of Bartram Village.
Vaux School	Proposed acquisition of vacant school site for Sharswood development. Educational or residential uses being developed.
Strawberry Mansion (RFP)	Acquisition of 8 H/O Units in Strawberry Mansion area

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 maintains updated physical needs assessments including estimated replacement and/or repair costs 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 2018. Pursuant to the MTW Agreement, PHA may, at its discretion and without prior HUD approval, utilize the force account method to conduct capital improvements during the Plan year. Note that 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 also that capital projects often are implemented over multiple years and may involve multiple funding sources.

Table 6: Planned Capital Expenditures During FY 2018

Site Name	Description	Total Estimated Budget	Estimated FY 18 Capital Fund Expenditures
Blumberg	Phase II (Senior Tower) - 96 units	\$ 21,900,739	\$ 10,000,000
Blumberg	Modular 83 Units	\$ 26,593,413	\$ 5,000,000

Site Name	Description	Total Estimated Budget	Estimated FY 18 Capital Fund Expenditures
Blumberg	Phase III (Off-Site) - New construction of approximately 400 rental and homeownership units	\$ 120,000,000	\$ 5,000,000
Blumberg	Streets & Infrastructure	\$ 9,000,000	
Blumberg	Scattered Site Demolition & Stabilization	\$ 8,400,000	\$ 7,000,000
Blumberg Reynolds School Conversion	Reynolds School Acquisition - Adaptive Reuse (60 Units)	\$ 21,000,000	\$ 1,000,000
Strawberry Mansion	Strawberry Mansion Street Planning - New Construction of 55 Affordable Housing Units	\$ 20,000,000	\$ 5,000,000
Arlene Homes	RAD Conversions	\$ 3,000,000	\$ 3,000,000
Plymouth Hall	RAD Conversions	\$ 3,065,146	\$ 3,065,146
West Park Plaza	RAD Conversions	\$ 9,281,164	\$ 4,000,000
Collegeview	Sanitary upgrade	\$ 900,000	\$ 900,000
Community Centers	Lawful Occupancy (As determined by A&E Consultant)	\$ 250,000	\$ 250,000
District 3	20 New Units	\$ 8,000,000	\$ 4,000,000
District 4	20 New Units	\$ 8,000,000	\$ 4,000,000
Emlen Arms	Roof Replacement	\$ 150,000	\$ 130,000
Haddington (901)	Comprehensive SS Unit Rehabilitation	\$ 600,000	\$ 600,000
Mantua (902)	Comprehensive SS Unit Rehabilitation	\$ 600,000	\$ 600,000
Kingsessing (903)	Comprehensive SS Unit Rehabilitation	\$ 600,000	\$ 600,000
Germantown/Hunting Park (904)	Comprehensive SS Unit Rehabilitation	\$ 600,000	\$ 600,000
Fairhill Square (905)	Comprehensive SS Unit Rehabilitation	\$ 600,000	\$ 600,000
Francisville (906)	Comprehensive SS Unit Rehabilitation	\$ 600,000	\$ 600,000
Ludlow (907)	Comprehensive SS Unit Rehabilitation	\$ 600,000	\$ 600,000
Susquehanna (908)	Comprehensive SS Unit Rehabilitation	\$ 600,000	\$ 600,000
Strawberry Mansion (909)	Comprehensive SS Unit Rehabilitation	\$ 600,000	\$ 600,000
Oxford Jefferson (910)	Comprehensive SS Unit Rehabilitation	\$ 600,000	\$ 600,000
Haddington (901)	SS Repairs/Replacements/Upgrades	\$ 237,500	\$ 237,500
Mantua (902)	SS Repairs/Replacements/Upgrades	\$ 237,500	\$ 237,500
Kingsessing (903)	SS Repairs/Replacements/Upgrades	\$ 237,500	\$ 237,500
Germantown/Hunting Park (904)	SS Repairs/Replacements/Upgrades	\$ 237,500	\$ 237,500
Fairhill Square (905)	SS Repairs/Replacements/Upgrades	\$ 237,500	\$ 237,500
Francisville (906)	SS Repairs/Replacements/Upgrades	\$ 237,500	\$ 237,500
Ludlow (907)	SS Repairs/Replacements/Upgrades	\$ 237,500	\$ 237,500
Susquehanna (908)	SS Repairs/Replacements/Upgrades	\$ 237,500	\$ 237,500
Strawberry Mansion (909)	SS Repairs/Replacements/Upgrades	\$ 237,500	\$ 237,500

Site Name	Description	Total Estimated Budget	Estimated FY 18 Capital Fund Expenditures
Oxford Jefferson (910)	SS Repairs/Replacements/Upgrades	\$ 237,500	\$ 237,500
Harrison Plaza	Water Penetration Need	\$ 5,000,000	\$ 5,000,000
Harrison Plaza	Fire Protection	\$ 300,000	\$ 300,000
Hillcreek	Roof Replacement	\$ 526,000	\$ 526,000
Hillcreek	Continued Upgrade for Building Distribution	\$ 2,000,000	\$ 2,000,000
Johnson Homes	Tub Diverter Replacement	\$ 500,000	\$ 500,000
Katie B Jackson	Roof Replacement Drainage and Flashing	\$ 130,000	\$ 130,000
Markoe Street	Phase III - Development of 6 residential units	\$ 1,000,000	\$ 1,000,000
Millcreek	LEB Community Center	\$ 6,011,386	\$ 4,000,000
Mount Olivet	Exterior Envelope and Moisture Protection	\$ 500,000	\$ 500,000
Norris Choice	Phase II 89 Rental	\$ 35,600,000	\$ 1,000,000
PHA WIDE	504 Unit Modifications/Fair Housing	\$ 900,000	\$ 900,000
Queen Lane	Queen Lane - Low Rise	\$ 600,000	\$ 600,000
Spring Garden	Mechanical Upgrade for Underground and Building Distribution	\$ 2,500,000	\$ 2,500,000
Total:		\$ 323,482,848	\$ 79,676,146

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 2018. The listing of proposed projects and estimated budgets is preliminary and subject to change. With regards to the Blumberg Revitalization and as part of PHA's long-term strategy to consolidate PHA's operations, PHA has approximately \$45 million budgeted to acquire, and construct an administrative office facility. This is planned on the Ridge Avenue corridor and will be part of the mixed use redevelopment undertaking. This facility will ensure greater efficiency of operations for PHA departments, which are currently located in multiple locations throughout the City of Philadelphia. This consolidation will likely involve disposition or conveyance of existing administrative facilities. PHA may utilize bond financing through the Operating Fund Financing Plan for the administrative office facility project subject to HUD approval.

Table 6A: Additional Planned Capital Projects and Estimated Budget

Site Name	Description	Total Budget
Blumberg	Residential Phase V-X	\$ 348,800,000
Blumberg	New Grade School	\$ 24,000,000
Blumberg	Blumberg Commercial Development	\$ 40,000,000
Blumberg	Office Consolidation	\$ 45,000,000
Westpark Apartments	Upgrades/Modernization	\$ 76,000,000
Harrison	RAD Conversions	\$ 74,750,000
Abbottsford	RAD Conversions	\$ 58,750,000

Site Name	Description	Total Budget
Westpark Plaza	RAD Conversions	\$ 16,250,000
Haddington Homes	RAD Conversions	\$ 36,750,000
Arch Homes	RAD Conversions	\$ 29,200,000
Bartram Village Redevelopment	Redevelopment/RAD Conversion	\$ 199,600,000
Abbottsford	RAD Conversions	\$ 8,755,109
Mantua	Promise Zone: Union Hill (10), West (53) - 63 units total	\$ 25,200,000
Millcreek Extension	Brooklyn Heights (26), 48th to 52nd Streets	\$ 30,400,000
Norris Choice	Phase I 25 H/O	\$ 10,000,000
Norris Choice	Phase III-V	\$ 73,200,000
West Market Developments	Mixed Use Developments at: 5900 Market, 5700 Market, 60th Haverford, 55th Haverford, Salvation Army Site	\$ 60,000,000
Paschall Link	Development of Affordable Housing (50-55 Units)	\$ 20,000,000
Gordon Street Extension	Development of Affordable Housing (50-55 Units)	\$ 20,000,000
Strawberry Mansion	Strawberry Mansion - Learning Center	\$ 4,000,000
PHA Wide	GPNA	\$ 600,000
2700 Susquehanna	Development of Mixed Use	\$ 24,000,000
Ludlow Extension	Develop Affordable Housing (50-55 Units)	\$ 20,000,000
Oxford Village	Sanitary Upgrade	\$ 3,650,000
PHA WIDE	Conventional Fire Units Rehab	\$ 1,200,000
PHA WIDE	LED Site lighting upgrades	\$ 250,000
Conventional	Civil - Repair and replacement of exterior fences, roof, asphalt and concrete at various sites	\$ 3,496,991
Wilson Park	Water Penetration Need	\$ 3,069,111
Bartram Village	Domestic Hot/Cold Water Boiler; Domestic Hot/Cold Pumps	\$ 410,000
Bartram Village	Window Replacement	\$ 2,200,000
Collegeview	Main Service & Distribution Panels	\$ 490,000
Collegeview	Cold Water Lines; Domestic Water Piping; Heating Hot Water Piping	\$ 610,200
Conventional	Electrical - Repair replace / upgrade electrical systems and lighting	\$ 269,735
Conventional	Mechanical - HVAC Upgrades repair, replace or refurbish air conditioning units. Including chillers, roof top package units, window AC units, exhaust fans, DX split units at various sites	\$ 1,250,595
Fairhill	Fire Protection Riser	\$ 600,000
GGFE	HVAC Controls Upgrade	\$ 80,000
Harrison Plaza	HVAC Upgrade - Low Rises Unit Heater Replacement (RAD Conversion)	\$ 500,000
Hillcreek	Retaining Walls	\$ 75,000
Holmecrest	New Underground Heating Distribution	\$ 1,001,100

Site Name	Description	Total Budget
Johnson Homes	Weatherization for Basements	\$ 350,000
Johnson Homes	Windows - Townhouses & Lintils	\$ 3,728,125
Johnson Homes	Gas Lines, Sanitary Lines, Storm Sewer Structures & Laterals, Heating Pumps, Gas Piping	\$ 5,861,080
Mantua LP	Electrical Upgrades (Surge Protection)	\$ 100,000
Morton Homes	Roof Covering	\$ 284,733
Oxford Village	Siding	\$ 846,720
PHA WIDE	Playground Equipment Upgrades (Abbottsford, Johnson, Morton, Spring Garden, West Park)	\$ 145,000
Raymond Rosen	Fencing	\$ 332,813
Raymond Rosen	Vinyl Siding	\$ 238,331
Raymond Rosen	Sanitary Lines & Vent Piping, Storm Sewer Structures & Laterals	\$ 5,241,700
Spring Garden	Metal Stair Replacement (& Miscellaneous)	\$ 90,000
Spring Garden	Electrical Distribution/Panels	\$ 1,500,000
Suffolk Manor	Water Penetration Need	\$ 1,000,000
West Park Apartments	Elevator Upgrades	\$ 7,654,175
Wilson Park	Emergency System Upgrade - For Emergency Generator and Lighting	\$ 1,000,000
Wilson Park	Sanitary Lines & Vent Piping, Storm Sewer Structures & Laterals	\$ 5,569,350
Total		\$ 1,298,349,868

B. Leasing Information

PHA's core business involves management and oversight of approximately 13,000 public housing units and almost 19,000 Housing Choice Vouchers. As units convert from public housing to RAD, each public housing unit converted under RAD will result in an additional HCV unit post conversion.

- The 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.
- 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. Periodically, HUD issues Enhanced Vouchers and Tenant Protection Vouchers for PHA to administer. As allowed by the MTW Agreement, PHA incorporates Enhanced and Tenant Protection Vouchers into the MTW block grant when eligible.

Table 7 below provides information only on households living in “MTW units” that PHA plans to serve during FY 2018. 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”. Although not required by HUD, PHA has included Table 7A which identifies non-MTW households served. The actual number of household served may vary. PHA anticipates that it will continue to target a utilization rate above 90% in FY 2018, subject to funding availability. The conversion of public housing to project-based assistance under RAD began in FY 2017 and will continue in FY 2018. The number of public housing and HCV families served may be impacted by the RAD conversion schedule.

Table 7: Planned Number of Households Served at End of FY 2018

MTW Households to be Served Through:

Federal MTW Public Housing Units to be Leased
 Federal MTW Voucher (HCV) Units to be Utilized
 Number of Units to be Occupied/Leased through Local, Non-Traditional, MTW Funded, Property-Based Assistance Programs
 Number of Units to be Occupied/Leased through Local, Non-Traditional, MTW Funded, Tenant-Based Assistance Programs
Total Households Projected to be Served

Planned Number of Households to be Served	Planned Number of Unit Months Occupied/Leased
13,207	158,484
18,812	225,744
0	0
0	0
32,019	384,228

Table 7A: Non-MTW Voucher Programs: Planned Number of Households Served at End of FY 2018

Non-MTW Program

Mainstream
 VASH
 Moderate Rehab
 SRO
Total Households Projected to be Served

Planned Number of Households to be Served	Planned Number of Units Months Occupied/Leased
125	1,500
703	8,436
193	2,316
337	4,044
1,358	16,296

Reporting Compliance with Statutory MTW Requirements

PHA is in compliance with its MTW statutory requirements.

Description of Anticipated Issues Related to Leasing

Public Housing Program – RAD conversions are expected to continue in FY 2018. As such, actual leasing figures for public housing may be impacted 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 impact leasing levels.

Housing Choice Voucher - Leasing of HCV units in opportunity areas continues to be a high priority. PHA implemented a mobility program in August 2013. 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 55 clients in FY 2018 to find units in opportunity areas. As part of the recently issued draft Assessment of Fair Housing Plan, PHA established a goal of enhancing and expanding the mobility initiative. The program was initially funded by HUD; however, PHA is continuing the program utilizing MTW Block Grant funds.

C. Waiting List Information

PHA administers its waiting lists in accordance with the Housing Choice Voucher Program Administrative Plan and Public Housing Admissions and Continued Occupancy Policy (ACOP) as applicable. In 2014, PHA centralized the administration of site based waiting lists for the Conventional and Scattered Site program areas under the Public Housing Admissions Department. This change was made 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.

Table 8 provides information on PHA’s waiting lists in the format required by HUD.

Table 8: Wait List Information Projected for Beginning of FY 2018

Housing Program(s)*	Wait List Type**	Number of Households on Wait List	Wait List Open, Partially Open or Closed***	Are There Plans to Open the Wait List During the Fiscal Year
Federal MTW Public Housing Units	Other	29,293	Partially Open	No
Federal MTW Public Housing Units ****	Site-Based	35,544	Open	Yes
Federal MTW Housing Choice Voucher Program	Community-Wide	13,349	Partially Open	No

* *Select Housing Program*: Federal MTW Public Housing Units; Federal MTW Housing Choice Voucher Program; Federal non-MTW Housing Choice Voucher Units; Tenant-Based Local, Non-Traditional MTW Housing Assistance Program; Project-Based Local, Non-Traditional MTW Housing Assistance Program; and Combined Tenant-Based and Project-Based Local, Non-Traditional MTW Housing Assistance Program.

** *Select Wait List Types*: Community-Wide, Site-Based, Merged (Combined Public Housing or Voucher Wait List), Program Specific (Limited by HUD or Local PHA Rules to Certain Categories of Households which are Described in the Rules for

Program Participation), None (If the Program is a New Wait List, Not an Existing Wait List), or Other (Please Provide a Brief Description of this Wait List Type).

*** For Partially Open Wait Lists, provide a description of the populations for which the waiting list is open.

****Units funded with LIHTC and managed by PAPMC

Information on Partially Open Wait Lists

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
N/A

Information on Local, Non-Traditional Housing Programs

N/A
N/A
N/A

Description of “Other” Wait List Type

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.

Planned Wait List Organizational or Policy Changes

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 planned for FY 2018:

- PHA may update one or more of its waiting lists in FY 2018. 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 for designated newly rehabilitated and/or constructed units. 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 in FY 2018, 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 and PHA will provide notification to said applicants. After the initial waiting list has been established, PHA shall administer its waiting list for the converted project in accordance with the 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.
- 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 proposed in the recently issued draft Assessment of Fair Housing (prepared jointly by PHA and the City), PHA will continue to evaluate 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

There are no proposed new MTW Activities for the FY 2018 MTW Annual Plan.

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. 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

MTW Activity 2011-1: Partnership Programs Initiative

Description/Update: PHA uses its MTW authority to expand housing options and service models for special needs and other targeted groups in partnership with universities, state and local government, and other stakeholders. This flexible, services-oriented model builds on the previously approved Unit-Based Leasing and Development Program and allows PHA to leverage PHA and partner resources to provide 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 the initiative include, but are not limited, to the following:

- Admissions and continued occupancy requirements for the initiative may vary from standard public housing or Section 8 requirements 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, and 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 spent on 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 supportive transitional 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 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 and other requirements; time limits on housing subsidies; modified occupancy standards; availability of stipends; and other components.

PHA projects that this initiative will result in the development of new housing and service delivery programs that address populations which have not been traditionally well-served by existing programs. PHA's intention is to make affordable future development selections in a manner that aligns with the accessibility and special needs housing priorities of the City's Office of Housing and Community Development and the Pennsylvania Housing Finance Agency. To the extent feasible and subject to PHA Board approval, new affordable rental housing development projects that are awarded PHA operating subsidies under the "6 in 5" program must meet the following set-aside requirements: ten percent (10%) Physical disability; four percent (4%) Hearing and Vision disability; and ten percent (10%) Special Needs.

Referrals to PHA and/or project owners for Special Needs units will come from the City of Philadelphia's Deputy Mayor for Health and Opportunities Permanent Supportive Housing Clearinghouse, which shall act as PHA's Local Lead Agency as that term is used by the Pennsylvania Housing Finance Agency (PHFA). The Local Lead Agency is an agency that has (i) experience and responsibility in their jurisdiction for planning and assessing needs for one or more of the above referenced target populations; (ii) responsibility for funding services and organizing the service system to assure tenants get services they need in a timely and comprehensive manner; (iii) the capacity to manage a referral process consistent with fair housing laws; and (iv) be able to enter into an agreement with developers for referrals, pre-tenancy and post-tenancy services and supports. To be eligible for consideration under PHA's ACC program, developers must meet the same definition of 'supportive housing' as required by PHFA, be targeting an eligible population, have an agreement with PHA's Local Lead Agency, and have easy access to transportation services.

This activity was approved in FY 2011, implemented in 2012 and subsequently modified in FY 2013 to incorporate specific components applicable to the youth aging out of foster care partnership with the Philadelphia Department of Human Services (DHS). In August 2012, PHA's Board approved a resolution authorizing PHA to enter into an MOU with DHS to create up to 50 housing opportunities to assist youth aging out of the foster care system. Since inception, PHA has received seventeen (17) referrals and twelve (12) of the referrals have been housed in public housing. PHA intends to continue this initiative in FY 18 offering up to a total of fifty (50) housing opportunities.

In the FY 2014 Annual Plan, PHA discussed its intention to coordinate the Partnership Initiative activities with the "6 in 5" Initiative. Units will be primarily developed or acquired in a three-pronged approach including:

- 1) PHA acting as developer;
- 2) Preservation of affordable units, including those that are nearing the end of the LIHTC compliance period (in partnership with the Pennsylvania Housing Finance Agency) and other units; and
- 3) Open solicitation of development proposals.

In FY 2018, 30 affordable apartments are projected to be completed at 1315 North 8th Street and of those 30 units, 25 are projected to be RAD PBV units using the transfer of assistance

provisions of RAD. The units at North 8th Street are designated for young adults who are homeless or who are at risk of homelessness, some with disabilities, and will also include general occupancy units for persons with low income. The project will be LGBTQ-friendly. Services will be provided by Project HOME including employment, education and health care services.

On an as needed basis, PHA will continue to issue RFPs for unit based assistance.

Proposed Changes to Activity: No changes are proposed that require MTW authority.

Changes to Baseline, Benchmarks, Metrics: There are no changes to baselines. Benchmarks have been updated to reflect planned activities and volumes in FY 2018. PHA will report on outcomes in the MTW Annual Report.

Metrics:

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	25 PBV RAD units by the end of FY 2018		

CE #4: Increase in Resources Leveraged – ALL Planned FY 2018 Projects

Unit of Measurement	Baseline	Benchmark	Outcome	Benchmark Achieved?
Amount of funds leveraged in dollars (increase).	\$0	\$13 million		

** 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 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 FY18 require MTW waivers at present other than the use of MTW Block Grant funds.*

MTW Activity 2004-1: Neighborhood Development and Revitalization Initiatives

Description/Update: PHA utilizes MTW authority to substantially increase housing choices for residents and applicants. PHA strives 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. To support its redevelopment activities, PHA continues to implement the following MTW components. These components 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. Modified design standards take into account efficiencies in energy usage, construction methods and technologies, and use of interior and exterior space. PHA standards also incorporate modern amenities and the latest concepts in urban design in order to reduce the negative connotation of public housing for PHA residents and to enhance the livability and marketability of PHA's housing stock. This activity, approved and implemented in FY 2004, is ongoing.
- **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). PHA's MTW TDC/HCC cost limits reflect all the costs associated with developing new PHA conventional and scattered sites and rehabilitating existing units in these categories. PHA cost limits address current construction practice costs while incorporating energy efficient and environmentally sound equipment and materials used in the building process. They support the development of accessibility features in units and throughout the development. In addition, the establishment of new cost limits takes into account the market trends in construction and union labor rates, Davis Bacon rates, and costs associated with government contract work versus private market contract work. The cost limits incorporate the cost of modern design amenities to improve PHA's marketability. PHA last updated and obtained HUD approval for the MTW TDC/HCC cost limits in 2009, which are included in Appendix G. Based on recent discussions with HUD, PHA commissioned an independent engineering study of local development costs in order to establish updated MTW cost limits. PHA has received a preliminary report from the engineering firm which is currently under review. Upon completion of the engineering study, PHA will seek HUD approval of updated MTW TDC/HCC cost limits. PHA anticipates that the engineering study will be completed in July 2017. Follow up with HUD will occur upon completion of the study. This activity was approved and implemented in FY 2004.
- **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. According to public housing regulations, PHA and its partners may select among several ownership structures for mixed-finance transactions. These structures may include total private ownership, where PHA does not hold an

ownership interest; total ownership by PHA; or a mixture of partial ownership by PHA and its partners. The various arrangements may necessitate different documents, especially for those transactions with third party-developers/owners for which PHA will provide capital or ACC subsidy only. These mixed finance developments may consist of all public housing units or a mixture of public housing and market rate or non-public housing rental and homeownership units. Note that the timing of demolition and/or dispositions related to RAD conversions is established in consultation with HUD for each RAD transaction. Where the RAD conversion relates to an existing development, disposition occurs as part of the closing transaction. Where the RAD conversion relates to transfer of assistance, the disposition timetable is generally established as within one year of the closing transaction. This activity was approved and implemented in FY 2004 and is ongoing.

- **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. PHA continues to use these standards for determining the location of existing, newly constructed, or substantially rehabilitated housing that receives MTW subsidy. This activity was approved and implemented in FY 2004 and is ongoing.
- **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. Accordingly, PHA has established a public housing acquisition process as part of its streamlined mixed-finance process agreed to by HUD. This activity was approved and implemented in FY 2002. PHA recognizes that the foregoing authorization does not exempt the housing authority from environmental approvals or other approvals required outside of the U.S. Housing Act of 1937, as amended. PHA also acknowledges that it needs to identify any planned acquisitions in the MTW Annual Plan and to report on actual acquisitions in the MTW Annual Report.
- **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. This activity was approved and implemented in FY 2005 and it is ongoing. As appropriate, PHA's new Development Principles will be used to guide all future development efforts.

No new units are proposed under this activity in FY 2018.

Proposed Changes to Activity: No changes are proposed.

Changes to Baseline, Benchmarks, Metrics: There are no changes to baselines. Benchmarks have been updated to reflect planned activities and volumes in FY 2018. PHA will report on outcomes in the MTW Annual Report.

Metrics:

*CE #1: Agency Cost Savings**

Unit of Measurement	Baseline	Benchmark	Outcome	Benchmark Achieved?
Total cost of task in dollars (decrease).	TBD	\$0		

** HUD is requiring the use of this metric; however, PHA does not believe it is applicable in this context of this MTW activity. PHA will attempt to identify the current baseline as part of the FY 16 Annual Report and then establish a benchmark of maintaining this level going forward, i.e. PHA would not anticipate an increase in Agency Cost Savings.*

*CE #2: Staff Time Savings**

Unit of Measurement	Baseline	Benchmark	Outcome	Benchmark Achieved?
Total time to complete the task in staff hours (decrease).	TBD	0		

** HUD is requiring the use of this metric; however, PHA does not believe it is applicable in this context of this MTW activity. PHA will attempt to identify the current baseline as part of the FY 16 Annual Report and then establish a benchmark of maintaining this level going forward, i.e. PHA would not anticipate an increase in staff time savings.*

*CE #3: Decrease in Error Rate Task Execution**

Unit of Measurement	Baseline	Benchmark	Outcome	Benchmark Achieved?
Average error rate in completing a task as a percentage (decrease).	0	0		

** HUD is requiring the use of this metric; however, PHA does not believe it is applicable in this context of this MTW activity.*

CE #4: Increase in Resources Leveraged

Unit of Measurement	Baseline	Benchmark	Outcome	Benchmark Achieved?
Amount of funds leveraged in dollars (increase).	\$0	\$0		

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	0 in FY 2018		

HC #2: Units of Housing Preserved

Unit of Measurement	Baseline	Benchmark	Outcome	Benchmark Achieved?
Number of housing units preserved for households at or below 80% AMI that would otherwise not be available (increase).	0	0		

*HC #3: Decrease in Wait List Time**

Unit of Measurement	Baseline	Benchmark	Outcome	Benchmark Achieved?
Average applicant time on wait list in months (decrease).	Public housing – 14 years for participants housed in FY 15 *	TBD		

** PHA establishes new SBWLs for each new development. The baseline used is the agency wide average wait time for Public Housing. PHA does not know how many applicants will apply for these developments; therefore, is unable to establish a benchmark for this development at this time.*

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	0 units in FY 2018		

MTW 2004-2: Service-Enriched Housing for Seniors and People with Disabilities

Description/Update: PHA is collaborating 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 and planned program components:

- **Adult Day Care** – Adult Day Care provides non-medical supportive day services to eligible elderly persons. Adult Day Care includes assistance with activities of daily living, medication reminders, social activities, meals and snacks, and educational programs. An affiliate – Elderly and Disabled Services, LLC - administers the Adult Day Care program services. The first Adult Day Services facility is located at the Nellie Reynolds Gardens senior housing development. Both PHA residents and neighborhood residents are eligible to participate in the program. This activity was first approved and implemented in FY 2011. The facility opened in 2010.
- **The Nursing Home Transition Initiative (NHTI)** is a partnership with DPW that assists persons transitioning out of nursing homes to access affordable housing. As part of NHTI, PHA administers 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. PHA utilizes its MTW flexibility to increase HCV payment standards up to 120% of the HUD Fair Market Rents in order to secure housing, subject to rent reasonableness. Applicants for NHTI units are referred to PHA from applicable partnering agencies. This activity was first approved and implemented in FY 2010 and is ongoing.
- **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. For the purposes of admission to public housing designated as elderly-only, the definition of *elderly* and *elderly family* for each designated project will be specified in PHA's Designated Housing Plan in effect and may differ from the foregoing definition. This activity was first approved and implemented in FY 2004 and is ongoing.

Proposed Changes to Activity: No changes are proposed to this activity; however, PHA notes that it is currently evaluating alternative approaches to the operation of the adult day care center, including third party operation of the center.

Changes to Baseline, Benchmarks, Metrics: There are no changes to baselines. Benchmarks have been updated to reflect planned activities and volumes in FY 2018. PHA will report on outcomes in the MTW Annual Report.

Metrics:

HC #5: Increase in Resident Mobility

Unit of Measurement	Baseline	Benchmark	Outcome	Benchmark Achieved?
Number of households able to move	0 – Adult Day Care	66 - ADC		

to a better unit and/or neighborhood of opportunity as a result of the activity (increase). (ADC) 75 ongoing (NHT)
 0 – Nursing Home Transition (NHT)

HC #7: Households Assisted by Services that Increase Housing Choice (Adult Day Care and Nursing Home Transition)

Unit of Measurement	Baseline	Benchmark	Outcome	Benchmark Achieved?
Number of households receiving services aimed to increase housing choice (increase).	0 – ADC 0 – NHT	66 - ADC		
			75 ongoing (NHT)	

MTW Activity 2004-3: Simplification and Streamlining of Rent and Recertification Processes for Public Housing and HCV

Description/Update: PHA has implemented a series of 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. For all of PHA's rent and utility allowance policies implemented pursuant to its MTW authority, PHA will consider exceptions to these policies on a case-by-case basis for families who can demonstrate a long term hardship that will result from application of the policies to them, or as a reasonable accommodation. To qualify for a hardship exemption, a household must submit a request for a hardship exemption in writing. The request must explain the nature of the hardship and how the application of the rent or utility allowance policy to the household will affect the household.

The following is a summary of ongoing and planned program components:

- **Two and Three-Year Recertification** – PHA has restructured the annual and interim review processes and procedures for public housing and HCV to require recertifications every two years; however, certain households will be recertified on a triennial basis such as households on ceiling rent. PHA has modified the policies on interim recertifications including a restriction on voluntary interim recertifications. Voluntary interim recertifications are restricted to one voluntary interim recertification every six months, except for elderly/disabled households who are exempt from this restriction. Interim recertifications requested by the household due to increases in earned income for families in the FSS program will not be counted toward the limit on voluntary interim recertifications. PHA will complete EIV checks every six months for households with zero, temporary or sporadic income. This activity was approved and implemented in FY 2004 and is ongoing.
- **Ceiling Rents** – PHA has established ceiling rents for its public housing developments. Ceiling rents for sites managed by PAPMC are set at the Pennsylvania Housing Finance Agency ceiling rent limits in effect for LIHTC properties. PHA implemented PHFA 40% ceiling rents at conventional and scattered sites effective as of July 1, 2013. Ceiling rents will be updated periodically to reflect the then-current 40% PHFA ceiling rents, however if the PHFA 40% ceiling rent decreases, PHA will not decrease its ceiling rent. At PHA developments where tenants pay for some or all utilities, the applicable utility allowance may be applied to the ceiling rent, i.e. the ceiling rent amount may be offset by the applicable tenant-paid utility allowance amount. PHA will apply the ceiling rent amount when it is less than the income-based rent calculation. PHA may elect to phase-in rent increases to avoid serious financial hardship to residents if necessary. This activity was approved and implemented in FY 2004 and is ongoing. Ceiling renters will have full reexaminations on a triennial basis.

At the ceiling rent update, PHA will compare the family's income based rent from their last full recertification to the new ceiling rent. If the updated ceiling rent is below the income based rent, PHA will automatically apply the new ceiling rent. PHA will notify the family of the new ceiling rent and will provide the tenant with the option to switch to

income based rent if the income based rent is lower than the new ceiling rent. If the family opts to switch to an income based rent, a full recertification will be completed and the family will switch to a biennial recertification frequency

- On the years between the full reexaminations, PHA will conduct ceiling rent updates. If the family opts to switch to an income based rent, a full reexamination will be completed and the family will switch to a biennial reexamination frequency.

PHA may elect to phase-in rent increases to avoid serious financial hardship to tenants if necessary.

- **Rent Calculation Method** – PHA has established an alternative rent structure for the HCV and public housing programs to motivate residents to work and accumulate savings. Note that residents living in LIHTC units are not subject to this rent calculation policy. Public housing residents may elect a ceiling rent in lieu of the income-based calculation method.

PHA's rent simplification system includes the following components:

- Establishing a single working household deduction;
- Establishing an asset income exclusion;
- Establishing an exclusion of full-time student earned income;
- Modifying the definition of medical related expenses to include only certain medical-related insurance premiums;
- Eliminating all other deductions;
- Reducing the standard rent calculation percentage based on family size; and
- Applying a minimum rent of \$50.

In FY 2017, as part of PHA's revised rent calculation initiative, PHA modified the asset self-certification policy by allowing households with up to \$50,000 in assets to self-certify asset value and income from the assets. Additionally, PHA modified the asset income exclusion from excluding the first \$500 of asset income to excluding income from assets when the value of the household's assets is up to \$50,000. PHA also modified the method for calculating asset income by using market value of asset times the passbook savings rate to calculate income from assets for households with greater than \$50,000 of assets. PHA may also modify the working family deduction to provide greater incentives to families who experience increases in earned income.

In FY 2017, as part of PHA's restructuring of the regular and interim recertification process, PHA began conducting recertifications every three years for elderly or disabled households on fixed incomes in both the HCV and public housing program. Finally, within the limit on interim recertifications, PHA processes voluntary interim rent reductions if and when the reduction in income lasts for more than 30 days. Elderly and disabled are exempt from the limit on interim recertifications.

In FY 2017 PHA began excluding all full-time student earned income for family members other than the Head, Spouse or Co-Head. PHA discontinued verification of

full-time student income as 100% of the income is excluded. These modifications are consistent with the MTW statutory goal of reducing cost and achieving greater cost effectiveness by decreasing the frequency of recertifications for elderly/disabled households on fixed incomes, increasing the threshold of time to qualify for an interim rent reduction and eliminating the need to verify full-time student income when 100% of the income is excluded.

This activity was approved and implemented in FY 2004 and was modified in FY 2017 and is ongoing.

- **Payment Standards** – PHA has implemented a policy in the HCV program whereby the current payment standard is applied at regular recertification regardless of fluctuations in the Fair Market Rents from year to year. The payment standard that applies to a household at initial lease up is the payment standard in effect when the lease is approved and executed by the tenant and owner. This activity was implemented in FY 2008 and is ongoing. PHA may modify payment standard thresholds to support leasing for existing households. This policy will supersede any related provisions of HOTMA.

Beginning in FY 2017, in concert with existing payment standard modifications 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 empirically-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. This modification is consistent with the MTW statutory goal of increasing housing choice for low-income families by making it possible for voucher households to move to neighborhoods of opportunity.

Reasonable Rent – PHA has developed and implemented a reasonable rent policy for the HCV program 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 re-determination. PHA is clarifying that in addition to this policy applying to the tenant-based voucher program, PHA is also applying this policy to the unit-based program, including PHA owned units. This activity was approved and implemented in FY 2008 and is ongoing.

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. This policy was approved and implemented in FY 2005.

- **Utility Allowances** – PHA is authorized to implement a revised utility allowance methodology that includes the following components: a) HCV participants who are responsible for paying gas heat and who are eligible to participate in the PGW Customer Responsibility Program (CRP) will have the gas portion of their utility allowances calculated using an alternative methodology. Participation in the PGW CRP program

places a cap on the amount of money that eligible residents will be required to pay for their gas utility payments based on household income, not consumption. Utility allowance schedules are typically determined based on an analysis of the cost of reasonable consumption based on dwelling unit size/type. PHA will utilize the PGW CRP capped amount to calculate the gas allowance due to residents, except in those limited circumstances where the CRP amount exceeds PHA's gas utility allowance schedule. The alternative utility allowance amounts will be factored into the rent calculation, including the Total Tenant Payment calculation. With this change, residents will continue to have their Total Tenant Payment limited to no more than 28% of household income. PHA has received approval to implement this initiative in the public housing program; and is planning on implementing PGW's CRP for public housing residents in FY 2018 subject to court approval as needed; b) PHA will periodically, at its discretion, review HCV utility allowance schedules to determine if adjustments are required. Annual updates will not be required. This activity was first approved in FY 2014; c) Utility allowances may be phased out for residents with incomes at or above 80% of Area Median Income or PH residents on ceiling rent; and d) 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 may apply the HUD-determined operating subsidy pro-ration factor to determine the actual utility schedule amounts. Revised utility allowances will be applied to a family's rent calculations at the next scheduled recertification after the allowance is adopted or at one time across all affected households. The approach taken will be at the discretion of PHA; PHA will report on utility schedule updates in the MTW Annual Report. This activity was approved and implemented in FY 2009.

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. This activity was approved in FY 2011. PHA may look to implement this portion of the utility allowance activity in FY 2018.

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.

In FY 2017 PHA determined not to implement the minimum threshold of \$20 for provision of utility allowance payments.

PHA is clarifying that it applies certain TBV program rent simplification activities to the UBV and RAD program, including the policies on verification and calculation of assets, biennial and triennial recertifications, the limit on interim recertifications, and elimination of the Earned Income Disregard policy.

PHA periodically reviews and reevaluates the impact of its rent reform initiatives. Current MTW rent policies do not have an adverse impact on affordability as rent for residents of both public housing and HCV (MTW vouchers) is less than or equal to 28% of adjusted household income. As part of this Plan, PHA completed an impact analysis to confirm that participants continue to pay no more than 28% of their income toward rent. This would be the case for all HCV households who leased units at or below the payment standard and for all Public Housing households, except for those with zero incomes. Where participants are enrolled in the CRP program, the cap on utility costs represents an impactful participant savings as the cap on gas heating costs is based upon a percentage of income and not upon utility consumption. See Appendix H for the results of the impact analysis. PHA will make changes to the rent simplification approach or specific elements of the rent calculation system, and revise policies and procedures as required ensuring that the goals of administrative efficiency and overall fairness are maintained.

Proposed Changes to Activity: Under HUD’s proposed rule regarding implementation of Small Area Fair Market Rents (SAFMRs), Philadelphia is one of the metropolitan areas likely to be selected to transition from a metropolitan area-wide approach to setting FMRs at the zip code level as a means to expand the options PHA families have to live in higher opportunity neighborhoods. While PHA supports the concept of higher payment standards for higher opportunity areas, it is essential that a transition to a new payment standard model minimize any hardship for current HCV program participants. As the SAFMR methodology does not include new funding, PHA is also concerned that funding may not be sufficient to support the current number of households served in the HCV program. PHA will monitor the progress of this proposed rule and determine, upon issuance of the final rule, if alternative MTW policies are necessary.

Currently, PHA applies MTW rent simplification policies on biennial and triennial recertifications, the limit on interim recertification and asset verification and calculation to the unit based program. In FY 2018, PHA will look to apply the remaining portions of rent simplification to the unit based program. Where program requirements prohibit application of MTW rent simplification policies to unit based contracts, PHA will apply income and rent calculation requirements consistent with applicable program requirements, i.e. tax credit units.

Changes to Baseline, Benchmarks, Metrics: The baseline for the UA savings was changed to reflect savings generated as a result of implementation of the MTW UA CRP policy. Benchmarks have been updated to reflect planned activities and volumes in FY 2018. PHA will report on outcomes in the MTW Annual Report.

Metrics:

CE #1: Agency Cost Savings

Unit of Measurement	Baseline	Benchmark	Outcome	Benchmark Achieved?
Total cost of task in dollars (decrease).	Time per recertification: 2 hours	Time per recertification: 1.5 hours		
	Number of recertifications: 28,055	Number of		

Average earned income of households affected by this policy in dollars (increase).

The average earned income of households affected by this policy in FY 15 is \$20,749.

The expected average earned income of households affected by this policy after implementation of the activity is \$20,602*

* Although this activity was implemented in FY 04, HUD has only recently required PHA to track the average earned income of households affected by this policy; therefore PHA has used data from FY 15 to determine the baseline. As this activity has been implemented and on-going for over 10 years, PHA expects the average earned income of households to remain stable. For additional information, see HUD's Frequently Asked Questions About HUD Form 50900 dated September 13, 2013.

SS #3: Increase in Positive Outcomes in Employment Status*

Unit of Measurement	Baseline	Benchmark	Outcome	Benchmark Achieved?
Employed (increase)	4,725 (36%) of heads of households had earned income as of March 31, 2014.	6,752 (43%) of work-able heads of household have earned income 4,215 out of 9,224 HCV 2,537 PH out of 6,149		

* The benchmark is contingent on the economy and opportunities available in the City of Philadelphia.

SS #3: Increase in Positive Outcomes in Employment Status*

Unit of Measurement	Baseline	Benchmark	Outcome	Benchmark Achieved?
Unemployed (decrease)	8,282 (64%) work-able heads of households had no earned income as of March 31, 2014.*	Decrease the total number of work-able heads of households not earning income as of the end of FY 18 to 8621 (56%). HCV: 5009 out of 9224 PH: 3612 out of 6,149		

* Although this activity was implemented in FY 04, HUD has only recently required PHA to track the employment status of work-able heads of households affected by this policy; therefore PHA has used data from FY 14 to determine the baseline. As this activity has been implemented and on-going for over 10 years, PHA expects the employment status of work-able heads of household to remain stable. For additional information, see HUD's Frequently Asked Questions About HUD Form 50900 dated September 13, 2013.

SS #8: Households Transitioned to Self Sufficiency*

Unit of Measurement	Unit of Measurement	Unit of Measurement	Unit of Measurement	Unit of Measurement
Number of households transitioned to self-sufficiency (increase).	0 households	203 (HCV 180) (PH 23)	households are expected to transition to self-sufficiency in FY 18.	

*For HCV, PHA defines a household that transitions to self-sufficiency as an HCV participant who exits the program as a result of being over-income or one that receives no HAP subsidy but still qualifies as program participants. For public housing, PHA defines a household that transitions to self-sufficiency as a public housing household whose income increased from a lower level to 80% or greater of Area Median Income.

NOTE: PHA believes that the above metrics do not accurately reflect the success of this activity as they do not account for

unit/population turnover (i.e. households moving out and in over multiple years). The baselines set above reflect a snapshot in time and do not account for families leaving and being replaced by lower-income families resulting in the make-up of the populations being increasingly different over time.

MTW Activity 2004-4: Unit-Based Leasing and Development Program

Description/Update: Expanding the supply of affordable housing in Philadelphia continues to be a major objective of the PHA MTW Demonstration program. Under PHA's Unit-Based Leasing and Development Program ("UBV" or the "Unit-Based Program"), PHA negotiates contracts with for-profit and non-profit private sector housing providers for unit-basing PHA's local rent subsidy using MTW block grant funds (Operating, Capital, HCV) based on property specific agreements. To date, PHA has selected Unit-Based Program for MTW HCV Funds participants through a competitive procurement process. This MTW initiative was approved and implemented in FY 2004.

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.

The rent to the 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 believes a shallower 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 maintain a site-based waiting list for selection of tenants for a site. For owners using a site-based waiting list, owners must refer families to PHA for eligibility screening and must comply with applicable PHA policies regarding management of the waiting list. Owners must submit and PHA must approve the owners tenant selection plan.

Pursuant to PHA's MTW authority, PHA does not provide UBV participant families who want to move with tenant- based assistance with a tenant-based voucher. Once a family terminates the lease, the family will no longer be part of the HCV or UBV program. Under certain conditions, as outlined in the Administrative Plan, PHA may provide a tenant-based voucher to a UBV participant family.

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,"

While the above waivers do not require MTW authority, they are directly relevant to the Unit Based Leasing and Development and Partnership Initiative activities. PHA is providing this information in the MTW Annual Plan to clarify its intention to seek future HUD waivers. 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 2017 HUD approved changes to PHA Unit Based Program including PHA's application of its MTW UBV policy to RAD developments and PHA's ability to project-base 100% of the units in a RAD UBV development. Also in FY 2017, HUD approved PHA's MTW policy to waive the requirement for an independent entity to approve AHAP/HAP contract terms, renewals of HAP contracts, rent determinations and inspection of PHA owned units. Requiring approval from an independent entity is expensive and time consuming for PHA when PHA performs the same functions independently for units and households in their public housing program. This modification is consistent with the MTW statutory goal of reducing cost and achieving greater cost effectiveness by streamlining the management of UBV and RAD UBV projects.

To support the initiatives included in this activity, PHA will prepare local forms which reflect PHA's MTW policies and procedures. 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.

In FY 2018, PHA may issue requests for proposals, conduct evaluations and recommend additional units and developments for approval by the PHA Board. Additionally, in FY 2018 PHA will continue to unit base developments which have been approved for conversion under RAD.

The following table provides information on projects that are currently subsidized or scheduled to be under contract through the end of FY 2017. Additional projects that are projected to be under contract in FY 2018 – including RAD conversion and transfer of assistance projects - are included in Table 4 above. PHA is in the process of determining whether renewals will be issued for some of the developments on the table below.

Development Name	Sponsor	Building Type	Neighborhood Location	Voucher Units Under Contract Update	Target Population	Supportive Services
Edison 64	Veteran's Multi-Service Center	Low Rise Old Converted High School	North Philadelphia	20	Homeless veterans	Yes
Hancock Manor	Impact Services	Low Rise	North Philadelphia	14	Homeless veterans	Yes
46 th St	Columbus Property Management	Low rise apartments and row homes	West Philadelphia	4	mental health/chemical dependency	yes
4th & Diamond	Women's Community Revitalization Project	Row homes	North Philadelphia	32	families/very low income	yes
5317 S 15 th St	Columbus Property Management	Low rise apartments and row homes	North Philadelphia	1	mental health/chemical dependency	yes
7 th and Ritner	Columbus Property Management	Low rise apartments and row homes	South Philadelphia	5	mental health/chemical dependency	yes
810 Arch Street	Project Home	High rise apartments	Center City	70	Homeless, homeless youth, elderly couples	yes
Academy Rd	Columbus Property Management	Low rise apartments and row homes	Northeast Philadelphia	18	mental health/chemical dependency	yes
Anna's House	Citizens Acting Together Can Help, Inc.	Low rise apartments	South Philadelphia	12	Homeless/mental health	yes
Arch V Temple	Columbus Property Management	Low rise apartments	North Philadelphia	49	families/very low income	no
Arch VI Temple	Columbus Property Management	Low rise apartments	North Philadelphia	40	families/very low income	no
Arch VII/LIH Walnut	Columbus Property Management	Low rise apartments and row homes	West Philadelphia	14	mental health/chemical dependency	Yes
Art Apartments	Pine Lake	Low rise	West	30	families/very	No

Development Name	Sponsor	Building Type	Neighborhood Location	Voucher Units Under Contract Update	Target Population	Supportive Services
	Management Associates LP	apartments	Philadelphia		low income	
Ascension Manor	Michaels Organization	Low rise apartments	North Philadelphia	3	disabled	yes
Belmont I	Inglis House	Low Rise apartments	West Philadelphia	25	seniors and disabled	yes
Belmont II	Inglis House	Low Rise apartments	West Philadelphia	15	seniors and disabled	yes
Benner/Frankford	Columbus Property Management	Low rise apartments and row homes	Northeast Philadelphia	8	mental health/chemical dependency	yes
Bernice Elza	Peoples Emergency Center	Low rise apartments	West Philadelphia	6	emancipated teens/homeless	yes
Bethesda Project Bainbridge	Bethesda Project Inc.	Low rise apartments	South Philadelphia	20	homeless	yes
Bethesda Project South	Bethesda Project Inc.	Low rise apartments	Center City Philadelphia	4	homeless	yes
Bethesda Project Spruce	Bethesda Project Inc.	Low rise apartments	Center City Philadelphia	13	homeless	yes
Bigham Place	Peoples Emergency Center	Low rise apartments	West Philadelphia	7	Homeless families	Yes
Blakiston St	Columbus Property Management	Low rise apartments and row homes	Northeast Philadelphia	7	mental health/chemical dependency	yes
Borinquen	Borinquen Associates II Limited	Scattered row homes	North Philadelphia	17	families/very low income	no
Brentwood Parkside	Columbus Property Management	High rise apartments	West Philadelphia	22	seniors/families/very low income	no
Chatham Court Apartments	Chatham Apts. Assoc. LP	Low rise apartments	West Philadelphia	18	families/very low income	no
Chestnut St	Columbus Property Management	Low rise apartments and row homes	University City	6	mental health/chemical dependency	yes
Cloisters	Cloisters III Housing Partnership	Low rise apartments/duplexes and row homes	West Philadelphia	18	homeless	yes
Conklin St	Columbus Property Management	Low rise apartments and row homes	Northeast Philadelphia	3	mental health/chemical dependency	yes
Courtyard at Riverview (RAD Conversion)	Michaels Org	High Rise Apartments/Row homes	South Philadelphia	470	Seniors/low income families	no
Dignity 1	Community For Dignity & Fairness	Scattered row homes	Germantown/Mt. Airy	10	women with children (domestic abuse)	yes
Dignity 15	Community For Dignity & Fairness	Scattered row homes	Germantown/Mt. Airy	4	women with children (domestic abuse)	yes

Development Name	Sponsor	Building Type	Neighborhood Location	Voucher Units Under Contract Update	Target Population	Supportive Services
Dignity 21	Community For Dignity & Fairness	Scattered row homes	Germantown	11	women with children (domestic abuse)	yes
Dignity 33	Community For Dignity & Fairness	Scattered row homes	Mt. Airy	16	women with children (domestic abuse)	yes
Dignity 4	Community For Dignity & Fairness	Scattered row homes	Logan (Northwest Philadelphia)	3	women with children (domestic abuse)	yes
Dignity Boss	Community For Dignity & Fairness	Scattered row homes	Germantown/ Mt. Airy	8	women with children (domestic abuse)	yes
Dignity Nedro	Community For Dignity & Fairness	Low rise apartments	Logan (Northwest Philadelphia)	4	women with children (domestic abuse)	Yes
Ditman St	Columbus Property Management	Low rise apartments and row homes	Northeast Philadelphia	10	mental health/ chemical dependency	yes
Dunlap School Venture	Dunlap Management Partners LP	Low rise apartments	West Philadelphia	35	seniors	no
Edgewood Manor	Edgewood Manor Associates II Lap	Low rise apartments	North Philadelphia	33	families/very low income	no
Elders Place I	Penn Housing LLC	High rise apartments	Germantown	43	seniors	no
Elders Place II	Penn Housing LLC	Low rise apartments	Germantown	38	seniors	no
Fattah Homes I	PEOPLES EMERGENCY CENTER	Scattered Row homes	West Philadelphia	6	Homeless families	yes
Fattah Homes II	PEOPLES EMERGENCY CENTER	Scattered Row homes	West Philadelphia	6	Homeless families	yes
Fourth St Access	Columbus Property Management	Row homes and triplexes	North Philadelphia	24	families/very low income	No
Freedom Village	Freedom Village LP	Low rise apartments	North Philadelphia	16	families/very low income	No
Gaudenzia Shelton Court	Gaudenzia Foundation Inc.	Triplex and low rise apartments	North Philadelphia	19	young women (chemical dependency)	yes
Gordon Street	Philadelphia Housing Authority	Row homes	North Philadelphia	21	families/very low income	no
Grace Townhomes	Women's Community Revitalization Project	Row homes	North Philadelphia	36	families/very low income	yes
Hamill Mills	Lena St Associates	Low rise	Germantown	40	seniors	no

Development Name	Sponsor	Building Type	Neighborhood Location	Voucher Units Under Contract Update	Target Population	Supportive Services
		apartments				
HELP I	HELP USA	Row homes	West Philadelphia	14	Veterans	yes
HELP IV Grover's Lane	HELP USA	Low rise apartments	West Philadelphia	15	veterans	yes
HELP Philadelphia II	HELP USA	Low rise apartments	West Philadelphia	50	transitional housing for women	yes
Hope Bridge (Vine St)	Methodist Family Services of Philadelphia	Low rise apartments	West Philadelphia	20	Homeless	yes
Hope Bridge (Ogden)	Methodist Family Services of Philadelphia	Low rise apartments	West Philadelphia	4	homeless	Yes
Imani I	Peoples Emergency Center	Row homes	West Philadelphia	24	Homeless families	no
Imani II	Peoples Emergency Center	Row homes	West Philadelphia	6	Homeless families	no
Imani III	Peoples Emergency Center	Row homes	West Philadelphia	6	Homeless families	no
Imani IV	Peoples Emergency Center	Row homes	West Philadelphia	8	Homeless families	no
Imani V	Peoples Emergency Center	Row homes	West Philadelphia	11	Homeless families	yes
Impact Veteran's Family Center	Impact Services	Low rise apartments	North Philadelphia	8	Veteran Families	yes
INB Mascher	Women's Community Revitalization Project	Row homes	North Philadelphia	12	families/very low income	yes
Inglis Apartments at Elmwood	Inglis House	Low Rise apartments and row homes	West Philadelphia	40	seniors and disabled	yes
Inglis Housing (Morris-Klein Apts)	Inglis House	High rise apartments	West Philadelphia	17	seniors and disabled	yes
Jackson St.	Columbus Property Management	Low rise apartments and row homes	Germantown	2	mental health/chemical dependency	yes
Jannie's Place I	Peoples Emergency Center	low rise apartments	West Philadelphia	6	Homeless families	Yes
Jannie's Place II	Peoples Emergency Center	low rise apartments	West Philadelphia	11	Homeless families	Yes
JBH Homes	Project Home	Low rise apartments	Fairmount	15	alcohol dependency	yes
Kate's Place	Project Home	High rise apartments	Center City Philadelphia	5	homeless/chemical dependency	yes
Kate's Place	Project Home	High rise apartments	Center City Philadelphia	30	homeless/chemical dependency	Yes

Development Name	Sponsor	Building Type	Neighborhood Location	Voucher Units Under Contract Update	Target Population	Supportive Services
Kendrick/Gillespie	Columbus Property Management	Low rise apartments and row homes	West Philadelphia	11	mental health/chemical dependency	yes
Keystone St	Columbus Property Management	Low rise apartments and row homes	Northeast Philadelphia	6	mental health/chemical dependency	yes
Larchwood	Columbus Property Management	Low rise apartments and row homes	West Philadelphia	4	mental health/chemical dependency	yes
Lehigh Park	St Christopher's Associates L P VIII	High rise apartments	North Philadelphia	25	families/self sufficiency	yes
Liberty at Disston	Liberty Resources	Low rise apartments	Northeast Philadelphia	5	disabled	yes
Liberty at Welsh	Liberty Resources	Low rise apartments	West Philadelphia	2	disabled	yes
Los Balcones	Norris Square Civic Association	Row homes	North Philadelphia	21	low income families	no
Martin St	Columbus Property Management	Low rise apartments and row homes	Roxborough	7	mental health/chemical dependency	yes
Monument Mews	Columbus Property Management	Low Rise apartments and row homes	West Philadelphia	60	families/very low income	no
Monument Rd	Methodist Family Services of Philadelphia	Low rise apartments	West Philadelphia	11	emancipated teens/homeless	yes
Morton St	Columbus Property Management	Low rise apartments and row homes	Germantown	2	mental health/chemical dependency	yes
Mt. Vernon	Mt. Vernon LP	Low rise apartments	West Philadelphia	15	families/very low income	no
New Courtland Apts at Cliveden	New Courtland	High rise apartments	Germantown	32	seniors	no
NPCH - Community Building	NPCH Associates	Duplex apartments	North Philadelphia	16	families/very low income	no
Oakdale Street Apartments	Philadelphia Housing Authority	Row homes	North Philadelphia	12	families/very low income	no
Osage Ave	Columbus Property Management	Low rise apartments and row homes	West Philadelphia	2	mental health/chemical dependency	yes
Parkside 10	Columbus Property Management	Scattered triplexes	West Philadelphia	41	families/very low income	no
Parkside 11	Columbus Property Management	Scattered triplexes	West Philadelphia	8	families/very low income	no
Paseo Verdes	Transit Village Affordable Housing LP	Row homes	North Philadelphia	19	families/very low income	no
Patriot House	Citizens Acting Together Can Help, Inc.	Low rise apartments	South Philadelphia	15	homeless	yes
Pennrose	Citizens Acting Together Can Help,	Low rise apartments	South Philadelphia	10	homeless	yes

Development Name	Sponsor	Building Type	Neighborhood Location	Voucher Units Under Contract Update	Target Population	Supportive Services
	Inc.					
Powelton Heights	Columbus Property Management	Low rise apartments	West Philadelphia	30	seniors	no
Praveen Chestnut	Liberty Resources	Low rise apartments	West Philadelphia	2	disabled	Yes
Preston St	Columbus Property Management	Low rise apartments and row homes	West Philadelphia	7	mental health/chemical dependency	yes
Ray's Place	Project Home	Low rise apartments	North Philadelphia	17	mental health/veterans	yes
Reed St	Columbus Property Management	Low rise apartments and row homes	South Philadelphia	8	mental health/chemical dependency	yes
Regent Terrace	Regent Terrace Housing Partnership	Low rise apartments	West Philadelphia	80	families/very low income	no
Rhawn St	Columbus Property Management	Low rise apartments and row homes	Northeast Philadelphia	11	mental health/chemical dependency	yes
Sandy's/Catherine House	Citizens Acting Together Can Help, Inc.	Low rise apartments	South Philadelphia	3	homeless	yes
Sarah Allen Homes	Sarah Allen Community Homes L P	Low rise apartments	West Philadelphia	1	families/very low income	no
Sarah Allen IV	Sarah Allen Community Homes L P	Low rise apartments	West Philadelphia	2	families/very low income	no
Sarah Allen V	Sarah Allen Community Homes L P	Low rise apartments	West Philadelphia	3	families/very low income	no
Sartain School Apartments	Sartain Management Partners LP	Low rise apartments	North Philadelphia	35	seniors	no
Sedgley Apartments	MPB School Apartments LP	Low rise apartments	North Philadelphia	16	families/very low income	no
Sheff/Wingate	Columbus Property Management	Midrise apartments	Northeast Philadelphia	8	mental health/chemical dependency	yes
Sheila D Brown Women's Center	Columbus Property Management	Low rise apartments	South Philadelphia	9	women/behavioral disabilities	yes
SIL Program	Inter Community Action Inc.	Low Rise Apartments	Roxborough	13	Mental health/chemical dependency	yes
South 55th St	South 55th Street L.P.	Duplex apartments	West Philadelphia	18	families/very low income	no
South Phila Scattered	Columbus Property Management	Low rise apartments and row homes	South Philadelphia	19	mental health/chemical dependency	yes
Spring Garden	Peoples Emergency Center	Low rise apartments	West Philadelphia	9	Homeless families	yes
Spruce St	Columbus Property	Low rise	West	3	mental health/	yes

Development Name	Sponsor	Building Type	Neighborhood Location	Voucher Units Under Contract Update	Target Population	Supportive Services
	Management	apartments and row homes	Philadelphia		chemical dependency	
Susquehanna Apartments	Susquehanna Apts LP	Low rise apartments	North Philadelphia	47	families/very low income	no
Thompson St	Columbus Property Management	Low rise apartments and row homes	West Philadelphia	15	mental health/chemical dependency	Yes
Tillmon Villanueva	Women's Community Revitalization Project	Row homes	North Philadelphia	38	families/very low income	yes
Tioga Gardens	Tioga Gardens Associates	Low rise apartments	North Philadelphia	17	families/very low income	no
Walnut Park Plaza	Walnut Park Associates	High rise apartments	West Philadelphia	3	Disabled seniors	no
Walnut Park Plaza	Walnut Park Associates LLC	High rise apartments	West Philadelphia	224	seniors	no
Walnut St	Columbus Property Management	Midrise apartments	West Philadelphia	15	mental health/chemical dependency	Yes
WCRP-Scattered	Women's Community Revitalization Project	Row homes	North Philadelphia	21	families/very low income	yes
TOTAL				2656		

Proposed Changes to Activity: There are no changes proposed for this activity

Changes to Baseline, Benchmarks, Metrics: There are no changes to baselines. Benchmarks have been updated to reflect planned activities and volumes in FY 2018. PHA will report on outcomes in the MTW Annual Report.

Metrics:

HC #1: Additional Units of Housing Made Available

Unit of Measurement	Baseline	Benchmark	Outcome	Benchmark Achieved?
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Number of new housing units made available for households at or below 80% AMI as a result of the activity (increase).

0 units

591 units at the end of FY 2018*

**HUD requires this metric track only newly constructed and/or rehabilitated units that were put under HAP Contract during the Plan year.*

HC #5: Increase in Resident Mobility

Unit of Measurement	Baseline	Benchmark	Outcome	Benchmark Achieved?
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Number of households able to move to a better unit and/or neighborhood of opportunity as a result of the activity (increase).	0 households	2,656 households will be able to move to a better unit and/or neighborhood of opportunity by the end of FY 18
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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	1,000		

MTW Activity 2005-2: Streamline the Admissions and Transfer Process

Description/Update: PHA has established a number of MTW 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. Eligibility is determined by PHA Senior Management on a case-by-case basis, based upon immediate need, disability needs and availability of vouchers or public housing units. Transfers are used to support witness protection activities, domestic violence prevention, and other needs. If a resident transfers from Public Housing to the Housing Choice Voucher program, that resident will be subject to HCV eligibility guidelines and vice versa. HCV tenants will be required to wait until the end of their current lease term to transfer to a PH unit, unless the landlord agrees to a mutual dissolution of the lease. This activity was approved and implemented in FY 2005 and is ongoing.
- **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 HCV initial lease term has been completed. In instances where a landlord and tenant provide a mutual dissolution of the lease, PHA may allow an eligible family to lease a Tax Credit or Public Housing unit prior to the end of the initial lease term. If the family’s name comes to the top of the Tax Credit or Public Housing site waiting lists prior to completion of the HCV initial lease term, the family may be skipped; however, they will retain their position on the waiting list. In cases where the family was skipped, the family would be selected from the Tax Credit or Public Housing site waiting list when they have completed their initial lease term and their name comes to the top of the Public Housing or Tax Credit waiting list. Additionally, the family will be subject to all applicable program screening and eligibility requirements. This initiative was approved as modified and implemented in FY 2012.

- 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 from the HCV and/or Tax Credit Site waiting lists until the initial lease term has been completed. If the family’s name comes to the top of the HCV and/or Tax Credit Site waiting lists prior to completion of the initial lease term, the family will be skipped; however, they will retain their position on the waiting list(s). The family will be selected from the HCV and/or Tax Credit Site waiting lists when they have completed their initial lease term and either a voucher or vacant unit is available. Additionally, the family will be subject to all applicable program screening and eligibility requirements. Applicants, as a reasonable accommodation, may request that their name remain on waiting lists once housed, and PHA, on a case-by case basis, will review these requests in order to accommodate the needs of a person with disabilities. This initiative was approved as modified and implemented in FY 2012.

Proposed Changes to Activity: No changes are proposed.

Changes to Baseline, Benchmarks, Metrics: There are no changes to baselines. Benchmarks have been updated to reflect planned activities and volumes in FY 2018. PHA will report on outcomes in the MTW Annual Report.

Metrics:

HC #3: Decrease in Wait List Time – MTW Transfers

Unit of Measurement	Baseline	Benchmark	Outcome	Benchmark Achieved?
Average applicant time on wait list in months (decrease).	Public Housing: 14 years in FY 15	Public Housing: 14 years in FY 18		
	HCV: 4.5 years in FY 2015	HCV: 7 years in FY 2018		

*HC #5: Increase in Resident Mobility- MTW Transfers**

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)	TBD*	60 (estimate based on recent history with MTW Transfer activity)		

**PHA has previously indicated that PHA does not believe this metric is applicable to this activity. However, HUD has required its use. PHA is not able to derive a baseline for these activities which were initially implemented in FY 2005 (i.e. almost 10 years before implementation of HUD standard metrics). PHA welcomes HUD’s guidance on a specific methodology for measurement. Once provided, PHA will incorporate such guidance on future plans and reports*

*CE #1: Agency Cost Savings – MTW Transfers **

Unit of Measurement	Baseline	Benchmark	Outcome	Benchmark Achieved?
Total cost of task in dollars (decrease).	TBD	TBD		

** PHA has previously indicated that PHA does not believe this metric is applicable to this activity. However, HUD has required its use. PHA is not able to derive a baseline for these activities which were initially implemented FY 2005 (i.e. almost 10 years before implementation of HUD standard metrics). PHA welcomes HUD's guidance on a specific methodology for measurement. Once provided, PHA will incorporate such guidance on future plans and reports.*

CE #2: Staff Time Savings – HCV and Public Housing Waiting Lists *

Unit of Measurement	Baseline	Benchmark	Outcome	Benchmark Achieved?
Total time to complete the task in staff hours (decrease).	TBD	TBD		

** PHA has previously indicated that PHA does not believe this metric is applicable to this activity. However, HUD has required its use. PHA is not able to derive a baseline for these activities which were initially implemented FY 2005 (i.e. almost 10 years before implementation of HUD standard metrics). PHA welcomes HUD's guidance on a specific methodology for measurement. Once provided, PHA will incorporate such guidance on future plans and reports.*

MTW Activity 2005-3: HCV Program Efficiencies

Description/Update: PHA is implementing additional efficiencies in the HCV Program designed to simplify processing and streamline administrative processes. The following is a summary of ongoing program components:

- **Restriction on Elective Moves** – PHA policy regarding moves during the initial lease term and at the time of lease anniversary pertains to moves both within PHA’s jurisdictions and initial moves outside of PHA’s jurisdiction. Families are not permitted to move within PHA’s jurisdiction during the initial term of assisted occupancy. The CEO or designee may approve exceptions to this policy. Subsequent to the initial lease term, families are permitted to move only at the time of lease anniversary or under extenuating circumstances as defined in the Administrative Plan subject to PHA management approval. Examples of extenuating circumstances include approved and documented VAWA or reasonable accommodation move requests. PHA may deny permission to move if the family violates HCV Program obligations and/or owes PHA money. This activity was approved and implemented in FY 2008 and is ongoing.
- **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. Families who are unable to provide a verified “employment, education, safety, or medical/disability need” will not be permitted to port out. PHA has established verification requirements to validate the family’s employment, education, safety, or medical/disability need. If a voucher participant leases up within the City of Philadelphia, they are not permitted to port out during their initial lease term except for extenuating circumstances such as approved and documented VAWA or reasonable accommodation requests. Subsequent to their initial lease term, families may only move at the time of their lease anniversary. Families with vouchers administered under the VASH program are not subject to this policy. This MTW activity only applies to MTW voucher participants whose initial voucher was issued by PHA or those who have subsequently been absorbed by PHA. This activity was first approved in FY 2013.
- **Development of Local Forms** - To support the initiatives included in this activity, PHA will prepare local forms which reflect PHA’s MTW policies and procedures. Among the local forms developed and implemented are the Tenant Based HAP contract, Tenant Based Tenancy Addendum, Request for Tenancy Approval, Privacy Act Release Form which reflects a term of 24 months to coincide with PHA’s biennial recertification, and a model lease. These local forms reflect MTW policies including but not limited to, rent determination methods, recertification frequencies and right to move policies. In FY 2017, PHA discontinued the use of the MTW Family Agreement Addendum and incorporated all MTW requirements in recertification documents.

Proposed Changes to Activity: In FY 2018, participants who are approved for portability will receive guidance and assistance from the mobility program to successfully locate and resettle in areas of high opportunity.

Changes to Baseline, Benchmarks, Metrics: There are no changes to baselines. Benchmarks have been updated to reflect planned activities and volumes in FY 2018. PHA will report on outcomes in the MTW Annual Report.

Metrics:

CE #1: Agency Cost Savings – Restriction on Elective Moves

Unit of Measurement	Baseline	Benchmark	Outcome	Benchmark Achieved?
Total cost of task in dollars (decrease).	\$25,259*	\$39,125		
		2,000 moves anticipated in FY 18		
		Hourly Wage: \$15.65 Staff time per move:		
		1.25 hours/move		

**PHA implemented this activity in FY 2007 and does not have baseline cost information available for that period. See CE#2 below for this activity for estimate of staff time savings (in hours) already achieved. The benchmark for CE#1 agency costs savings is based on an average hourly labor rate of \$15.65 times 2,103 labor hours.*

CE #1: Agency Cost Savings – Criteria for Portability Moves

Unit of Measurement	Baseline	Benchmark	Outcome	Benchmark Achieved?
Total cost of task in dollars (decrease).	\$8,451	Total Cost: \$9,390		
		Number of port-outs anticipated in FY 18: 150		
		Hourly cost: \$15.65		
		Staff time to complete port-out: 4 hours		

CE #2: Staff Time Savings – Restriction on Elective Moves

Unit of Measurement	Baseline	Benchmark	Outcome	Benchmark Achieved?
Total time to complete the task in staff hours (decrease).	1,614 hrs. (based on 1,291 moves in most recent fiscal year)*	Time spent on moves: 2,500 hours*		
		Staff time per move: 1.25 hours		
		Number of anticipated elective moves: 2,000		

**PHA implemented this activity in FY 2007 and does not have baseline information available for that period. Thus, the baseline reflects staff time savings already achieved. PHA has established a benchmark to continue the same or comparable level of staff time savings.*

CE #2: Staff Time Savings – Criteria for Portability Moves

Unit of Measurement	Baseline	Benchmark	Outcome	Benchmark Achieved?
Total time to complete the task in staff hours (decrease).	540 hours (based on FY 12 port activity)	600 hours estimated for port-out moves		
		Staff time to complete port-out: 4 hours		
		Number of anticipated port-out moves:150		

MTW Activity 2016-1 Second Chance Initiative

Description/Update: PHA uses its MTW authority to support implementation of the Second Chance Housing Choice Voucher Pilot Program. PHA's Board of Commissioners approved this program in October 2013 by adoption of the Second Chance Housing Policy. The policy permits the provision of 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. PHA plans to expand the Second Chance Initiative in FY 2018 to include additional participants and public housing units (see proposed changes below). Housing assistance will only be available to the participants for a period of up to two years, at which point the participants may be able to transition off the program or, if in good standing, to PHA's HCV or public housing 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.

The STAR program is designed to provide multiple levels of support to returning citizens at the family, social and logistical level to assist in preventing recidivism. Participants voluntarily participate in the closely-monitored program, wherein specific criteria have to be fulfilled at regular intervals. RISE is the lead agency in the City of Philadelphia for the management of reintegration services for those formerly incarcerated in state prisons. It provides the skills, training, and education necessary for returning citizens to successfully re-integrate into society, avoid recidivism, and lead constructive, useful lives. The STAR program is a national model for aiding federal offenders in their reentry to society in coordination with RISE.

One of the barriers to successful re-entry has been access to housing. Many of the past program participants struggled to maintain employment, continue their education or reunite with their kin because they could not secure a stable home. Many participants resided with family members, paramours or friends, and these environments, typically, did not support a positive reentry into society. Therefore, PHA in partnership with the STAR and RISE programs developed this pilot program that provides access to stabilized housing through the voucher program.

Participants in good standing with RISE and STAR sign an addendum to their PHA application to allow PHA to monitor their participation in the RISE and STAR programs and to communicate with their probation officer, if applicable. Participants also report their participation in the vocational, educational, social or community service opportunities offered by PHA and/or RISE on a quarterly basis. The collaborative reporting and participant management across PHA, STAR and RISE will help ensure that participants stay on track, access services, and be good tenants. All participants are required to be employed and maintain employment as a condition of participation; however, in the event they lose employment, they will be required to either obtain a new job or enroll in an educational or job training program as a condition of participation.

If a participant does not remain in good standing with the STAR and RISE programs, they risk a return to confinement and loss of the voucher or unit. Participants who do not meet their program responsibilities will be notified of proposed voucher termination or eviction by PHA. They may request an informal hearing through PHA’s existing process to review and appeal this decision. Participation in the program is time-limited; however, all other requirements of PHA’s MTW tenant-based voucher program or public housing program including tenant rent contribution will apply.

Proposed Changes to Activity: In FY 2018, the first wave of Second Chance participants will reach the end of their two year term. For those participants who successfully complete the program, PHA will allow them to transition to HCV to continue their tenancy.

Also in FY 2018, PHA will enter into an MOU with the Pennsylvania First Judicial Court (“the Court”), who has an ex-offender mentor program. Where ex-offenders enrolled in the Court’s reentry program also have families living in PHA’s public housing or receiving an HCV tenant based subsidy, PHA will waive the policies related to additions to the household as well as waive the criminal background screening requirement for these individuals and allow them to be added to the family unit. PHA will not allow admission to ex-offenders who have been convicted of methamphetamine production per the HUD regulations and/or who are subject to a life-time sex offender registration requirement. PHA will allow admission for up to 20 ex-offenders under the MOU with the Court and will require that the families that they are joining in PHA’s program be in good standing.

Changes to Baseline, Benchmarks, Metrics: There are no changes to baselines. Benchmarks have been updated to reflect planned activities and volumes in FY 2018. PHA will report on outcomes in the MTW Annual Report.

Metrics:

CE #4: Increase in Resources Leveraged

Unit of Measurement	Baseline	Benchmark	Outcome	Benchmark Achieved?
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Amount of funds leveraged in dollars (increase).	\$0	Up to \$10,000		
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**Participation is not mandatory and is based on the needs of the individual. Leveraged resources reflect activity in the STAR and RISE programs only.*

HC #5: Increase in Resident Mobility

Unit of Measurement	Baseline	Benchmark	Outcome	Benchmark Achieved?
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Number of households able to move to a better unit and/or neighborhood of opportunity as a result of the activity (increase).	0	30 in FY 2018*		
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**10 represent the STAR and RISE program and the remaining 20 reflect the First Judicial Court reentry program*

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).	\$18,200 average earned income of participants following enrollment.	\$18,255		

SS #3: Increase in Positive Outcomes in Employment Status

Unit of Measurement	Baseline	Benchmark*	Outcome	Benchmark Achieved?
Employed Full-Time	10 program participants*	10 program participants		
Enrolled in a Job Training Program	100% of program participants 0 program participants	100% of program participants 2 program participants		
Enrolled in an Educational Program	0% of program participants 0 program participants	20% of program participants 2 program participants		

*Represents participants in the STAR and RISE programs only. All participants in the RISE and STAR programs are required to be employed and maintain employment as a condition of participation; however, in the event they lose employment, they will be required to either obtain a new job or enroll in an educational or job training program as a condition of participation.

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).	0 participants	0 participants		

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).	0 participants	10 participants		

SS #6: Reducing Per Unit Subsidy Costs for Participating Households

Unit of Measurement	Baseline	Benchmark	Outcome	Benchmark Achieved?
Average amount of Section 8 and/or 9 subsidy per household affected by this policy in dollars (decrease).	\$472	\$434*		

* Represents STAR and RISE program participants only.

SS #7: Increase in Agency Rental Revenue*

Unit of Measurement	Baseline	Benchmark	Outcome	Benchmark Achieved?
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PHA rental revenue in dollars (increase).

\$439

\$440

**PHA does not have any rental revenue and is using Total Tenant Payment as the metric. Represents STAR and RISE program participants only.*

SS #8: Households Transitioned to Self Sufficiency

Unit of Measurement	Baseline	Benchmark	Outcome	Benchmark Achieved?
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Number of households transitioned to self-sufficiency (increase).

0

2 in FY 2018 based on program enrollment timetable*

For this program purpose, PHA defines "self-sufficiency" as successfully completing the program and transitioning to other affordable housing.

**Represents STAR and RISE program participants only.*

B. Not Yet Implemented Activities

MTW Activity 2014-1: Flexible Subsidy Initiative

Description/Update: Through its affordable future “6 in 5” Initiative, PHA intends to partner with qualified non-profit and for-profit developers to construct, rehabilitate, acquire, and/or preserve affordable rental housing, some of which may be public housing units. This activity was approved by the PHA Board and submitted to HUD for approval in late 2013 as part of a mid-year amendment to the MTW Annual Plan for FY 2014.

In order to promote the development and preservation of quality, affordable rental units that meet the diverse needs of low-income households, including special needs populations, PHA intends to utilize MTW flexibility in limited instances where the current public housing operating subsidy level (combined with projected tenant rental income) is inadequate to ensure the long-term viability of new public housing units to be developed and/or acquired under the affordable future initiative. Under this proposed MTW activity, PHA may elect to combine public housing operating subsidy with other MTW Block Grant funds to establish a local MTW flexible subsidy level higher than the standard public housing operating subsidy amount. PHA will only use such flexibility where the project otherwise meets PHA’s stated development objectives, but is determined to be financially infeasible without the use of higher flexible subsidy funding allowable under MTW. HUD review and approval will be required for each transaction involving MTW flexible subsidies as part of the mixed-finance closing process pursuant to the Public Housing Capital Fund Program. (The Mixed-Finance Development and Public Housing Development requirements are incorporated into the final rule, and the existing Mixed-Finance Development and Public Housing Development requirements at 24 C.F.R. Part 941 are removed.)

PHA may also request that HUD review and approve additional waivers to current public housing regulations in the interest of increasing housing choice, promoting long-term project viability, and encouraging more affordable housing development. The following waivers do not specifically require MTW authority; however, PHA is providing this information to clarify its intentions with respect to seeking additional waivers. PHA may request the following additional non-MTW waivers from HUD as part of the review and approval process for public housing mixed-finance transactions:

- Allowing the owner of public housing units that are to receive flexible subsidy, 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 project; and
- Allowing for the modification or elimination of the standard ten-year affordability “tail” in the Declaration of Restrictive Covenants.

Timeline for Implementation: PHA will implement this activity if/when PHA needs MTW flexibility to supplement the current public housing operating subsidy level in relation to the development and/or acquisition of projects under the affordable future initiative.

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 do not require MTW authority to implement.

Plan Year	Activity	Reason for Close Out	Close Out Year
FY 2011	Community Service Policy	Determination made that activity does not require MTW flexibility.	FY 2013
FY 2011	Expanding Use of LIHTC	Determination made that proposed activities were covered under Partnership and Unit-Based Leasing/Development Initiatives.	FY 2013
FY 2011	Scattered Site Income Tiering	PHA elected to discontinue this initiative 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.	FY 2011
FY 2010	Accessible Unit Retrofitting and Development	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 authority.	FY 2014
FY 2009	Assisted Living	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.	FY 2011
FY 2009	Home Care Services	PHA discontinued this activity prior to its implementation based on a determination that services can be more efficiently delivered through third-party partners.	FY 2011
FY 2007	Transitional Housing Facilities	Determination made that comparable activities are authorized under Partnership Initiative.	FY 2013
FY 2007	LIFE Program	Determination made that activity does not require MTW flexibility.	FY 2013
FY 2005	Comprehensive Resident Self Sufficiency Services	PHA continues to provide comprehensive resident self-sufficiency services that utilize MTW Block Grant funds. However, no MTW programmatic waivers are required. These activities are now referenced in Chapter V under the Single Fund Flexibility section.	FY 2014
FY 2005	Voucher Issuance	PHA elected to discontinue this policy based on an assessment that it would not contribute to PHA's utilization goals.	FY 2014
FY 2004	HCV Time Limit	PHA discontinued this activity due to economic conditions which limited the availability of jobs for residents.	FY 2012
FY 2004	Family Economic Development Action Plan/Tenant Responsibility Training	PHA discontinued this activity along with discontinuation of HCV time limit as they were interrelated activities.	FY 2014
FY 2004	Tenant Responsibility Training	Determination made that activity does not require MTW flexibility.	FY 2013
FY 2004	Blueprint	PHA continues to implement the Blueprint Program; however, a determination was made that activity does not require MTW flexibility.	FY 2013
FY 2004	HCV HQS Enforcement	PHA elected to discontinue this policy based on a decision to establish uniform HQS enforcement policies for both MTW and Non-MTW vouchers.	FY 2012
FY 2004	Public Housing Service Order Policy	PHA elected to discontinue this policy after discussions with the HUD Field Office concerning the need to expedite service order response times.	FY 2012

V. MTW SOURCES AND USES OF FUNDING

A. Estimated Sources and Uses of MTW Funding for Fiscal Year 2018

Tables 9 and 10 below provide estimated sources and uses of MTW funds for FY 2018. As PHA's funding levels for future periods are unknown at the present time, 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 2018 assumes continued reductions in Public Housing Operating Subsidy, Capital Fund Program, HCV, and HCV Administrative fees. 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.

Table 9: Estimated Sources of MTW Funding for FY 2018

Sources		
FDS Line Item	FDS Line Item Name	Dollar Amount
70500 (70300+70400)	Total Tenant Revenue	\$ 25,610,350
70600	HUD PHA Operating Grants*	\$ 319,057,079
70610	Capital Grants	\$ 41,872,446
70700 (70710+70720+70730+70740+70750)	Total Fee Revenue	\$ 592,729
71100+72000	Interest Income	\$ 600,000
71600	Gain or Loss on Sale of Capital Assets	\$ 0
71200+71300+71310+71400+71500	Other Income	\$ 0
70000	Total Revenue	\$ 387,732,604

** This line item includes projected Public Housing Operating Fund and HCV HAP (including embedded Admin Fee) revenue. Of the total amount listed, the Public Housing Operating Fund revenue is estimated at \$112,150,573 and HCV HAP revenue is estimated at \$206,906,506.*

Table 10: Estimated Uses of MTW Funding for FY 2018

Uses		
FDS Line Item	FDS Line Item Name	Dollar Amount
91000 (91100+91200+91400+91500+91600+91700+ 91800+91900)	Total Operating – Administrative	\$ 42,899,551
91300+91310+92000	Management Fee Expense	\$ 0
91810	Allocated Overhead	\$ 0
92500(92100+92200+92300+92400)	Total Tenant Services	\$ 3,583,130
93000 (93100+93600+93200+93300+93400+93800)	Total Utilities	\$ 19,261,704
93500+93700	Labor	\$ 33,003,223
94000 (94100+94200+94300+94500)	Total Ordinary Maintenance	\$ 14,405,725
95000 (95100+95200+95300+95500)	Total Protective Services	\$ 7,297,108
96100 (96110+96120+96130+96140)	Total Insurance Premiums	\$ 9,120,517
96000 (96200+96210+96300+96400+96500+96600+96800)	Total Other General Expenses	\$ 52,160,184
96700 (96710+96720+96730)	Total Interest Expense and Amortization Cost	\$ 0
97100+97200	Total Extraordinary Maintenance	\$ 0
97300+97350	Housing Assistance Payments + HAP Portability-In	\$ 160,953,950
97400	Depreciation Expense	\$ 0
97500+97600+97700+97800 *	All Other Expenses	\$ 45,047,512
90000	Total Expenses	\$ 387,732,604

*This line item represents capital and development activity expenses.

B. 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, security system upgrades 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 2018 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 2018 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 2018

Program	Program Description	Target Population	Funding Source	Number of Residents
ABE/GED	Adult Basic Education and General Equivalency Diploma education in the required domains.	Residents 18 to 55	MTW	25 residents to complete the program
Adult Day/Elder Care	Multi-service center for residents, who cannot complete activities of daily living.	Residents 60 and over	Commonwealth of PA/MTW	46
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 13	MTW	210
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
Community Partners	Occupational Skills training in career areas with reasonable growth	Residents 18 to 55	MTW	100 enrolled

Program	Program Description	Target Population	Funding Source	Number of Residents
	potential.			
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	TBD by partner commitment
Early Childhood Education Partnerships	Pre-School Partnerships to ensure 3 year olds are enrolled into area Head Start programs	Children 3 to 5	US Department of Health and Human Services	50
Financial Literacy	Course on 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	300
Health & Wellness Programs	With Every Heartbeat There is Life, with a tobacco component to improve nutrition, exercise	Residents 18 to 55	MTW	50
Home Ownership	Housing counseling about the home purchase process. This includes 5H, HCV, and Section 32.	Residents 18 to 55	US Department of Health and Human Services/ MTW	50
Jobs Plus Pilot Program	Place-based employment program designed to increase the earnings and employment of working-age residents	Residents 18 to 62	HUD	300
PhillySEEDS Scholarship	Competitive scholarship awards based on academic achievement.	Youth/Adults 18 to 55	DHHS/Section 3 Vendors	50 residents to receive scholarships
Pre-Apprenticeship	Building Maintenance and Construction Training Program	Residents 18 to 56	MTW/MOCS	20
ROSS	Assessment of individual and family needs, followed by referrals and tracking.	Residents 18 to 55	HUD	200
Scholars Internship Program (SIP)	Paid internships in the major field of study of PHA's scholarship awardees.	Youth/Adults 18 to 55, who have received scholarships from PhillySeeds.	Section 3 Vendors	10
Section 3	Ensure that economic opportunities, are provided to PHA residents	Residents 18 to 55	Private vendors that meet the Section 3 threshold	TBD by contract award
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	133
Smoke Free Housing	Provide smoke free cessation programs, including educational awareness workshops and	All	MTW/Philadelphia Department of Public Health/American Heart	50 attendees

Program	Program Description	Target Population	Funding Source	Number of Residents
	other smoking cessation resources to help residents quit smoking		Association/Nursing Consortium	
Summer Camp	Summer enrichment activities to prevent academic regression.	Youth Ages 6 to 13	MTW	320
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/partner/MTW	50

C. Local Asset Management Plan

Is the PHA allocating costs within statute?

	or	No
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Is the PHA implementing a local asset management plan (LAMP)?

Yes	or	
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Has the PHA provided a LAMP in the appendix?

Yes	or	
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A Brief Summary of any Changes in the Local Asset Management Plan:

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. A copy of the current LAMP is found in Appendix D.

VI. ADMINISTRATIVE

A. Resolution

A Resolution approving the FY 2018 MTW Annual Plan and the MTW Plan Certification of Compliance was adopted by the PHA Board of Commissioners at the December 15, 2016 meeting following the public review process and public hearing. The Resolution is included in Appendix I.

B. Public Review Process

PHA provided public notice of the draft FY 2018 MTW Annual Plan and posted the draft Plan on its website. A thirty day public comment period to allow for resident and general public review was provided from November 4, 2016 through December 5, 2016. A public hearing was held on November 17, 2016 at 12 South 23rd Street, an accessible facility. In attendance were 4 persons. On November 15, 2016, PHA also conducted a meeting with resident leadership at 12 South 23rd Street to discuss Plan contents and provide additional opportunities for resident input. In attendance were 37 persons. Prior to finalizing the Plan, PHA considered the comments received during the public review process.

C. Evaluations

PHA conducted an impact analysis of its rent simplification efforts (see Appendix H). PHA is committed to both maximizing the use of MTW flexibility to promote MTW statutory objectives and PHA's goals, and sharpening the internal focus on monitoring and evaluating MTW outcomes.

D. Annual Statement/Performance and Evaluation Report

The Annual Statement/Performance and Evaluation Reports for all capital grants with unexpended amounts are included in Appendix C.

VII. APPENDICES

Appendix A: RAD Significant Amendments

Philadelphia Housing Authority
Fiscal Year 2018 Moving to Work Annual Plan
Rental Assistance Demonstration Significant Amendment

The Philadelphia Housing Authority (PHA) is incorporating this amendment into its Fiscal Year 2018 Moving to Work Annual Plan as required by the US Department of Housing and Urban Development (HUD) to provide information on PHA's planned activities under the Rental Assistance Demonstration (RAD) program. Pursuant to this amendment, PHA will convert 65 public housing units at Westpark Plaza and 94 public housing units at the Blumberg Senior Tower to project-based assistance under RAD. Blumberg Senior Tower is part of the Norman Blumberg Apartments development which, except for the Senior Tower, has been demolished with HUD approval pursuant to the comprehensive Choice Neighborhoods Transformation Plan for the Blumberg/Sharswood community.

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 at Westpark Plaza and Blumberg Senior Tower pursuant to the guidelines of PIH Notice 2012-32, REV-2 dated June 15, 2015 ("HUD RAD Notice") 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 is providing a thirty-day public comment period and will conduct a Public Hearing to allow residents and the general public an opportunity to review and comment on the RAD Significant Amendment. Following this period, the PHA Board of Commissioners will conduct a vote on the RAD Significant Amendment at a public meeting.

RAD Conversion Plan

This Significant Amendment provides information on PHA's plans to convert public housing units to project-based assistance under RAD as follows:

- A total of 65 public housing units at the Westpark Plaza development owned by PHA. The public housing assistance for these units will be converted to Project Based Voucher

(PBV) assistance at the existing housing development to be owned by a PHA subsidiary under the applicable provisions of the HUD RAD Notice.

- A total of 94 public housing units at the Blumberg Senior Tower. Blumberg Senior Tower is part of the Norman Blumberg Apartments development owned by PHA, which except for this building has been demolished with HUD approval. The public housing assistance for these units will be converted to Project Based Voucher (PBV) assistance at the existing housing development to be owned by a PHA subsidiary under the applicable provisions of the HUD RAD Notice.

Attachment 1 includes current information on each development or Asset Management Project (AMP) proposed for RAD conversion. 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.
- 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 Notice and the HUD Joint Housing PIH Notice H-2014-9/PIH-2014-7 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 each 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 \$445,138 based on FY2016 funding levels. Over a five year period, the estimated Capital Fund reduction is approximately \$2,225,690 based on FY2016 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

Westpark Plaza is an existing public housing site and Blumberg Senior Tower is part of the larger existing Norman Blumberg Apartments. site.

Relocation Plan

Any necessary resident relocation related to RAD conversions will be performed in accordance with the HUD RAD Notice, HUD Joint Housing Notice H-2014-09/PIH-2014-17 and any other

successor Notices issued by HUD. No relocation is anticipated at Westpark Plaza. Resident relocation has previously been completed at the Blumberg Senior Tower.

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. 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 pages provide 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

Pre-Conversion Development Name Westpark Plaza
PIC Development ID # PA002000093
Conversion Type (PBV or PBRA) PBV
Capital Fund Grant (FY16) 176,098

Pre-Conversion Total Units 65*
Pre-Conversion Unit Type Family
Pre-Conversion Bedroom Size

	# of Units
0 BR	0
1 BR	44
2 BR	21
3 BR	0
4 BR	0
5 BR	0
6 BR	0

Post-Conversion Total Units 65*
Post-Conversion Unit Type Family
Post-Conversion Bedroom Size

	# of Units
0 BR	0
1 BR	44
2 BR	21
3 BR	0
4 BR	0
5 BR	0
6 BR	0

Transfer of Assistance No
De Minimis Reduction N/A

Transfer of Waiting List Following conversion to PBV under RAD, applicants on the existing Westpark Plaza site-based waiting list will be transferred to a PBV site-based waiting list. No changes are planned to waiting list preferences, and applicants will maintain their original date and time of application. The owner will manage and maintain the site-based waiting list 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.

RAD Significant Amendment Attachment 1

Pre-Conversion Development Name	Blumberg Senior Tower at Norman Blumberg Apts.
PIC Development ID #	PA002000050
Conversion Type (PBV or PBRA)	PBV
Capital Fund Grant (FY16)	269,040
Pre-Conversion Total Units	94*
Pre-Conversion Unit Type	Seniors
Pre-Conversion Bedroom Size	
	# of Units
0 BR	4
1 BR	90
2 BR	0
3 BR	0
4 BR	0
5 BR	0
6 BR	0
Post-Conversion Total Units	94
Post-Conversion Unit Type	Seniors
Post-Conversion Bedroom Size	
	# of Units
0 BR	0
1 BR	94
2 BR	0
3 BR	0
4 BR	0
5 BR	0
6 BR	0
Transfer of Assistance	No
De Minimis Reduction	N/A
Transfer of Waiting List	This is an existing, vacant building that is currently part of an existing development, which except for this building has been demolished with HUD approval. A new site-based waiting list will be established for the building. 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-2 dated June 15, 2015, Sections 1.C and 1.D

HUD Joint Housing Notice H-2014-09/PIH-2014-17 in its entirety

C. PBV Resident Rights and Participation.

1. **No Re-screening of Tenants upon Conversion.** Pursuant to the RAD statute, at conversion, current households are not subject to rescreening, income eligibility, or income targeting. Consequently, current households will be grandfathered for conditions that occurred prior to conversion but will be subject to any ongoing eligibility requirements for actions that occur after conversion. For example, a unit with a household that was over-income at time of conversion would continue to be treated as an assisted unit. Thus, 24 CFR § 982.201, concerning eligibility and targeting, will not apply for current households.²⁴ Once that remaining household moves out, the unit must be leased to an eligible family. MTW agencies may not alter this requirement.
2. **Right to Return.** See section 1.4.A.4(b) 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 § 983.257(b)(3) 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.

²⁴ These protections (as well as all protections in this Notice for current households) apply when in order to facilitate repairs a household is relocated following the conversion and subsequently returns to the property, even if they are considered a “new admission” upon return.

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 “standard 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:

- 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 standard TTP
- Year 2: Year 2 Annual Recertification (AR) and any Interim Recertification (IR) prior to Year 3 AR – 66% of difference between most recently paid TTP and the standard TTP
- Year 3: Year 3 AR and all subsequent recertifications – Full standard TTP

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 standard TTP
- Year 2: Year 2 AR and any IR prior to Year 3 AR – 40% of difference between most recently paid TTP and the standard TTP
- Year 3: Year 3 AR and any IR prior to Year 4 AR – 60% of difference between most recently paid TTP and the standard TTP
- Year 4: Year 4 AR and any IR prior to Year 5 AR – 80% of difference between most recently paid TTP and the standard TTP
- Year 5 AR and all subsequent recertifications – Full standard TTP

Please Note: In either the three year phase-in or the five-year phase-in, once the standard TTP is equal to or less than the previous TTP, the phase-in ends and tenants will pay full TTP from that point forward. MTW agencies may not alter this requirement.

- 5. Family Self Sufficiency (FSS) and Resident Opportunities and Self Sufficiency Service Coordinator (ROSS-SC) programs.** Public Housing residents that are current FSS participants will continue to be eligible for FSS once their housing is converted under RAD, and PHAs will be allowed to use any remaining PH FSS funds, to serve those FSS participants who live in units converted by RAD. 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 FY15 Appropriations Act), 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 78100.²⁵ 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.

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.

- 6. Resident Participation and Funding.** In accordance with Attachment 1B, residents of Covered Projects with converted PBV assistance 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.

²⁵ 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.

- 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 not be less than:
 - a. A reasonable period of time, but not to exceed 30 days:
 - i. If the health or safety of other tenants, PHA employees, or persons residing in the immediate vicinity of the premises is threatened; or
 - ii. In the event of any drug-related or violent criminal activity or any felony conviction;
 - b. 14 days in the case of nonpayment of rent; and
 - c. 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 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),²⁶ 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.

²⁶ § 982.555(a)(1)(iv) is not relevant to RAD as the tenant-based certificate has been repealed.

- 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 provision in section 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 who at one time received the EID but are not receiving the EID exclusion at the time of conversion e.g., due to loss of employment; tenants that move into the property following conversion, etc.) 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 re-location 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 only select an occupied unit to be included under the PBV HAP contract if

the unit's occupants are eligible for housing assistance payments (24 CFR §983.53(d)). 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 often result in a family's TTP equaling or exceeding the gross rent for the unit, for current residents (i.e. residents living in the public housing property prior to 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 than the Gross Rent. Further, HUD is establishing the alternative requirement that the rent to owner for the unit equal the family's TTP until such time that the family is eligible for a housing assistance payment. HUD is waiving as necessary to implement this alternative provision, 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.²⁷ 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 requirements with respect to the unit, such as compliance with the HQS requirements, apply as long as the unit is under HAP contract. Assistance may subsequently be reinstated if the tenant becomes eligible for assistance. 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; and, 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.

²⁷ 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.

11. Under-Occupied Unit. If a family is in an under-occupied unit under 24 CFR 983.259 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 983.259 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 must agree to 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 PHA's Board must approve the operating budget for the Covered Project annually in accordance with HUD requirements.²⁸
- 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. If the PHA is transferring the assistance to another neighborhood, the PHA must notify applicants on the wait-list of the transfer of assistance, and on how they can apply for residency at the new project site or other sites. Applicants on a project-specific waiting list for a project where the assistance is being

²⁸ 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 the evaluation, given that PBV projects do not submit annual financial statements to HUD/REAC.

transferred shall have priority on the newly formed waiting list for the new project site in accordance with the date and time of their application to the original project's waiting list.

- ii. Informing applicants on the site-based waiting list on how to apply for a PBV program-wide or HCV program-wide waiting list.
- iii. Informing applicants on a public housing community-wide waiting list on how to apply for a voucher-wide, PBV program-wide, or site-based waiting list. 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 converted 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. Applicants on the agency's public housing community-wide waiting list who wish to be placed onto the newly-established site-based waiting list must be done so in accordance with the date and time of their original application to the centralized public housing waiting list. 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).²⁹

A PHA must maintain any site-based waiting list in accordance with all applicable civil rights and fair housing laws and regulations unless the project is covered by a remedial order or agreement that specifies the type of waiting list and other waiting list policies.

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

²⁹ 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.

shall administer its waiting list for the converted 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)(7).
7. **Future Refinancing.** Project Owners must receive HUD approval for any refinancing or restructuring of permanent debt during the HAP contract term, to ensure the financing is consistent with long-term preservation. (Current lenders and investors are also likely to require review and approval of refinancing of the primary permanent debt.)
8. **Administrative Fees for Public Housing Conversions during Transition Period.** For the remainder of the Calendar Year in which the HAP Contract is effective (i.e. “transition period”), 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 Annual Contributions Contract (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 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. .

For fiscal years 2014 and 2015, PHAs operating HCV program received 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 Responsibility Act of 1998" and 24 CFR § 982.152(b). During the transition period mentioned in the preceding paragraph, these provisions are waived, and PHAs will not receive section 8 ongoing administrative fees for PBV RAD units.

After this transition period, 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) and 24 CFR part 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 covered under a General Depository Agreement (HUD-51999) 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 and as directed by HUD.



Special Attention of:

Public Housing Agencies
Public Housing Hub Office Directors
Public Housing Program Center Directors
Regional Directors
Field Office Directors
RAD Transaction Managers

Notice H 2014-09
PIH 2014-17

Issued: July 14, 2014

This notice remains in effect until amended,
superseded, or rescinded.

Cross Reference: PIH Notice 2012-32 (HA)
REV 1

Subject: Relocation Requirements under the Rental Assistance Demonstration (RAD) Program, Public Housing in the First Component

1. Purpose

This Notice provides public housing agencies (PHAs)¹ and their partners with information and resources on applicable program and relocation assistance requirements when planning for or implementing resident moves as a result of a **Rental Assistance Demonstration (RAD)** conversion² under the first component of the demonstration.³ This Notice provides guidance on RAD relocation requirements and requirements of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, as amended, (URA), as they relate to the public housing conversion process under the first component.⁴

¹ This Notice always uses the term “PHA” to refer to the owner of the project prior to and after the RAD conversion, even though, in some cases, the owner of the converted RAD project may be another public entity, a non-profit organization, or other owner (e.g., low-income housing tax credit owner). In addition, this Notice uses “PHA” to refer to the “displacing agency,” a URA term that means 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, may require substituting in a reference to a party that is more appropriate for a specific project.

² 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.

³ The “first component” of RAD allows public housing and Moderate Rehabilitation properties to convert assistance; the “second component” refers to conversion of Rent Supplement, Rental Assistance Payment, and Moderate Rehabilitation properties upon contract expiration or termination.

⁴ Relocation concerns and URA requirements apply to both components of RAD. This notice provides guidance only as to the first component.

Relocation assistance provided pursuant to public housing and RAD requirements is broader than URA relocation assistance requirements. Not all specific situations requiring relocation under RAD may trigger URA assistance requirements. In addition, whereas all qualifying residents⁵ of a converting public housing project are eligible for relocation assistance under RAD, some residents or household members may not meet the statutory and regulatory requirements for eligibility under URA. This Notice supersedes PIH Notice 2012-32 (HA), REV-1, with respect to relocation matters. This Notice also specifically addresses when relocation may begin (see Section 9 below). As necessary, the Department will issue additional guidance on relocation issues and requirements as they relate to RAD.

2. Background

RAD allows public housing properties to convert assistance to long-term project-based Section 8 contracts. In many cases, a RAD project may require relocation of residents when properties undergo repairs, are demolished and rebuilt, or when the assistance is transferred to another site. PIH Notice 2012-32 REV-1 (see also FR Notice 5630-N-05, 78 FR 39759-39763 (July 2, 2013)) details RAD program requirements.

The Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, as amended, (URA) is a federal law that establishes minimum standards for federally-funded programs and projects 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 of real property.⁶ The URA will apply to acquisitions of real property and relocation of persons from real property that occurs as a direct result of acquisition, rehabilitation, or demolition for a project that involves conversion of assistance to Project-Based Voucher (PBV) or Project-Based Rental Assistance (PBRA) programs under RAD.

Additionally, all relocation conducted as part of a RAD conversion and all relocation assistance provided under URA must be consistent with applicable fair housing and civil rights laws, including, but not limited to, the Fair Housing Act, Title VI of the Civil Rights Act of 1964, and Section 504 of the Rehabilitation Act of 1973.

Because each RAD proposal varies in its scope, this Notice may not address each PHA's specific circumstances. RAD PHAs and participants should carefully review the regulations, notices, and guidance material referenced in this Notice. Any questions related to the applicability of these requirements should be referred to the RAD Transaction Managers (TM) or may be emailed to rad@hud.gov.

3. Applicable Legal Authorities

⁵ The term "resident" as used in this Notice refers to eligible resident families of public housing residing in a property applying for participation in RAD or a property that undergoes a conversion of assistance through RAD.

⁶ 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.

- RAD: Consolidated and Further Continuing Appropriations Act of 2012 (Public Law 112-55, approved November 18, 2011), with the implementing PIH Notice 2012-32, REV-1
- URA statute and implementing regulations: 49 CFR part 24
- FHEO: Title VI of the Civil Rights Act of 1964, Section 504 of the Rehabilitation Act of 1973, Fair Housing Act
- Section 104(d) of the Housing and Community Development Act of 1974, statute and implementing regulations (if CDBG and/or HOME funds are used): 24 CFR part 42, subpart C

4. Relocation Planning

If there is a possibility that residents will be relocated as a result of acquisition, demolition, or rehabilitation for a project converting under RAD, PHAs must undertake a planning process in conformance with URA in order to minimize the adverse impact of relocation (49 CFR 24.205(a)).

While a written Relocation Plan is not a requirement under RAD or URA, the Department strongly encourages PHAs to prepare a written Relocation Plan, both to establish their relocation process and to communicate this process consistently and effectively to all relevant stakeholders. Appendix 1 contains recommended elements of a Relocation Plan.

The following presents a general sequencing of relocation planning activities within the RAD milestones:

Stage	Activities
1. Prior to submission of RAD application	<ul style="list-style-type: none"> • Determine potential need for relocation • Meet with residents to discuss plans, communicate right to return, and solicit feedback • Provide <i>General Information Notice</i> (GIN) to residents • Survey residents to prepare Relocation Plan and relocation process cost estimate
2. After receipt of the Commitment to Enter into a HAP Contract (CHAP) Award	<ul style="list-style-type: none"> • Prepare Significant Amendment to PHA Plan • Assess and refine need for relocation • Develop a Relocation Plan (See Appendix 1 for recommended content) • Identify relocation housing options
3. Preparing Financing Plan (due to RAD Transaction Manager no later than 180 days following	<ul style="list-style-type: none"> • Budget for relocation expenses • Submit FHEO Accessibility & Relocation checklist (PHAs may submit Relocation Plan along with checklist)

Stage	Activities
CHAP award)	
4. Receipt of RAD Conversion Commitment (RCC)	<ul style="list-style-type: none"> • The date of issuance of the HUD RCC marks the date of “Initiation of Negotiations” (ION), as defined in the URA (49 CFR 24.2(a)(15)) • Provide residents with appropriate notice informing them if they will be relocated and any associated relocation assistance • Meet with residents to describe approved conversion plans and discuss required relocation
5. Closing/RAD conversion	<ul style="list-style-type: none"> • Generally, resident relocation should not begin until after the date of closing/conversion of assistance under RAD • PHAs must adhere to notification requirements (described in Paragraph 8 of this Notice): generally, a minimum of 30 days for residents to be temporarily relocated for up to a year, and 90 days for permanent relocation • PHAs seeking to move residents prior to closing must receive prior approval from HUD as described in Paragraph 9 of this Notice

5. Resident Right to Return

RAD program rules prohibit the permanent involuntary relocation of residents as a result of conversion. Residents that are temporarily relocated retain the right to return to the project once it has been completed and is in decent, safe, and sanitary conditions.⁷ The period during which residents may need to be temporarily relocated is determined by the period of rehabilitation or construction, which will be specific to each project.

If proposed plans for a project would preclude a resident from returning to the RAD project, the resident must be given an opportunity to comment and/or object to such plans. If the resident objects to such plans, the PHA must alter the project plans to accommodate the resident in the converted project. If a resident agrees to such plans, the PHA must secure informed, written consent from the resident to receive permanent relocation assistance and payments consistent with URA and acknowledge that acceptance of such assistance terminates the resident’s right to return to the project. In obtaining this consent, PHAs must inform residents of their right to return, potential relocation, and temporary and permanent housing options at least 30 days before residents must make a decision. The PHA cannot employ any tactics to pressure residents into

⁷ Where the transfer of assistance to a new site is approved, residents of the converting project will have the right to reside in an assisted unit at the new site once rehabilitation or new construction is complete.

relinquishing their right to return or accepting permanent relocation assistance and payments.⁸ A PHA may not terminate a resident's lease if it fails to obtain this consent.

PHAs must keep documentation of such information provided to residents and such consent by residents. While HUD does not require PHAs to submit documentation of obtaining this consent, PHAs and participants must properly brief residents on their housing and relocation options and must keep auditable written records of such consultation and decisions. HUD may request this documentation during a review of the FHEO Relocation and Accessibility Checklist or if relocation concerns arise.

Examples of project plans that may preclude a resident from returning to the converted RAD project include, but are not limited to:

- Changes in bedroom distribution (i.e. when larger units will be replaced with smaller units such that current residents would become under-housed or when smaller units will be replaced with larger units such that current residents would become over-housed);
- Where a PHA is reducing the number of assisted units at a property by a de minimis amount⁹, but those units are occupied by assisted residents; or
- The reconfiguration of efficiency apartments, or the repurposing of dwelling units in order to facilitate social service delivery.

In all scenarios where residents voluntarily accept permanent relocation to accommodate project plans, these residents are eligible for permanent relocation assistance and payments under URA. If a resident accepts permanent relocation assistance, the resident surrenders his or her right to return to the completed project.

6. Relocation Assistance

Under RAD, relocation assistance may vary depending on the length of time relocation is required.¹⁰

- a. In instances when the PHA anticipates that a resident will be relocated for more than a year, the PHA must offer the resident the choice of:
 - Permanent relocation assistance and payments at URA levels; or
 - Temporary relocation assistance, including temporary housing, while the resident retains his or her right to return and reimbursement for all reasonable out-of-pocket expenses associated with the temporary relocation.

⁸ Persons with disabilities returning to the RAD project may not be turned away or placed on a waiting list due to a lack of accessible units. Their accessibility needs must be accommodated.

⁹ A reduction in total number of assisted units at RAD project of 5% or less. (Section 1.5.B of PIH 2012-32 REV-1)

¹⁰ Some residents may not qualify for relocation assistance under URA. A nonexclusive listing of persons who do not qualify as displaced persons under URA is at 49 CFR 24.2(a)(9)(ii). See also, Paragraph 1-4(J) of HUD Handbook 1378.

The PHA must give the resident no less than 30 days to decide between permanent and temporary relocation assistance. If the resident elects to permanently relocate with assistance at URA levels, the PHA must inform the resident that his or her acceptance of permanent relocation assistance terminates the resident's right to return to the completed RAD project.

- b. In instances when a resident elects temporary relocation assistance and reoccupies a unit in the completed project within one year, the resident need not be offered permanent relocation assistance pursuant to URA.

Great care must be exercised to ensure that residents are treated fairly and equitably. If a resident is required to relocate temporarily in connection with the project, his or her 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 and increased housing costs during the temporary relocation.

- c. In the event that a resident elects to receive temporary relocation assistance and the temporary relocation exceeds one year, the resident becomes eligible for all permanent relocation assistance and payments under URA. (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 shall give the resident the opportunity to choose to remain temporarily relocated for an agreed-to period (based on new information about when they can return to the completed RAD unit), or choose to permanently relocate with URA assistance.

PHAs may not propose or request that a displaced person waive rights or entitlements to relocation assistance under the URA. If the resident elects to permanently relocate with URA assistance, the PHA must inform the person that the person's acceptance of URA relocation assistance to permanently relocate will terminate the person's right to return to the completed RAD project. Conversely, unless and until the resident elects to be permanently relocated, the resident may remain temporarily relocated with a right to return to the completed project.

7. Initiation of Negotiations (ION) Date

Eligibility for URA relocation assistance is generally effective on the date of initiation of negotiations (ION) (49 CFR 24.2(a)(15)). For RAD projects, the ION date is the date of the issuance of the RAD Conversion Commitment (RCC).

8. Resident Notification

When a project converting under RAD will include relocation of residents, notice must be provided to those resident households. For each notice listed below, one notice shall be given to each resident household. The purpose of these notifications is to ensure that residents are

informed of their potential rights and the relocation assistance available to them. During initial meetings with residents about RAD and in subsequent communications with residents related to relocation, the PHA should inform residents that if they choose to move after receiving a written GIN, but prior to receiving a RAD Notice of Relocation, they may jeopardize their eligibility for relocation assistance. However, PHAs should note that a resident move undertaken as a direct result of the project may still require relocation assistance and the resident may be eligible to receive permanent relocation assistance under the URA even though the PHA has not yet issued notices.

a. *General Information Notice* (49 CFR 24.203(a) & Handbook 1378, Paragraph 2-3(B))

As soon as feasible in the planning process, the PHA must provide each resident with a written GIN (see sample in Appendix 2) to provide a general description of the project, the activities planned, and the relocation assistance that may become available. URA regulations state that the GIN should be provided *as soon as feasible*. Under RAD, PHAs must provide GINs during the initial RAD resident meetings, before submitting a RAD application. GINs 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 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 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 at least 90 days advance written notice, and inform any person to be displaced from a dwelling that 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 CFR 24.208(h) for additional information); and
- Describe the resident's right to appeal the PHA's determination as to a person's eligibility for URA assistance.

b. *RAD Notice of Relocation*

If a resident will be relocated to facilitate the RAD conversion, the PHA shall provide notice of such relocation (RAD Notice of Relocation). The PHA shall issue this notice upon the PHA's receipt of the RCC from HUD, which is the ION date.

If residents will not be relocated, notice of relocation is not required, but the PHA should

notify them that they are not being relocated.¹¹

The RAD Notice of Relocation must conform to the following requirements:

- The notice must state the anticipated duration of the resident’s relocation.
- PHAs must provide this notice a minimum of 30 days prior to relocation to residents who will be temporarily relocated.¹² Longer notice may be appropriate for persons who will be relocated for an extended period of time (over 6 months), or if necessary due to personal needs or circumstances.
- Residents whose temporary relocation is anticipated to exceed one year must be informed that they will have no less than 30 days to elect temporary or permanent relocation as described in Section 6 of this Notice. When timing is critical for project completion, the 30-day decision period can run concurrently with the 30-day notice period for temporary relocation and with the 90-day period for permanent relocation if the PHA makes available comparable replacement dwellings consistent with 24.204(a).
- Residents who will be permanently relocated must receive written notice a minimum of 90 days prior to relocation. This 90-day time period may only begin once the PHA has made available at least one comparable replacement dwelling consistent with 49 CFR 24.204(a).¹³
- 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 explain the reasonable terms and conditions under which the resident may continue to lease and occupy a unit in the completed project.
- The notice must state that the PHA will reimburse the resident for all reasonable out-of-pocket expenses incurred in connection with any temporary move. These expenses include, but are not limited to, moving expenses and increased housing costs (rent, utilities, etc.).

c. *Notice of Intent to Acquire* (49 CFR 24.203(d))

¹¹ HUD policy generally requires a “notice of non-displacement” in certain instances; the RAD program does not require this notice. Although the scope of this notice is limited to guidance for projects requiring relocation, PHAs should note, however, that there may be notification requirements for projects that do not involve relocation. The RAD conversion will terminate the resident’s public housing lease and commence a PBV or PBRA lease, even when there is no relocation required. In such instances, state law may impose certain notification requirements. In addition, public housing regulations generally require 30 days’ notice prior to lease termination. PHAs are encouraged to review public housing requirements set forth in 24 CFR parts 5 and 966.

¹² HUD may approve shorter notice periods based on an urgent need due to danger, health, or safety issues or if the person will be temporarily relocated for only a short period.

¹³ 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.

For RAD projects involving acquisition, residents may be provided with a notice of intent to acquire (“*Notice of Intent to Acquire*”) prior to the ION date with HUD’s prior approval. Once the Notice of Intent to Acquire is provided, a resident’s eligibility for relocation assistance and payments is established. Therefore, the RAD Notice of Relocation must be provided in conjunction with or after the Notice of Intent to Acquire. A RAD Notice of Relocation would not otherwise be sent prior to the ION date.

Since residents who accept permanent relocation must receive 90 days advanced written notice prior to being required to move, providing residents the Notice of Intent to Acquire and RAD Notice of Relocation prior to the ION date may be necessary to provide sufficient notice of relocation to a resident in instances where there may not be 90 days between the issuance of the RCC (ION date) and the anticipated closing date. This allows the PHA to issue the notice earlier so that relocation may begin upon closing. This allows program participants to conduct orderly relocation upon closing, minimize adverse impacts on displaced persons, and to expedite project advancement and completion.¹⁴

- d. *URA Notice of Relocation Eligibility – for residents whose temporary relocation exceeds one year* (49 CFR 24.203(b) & Handbook 1378, Paragraph 2-3(C))

After a resident has been temporarily relocated for one year, the PHA must provide a notice of relocation eligibility in accordance with URA requirements (“*Notice of Relocation Eligibility*”). This notice is not required if the resident has already accepted permanent relocation assistance.

The Notice of Relocation Eligibility must conform to URA requirements as set forth in 49 CFR Part 24, to HUD Handbook 1378 and to the following requirements:

- The PHA must provide updated information as to when it is anticipated that the resident will be able to return to the completed project.
- The resident may choose to remain temporarily relocated based upon such updated information or may choose to accept permanent URA relocation assistance in lieu of exercising the right to return.
- If the resident chooses to accept permanent URA relocation assistance and such assistance requires that the resident move, the URA requires such resident to receive 90 days advance written notice of the earliest date they will be required to move (i.e., 90-Day Notice, 49 CFR 24.203(c)). The PHA should be mindful that the 90-day time period may only begin once the PHA has made available at least one “comparable replacement dwellings” as set forth in 49 CFR 24.204(a).

9. Initiation of Relocation

¹⁴ PHAs and program participants should note that, in most instances, it will be most appropriate for the acquiring entity to send this notice.

Unless otherwise approved by HUD, relocation may not begin until the date of closing of the RAD transaction and recordation of the RAD Use Agreement. PHAs must provide residents being temporarily relocated at least 30 days advance written notice of the required move. PHAs must give residents being permanently relocated at least 90 days advance written notice of the required move. This means PHAs are advised to plan carefully to account for this 30-day or 90-day notice period to ensure the closing is not delayed.

However, HUD is aware that, in rare cases, some project plans necessitate relocation prior to closing. With prior HUD approval, for projects involving acquisition, PHAs may relocate residents prior to the closing date subject to public housing requirements (see 24 CFR part 5 and 24 CFR 966). PHAs must contact their assigned RAD transaction manager (TM) to discuss plans as early as possible in the process to ensure compliance with all RAD and URA requirements.

If relocation prior to closing is desired, PHAs should submit to the TM the following information, as early as possible in the process:

- A written request for relocation prior to closing. The request must include justification of why the early relocation is necessary for the viability of the RAD transaction. Justification may include the presence of outside financing, such as Low Income Housing Tax Credit (LIHTC) awards, if the PHA can show that early relocation is necessary to meet critical LIHTC deadlines.
- FHEO Accessibility and Relocation Checklist.
- Evidence of intent to comply with public housing requirements, as applicable. Generally, public housing regulations require public housing residents to receive 30 days' notice prior to relocation and that such notice either be published in the PHA's admissions and continued occupancy policies (ACOP) or published elsewhere at least 30 days prior to receipt of such notice (24 CFR parts 5 and 966).

When seeking to relocate residents prior to closing, submission of this request as early as possible is preferred, prior to the 180-day Financing Plan milestone if possible (with Financing Plan submission following the request).

HUD reserves the right to request additional follow-up information, including a Relocation Plan and related budget, prior to approving such requests. PHAs must receive written HUD approval before beginning relocation of residents prior to closing.

Early planning and submission of the Financing Plan and FHEO checklist to HUD will ensure the PHA has built in the 30- or 90-day notice period prior to initiating relocation.

10. Fair Housing and Civil Rights Requirements

PHAs must comply with all applicable fair housing and civil rights laws, including, but not limited to, the Fair Housing Act, Title VI of the Civil Rights Act of 1964, and Section 504 of the Rehabilitation Act of 1973, when conducting relocation planning and providing relocation assistance. Further, communication must be provided in a manner that is effective for persons

with disabilities (24 CFR 8.6) and for person who are Limited English Proficient (see 72 FR 2732). This section discusses some of the PHA's obligations under these laws and regulations. However, the applicability of civil rights laws is not limited to the activities discussed in this section. PHAs conducting relocation activities should familiarize themselves with applicable civil rights statutes, regulations, and guidance, including but not limited to, those listed at the end of this section.

- **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 CFR 8.6), and as applicable, the Americans with Disabilities Act; and for persons who are limited English proficient (*see* 72 Fed Reg 2732). This includes ensuring that training materials are in appropriate alternative formats as needed, e.g., Braille, audio, large type, assistive listening devices, and sign language interpreters.
- **Accessible Meeting Facilities for Persons with Disabilities:** When holding public meetings, PHAs must give priority to methods that provide physical access to individuals with disabilities, i.e., holding the meetings, workshops, and briefings or any other type of meeting in an accessible location, in accordance with the regulations implementing Section 504 of the Rehabilitation Act of 1973 and Titles II and III of 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, in which case the PHA must take any action that would not result in such an alteration or such 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, in-home briefing. 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 nondisabled person to the fullest extent possible (28 CFR part 35, appendix B).
- **Meaningful Access for Persons with Limited English Proficiency (LEP):** PHAs must provide meaningful access to programs and activities for persons who have a limited ability to read, speak, or understand English. Any person with LEP who will be temporarily relocated or permanently displaced must have meaningful access to any public meetings regarding the project. In addition, any information provided to residents including, but not limited to, any notices required under the URA, should be provided in the appropriate language to persons with LEP. Generally, PHAs will be responsible for providing oral interpreters at meetings, including ensuring their competence, and covering any associated translation and interpretation costs.
- URA requires that PHAs provide persons who are unable to read or understand the notices, such as persons with disabilities or persons with LEP, with appropriate translation and counseling to ensure that they understand their rights and responsibilities and the assistance available to them (49 CFR 24.5). URA also requires that each notice indicate the name and telephone number of a person to contact with questions or for other

needed help (49 CFR 24.5). This notice should include the number for the telecommunication device for the deaf (TDD) or other appropriate communication device, if applicable (24 CFR 8.6(a)(2)).

- **Comparable Housing for Persons with Disabilities:** PHAs should identify the accessibility needs of residents to be relocated by consulting existing information (e.g., tenant 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). For guidance on providing relocation assistance to persons with disabilities, see Exhibit 3-1 in HUD Handbook 1378.
- **Advisory Services:** PHAs should determine the advisory services that will be necessary to ensure a successful relocation program consistent with 49 CFR 24.205(c). Such advisory services may include housing counseling that should be facilitated to ensure that residents affected by the project understand their rights and responsibilities and the assistance available to them (49 CFR 24.205(c)). Advisory counseling must also inform residents of their fair housing rights and be carried out in 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 CFR 24.205(c)(1)). In addition, PHAs 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>.

Fair Housing References:

- Section 504 of the Rehabilitation Act of 1973
- Regulations: 24 CFR part 8
- Fair Housing Act Regulations: 24 CFR part 100
- Title VI of the Civil Rights Act of 1964
- Regulations: 24 CFR part 1
- Final Guidance to Federal Financial Assistance Recipients Regarding Title VI Prohibition Against National Origin Discrimination Affecting Limited English Proficient Persons (LEP Guidance) (72 FR 2732)
- Exhibit 3-1 Compliance with Section 504 of the Rehabilitation Act in HUD Handbook 1378 (Tenant Assistance Relocation and Real Property Acquisition)

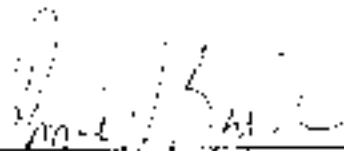
11. Other Requirements

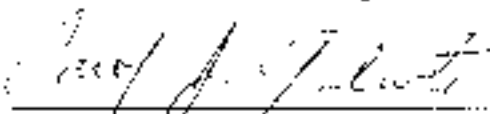
a. Public Housing Program Compliance

PHAs should note that public housing resident provisions related to occupancy and termination, including grievances and related hearings, will remain in effect until the execution of the new PBV or PHRA Housing Assistance Payment (HAP) contract.

b. Evictions for Cause

If the PHA determines that a resident was evicted in accordance with applicable state and local law for serious or repeated violation of material terms of the lease, and the eviction was not undertaken for the purpose of evading the obligation to make available URA payments and other assistance, the resident is not entitled to relocation payments and assistance under the URA (49 CFR 24.206).



Jennie A. Bryon
General Deputy Assistant Secretary for
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Carol Galante, Federal Housing
Commissioner - Assistant Secretary for
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APPENDICES

Appendix 1

Recommended Relocation Plan Contents

Appendix 2

Sample RAD General Information Notice (GIN)

Appendix 3

Sample RAD Notice of Relocation (for relocation anticipated for a year or less)

Appendix 4

Sample RAD Notice of Relocation (for relocation anticipated for more than a year)

Appendix 5

Sample Notice of Eligibility for URA Relocation Assistance (for residents who have been temporarily relocated for more than a year)

Appendix 1: RECOMMENDED RELOCATION PLAN CONTENTS

While written Relocation Plans are not required under RAD or URA, the Department strongly encourages PHAs to document their relocation planning process and procedures in a written Relocation Plan. The following provides suggested content for Relocation Plans.

I. Project Summary

The Relocation Plan should provide a general description of and purpose for the project (e.g., year built, location, number of units, configuration, occupancy information, and funding sources).

The basic components of a plan include:

- A general description of the project and the site, including acquisition, demolition, rehabilitation, and construction activities and funding sources;
- A detailed discussion of the specific steps to be taken to minimize the adverse impacts of relocation, including when transferring the assistance to a new site;
- Information on occupancy (including the number of residents, residential owner-occupants and non-residential occupants, if any, to be permanently or temporarily relocated);
- Information on relocation needs and costs (including the number of residents who plan to relocate with Section 8 assistance);
- General moving assistance information;
- Temporary move assistance (including information on the duration of temporary moves);
- Permanent move assistance; and
- Appeals process.

II. Resident Return and Re-occupancy Policies

For residents that will be temporarily relocated, the plan should include the criteria that will be used to determine the priority for residents to re-occupy units at the project after rehabilitation, demolition, and/or construction is completed. For example, if units will come online in stages, the plan should outline how the PHA will determine when each resident will return to the project. PHAs should ensure that any written return or re-occupancy policy is compliant with related RAD requirements, such as the right-to-return policy and the “no re-screening upon conversion” policy, as described in the RAD Notice.

III. Summary of Moving Costs

The plan should include a summary of moving costs, identified by move types, including the following:

Temporary Moves

- Number of and cost amount for two-way moves (i.e., a move to another unit and then a return move) within the same building/complex.
- Number of and cost amount for two-way moves to a unit not in the same building/complex, carried out by the PHA.
- Number of and cost amount for two-way moves to a unit not in the same building/complex not carried out by the PHA.

Permanent Moves

- Number of and cost amount for one-time moves into another unit in the same building/complex.¹⁵
- Number of and cost amount for one permanent move to a unit not within the same building/complex, carried out by the PHA.
PHAs should note that if a residential move is carried out by the PHA at no cost to the resident, this per-household estimate must include the required dislocation allowance (currently \$100). The URA Fixed Residential Moving Cost Schedule lists the most current dislocation allowance:
http://www.fhwa.dot.gov/real_estate/practitioners/uniform_act/relocation/moving_cost_schedule.cfm
- Number of and cost amount for one permanent move to a unit not within the same building/complex that is not carried out by the PHA.

IV. Temporary Relocation Assistance

The PHA will assist residents who are required to move temporarily. At the Initiation of Negotiations (ION), the PHA will send a RAD Notice of Relocation to residents who will be relocated. Appendices 3 and 4 of this Notice contain sample RAD Notices of Relocation to be provided to residents that will be temporarily relocated.

The plan should detail the temporary relocation assistance the PHA will provide for residents (Paragraph 2-7 of HUD Handbook 1378). This assistance includes:

- Temporary Housing - The PHA will provide temporary housing that is decent, safe, and sanitary on a nondiscriminatory basis for residents who are relocated temporarily. The PHA will also pay for reasonable increased housing costs that the resident incurs in connection with the temporary relocation.

NOTE: If a resident's relocation exceeds one year, the PHA must then issue a *Notice of Relocation Eligibility* (49 CFR 24.203(b)) to the resident and offer the resident permanent

¹⁵ A resident who moved to another unit in the same building/complex may be considered a displaced person under URA if the resident moves from the building/complex permanently and was not offered reimbursement for all reasonable out-of-pocket expenses incurred in connection with the move within the same building/complex and/or if other conditions of the move within the building/complex were not reasonable.

relocation assistance and payments at URA levels. The PHA must provide this notice to affected residents as soon as the temporary relocation exceeds one year.

- Packing and Moving Assistance - Since most residents prefer to pack their own personal possessions and items of value, they should be provided packing instructions, boxes, markers, and tape for the move. If assistance in packing is needed, the PHA should provide the resident with information on how to request this assistance. The PHA is responsible for covering all reasonable moving expenses incurred in connection with temporarily relocating a resident. The PHA may reimburse the resident's out-of-pocket moving expenses and/or directly carry out the move.
- Payment for Temporary Relocation Moving Expenses - The plan should also indicate how the PHA intends to provide or reimburse for moving services and expenses. The PHA can choose to do one or more of the following:
 - Undertake the moves itself, using force account labor or a moving company;
 - Use PHA's contractor or moving company;
 - Carry out moves with employees of the PHA;
 - Reimburse residents for all actual and reasonable moving costs.

NOTE: The PHA will not make fixed payments since such payments may not be representative of actual reasonable costs incurred. However, in order for a resident to be sure of full reimbursement, the resident should submit a moving cost estimate to the PHA for approval prior to the move unless the PHA is directly carrying out the move and the resident will not incur any reasonable out-of-pocket moving expenses. Failure to do so may result in the resident not being fully reimbursed.

- Utility Costs - The PHA is responsible for covering the expenses relating to disconnection and reconnection of necessary utilities. If the resident has telephone, cable service or Internet access, the PHA is responsible for covering the expenses involved in transferring existing service. The PHA may also pay utility deposits, if required at the temporary relocation housing (HUD Handbook 1378, paragraph 2-7(A)(3)). If a resident is temporarily relocating from a public housing unit to a non-public housing unit, the resident must be reimbursed for reasonable increases in utility costs even if the PHA utility allowance is lower than the actual costs to the resident.

V. Permanent Relocation Assistance

Based on the local housing resources available, the PHA should identify the replacement housing options that will be available to meet the housing needs of residents to be permanently relocated. Replacement housing options for residents that meet the definition of a "displaced person" (49 CFR 24.2(a)(9)) under the URA include, but are not limited to:

- Other Public Housing;
- Section 8 Project-Based Voucher unit;
- Section 8 Housing Choice Voucher unit;
- Homeownership housing;

- Private-market rental housing (affordable, non-subsidized).¹⁶

The plan should describe each type of replacement housing projected to be available, including:

1. Number of units, by bedroom size, expected to be available, and discussion of whether available units will meet dwelling requirements of relocated residents;
2. General area or location of unit(s);
3. Criteria for receiving relocation assistance; and
4. Any other information that might benefit residents in their consideration of housing choices.

The plan should include a description of the permanent relocation assistance the PHA will provide to residents. This assistance includes:

- Availability of Comparable Replacement Housing – Under URA, no displaced resident will be required to move unless at least one comparable replacement dwelling (49 CFR 24.2(a)(6)) is made available at least 90 days before the required move (49 CFR 24.203(c)). Comparable replacement dwellings must contain the accessibility features needed by displaced persons with disabilities (49 CFR 24.2(a)(8)(vii); 49 CFR part 24, Appendix A, §24.2(a)(8)(vii)). If the comparable replacement dwelling is not subsidized housing, the PHA should contact the RAD staff for advice on replacement housing payment requirements.
- Referral to Housing Not Located in an Area of Minority Concentration - Whenever possible, minority persons shall be given reasonable opportunities to relocate to decent, safe, and sanitary replacement dwellings that are within their financial means and not located in areas of minority concentration (49 CFR 24.205(c)(2)(ii)(D)). However, this policy does not require a PHA to provide a person a larger payment than is necessary to enable a person to relocate to a comparable replacement dwelling unit.
- Permanent Relocation Moving Expenses from Public Housing to Public Housing - The PHA may choose one of the following options for covering the expenses involved in moving public housing residents that are relocated into other public housing:
 - Undertake the move itself, using force account labor or a moving company. Residents should incur no moving costs under this option, but if such expenses are incurred, the PHA is responsible for reimbursing the resident for any such actual and reasonable expenses. In such case, the resident is also entitled to a dislocation allowance (currently \$100). The URA Fixed Residential Moving Cost Schedule lists the current dislocation allowance and is available at: http://www.fhwa.dot.gov/real_estate/practitioners/uniform_act/relocation/moving_cost_schedule.cfm

¹⁶ Every effort should be made to find another subsidized unit as replacement housing for a resident relocating from subsidized housing so that the resident will continue receiving the housing subsidy as long as it is needed.

NOTE: Residents who prefer to pack their own personal possessions and items of value may be provided packing instructions, boxes, markers, and tape for their move. If a resident needs assistance in packing, they should contact the PHA. It is the responsibility of the PHA to pack and move all of their belongings and household goods, if so desired.

- Allow the resident to elect one of the following choices:
 - 1) The PHA will reimburse the resident for the cost of all actual reasonable and necessary moving and related expenses (49 CFR 24.301), such as:
 - Transportation of the resident and personal property. This may include reimbursement at the current mileage rate for personally owned vehicles that need to be moved. Transportation costs for a distance beyond 50 miles are not eligible, unless the PHA determines that relocation beyond 50 miles is justified.
 - Packing, crating, uncrating, and unpacking of personal property.
 - Storage of personal property for a period not to exceed 12 months, unless the PHA determines that a longer period is necessary.
 - Disconnecting, dismantling, removing, reassembling, and reinstalling relocated household appliances and other personal property.
 - Insurance for the replacement value of the property in connection with the move and necessary storage.
 - 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.
 - 2) The PHA will pay directly to the resident the applicable and current fixed moving cost payment according to the URA Fixed Residential Moving Cost Schedule (49 CFR 24.302), available at:
http://www.fhwa.dot.gov/real_estate/practitioners/uniform_act/relocation/moving_cost_schedule.cfm
- Permanent Relocation Moving Expenses for All Other Moves – Under URA, residents who are permanently displaced, except for those residents displaced from public housing and moving to other public housing, are entitled to the assistance described in the brochure *Relocation Assistance To Residents Displaced From Their Homes*, available in English at http://portal.hud.gov/hudportal/documents/huddoc?id=DOC_16280.doc and in Spanish at http://portal.hud.gov/hudportal/documents/huddoc?id=DOC_16281.doc. Residents may choose moving assistance from one of the following two options.
 - 1) The PHA will reimburse the resident for the cost of all actual reasonable moving and related expenses (49 CFR 24.301).
 - 2) The PHA will pay directly to the resident the applicable and current fixed moving cost payment according to the URA Fixed Residential Moving Cost Schedule (49

CFR 24.302), available at:

http://www.fhwa.dot.gov/real_estate/practitioners/uniform_act/relocation/moving_cost_schedule.cfm.

- Replacement Housing Payment - In addition to covering moving expenses, displaced residents may be entitled to a replacement housing payment (RHP). This payment is intended to cover the increase, if any, in monthly housing costs for a 42-month period.

When calculating the RHP, the PHA must consider the comparable replacement housing unit offered to the resident. Since the PHA is not required to pay an RHP amount that exceeds the amount of RHP calculated for the offered comparable replacement dwelling, residents are cautioned to work closely with the PHA prior to their move.

- Accessible Housing for Persons with Disabilities - Under the URA, persons with disabilities who will be permanently displaced must be relocated to a replacement dwelling that contains the accessibility features they need (49 CFR 24.2(a)(8)(vii); 49 CFR Appendix A, 24.2(a)(8)(vii)). A person with disabilities who has been relocated must be offered a comparable replacement dwelling unit that contains accessible features comparable to the housing from which the tenant has been displaced or relocated. This is so even if the tenant has paid for the acquisition and/or installation of accessible features in the housing from which he or she has been relocated; in such instances, the recipient must ensure that the replacement housing contains comparable accessible features or provide relocation assistance to the tenant in an amount that covers the cost of acquiring and/or installing comparable accessible features. Under the URA, an agency may use project funds to remove architectural barriers for displaced owners and tenants with disabilities or take other last resort housing measures if comparable replacement dwelling units are not available within the monetary limits prescribed under the URA regulations (49 CFR 24.404(c)(vii); HUD Handbook 1378, Paragraph 3-8).

VI. Relocation Budget

Based on the results of the planning process, the PHA 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.)

NOTE: This physical move cost total should be based on the move scenarios anticipated

or projected by the resident survey.

- 4) The cost estimated to pay for projected increases in monthly housing costs for temporary relocation.
- 5) The cost estimated to pay for the replacement housing payment (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. (The PHA should state where these costs are indicated in the application, or attach any other information required by HUD, to support these costs.)

VII. Appeal Process

If a resident disagrees with the PHA'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, the resident may file a written appeal to the PHA. The Relocation Plan should describe the specific appeal procedures to be followed consistent with 49 CFR 24.10 (and 24 CFR 42.390 if section 104(d) is involved). At a minimum, the resident will have 60 days to file an appeal with the PHA after receiving written notification of a claim or ineligibility determination.

VIII. Certification

The plan should contain a certification of compliance with the URA and, if applicable, section 104(d).

Technical Assistance

The PHA should direct questions on this Notice's relocation assistance requirements to their RAD Transaction Manager or email rad@hud.gov.

Appendix 2: SAMPLE RAD GENERAL INFORMATION NOTICE (GIN)

PHA LETTERHEAD

RENTAL ASSISTANCE DEMONSTRATION (RAD) GENERAL INFORMATION NOTICE (GIN)

[Date]

Dear [Resident Name],

The property you currently occupy is being proposed for participation in the Department of Housing and Urban Development's (HUD) Rental Assistance Demonstration (RAD) program. At this time, we expect that [the proposed acquisition, rehabilitation or demolition, may require you to be relocated (temporarily or permanently) from your unit]. We will provide further details to you as plans develop. **This notice does not mean that you need to leave the property at this time. This is not a notice of eligibility for relocation assistance.** The remainder of this letter only applies to situations where you will need to be relocated from your unit.

This notice serves to inform you of your potential rights under the RAD program and a federal law known as the Uniform Relocation Assistance and Real Property Acquisition Policies Act (URA). If the proposed RAD project receives HUD approval and if you are displaced permanently as a result, you may become eligible for relocation assistance and payments under the URA, including:

- 1) Relocation advisory services that include referrals to replacement properties, help in filing payment claims and other necessary assistance to help you successfully relocate;
- 2) At least 90 days' advance written notice of the date you will be required to move;
- 3) Payment for moving expenses; and
- 4) Payments to enable you to rent a similar replacement home.

NOTE: Aliens not lawfully present in the United States are not eligible for URA relocation assistance, unless such ineligibility would result in exceptional and extremely unusual hardship to a qualifying spouse, parent, or child as defined at 49 CFR 24.208(h). All persons seeking relocation assistance will be required to certify that they are a United States citizen or national, or an immigrant lawfully present in the United States.

As a resident of a property participating in RAD, you have the right to return to the project after the project is complete. You will be able to lease and occupy a unit in the converted project when rehabilitation is complete.

If you are permanently displaced from your home, you will not be required to move until you are given at least 90-day advance written notice of any required move and at least one comparable replacement dwelling has been made available to you. If you are temporarily relocated and your temporary relocation lasts more than one year, you will be contacted and offered permanent relocation assistance as a displaced person under the URA. This assistance would be in addition

to any assistance you may receive in connection with temporary relocation and will not be reduced by the amount of any temporary relocation assistance you have already received.

If you are required to relocate from the property in the future, you will be informed in writing. [PHA] will inform you of what assistance and payments you are eligible for if you will be relocated because of RAD and how you will receive these payments. If you become a displaced person, you will be provided reasonable assistance necessary to complete and file any required claim to receive a relocation payment. If you feel that your eligibility for assistance is not properly considered, you will also have the right to appeal a determination on your eligibility for relocation assistance.

You should continue to pay your rent and meet any other requirements specified in your lease. If you fail to do so, [PHA] may have cause for your eviction. If you choose to move, or if you are evicted, prior to receiving a formal notice of relocation eligibility, you may become ineligible to receive relocation assistance. It is very important for you to contact us before making any moving plans.

You will be contacted soon so that we can provide you with more information about the proposed project. If the project is approved, we will make every effort to accommodate your needs. In the meantime, if you have any questions about our plans, please contact: [Name, Title, Address, Phone, Email Address]. This letter is important to you and should be retained.

Sincerely,

[Name]

[Title]

NOTES:

1. Files must indicate how this notice was delivered (e.g., personally served or certified mail, return receipt requested) and the date of delivery. (49 CFR 24.5 and Paragraph 2-3(J) of Handbook 1378)
2. This is a sample GIN. PHAs should revise it to reflect project-specific circumstances.
3. PHAs may provide residents with HUD brochure “Relocation Assistance To Residents Displaced From Their Homes” available at:
<http://www.hud.gov/offices/cpd/library/relocation/publications/1042.pdf>.

Appendix 3: SAMPLE RAD NOTICE OF RELOCATION (For relocation anticipated for a year or less)

***THIS IS A GUIDE FORM.
REVISE TO REFLECT THE PROJECT-SPECIFIC CIRCUMSTANCES.***

PHA Letterhead

(date)

Dear [*Resident Name*],

The property you currently occupy is participating in the Department of Housing and Urban Development's (HUD) Rental Assistance Demonstration (RAD) program. On [*date*], the [*Public Housing Authority*] (PHA) notified you of proposed plans to [acquire/ rehabilitate/demolish] the property you currently occupy at [*address*]. On [*date*], HUD issued the RAD Conversion Commitment (RCC) and committed federal financial assistance to the project. [*In instances where a Notice of Intent to Acquire is applicable and this notice is being sent before the RCC is issued, in lieu of the previous sentence noting the RCC issuance date, insert: [Name of entity acquiring the property] (Displacing Agency) intends to acquire the property you currently occupy. This is a Notice of Intent to Acquire.*]

In order for PHA to complete the project, you will need to be relocated for [*anticipated duration of relocation*]. Upon completion of the project, you will be able to lease and occupy your present unit or another decent, safe and sanitary unit in the completed project under reasonable terms and conditions. You are eligible for relocation payments and assistance.

However, **you do not need to move now**. This notice informs you that a decent, safe, and sanitary dwelling unit, listed below, has been made available to you and you will be required to move by [*insert date at least 30 days after the date of this notice*].

If your temporary relocation exceeds one year and you qualify as a "displaced person" under the Uniform Relocation Assistance and Real Property Acquisition Policies Act (URA), you may be eligible for further relocation assistance and payments under URA.

NOTE: Aliens not lawfully present in the United States are not eligible for URA relocation assistance, unless such ineligibility would result in exceptional and extremely unusual hardship to a qualifying spouse, parent, or child as defined at 49 CFR 24.208(h). All persons seeking relocation assistance will be required to certify that they are a United States citizen or national, or an alien lawfully present in the United States.

The relocation assistance to which you are entitled includes:

- **Payment for Moving Expenses**. You are entitled to be reimbursed for all reasonable out-of-pocket expenses incurred in connection with any temporary

move. *[PHA should list the form of payment for moving expenses selected in accordance with Appendix 1, Section 4 of this Notice.]*

- The location of your temporary replacement unit is *[address]*. This temporary housing has been determined to be decent, safe and sanitary.
- *[List appropriate relocation advisory services and any other services and assistance provided.]*

If you disagree with this determination, you may file a written appeal to the PHA in accordance with 49 CFR 24.10.

If you have any questions about this notice and your eligibility for relocation assistance and payments, please contact *[Name, Title, Address, Phone, Email Address]* before you make any moving plans. He/she will assist you with your move to a temporary unit and help ensure that you preserve your eligibility for any relocation payments to which you may be entitled.

Remember, do not move or commit to the purchase or lease of a replacement home before we have a chance to further discuss your eligibility for relocation assistance. This letter is important to you and should be retained.

Sincerely,

Print name:

Title:

NOTE: The case file must indicate the manner in which this notice was delivered (e.g., personally served or certified mail, return receipt requested) and the date of delivery. (See 49 CFR 24.5 and Paragraph 2-3(J) of Handbook 1378.)

Appendix 4: SAMPLE RAD NOTICE OF RELOCATION (For relocation anticipated for more than a year)

***THIS IS A GUIDE FORM.
REVISE TO REFLECT THE PROJECT-SPECIFIC CIRCUMSTANCES.***

PHA Letterhead

(date)

Dear [*Resident Name*],

The property you currently occupy is participating in the Department of Housing and Urban Development's (HUD) Rental Assistance Demonstration (RAD) program. On [*date*], the [*Public Housing Authority*] (PHA), notified you of proposed plans to [*acquire/ rehabilitate/demolish*] the property you currently occupy at [*address*]. On [*date*], HUD issued the RAD Conversion Commitment (RCC) and committed federal financial assistance to the project. [*In instances where a Notice of Intent to Acquire is applicable and this notice is being sent before the RCC is issued, in lieu of the previous sentence noting the RCC issuance date, insert: [Name of entity acquiring the property] (Displacing Agency) intends to acquire the property you currently occupy. This is a Notice of Intent to Acquire.*]

In order for PHA to complete the project, you will need to be relocated for [*anticipated duration of relocation*]. Upon completion of the project, you will be able to lease and occupy your present unit or another decent, safe and sanitary unit in the completed project under reasonable terms and conditions. You are eligible for relocation assistance and payments. Because we expect your relocation to exceed one year, you have the choice to either:

- Receive temporary relocation assistance and return to a unit in the RAD project once it is complete; or
- Receive permanent relocation assistance and payments consistent with the URA instead of returning to the completed RAD project.

You must inform us of your choice within 30 days.

However, **you do not need to move now**. If you choose temporary relocation assistance, you will not be required to move sooner than 30 days after you receive notice that a temporary unit is available for you. If you choose permanent relocation assistance, you will not be required to move sooner than 90 days after you receive written notice that at least one comparable replacement unit is available to you in accordance with 49 CFR 24.204(a). [*Note to PHA: These time periods may start running as of the date of this Notice if the notice of relocation includes such information on the temporary and/or comparable replacement dwelling options, as applicable. In such circumstance, add applicable sentences to adequately notify the resident. For example: This notice informs you that a temporary unit, listed below, has been made available to you and, if you choose this option, you will be required to move by [date no sooner than 30 days after notice]. This notice informs you*

that a comparable unit, listed below, has been made available to you and, if you choose this option, you will be required to move by [*date no sooner than 90 days after notice*].]

If you choose temporary relocation, your relocation exceeds one year and you qualify as a “displaced person” under the Uniform Relocation Assistance and Real Property Acquisition Policies Act (URA), you may become eligible for further relocation assistance and payments under URA.

NOTE: Aliens not lawfully present in the United States are not eligible for URA relocation assistance, unless such ineligibility would result in exceptional and extremely unusual hardship to a qualifying spouse, parent, or child as defined at 49 CFR 24.208(h). All persons seeking relocation assistance will be required to certify that they are a United States citizen or national, or an alien lawfully present in the United States.

If you choose to receive temporary relocation assistance, this assistance will include:

- Payment for Moving Expenses. You are entitled to be reimbursed for all reasonable out-of-pocket expenses incurred in connection with any temporary move. [*PHA should list the form of payment for moving expenses selected in accordance with Appendix 1, Section 4 of this Notice.*]
- The location of your temporary replacement unit is [*address*]. This temporary housing has been determined to be decent, safe and sanitary.
- [*List appropriate relocation advisory services and any other services and assistance provided.*]

If you elect to receive permanent relocation assistance, this assistance will include:

- Relocation Advisory Services. You are entitled to receive current and continuing information on available comparable replacement units and other assistance to help you find another home and prepare to move.
- Payment for Moving Expenses. [*PHA should list the form of payment for moving expenses selected in accordance with Appendix 1, Section 5 of this Notice.*]
- Replacement Housing Payment. You may be eligible for a replacement housing payment to rent or buy a replacement home. The payment is based on several factors including: (1) the monthly rent and cost of utility services for a comparable replacement unit, (2) the monthly rent and cost of utility services for your present unit, and (3) 30% of your average monthly gross household income. This payment is calculated on the difference between the old and new housing costs for a one-month period and multiplied by 42.
- [*PHA: list here any permanent relocation assistance offered, such as a Housing Choice Voucher.*]

- Listed below are three comparable replacement units that you may wish to consider for your replacement home. If you would like, we can arrange transportation for you to inspect these and other replacement units.

	Address	Rent & Utility Costs	Contact Info
1.	_____	_____	_____
2.	_____	_____	_____
3.	_____	_____	_____

We believe that the unit located at [address] is most representative of your original unit in the converting RAD project. The monthly rent and the estimated average monthly cost of utilities for this unit is [\$ amount] and it will be used to calculate your maximum replacement housing payment. Please contact us immediately if you believe this unit is not comparable to your original unit. We can explain our basis for selecting this unit as most representative of your original unit and discuss your concerns.

Based on the information you have provided about your income and the rent and utilities you now pay, you may be eligible for a maximum replacement housing payment of approximately [\$ (42 x monthly amount)], if you rent the unit identified above as the most comparable to your current home or rent another unit of equal cost.

Replacement housing payments are not adjusted to reflect future rent increases or changes in income. This is the maximum amount that you would be eligible to receive. If you rent a decent, safe and sanitary home where the monthly rent and average estimated utility costs are less than the comparable unit, your replacement housing payment will be based on the actual cost of that unit. All replacement housing payments must be paid in installments. Your payment will be paid in [#]__ installments.

You may choose to purchase (rather than rent) a decent, safe and sanitary replacement home. If you do, you would be eligible for a down-payment assistance payment which is equal to your maximum replacement housing payment, [\$amount.] [PHAs should note that, at the agency's discretion, a down-payment assistance payment that is less than \$5,250 may be increased to any amount not to exceed \$5,250. (See 49 CFR 24.402(c)(1)).] Let us know if you are interested in purchasing a replacement home and we will help you locate such housing.

Please note that all replacement housing must be inspected in order to ensure it is decent, safe and sanitary before any replacement housing payments are made.

If you have any questions about this notice and your eligibility for relocation assistance and payments, please contact [Name, Title, Address, Phone, Email Address] before you make any moving plans. He/she will assist you with your move to a new home and help ensure that you preserve your eligibility for all relocation payments to which you may be entitled.

Remember, do not move or commit to the purchase or lease of a replacement home before we have a chance to further discuss your eligibility for relocation assistance. This letter is important to you and should be retained.

Sincerely,

Print name:

Title:

Enclosure/s

NOTE: The case file must indicate the manner in which this notice was delivered (e.g., personally served or certified mail, return receipt requested) and the date of delivery. (See 49 CFR 24.5 and Paragraph 2-3(J) of Handbook 1378.)

Appendix 5: SAMPLE NOTICE OF ELIGIBILITY FOR URA RELOCATION ASSISTANCE (For residents who have been temporarily relocated for more than a year)

***THIS IS A GUIDE FORM.
IT SHOULD BE REVISED TO REFLECT THE CIRCUMSTANCES.***

PHA Letterhead

(date)

Dear [*Resident*]:

The property you formerly occupied at [*address*] is participating in the Department of Housing and Urban Development's (HUD) Rental Assistance Demonstration (RAD) program. You have been temporarily relocated from that property since [*date.*] Your temporary relocation has exceeded one year.

It has been determined that you qualify as a "displaced person" according to the Uniform Relocation Assistance and Real Property Acquisition Policies Act (URA). You are eligible for relocation assistance and payments under the URA.

You may choose to remain temporarily relocated and return to a unit in the RAD project once it is completed. It is currently estimated that you may return to the RAD project by [*date*]. If you choose to remain temporarily relocated, you will stay at your current location until the RAD project is completed.

Alternatively, you may choose permanent relocation assistance and payments for which you are eligible, as listed below. If you choose permanent relocation assistance, you give up your right to return to the completed RAD project. However, **you do not need to move now.** If you choose permanent relocation assistance instead of exercising your right to return to the completed RAD project, you will not be required to move sooner than 90 days from the date that at least one comparable replacement unit has been made available to you. [*Alternatively: You will not be required to move sooner than 90 days from the date of this notice, which informs you of a comparable replacement unit that has been made available for you.*]

This is your Notice of Eligibility for relocation assistance.

The effective date of your eligibility is [*insert date that relocation exceeds one year.*]

NOTE: Aliens not lawfully present in the United States are not eligible for URA relocation assistance, unless such ineligibility would result in exceptional and extremely unusual hardship to a qualifying spouse, parent, or child as defined at 49 CFR 24.208(h). All persons seeking relocation assistance will be required to certify that they are a United States citizen or national, or an alien lawfully present in the United States.

Enclosed is a brochure entitled, "Relocation Assistance to Tenants Displaced From Their Homes." Please read the brochure carefully. It explains your rights and provides additional information on eligibility for relocation payments and what you must do in order to receive these payments.

The relocation assistance to which you are entitled includes:

- Relocation Advisory Services. You are entitled to receive current and continuing information on available comparable replacement units and other assistance to help you find another home and prepare to move.
- Payment for Moving Expenses. [*PHA should list the form of payment for moving expenses selected in accordance with Appendix 1, Section 5 of this Notice.*] This is in addition to any amounts received to reimburse for any reasonable out-of-pocket expenses incurred in connection with the temporary move.
- Replacement Housing Payment. You may be eligible for a replacement housing payment to rent or buy a replacement home. The payment is based on several factors including: (1) the monthly rent and cost of utility services for a comparable replacement unit, (2) the monthly rent and cost of utility services for your present home, and (3) for low-income persons, 30 percent of your average monthly gross household income. This payment is calculated on the difference between the old and new housing costs for a one-month period and multiplied by 42.
- [*PHA list here any other relocation assistance offered the resident, such as Housing Choice Voucher .*]

Listed below are three comparable replacement units that you may wish to consider for your replacement home. If you would like, we can arrange transportation for you to inspect these and other replacement units.

	Address	Rent & Utility Costs	Contact Info
1.	_____	_____	_____
2.	_____	_____	_____
3.	_____	_____	_____

We believe that the unit located at [*address*] is most representative of the original unit you occupied in the converting RAD project. The monthly rent and the estimated average monthly cost of utilities for this unit is \$[*amount*] and it will be used to calculate your maximum replacement housing payment. Please contact us immediately if you believe this unit is not comparable to your original unit. We can explain our basis for selecting this unit as most representative of your original unit and discuss your concerns.

Based on the information you have provided about your income and the rent and utilities you now pay, you may be eligible for a maximum replacement housing payment of approximately \$ [42 x \$Amount], if you rent the unit identified above as the most comparable to your current home or rent another unit of equal cost.

Replacement housing payments are not adjusted to reflect future rent increases or changes in income. This is the maximum amount that you would be eligible to receive. If you rent a decent, safe and sanitary home where the monthly rent and average estimated utility costs are less than the comparable unit, your replacement housing payment will be based on the actual cost of that unit. All replacement housing payments must be paid in installments. Your payment will be paid in [#] installments.

Should you choose to purchase (rather than rent) a decent, safe and sanitary replacement home, you would be eligible for a downpayment assistance payment which is equal to your maximum replacement housing payment, [\$ amount] [*PHAs should note that, at the agency's discretion, a downpayment assistance payment that is less than \$5,250 may be increased to any amount not to exceed \$5,250. (See 49 CFR 24.402(c)(1)).*] Let us know if you are interested in purchasing a replacement home and we will help you locate such housing.

Please note that all replacement housing must be inspected in order to ensure it is decent, safe, and sanitary before any replacement housing payments are made.

If you have any questions about this notice and your eligibility for relocation assistance and payments, please contact [Name, Title, Address, Phone, Email Address] before you make any moving plans. He/she will assist you with your move to a new home and help ensure that you preserve your eligibility for any applicable relocation payments.

Remember, do not move or commit to the purchase or lease of a replacement home before we have a chance to further discuss your eligibility for relocation assistance. This letter is important to you and should be retained.

Sincerely,

Print Name:

Title:

Enclosure/s

NOTE: The case file must indicate the manner in which this notice was delivered (e.g., personally served or certified mail, return receipt requested) and the date of delivery. (See 49 CFR 24.5 and Paragraph 2-3(J) of Handbook 1378.)

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 2018 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
2016	PA26R002501-16	10/29/2018	10/29/2020
2016	PA26R002502-16	10/29/2018	10/29/2020
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
2012	PA26R002501-12	10/29/2015	10/29/2017
2012	PA26R002502-12	10/29/2015	10/29/2017
2011	PA26R002501-11	10/29/2015	10/29/2017
2011	PA26R002502-11	10/29/2015	10/29/2017
2010	PA26R002502-10	10/29/2015	10/29/2017

Appendix C: Annual Statement/Performance & Evaluation Report

Annual Statement Performance and Evaluation Report
 Capital Fund Program (CFPI) Part I: Summary

Line No.	Account Name	Original Budget	Revised Budget	Original	Current	Percent of Original
1	2000 Non-Profits					
2	2000 Overlap					
3	2000 Management Improvements					
4	2000 Administrative Costs					
5	2000 Other					
6	2000 Unallocated Budget					
7	2000 Other					
8	2000 Other					
9	2000 Other					
10	2000 Other					
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100	2000 Other					

Kevin A. Jerniah, Interim Executive Director

Line Item #		General Description of Major Work Categories		Quantity	Unit	Estimated Cost	Original	Revised Budget	Original	Expenditure	Comments
PA 2690021011	PA 2690021011	PA 2690021011	PA 2690021011	PA 2690021011	PA 2690021011	PA 2690021011	PA 2690021011	PA 2690021011	PA 2690021011	PA 2690021011	PA 2690021011
501701	Finance					6,426,809					
501709	ISM					400,000	545,000	381,750			PAIA wide system support, upgrade, implementation.
500	PAIA WGS					2,644,331	3,644,331	3,854,222	3,854,222		Administrative Support and Benefits
1000						1,664,331	2,664,331	2,854,222	2,854,222		
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Parcel ID	Address	Area (sq ft)	Area (sq m)	Assessed Value	Market Value	Notes
018	AVON HOMES	11,100	1,020	111,000	111,000	
019	Spring Garden Apt	11,100	1,020	111,000	111,000	
020	Schuyler Hill	11,100	1,020	111,000	111,000	
021	Northside Apt	11,100	1,020	111,000	111,000	
022	Hill Creek	11,100	1,020	111,000	111,000	
023	Bartram Village	11,100	1,020	111,000	111,000	
024	Oxford Village	11,100	1,020	111,000	111,000	
025	Whitfield Apt	11,100	1,020	111,000	111,000	
026	Hickory Homes	11,100	1,020	111,000	111,000	
027	Westport Apt	11,100	1,020	111,000	111,000	
028	Overlook Homes	11,100	1,020	111,000	111,000	
029	Edison Homes	11,100	1,020	111,000	111,000	
030	Parish Apt	11,100	1,020	111,000	111,000	
031	Kate B. Jacobson	11,100	1,020	111,000	111,000	
032	Westport Plaza	11,100	1,020	111,000	111,000	
033	Hickory	11,100	1,020	111,000	111,000	
034	Kempstead	11,100	1,020	111,000	111,000	
035	Greenwood	11,100	1,020	111,000	111,000	

*AS9002301

Line Item #	Description	Quantity	Unit Price	Total Price	Comments
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Line Item #	General Description of Major Work Category	Percentage Acid No.	Weight	Frequency	Comments
100	International Hotel				
101	Marine Hotel				
102	Birmingham				
103	Atlanta				
104	College Park				
105	College B. Moore				
106	Adams Hotel				
107	Washington				
108	Atlanta				
109	Kingsburg				
110	Commotion				
111	Marshall Square				
112	Franklin				
113	Liberty				
114	Stuyvesant				
115	Strawberry Mansion				
116	Chelsea				
117	Birmingham				
118	Johnson Hotel				

Line Item #	General Description of Major Work Categories	Quantity	Unit	Rate	Amount	Comments
1.00	Construction					
1.01	Site Preparation					
1.01.01	Clearing	1000	Sq. Yd.	15.00	15,000.00	Remove existing vegetation and topsoil.
1.01.02	Grading	2000	Sq. Yd.	10.00	20,000.00	Grade and compact subgrade.
1.01.03	Drainage	100	Linear Ft.	100.00	10,000.00	Install drainage ditches.
1.01.04	Site Work	100	Linear Ft.	100.00	10,000.00	Install site markers and utility lines.
1.02	Foundation					
1.02.01	Excavation	1000	Sq. Yd.	15.00	15,000.00	Excavate for foundation.
1.02.02	Concrete	1000	Sq. Yd.	15.00	15,000.00	Cast concrete foundation.
1.02.03	Reinforcement	1000	Sq. Yd.	15.00	15,000.00	Install reinforcement bars.
1.03	Structure					
1.03.01	Foundation	1000	Sq. Yd.	15.00	15,000.00	Complete foundation work.
1.03.02	Walls	1000	Sq. Yd.	15.00	15,000.00	Construct exterior walls.
1.03.03	Floors	1000	Sq. Yd.	15.00	15,000.00	Install floor slabs.
1.03.04	Roofs	1000	Sq. Yd.	15.00	15,000.00	Install roof structure.
1.03.05	Interior	1000	Sq. Yd.	15.00	15,000.00	Complete interior finish.
1.03.06	Exterior	1000	Sq. Yd.	15.00	15,000.00	Complete exterior finish.
1.04	Mechanical					
1.04.01	HVAC	1000	Sq. Yd.	15.00	15,000.00	Install HVAC system.
1.04.02	Plumbing	1000	Sq. Yd.	15.00	15,000.00	Install plumbing fixtures.
1.04.03	Electrical	1000	Sq. Yd.	15.00	15,000.00	Install electrical wiring.
1.04.04	Fire Protection	1000	Sq. Yd.	15.00	15,000.00	Install fire alarm system.
1.04.05	Security	1000	Sq. Yd.	15.00	15,000.00	Install security system.
1.05	Finishes					
1.05.01	Paint	1000	Sq. Yd.	15.00	15,000.00	Apply paint to exterior walls.
1.05.02	Carpet	1000	Sq. Yd.	15.00	15,000.00	Install carpet in interior rooms.
1.05.03	Tile	1000	Sq. Yd.	15.00	15,000.00	Install tile in bathrooms.
1.05.04	Wallpaper	1000	Sq. Yd.	15.00	15,000.00	Apply wallpaper in living areas.
1.05.05	Lighting	1000	Sq. Yd.	15.00	15,000.00	Install lighting fixtures.
1.06	Site Work					
1.06.01	Drainage	100	Linear Ft.	100.00	10,000.00	Final drainage work.
1.06.02	Site Work	100	Linear Ft.	100.00	10,000.00	Final site preparation.
1.07	Other					
1.07.01	Contingency	1000	Sq. Yd.	15.00	15,000.00	Allowance for unforeseen costs.
1.07.02	Other	1000	Sq. Yd.	15.00	15,000.00	Other miscellaneous items.
1.08	Subtotal				971,789	
1.09	Total				971,789	

Code	Description	Unit	Quantity	Rate	Total	Notes
002	Labour					
003	Materials					
004	Plant & Equipment					
005	Subcontractors					
006	Other					
007	Contingencies					
008	Profit					
009	Other					
010	Grand Total					

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Account Number	Description	Debit	Credit	Balance	Account Name
101	Operating Expenses				Operating Expenses
101.1	Salaries	1000		1000	Salaries
101.2	Wages	500		500	Wages
101.3	Benefits	200		200	Benefits
101.4	Travel	100		100	Travel
101.5	Supplies	50		50	Supplies
101.6	Repairs	20		20	Repairs
101.7	Utilities	10		10	Utilities
101.8	Insurance	5		5	Insurance
101.9	Depreciation	5		5	Depreciation
101.10	Other	5		5	Other
102	Capital Expenses				Capital Expenses
102.1	Equipment	500		500	Equipment
102.2	Buildings	1000		1000	Buildings
102.3	Land	200		200	Land
102.4	Other	50		50	Other
103	Revenue				Revenue
103.1	Service Revenue		1000	1000	Service Revenue
103.2	Product Revenue		500	500	Product Revenue
103.3	License Revenue		200	200	License Revenue
103.4	Other Revenue		100	100	Other Revenue
104	Retained Earnings				Retained Earnings
104.1	Beginning Balance			1000	Beginning Balance
104.2	Net Income		1000	2000	Net Income
104.3	Dividends	500		1500	Dividends
104.4	Other			1500	Other

Project Name		Project Number		Project Location		Project Status	
Item No.	Description	Quantity	Unit Price	Total Price	Remarks	Start Date	End Date
1	Excavation and foundation work	100	1000	100000	Excavation and foundation work	2023-01-01	2023-03-31
2	Structural steel framework	500	2000	1000000	Structural steel framework	2023-04-01	2023-06-30
3	Roofing and waterproofing	200	5000	1000000	Roofing and waterproofing	2023-07-01	2023-08-31
4	Interior finishing and painting	300	3000	900000	Interior finishing and painting	2023-09-01	2023-11-30
5	External cladding and landscaping	150	6000	900000	External cladding and landscaping	2023-12-01	2024-01-31
6	Final inspection and handover	100	1000	100000	Final inspection and handover	2024-02-01	2024-02-28
Total		1350		4700000			

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Line Item #	General Description of Major Work Categories	Devolve Acct No.	Quantity	Unit	Estimated Cost	Comments
01	010000	010000	1	EA	2000	
02	020000	020000	1	EA	2000	
03	030000	030000	1	EA	2000	
04	040000	040000	1	EA	2000	
05	050000	050000	1	EA	2000	
06	060000	060000	1	EA	2000	
07	070000	070000	1	EA	2000	
08	080000	080000	1	EA	2000	
09	090000	090000	1	EA	2000	
10	100000	100000	1	EA	2000	
11	110000	110000	1	EA	2000	
12	120000	120000	1	EA	2000	
13	130000	130000	1	EA	2000	
14	140000	140000	1	EA	2000	
15	150000	150000	1	EA	2000	
16	160000	160000	1	EA	2000	
17	170000	170000	1	EA	2000	
18	180000	180000	1	EA	2000	
19	190000	190000	1	EA	2000	
20	200000	200000	1	EA	2000	
21	210000	210000	1	EA	2000	
22	220000	220000	1	EA	2000	
23	230000	230000	1	EA	2000	
24	240000	240000	1	EA	2000	
25	250000	250000	1	EA	2000	
26	260000	260000	1	EA	2000	
27	270000	270000	1	EA	2000	
28	280000	280000	1	EA	2000	
29	290000	290000	1	EA	2000	
30	300000	300000	1	EA	2000	
31	310000	310000	1	EA	2000	
32	320000	320000	1	EA	2000	
33	330000	330000	1	EA	2000	
34	340000	340000	1	EA	2000	
35	350000	350000	1	EA	2000	
36	360000	360000	1	EA	2000	
37	370000	370000	1	EA	2000	
38	380000	380000	1	EA	2000	
39	390000	390000	1	EA	2000	
40	400000	400000	1	EA	2000	
41	410000	410000	1	EA	2000	
42	420000	420000	1	EA	2000	
43	430000	430000	1	EA	2000	
44	440000	440000	1	EA	2000	
45	450000	450000	1	EA	2000	
46	460000	460000	1	EA	2000	
47	470000	470000	1	EA	2000	
48	480000	480000	1	EA	2000	
49	490000	490000	1	EA	2000	
50	500000	500000	1	EA	2000	

Line Item	Description	Quantity	Unit Price	Total Price	Notes
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Line Item #	Description of Budget	Account #	Account Description	Account Title	Account Type	Account Class	Account Subclass	Account Detail	Account Balance	Account Budget	Account Actual	Account Variance	Account Comments
111	Personnel	111-0000	Personnel	Salaries	Personnel	111-0000-0000	111-0000-0000-0000	Salaries	10000000	10000000	10000000	0	
112	Personnel	112-0000	Personnel	Benefits	Personnel	112-0000-0000	112-0000-0000-0000	Benefits	10000000	10000000	10000000	0	
113	Personnel	113-0000	Personnel	Travel	Personnel	113-0000-0000	113-0000-0000-0000	Travel	10000000	10000000	10000000	0	
114	Personnel	114-0000	Personnel	Other	Personnel	114-0000-0000	114-0000-0000-0000	Other	10000000	10000000	10000000	0	
115	Personnel	115-0000	Personnel	Retirement	Personnel	115-0000-0000	115-0000-0000-0000	Retirement	10000000	10000000	10000000	0	
116	Personnel	116-0000	Personnel	Medical	Personnel	116-0000-0000	116-0000-0000-0000	Medical	10000000	10000000	10000000	0	
117	Personnel	117-0000	Personnel	Dental	Personnel	117-0000-0000	117-0000-0000-0000	Dental	10000000	10000000	10000000	0	
118	Personnel	118-0000	Personnel	Vision	Personnel	118-0000-0000	118-0000-0000-0000	Vision	10000000	10000000	10000000	0	
119	Personnel	119-0000	Personnel	Life Insurance	Personnel	119-0000-0000	119-0000-0000-0000	Life Insurance	10000000	10000000	10000000	0	
120	Personnel	120-0000	Personnel	Unemployment	Personnel	120-0000-0000	120-0000-0000-0000	Unemployment	10000000	10000000	10000000	0	
121	Personnel	121-0000	Personnel	Workers Compensation	Personnel	121-0000-0000	121-0000-0000-0000	Workers Compensation	10000000	10000000	10000000	0	
122	Personnel	122-0000	Personnel	Disability Insurance	Personnel	122-0000-0000	122-0000-0000-0000	Disability Insurance	10000000	10000000	10000000	0	
123	Personnel	123-0000	Personnel	Health Insurance	Personnel	123-0000-0000	123-0000-0000-0000	Health Insurance	10000000	10000000	10000000	0	
124	Personnel	124-0000	Personnel	Term Life Insurance	Personnel	124-0000-0000	124-0000-0000-0000	Term Life Insurance	10000000	10000000	10000000	0	
125	Personnel	125-0000	Personnel	Life Insurance	Personnel	125-0000-0000	125-0000-0000-0000	Life Insurance	10000000	10000000	10000000	0	
126	Personnel	126-0000	Personnel	Medical	Personnel	126-0000-0000	126-0000-0000-0000	Medical	10000000	10000000	10000000	0	
127	Personnel	127-0000	Personnel	Dental	Personnel	127-0000-0000	127-0000-0000-0000	Dental	10000000	10000000	10000000	0	
128	Personnel	128-0000	Personnel	Vision	Personnel	128-0000-0000	128-0000-0000-0000	Vision	10000000	10000000	10000000	0	
129	Personnel	129-0000	Personnel	Life Insurance	Personnel	129-0000-0000	129-0000-0000-0000	Life Insurance	10000000	10000000	10000000	0	
130	Personnel	130-0000	Personnel	Unemployment	Personnel	130-0000-0000	130-0000-0000-0000	Unemployment	10000000	10000000	10000000	0	
131	Personnel	131-0000	Personnel	Workers Compensation	Personnel	131-0000-0000	131-0000-0000-0000	Workers Compensation	10000000	10000000	10000000	0	
132	Personnel	132-0000	Personnel	Disability Insurance	Personnel	132-0000-0000	132-0000-0000-0000	Disability Insurance	10000000	10000000	10000000	0	
133	Personnel	133-0000	Personnel	Health Insurance	Personnel	133-0000-0000	133-0000-0000-0000	Health Insurance	10000000	10000000	10000000	0	
134	Personnel	134-0000	Personnel	Term Life Insurance	Personnel	134-0000-0000	134-0000-0000-0000	Term Life Insurance	10000000	10000000	10000000	0	
135	Personnel	135-0000	Personnel	Life Insurance	Personnel	135-0000-0000	135-0000-0000-0000	Life Insurance	10000000	10000000	10000000	0	

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Line Item	General Description of Major Work Category	Division	Acct No.	Unit	Quantity	Unit Price	Total Price	Notes
70000	DOOR AND WINDOW	01	01	1	1.00	1.00		
70001	DOOR AND WINDOW	01	01	1	1.00	1.00		
70002	DOOR AND WINDOW	01	01	1	1.00	1.00		
70003	DOOR AND WINDOW	01	01	1	1.00	1.00		
70004	DOOR AND WINDOW	01	01	1	1.00	1.00		
70005	DOOR AND WINDOW	01	01	1	1.00	1.00		
70006	DOOR AND WINDOW	01	01	1	1.00	1.00		
70007	DOOR AND WINDOW	01	01	1	1.00	1.00		
70008	DOOR AND WINDOW	01	01	1	1.00	1.00		
70009	DOOR AND WINDOW	01	01	1	1.00	1.00		
70010	DOOR AND WINDOW	01	01	1	1.00	1.00		
70011	DOOR AND WINDOW	01	01	1	1.00	1.00		
70012	DOOR AND WINDOW	01	01	1	1.00	1.00		
70013	DOOR AND WINDOW	01	01	1	1.00	1.00		
70014	DOOR AND WINDOW	01	01	1	1.00	1.00		
70015	DOOR AND WINDOW	01	01	1	1.00	1.00		
70016	DOOR AND WINDOW	01	01	1	1.00	1.00		
70017	DOOR AND WINDOW	01	01	1	1.00	1.00		
70018	DOOR AND WINDOW	01	01	1	1.00	1.00		
70019	DOOR AND WINDOW	01	01	1	1.00	1.00		
70020	DOOR AND WINDOW	01	01	1	1.00	1.00		
70021	DOOR AND WINDOW	01	01	1	1.00	1.00		
70022	DOOR AND WINDOW	01	01	1	1.00	1.00		
70023	DOOR AND WINDOW	01	01	1	1.00	1.00		
70024	DOOR AND WINDOW	01	01	1	1.00	1.00		
70025	DOOR AND WINDOW	01	01	1	1.00	1.00		
70026	DOOR AND WINDOW	01	01	1	1.00	1.00		
70027	DOOR AND WINDOW	01	01	1	1.00	1.00		
70028	DOOR AND WINDOW	01	01	1	1.00	1.00		
70029	DOOR AND WINDOW	01	01	1	1.00	1.00		
70030	DOOR AND WINDOW	01	01	1	1.00	1.00		
70031	DOOR AND WINDOW	01	01	1	1.00	1.00		
70032	DOOR AND WINDOW	01	01	1	1.00	1.00		
70033	DOOR AND WINDOW	01	01	1	1.00	1.00		
70034	DOOR AND WINDOW	01	01	1	1.00	1.00		
70035	DOOR AND WINDOW	01	01	1	1.00	1.00		
70036	DOOR AND WINDOW	01	01	1	1.00	1.00		
70037	DOOR AND WINDOW	01	01	1	1.00	1.00		
70038	DOOR AND WINDOW	01	01	1	1.00	1.00		
70039	DOOR AND WINDOW	01	01	1	1.00	1.00		
70040	DOOR AND WINDOW	01	01	1	1.00	1.00		
70041	DOOR AND WINDOW	01	01	1	1.00	1.00		
70042	DOOR AND WINDOW	01	01	1	1.00	1.00		
70043	DOOR AND WINDOW	01	01	1	1.00	1.00		
70044	DOOR AND WINDOW	01	01	1	1.00	1.00		
70045	DOOR AND WINDOW	01	01	1	1.00	1.00		
70046	DOOR AND WINDOW	01	01	1	1.00	1.00		
70047	DOOR AND WINDOW	01	01	1	1.00	1.00		
70048	DOOR AND WINDOW	01	01	1	1.00	1.00		
70049	DOOR AND WINDOW	01	01	1	1.00	1.00		
70050	DOOR AND WINDOW	01	01	1	1.00	1.00		

Line Item #	General Description of Major Work Elements	Division	Acct No.	Quantity	Unit	Estimated Cost	Notes
017	Relocation	010	010	1	Relocation	100,000.00	Relocation of tenant families (11)
018	Relocation	010	010	1	Relocation	100,000.00	Relocation of tenant families (11)
019	Relocation	010	010	1	Relocation	100,000.00	Relocation of tenant families (11)
020	Relocation	010	010	1	Relocation	100,000.00	Relocation of tenant families (11)
021	Relocation	010	010	1	Relocation	100,000.00	Relocation of tenant families (11)
022	Relocation	010	010	1	Relocation	100,000.00	Relocation of tenant families (11)
023	Relocation	010	010	1	Relocation	100,000.00	Relocation of tenant families (11)
024	Relocation	010	010	1	Relocation	100,000.00	Relocation of tenant families (11)
025	Relocation	010	010	1	Relocation	100,000.00	Relocation of tenant families (11)
026	Relocation	010	010	1	Relocation	100,000.00	Relocation of tenant families (11)
027	Relocation	010	010	1	Relocation	100,000.00	Relocation of tenant families (11)
028	Relocation	010	010	1	Relocation	100,000.00	Relocation of tenant families (11)
029	Relocation	010	010	1	Relocation	100,000.00	Relocation of tenant families (11)
030	Relocation	010	010	1	Relocation	100,000.00	Relocation of tenant families (11)
031	Relocation	010	010	1	Relocation	100,000.00	Relocation of tenant families (11)
032	Relocation	010	010	1	Relocation	100,000.00	Relocation of tenant families (11)
033	Relocation	010	010	1	Relocation	100,000.00	Relocation of tenant families (11)
034	Relocation	010	010	1	Relocation	100,000.00	Relocation of tenant families (11)
035	Relocation	010	010	1	Relocation	100,000.00	Relocation of tenant families (11)
036	Relocation	010	010	1	Relocation	100,000.00	Relocation of tenant families (11)
037	Relocation	010	010	1	Relocation	100,000.00	Relocation of tenant families (11)
038	Relocation	010	010	1	Relocation	100,000.00	Relocation of tenant families (11)
039	Relocation	010	010	1	Relocation	100,000.00	Relocation of tenant families (11)
040	Relocation	010	010	1	Relocation	100,000.00	Relocation of tenant families (11)
041	Relocation	010	010	1	Relocation	100,000.00	Relocation of tenant families (11)
042	Relocation	010	010	1	Relocation	100,000.00	Relocation of tenant families (11)
043	Relocation	010	010	1	Relocation	100,000.00	Relocation of tenant families (11)
044	Relocation	010	010	1	Relocation	100,000.00	Relocation of tenant families (11)
045	Relocation	010	010	1	Relocation	100,000.00	Relocation of tenant families (11)

Annual Statement Performance and Evaluation Report
Capital Fund Program (CFP) Part E: Summary

Line No.	Activity	Original Budget	Revised Budget	Support	Expend
1	2015 Non-Capital				
2	2015 Operations				
3	2015 Management Improvement				
4	2015 Administration				
5	2015 Misc.				
6	2015 Unallocated				
7	2015 Contingency				
8	2015 Contingency				
9	2015 Contingency				
10	2015 Contingency				
11	2015 Contingency				
12	2015 Contingency				
13	2015 Contingency				
14	2015 Contingency				
15	2015 Contingency				
16	2015 Contingency				
17	2015 Contingency				
18	2015 Contingency				
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90	2015 Contingency				
91	2015 Contingency				
92	2015 Contingency				
93	2015 Contingency				
94	2015 Contingency				
95	2015 Contingency				
96	2015 Contingency				
97	2015 Contingency				
98	2015 Contingency				
99	2015 Contingency				
100	2015 Contingency				

Johnnie - Jordanih, President and Chief Executive Officer

Signature of Public Housing Director and CEO

Annual Performance Report and Financial Report

Program Number	Activity	Activity Description	Activity Category	Activity Status	Activity Type	Activity Budget	Activity Actual	Activity Variance	Activity Comments
001	Administrative	Administrative Support	Administrative	Active	Direct	1,500,000.00	1,500,000.00	0.00	Administrative support for program
002	Instructional	Instructional Support	Instructional	Active	Direct	1,000,000.00	1,000,000.00	0.00	Instructional support for program
003	Student Services	Student Services Support	Student Services	Active	Direct	1,000,000.00	1,000,000.00	0.00	Student services support for program
004	Facilities	Facilities Support	Facilities	Active	Direct	1,000,000.00	1,000,000.00	0.00	Facilities support for program
005	Information Technology	Information Technology Support	Information Technology	Active	Direct	1,000,000.00	1,000,000.00	0.00	Information technology support for program
006	Professional Services	Professional Services Support	Professional Services	Active	Direct	1,000,000.00	1,000,000.00	0.00	Professional services support for program
007	Travel	Travel Support	Travel	Active	Direct	1,000,000.00	1,000,000.00	0.00	Travel support for program
008	Printing	Printing Support	Printing	Active	Direct	1,000,000.00	1,000,000.00	0.00	Printing support for program
009	Postage	Postage Support	Postage	Active	Direct	1,000,000.00	1,000,000.00	0.00	Postage support for program
010	Telephone	Telephone Support	Telephone	Active	Direct	1,000,000.00	1,000,000.00	0.00	Telephone support for program
011	Utilities	Utilities Support	Utilities	Active	Direct	1,000,000.00	1,000,000.00	0.00	Utilities support for program
012	Insurance	Insurance Support	Insurance	Active	Direct	1,000,000.00	1,000,000.00	0.00	Insurance support for program
013	Legal	Legal Support	Legal	Active	Direct	1,000,000.00	1,000,000.00	0.00	Legal support for program
014	Accounting	Accounting Support	Accounting	Active	Direct	1,000,000.00	1,000,000.00	0.00	Accounting support for program
015	Security	Security Support	Security	Active	Direct	1,000,000.00	1,000,000.00	0.00	Security support for program
016	Other	Other Support	Other	Active	Direct	1,000,000.00	1,000,000.00	0.00	Other support for program
017	Program Total					15,000,000.00	15,000,000.00	0.00	

Annual Estimated Performance and Financial Report

Program Name	Project Title	Project Number	Project Description	Category	Amount	Estimated Cost	Comments
Capital Fund Programs C/P							
Part 1 - Supplemental							
Part 2 - Supplemental							
Part 3 - Supplemental							
Part 4 - Supplemental							
Part 5 - Supplemental							
Part 6 - Supplemental							
Part 7 - Supplemental							
Part 8 - Supplemental							
Part 9 - Supplemental							
Part 10 - Supplemental							
Part 11 - Supplemental							
Part 12 - Supplemental							
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Part 14 - Supplemental							
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Part 97 - Supplemental							
Part 98 - Supplemental							
Part 99 - Supplemental							
Part 100 - Supplemental							

Capital Fund Report for CTF

Page - Supporting Page

Capital Fund Report

Department: Community Services

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Account Number	Description	Account Type	FY16 Budget	FY16 Actual	FY16 Encumbrance	FY16 Available	FY16 %	FY16 Balance
100-10000-0000-0000	Salaries	Personnel	2,000,000	2,000,000	2,000,000	0	100	0
100-10000-0000-0000	Benefits	Personnel	2,000,000	2,000,000	2,000,000	0	100	0
100-10000-0000-0000	Travel	Personnel	2,000,000	2,000,000	2,000,000	0	100	0
100-10000-0000-0000	Supplies	Personnel	2,000,000	2,000,000	2,000,000	0	100	0
100-10000-0000-0000	Utilities	Personnel	2,000,000	2,000,000	2,000,000	0	100	0
100-10000-0000-0000	Telephone	Personnel	2,000,000	2,000,000	2,000,000	0	100	0
100-10000-0000-0000	Printing	Personnel	2,000,000	2,000,000	2,000,000	0	100	0
100-10000-0000-0000	Postage	Personnel	2,000,000	2,000,000	2,000,000	0	100	0
100-10000-0000-0000	Contractual	Personnel	2,000,000	2,000,000	2,000,000	0	100	0
100-10000-0000-0000	Other	Personnel	2,000,000	2,000,000	2,000,000	0	100	0
100-10000-0000-0000	Grants	Personnel	2,000,000	2,000,000	2,000,000	0	100	0
100-10000-0000-0000	Interfund	Personnel	2,000,000	2,000,000	2,000,000	0	100	0
100-10000-0000-0000	Capital	Personnel	2,000,000	2,000,000	2,000,000	0	100	0
100-10000-0000-0000	Debt	Personnel	2,000,000	2,000,000	2,000,000	0	100	0
100-10000-0000-0000	Reserves	Personnel	2,000,000	2,000,000	2,000,000	0	100	0
100-10000-0000-0000	Other	Personnel	2,000,000	2,000,000	2,000,000	0	100	0
100-10000-0000-0000	Grants	Personnel	2,000,000	2,000,000	2,000,000	0	100	0
100-10000-0000-0000	Interfund	Personnel	2,000,000	2,000,000	2,000,000	0	100	0
100-10000-0000-0000	Capital	Personnel	2,000,000	2,000,000	2,000,000	0	100	0
100-10000-0000-0000	Debt	Personnel	2,000,000	2,000,000	2,000,000	0	100	0
100-10000-0000-0000	Reserves	Personnel	2,000,000	2,000,000	2,000,000	0	100	0
100-10000-0000-0000	Other	Personnel	2,000,000	2,000,000	2,000,000	0	100	0

Program	Account	Agency	Project	Activity	Unit	Quantity	Unit Cost	Total Cost	Comments
001	000000								
002	000000								
003	000000								
004	000000								
005	000000								
006	000000								
007	000000								
008	000000								
009	000000								
010	000000								
011	000000								
012	000000								
013	000000								
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016	000000								
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018	000000								
019	000000								
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021	000000								
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023	000000								
024	000000								
025	000000								
026	000000								
027	000000								
028	000000								
029	000000								
030	000000								

Annual Performance and Evaluation Report

Category	Item	Value	Unit	Notes	Target	Actual	Comments
Financial	1.01	1000000	USD	Operating Expenses	1000000	980000	Under budget
	1.02	500000	USD	Capital Expenditures	500000	520000	Over budget
	1.03	200000	USD	Research & Development	200000	190000	Under budget
	1.04	150000	USD	Marketing	150000	140000	Under budget
	1.05	150000	USD	Administrative	150000	150000	On budget
Operational	2.01	900000	USD	Production Costs	900000	880000	Under budget
	2.02	400000	USD	Logistics	400000	410000	Over budget
	2.03	300000	USD	Quality Control	300000	290000	Under budget
	2.04	150000	USD	Inventory Management	150000	145000	Under budget
	2.05	50000	USD	Waste Reduction	50000	50000	On budget
Strategic	3.01	1000000	USD	Market Expansion	1000000	1050000	Over budget
	3.02	500000	USD	Product Development	500000	480000	Under budget
	3.03	300000	USD	Customer Retention	300000	310000	Over budget
	3.04	150000	USD	Partnerships	150000	140000	Under budget
	3.05	100000	USD	Brand Management	100000	100000	On budget

Annual Statements of Budgets 1 and 2 - Education Report

Line Item	Description	Account Type	Account Code	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	FY 28	FY 29	FY 30	Notes
000	Barthill Square	000	0000																
001	Franklinville	000	0000																
002	Strawberry Mansion	000	0000																
003	Union Station	000	0000																
004	High School	000	0000																

Line Item #	Account Name	Comprehensive Unit MOD	Expend	Comments
701309	Haddington	Comprehensive Unit MOD	97,506	Scattered Sites Modernization Program
701309	Kingsessing	Comprehensive Unit MOD	39,676	Scattered Sites Modernization Program
944	Germanjown/Luning	Comprehensive Unit MOD		Scattered Sites Modernization Program
701309	Parhill Square	Comprehensive Unit MOD		Scattered Sites Modernization Program
701309	Susquehanna	Comprehensive Unit MOD	59,437	Scattered Sites Modernization Program

Agency	Account	Program	Activity	Line Item	Description	Estimated Cost	Obligated	Expended	Comments
Oxford Jefferson	701389	Comprehensive - Int MOC				0			Scattered Sites Modernization Program
Raymond Rosen					Vacant Unit Rehab Program				1 Conventional Sites Modernization Program
Wilson Park	701431				Vacant Unit Rehab Program				64 Conventional Sites Modernization Program
Norris Apts					Vacant Unit Rehab Program				Conventional Sites Modernization Program
Harrison Plaza	70144				Vacant Unit Rehab Program				Conventional Sites Modernization Program
Bartram Village					Vacant Unit Rehab Program				Conventional Sites Modernization Program
Oxford Village	70143				Vacant Unit Rehab Program				293 Conventional Sites Modernization Program

Project Name	Project Description	Fiscal Year	Total Estimated Cost		Comments
			Original	Revised Budget	
			Obligated	Expended	
Germanstown/Hunting Park	Repl/Repair Concrete Sidewalk	2015	50,000	0,000	0,000 Replace/Repair Concrete Sidewalks as needed in Scattered Sites
Fairhill Square	Repl/Repair Concrete Sidewalk	2015	0,000	0,000	0,000 Replace/Repair Concrete Sidewalks as needed in Scattered Sites
Franklinville	Repl/Repair Concrete Sidewalk	2015	40,000	0,000	40,000 Replace/Repair Concrete Sidewalks as needed in Scattered Sites
Judlow	Repl/Repair Concrete Sidewalk	2015	00,000	00,000	00,000 Replace/Repair Concrete Sidewalks as needed in Scattered Sites
Shiloh/Cheltenham	Repl/Repair Concrete Sidewalk	2015	40,000	40,000	40,000 Replace/Repair Concrete Sidewalks as needed in Scattered Sites
Shiloh/Cheltenham	Repl/Repair Concrete Sidewalk	2015	80,000	80,000	80,000 Replace/Repair Concrete Sidewalks as needed in Scattered Sites
Shiloh/Cheltenham	Repl/Repair Concrete Sidewalk	2015	600,000.00	0,000	40,000 Replace/Repair Concrete Sidewalks as needed in Scattered Sites
Performance Report Summary Total			1,110,000	1,240,000	

Case No.	Case Name	Case Type	Case Status	Case Date	Case Time	Case Location	Case Description	Case Comments
101	101	101	101	101	101	101	101	101
102	102	102	102	102	102	102	102	102
103	103	103	103	103	103	103	103	103
104	104	104	104	104	104	104	104	104
105	105	105	105	105	105	105	105	105
106	106	106	106	106	106	106	106	106
107	107	107	107	107	107	107	107	107
108	108	108	108	108	108	108	108	108
109	109	109	109	109	109	109	109	109
110	110	110	110	110	110	110	110	110
111	111	111	111	111	111	111	111	111
112	112	112	112	112	112	112	112	112
113	113	113	113	113	113	113	113	113
114	114	114	114	114	114	114	114	114
115	115	115	115	115	115	115	115	115
116	116	116	116	116	116	116	116	116
117	117	117	117	117	117	117	117	117
118	118	118	118	118	118	118	118	118
119	119	119	119	119	119	119	119	119
120	120	120	120	120	120	120	120	120

**Annual Statement Performance and Evaluation Report
Capital Fund Program (CFP) Part I: Summary**

Project Name: PSA-100-000-001-SSC-1-TSOUTH Grant Type and Number: Capital Fund Project Grant No. 1-000000-1 Interest Payable: 0.00

Origin: Capital Section: Section 100 Reason: For Children's Transportation Revised Name: Section 100-000-001-SSC-1-TSOUTH
 Performance and Evaluation Report: For Program Year Ending: 01/01/2016 From: Performance and Evaluation Report: 01/01/2015
 Line No.: Summary by Department Account Total Estimated Cost: 1,177,547.88

Line No.	Description	Original Budget	Revised Budget	Committed	Unencumbered
1	100-000-001-SSC-1-TSOUTH				
2	100-000-001-SSC-1-TSOUTH				
3	100-000-001-SSC-1-TSOUTH				
4	100-000-001-SSC-1-TSOUTH				
5	100-000-001-SSC-1-TSOUTH				
6	100-000-001-SSC-1-TSOUTH				
7	100-000-001-SSC-1-TSOUTH				
8	100-000-001-SSC-1-TSOUTH				
9	100-000-001-SSC-1-TSOUTH				
10	100-000-001-SSC-1-TSOUTH				
11	100-000-001-SSC-1-TSOUTH				
12	100-000-001-SSC-1-TSOUTH				
13	100-000-001-SSC-1-TSOUTH				
14	100-000-001-SSC-1-TSOUTH				
15	100-000-001-SSC-1-TSOUTH				
16	100-000-001-SSC-1-TSOUTH				
17	100-000-001-SSC-1-TSOUTH				
18	100-000-001-SSC-1-TSOUTH				
19	100-000-001-SSC-1-TSOUTH				
20	100-000-001-SSC-1-TSOUTH				
21	100-000-001-SSC-1-TSOUTH				
22	100-000-001-SSC-1-TSOUTH				
23	100-000-001-SSC-1-TSOUTH				
24	100-000-001-SSC-1-TSOUTH				
25	100-000-001-SSC-1-TSOUTH				
26	100-000-001-SSC-1-TSOUTH				
27	100-000-001-SSC-1-TSOUTH				
28	100-000-001-SSC-1-TSOUTH				
29	100-000-001-SSC-1-TSOUTH				
30	100-000-001-SSC-1-TSOUTH				
31	100-000-001-SSC-1-TSOUTH				
32	100-000-001-SSC-1-TSOUTH				
33	100-000-001-SSC-1-TSOUTH				
34	100-000-001-SSC-1-TSOUTH				
35	100-000-001-SSC-1-TSOUTH				
36	100-000-001-SSC-1-TSOUTH				
37	100-000-001-SSC-1-TSOUTH				
38	100-000-001-SSC-1-TSOUTH				
39	100-000-001-SSC-1-TSOUTH				
40	100-000-001-SSC-1-TSOUTH				
41	100-000-001-SSC-1-TSOUTH				
42	100-000-001-SSC-1-TSOUTH				
43	100-000-001-SSC-1-TSOUTH				
44	100-000-001-SSC-1-TSOUTH				
45	100-000-001-SSC-1-TSOUTH				
46	100-000-001-SSC-1-TSOUTH				
47	100-000-001-SSC-1-TSOUTH				
48	100-000-001-SSC-1-TSOUTH				
49	100-000-001-SSC-1-TSOUTH				
50	100-000-001-SSC-1-TSOUTH				
51	100-000-001-SSC-1-TSOUTH				
52	100-000-001-SSC-1-TSOUTH				
53	100-000-001-SSC-1-TSOUTH				
54	100-000-001-SSC-1-TSOUTH				
55	100-000-001-SSC-1-TSOUTH				
56	100-000-001-SSC-1-TSOUTH				
57	100-000-001-SSC-1-TSOUTH				
58	100-000-001-SSC-1-TSOUTH				
59	100-000-001-SSC-1-TSOUTH				
60	100-000-001-SSC-1-TSOUTH				
61	100-000-001-SSC-1-TSOUTH				
62	100-000-001-SSC-1-TSOUTH				
63	100-000-001-SSC-1-TSOUTH				
64	100-000-001-SSC-1-TSOUTH				
65	100-000-001-SSC-1-TSOUTH				
66	100-000-001-SSC-1-TSOUTH				
67	100-000-001-SSC-1-TSOUTH				
68	100-000-001-SSC-1-TSOUTH				
69	100-000-001-SSC-1-TSOUTH				
70	100-000-001-SSC-1-TSOUTH				
71	100-000-001-SSC-1-TSOUTH				
72	100-000-001-SSC-1-TSOUTH				
73	100-000-001-SSC-1-TSOUTH				
74	100-000-001-SSC-1-TSOUTH				
75	100-000-001-SSC-1-TSOUTH				
76	100-000-001-SSC-1-TSOUTH				
77	100-000-001-SSC-1-TSOUTH				
78	100-000-001-SSC-1-TSOUTH				
79	100-000-001-SSC-1-TSOUTH				
80	100-000-001-SSC-1-TSOUTH				
81	100-000-001-SSC-1-TSOUTH				
82	100-000-001-SSC-1-TSOUTH				
83	100-000-001-SSC-1-TSOUTH				
84	100-000-001-SSC-1-TSOUTH				
85	100-000-001-SSC-1-TSOUTH				
86	100-000-001-SSC-1-TSOUTH				
87	100-000-001-SSC-1-TSOUTH				
88	100-000-001-SSC-1-TSOUTH				
89	100-000-001-SSC-1-TSOUTH				
90	100-000-001-SSC-1-TSOUTH				
91	100-000-001-SSC-1-TSOUTH				
92	100-000-001-SSC-1-TSOUTH				
93	100-000-001-SSC-1-TSOUTH				
94	100-000-001-SSC-1-TSOUTH				
95	100-000-001-SSC-1-TSOUTH				
96	100-000-001-SSC-1-TSOUTH				
97	100-000-001-SSC-1-TSOUTH				
98	100-000-001-SSC-1-TSOUTH				
99	100-000-001-SSC-1-TSOUTH				
100	100-000-001-SSC-1-TSOUTH				

Signature of Section Director: _____
 Signature of Public Hearing Director: _____

Annual Assessment Performance and Treatment Report

Capitol Hill Program - 2576

Part 2: Supporting Page

Public Name

Grant Title and Number

Pharmaceutical Industry

Capitol Hill Program - 2576

Assessment Number	Assessment Title	Assessment Description	Assessment Type	Assessment Date	Assessment Status	Assessment Results	Assessment Comments
1	Annual Assessment	Annual Assessment of Capitol Hill Program	Annual	2016	Completed	Annual Assessment of Capitol Hill Program	Annual Assessment of Capitol Hill Program
2	Annual Assessment	Annual Assessment of Capitol Hill Program	Annual	2017	Completed	Annual Assessment of Capitol Hill Program	Annual Assessment of Capitol Hill Program
3	Annual Assessment	Annual Assessment of Capitol Hill Program	Annual	2018	Completed	Annual Assessment of Capitol Hill Program	Annual Assessment of Capitol Hill Program
4	Annual Assessment	Annual Assessment of Capitol Hill Program	Annual	2019	Completed	Annual Assessment of Capitol Hill Program	Annual Assessment of Capitol Hill Program
5	Annual Assessment	Annual Assessment of Capitol Hill Program	Annual	2020	Completed	Annual Assessment of Capitol Hill Program	Annual Assessment of Capitol Hill Program
6	Annual Assessment	Annual Assessment of Capitol Hill Program	Annual	2021	Completed	Annual Assessment of Capitol Hill Program	Annual Assessment of Capitol Hill Program
7	Annual Assessment	Annual Assessment of Capitol Hill Program	Annual	2022	Completed	Annual Assessment of Capitol Hill Program	Annual Assessment of Capitol Hill Program
8	Annual Assessment	Annual Assessment of Capitol Hill Program	Annual	2023	Completed	Annual Assessment of Capitol Hill Program	Annual Assessment of Capitol Hill Program
9	Annual Assessment	Annual Assessment of Capitol Hill Program	Annual	2024	Completed	Annual Assessment of Capitol Hill Program	Annual Assessment of Capitol Hill Program
10	Annual Assessment	Annual Assessment of Capitol Hill Program	Annual	2025	Completed	Annual Assessment of Capitol Hill Program	Annual Assessment of Capitol Hill Program

Admin Services Performance and Financial Report

Capital Fund Program - 55%

2011-12 Supporting Page

2011-12

Program Name: Capital Fund Program - 55%

Program Name	Account Name	Account Description	Account Code	Account Type	Account Balance	Account Balance	Account Balance	Account Balance	Account Balance
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1	100	100	100	100	100	100	100	100	100
2	200	200	200	200	200	200	200	200	200
3	300	300	300	300	300	300	300	300	300
4	400	400	400	400	400	400	400	400	400
5	500	500	500	500	500	500	500	500	500
6	600	600	600	600	600	600	600	600	600
7	700	700	700	700	700	700	700	700	700
8	800	800	800	800	800	800	800	800	800
9	900	900	900	900	900	900	900	900	900
10	1000	1000	1000	1000	1000	1000	1000	1000	1000

United States Patent and Trademark Office

Patent Application

Part I: Supporting Pages

Applicant Name: Google LLC

Applicant Address: 1600 Amphitheatre Parkway, Mountain View, CA 94041

Page Number	Page Title	Page Count	Page Range	Page Status	Comments
1	Abstract	1	1-1	Final	
2	Claims	1	2-2	Final	
3	Description	1	3-3	Final	
4	References	1	4-4	Final	
5	Drawings	1	5-5	Final	
6	Examiner's Report	1	6-6	Final	
7	Office Action	1	7-7	Final	
8	Response to Office Action	1	8-8	Final	
9	Final Office Action	1	9-9	Final	
10	Notice of Allowance	1	10-10	Final	
11	Statement of Reasons for Allowance	1	11-11	Final	
12	Certificate of Correction	1	12-12	Final	

Annual Systemic Performance and Evaluation Report

Capital Fund Program - CFT

Part B Supporting Page

Item Name	Cost Type and Number	Category	Quantity	Unit Cost	Total Cost	Comments
1.00	Subgrant State	1.00	1.00	1.00	1.00	See the attached report for more details.
2.00	Subgrant State	2.00	2.00	2.00	2.00	See the attached report for more details.
3.00	Subgrant State	3.00	3.00	3.00	3.00	See the attached report for more details.
4.00	Subgrant State	4.00	4.00	4.00	4.00	See the attached report for more details.
5.00	Subgrant State	5.00	5.00	5.00	5.00	See the attached report for more details.
6.00	Subgrant State	6.00	6.00	6.00	6.00	See the attached report for more details.
7.00	Subgrant State	7.00	7.00	7.00	7.00	See the attached report for more details.
8.00	Subgrant State	8.00	8.00	8.00	8.00	See the attached report for more details.
9.00	Subgrant State	9.00	9.00	9.00	9.00	See the attached report for more details.
10.00	Subgrant State	10.00	10.00	10.00	10.00	See the attached report for more details.

Annual Performance and Evaluation Log:

Capital Fund Program: CIP:

Part 1: Supporting Page

Full Name

Grant Title and Number

Activities/Activity Number

Activity Description/Task No. (Activity)

Activities Number Name

Activity Description/Task No. (Activity)

Activity Name

Activity Location

Activity Start Date

Activity End Date

Activity Budget

Activity Status

Activity Comments

Total FY14 Budget Available

1.00

Activity Description/Task No. (Activity)

1.00

1.00

1.00

1.00

500,000.00

1.00

1.00

1.00

Activity Description/Task No. (Activity)
 Activity Name
 Activity Location
 Activity Start Date
 Activity End Date
 Activity Budget
 Activity Status
 Activity Comments

1.00

1.00

1.00

1.00

100,000.00

1.00

1.00

1.00

Activity Description/Task No. (Activity)
 Activity Name
 Activity Location
 Activity Start Date
 Activity End Date
 Activity Budget
 Activity Status
 Activity Comments

1.00

1.00

1.00

1.00

500,000.00

1.00

1.00

1.00

Activity Description/Task No. (Activity)
 Activity Name
 Activity Location
 Activity Start Date
 Activity End Date
 Activity Budget
 Activity Status
 Activity Comments

1.00

1.00

1.00

1.00

500,000.00

1.00

1.00

1.00

Activity Description/Task No. (Activity)
 Activity Name
 Activity Location
 Activity Start Date
 Activity End Date
 Activity Budget
 Activity Status
 Activity Comments

United States Performance and Evaluation Report

Capital Fund Program - CTR

Part 1 - Inventory Page

Full Name

Capital Fund Program - Inventory

Site Number	Site Name	Program	Estimate Cost	Comments
700460	Comprehensive Scattered Sites	700460	600,000.00	Major work at scattered sites various scattered sites including walls, floors, mch repairs, kitchens and bathrooms
700460	Comprehensive Scattered Sites	700460	600,000.00	Major work at scattered sites various scattered sites including walls, floors, mch repairs, kitchens and bathrooms
700460	Comprehensive Scattered Sites	700460	600,000.00	Major work at scattered sites various scattered sites including walls, floors, mch repairs, kitchens and bathrooms
700460	Comprehensive Scattered Sites	700460	600,000.00	Major work at scattered sites various scattered sites including walls, floors, mch repairs, kitchens and bathrooms
700460	Comprehensive Scattered Sites	700460	600,000.00	Major work at scattered sites various scattered sites including walls, floors, mch repairs, kitchens and bathrooms

Submit Estimated Performance and Financial Report

Capital Fund Program 4377

Jan 18 Supporting Page

Account Name

Capital Fund Program 4377

Account Type and Number

Account Description or Major Work Category

Estimate Cost

Comments

700460 Comprehensive Services for the State

600,000.00

Comprehensive Services for the State

Comprehensive Services for the State

Comprehensive Services for the State

Comprehensive Services for the State

Comprehensive Services for the State

Comprehensive Services for the State

Comprehensive Services for the State

Comprehensive Services for the State

Comprehensive Services for the State

Comprehensive Services for the State

Comprehensive Services for the State

Comprehensive Services for the State

Comprehensive Services for the State

Local Council Performance and Evaluation Report

Capital Fund Program - CTP

April 2010 Reporting Period

2010 Name: Capital Fund Program

Business Activity Number: 3102000000

Organization	Account	Current Description of Work with Budget	Amount	Name	Year Estimated
City of Los Angeles	3102000000	Capital Fund Program	10000000	Capital Fund Program	2010

Non-Funding Sources

Account	Account Description	Amount	Name	Year Estimated
3102000000	Capital Fund Program	10000000	Capital Fund Program	2010

Total Non-Funding Sources: 10000000

Non-Funding Expenses

Account	Account Description	Amount	Name	Year Estimated
3102000000	Capital Fund Program	10000000	Capital Fund Program	2010
3102000000	Capital Fund Program	10000000	Capital Fund Program	2010
3102000000	Capital Fund Program	10000000	Capital Fund Program	2010

Account	Account Description	Amount	Name	Year Estimated
3102000000	Capital Fund Program	10000000	Capital Fund Program	2010

Total Non-Funding Expenses: 10000000

Task ID	Task Name	Start Date	End Date	Duration	Estimate	Comments
1	Project Initiation	2016-01-01	2016-01-01	1	1	
2	Task 1	2016-01-02	2016-01-02	1	1	
3	Task 2	2016-01-03	2016-01-03	1	1	
4	Task 3	2016-01-04	2016-01-04	1	1	
5	Task 4	2016-01-05	2016-01-05	1	1	
6	Task 5	2016-01-06	2016-01-06	1	1	
7	Task 6	2016-01-07	2016-01-07	1	1	
8	Task 7	2016-01-08	2016-01-08	1	1	
9	Task 8	2016-01-09	2016-01-09	1	1	
10	Task 9	2016-01-10	2016-01-10	1	1	
11	Task 10	2016-01-11	2016-01-11	1	1	
12	Task 11	2016-01-12	2016-01-12	1	1	
13	Task 12	2016-01-13	2016-01-13	1	1	
14	Task 13	2016-01-14	2016-01-14	1	1	
15	Task 14	2016-01-15	2016-01-15	1	1	
16	Task 15	2016-01-16	2016-01-16	1	1	
17	Task 16	2016-01-17	2016-01-17	1	1	
18	Task 17	2016-01-18	2016-01-18	1	1	
19	Task 18	2016-01-19	2016-01-19	1	1	
20	Task 19	2016-01-20	2016-01-20	1	1	
21	Task 20	2016-01-21	2016-01-21	1	1	
22	Task 21	2016-01-22	2016-01-22	1	1	
23	Task 22	2016-01-23	2016-01-23	1	1	
24	Task 23	2016-01-24	2016-01-24	1	1	
25	Task 24	2016-01-25	2016-01-25	1	1	
26	Task 25	2016-01-26	2016-01-26	1	1	
27	Task 26	2016-01-27	2016-01-27	1	1	
28	Task 27	2016-01-28	2016-01-28	1	1	
29	Task 28	2016-01-29	2016-01-29	1	1	
30	Task 29	2016-01-30	2016-01-30	1	1	
31	Task 30	2016-01-31	2016-01-31	1	1	

Annual Statement/Performance and Evaluation Report Capital Fund Program (CFP) Part I: Summary

PHIA Name: PHILADELPHIA HOUSING AUTHORITY		Grant Type and Number Replacement Housing Fund Program Grant No PA16800250122	Federal FY of Grant 2012		
<input checked="" type="checkbox"/> Original Annual Statement <input type="checkbox"/> Reserve for Disasters/Emergencies Performance and Evaluation Report for Program Year Ending:		<input type="checkbox"/> Revised Annual Statement/Revision No: 21 <input type="checkbox"/> Total Performance and Evaluation Report			
Line No.	Summary by Development Account	Total Estimated Cost			
		Original	Revised	Obligated	Expended
1	Total Non-CFP Funds	0		0	0
2	1496 Operations	0		0	0
3	1498 Management Improvements	0		0	0
4	1410 Administrative Costs	0		0	0
5	1411 Audit	0		0	0
6	1415 Liquidated Damages	0		0	0
7	1430 Fees and Costs	0		0	0
8	1440 Site Acquisition	0		0	0
9	1450 Site Improvements	0		0	0
10	1460 Dwelling Structures	0		0	0
11	1465.1 Dwelling Equipment-Nonexpendable	0		0	0
12	1470 Non-Dwelling Space	0		0	0
13	1475 Non-Dwelling Equipment	0		0	0
14	1485 Demolition	0		0	0
15	1490 Replacement Reserves	0		0	0
16	1492 Moving to Work Demonstration	0		0	0
17	1495 Relocation	0		0	0
18	1499 Development Activities	3,409,555	3,409,555	3,140,939	3,117,510
19	1501 Collateralization or Debt Service				
20	1502 Contingency				
21	Amount of Annual Grant (Sum of Lines 2-20)	3,409,555	3,409,555	3,140,939	3,117,510
22	Amount of Line 21 Related to LBP Activities				
23	Amount of Line 21 Related to Section 504 Compliance				
24	Amount of Line 21 Related to Security - Soft Costs				
25	Amount of Line 21 Related to Security - Hard Costs				
26	Amount of Line 21 Related to Energy Conservation Measures				

Annual Student Performance and Evaluation Report
 Capital Fund Program of FT
 Part II Supplemental Pages

Res Name	Grant Type and Number	Year	Level	Amount	Comments
Public Housing Authority	Public Housing Authority	2015	Level 1	100000	
Public Housing Authority	Public Housing Authority	2015	Level 2	100000	
Public Housing Authority	Public Housing Authority	2015	Level 3	100000	
Public Housing Authority	Public Housing Authority	2015	Level 4	100000	
Public Housing Authority	Public Housing Authority	2015	Level 5	100000	
Public Housing Authority	Public Housing Authority	2015	Level 6	100000	
Public Housing Authority	Public Housing Authority	2015	Level 7	100000	
Public Housing Authority	Public Housing Authority	2015	Level 8	100000	
Public Housing Authority	Public Housing Authority	2015	Level 9	100000	
Public Housing Authority	Public Housing Authority	2015	Level 10	100000	
Public Housing Authority	Public Housing Authority	2015	Level 11	100000	
Public Housing Authority	Public Housing Authority	2015	Level 12	100000	
Public Housing Authority	Public Housing Authority	2015	Level 13	100000	
Public Housing Authority	Public Housing Authority	2015	Level 14	100000	
Public Housing Authority	Public Housing Authority	2015	Level 15	100000	
Public Housing Authority	Public Housing Authority	2015	Level 16	100000	
Public Housing Authority	Public Housing Authority	2015	Level 17	100000	
Public Housing Authority	Public Housing Authority	2015	Level 18	100000	
Public Housing Authority	Public Housing Authority	2015	Level 19	100000	
Public Housing Authority	Public Housing Authority	2015	Level 20	100000	
Public Housing Authority	Public Housing Authority	2015	Level 21	100000	
Public Housing Authority	Public Housing Authority	2015	Level 22	100000	
Public Housing Authority	Public Housing Authority	2015	Level 23	100000	
Public Housing Authority	Public Housing Authority	2015	Level 24	100000	
Public Housing Authority	Public Housing Authority	2015	Level 25	100000	
Public Housing Authority	Public Housing Authority	2015	Level 26	100000	
Public Housing Authority	Public Housing Authority	2015	Level 27	100000	
Public Housing Authority	Public Housing Authority	2015	Level 28	100000	
Public Housing Authority	Public Housing Authority	2015	Level 29	100000	
Public Housing Authority	Public Housing Authority	2015	Level 30	100000	
Public Housing Authority	Public Housing Authority	2015	Level 31	100000	
Public Housing Authority	Public Housing Authority	2015	Level 32	100000	
Public Housing Authority	Public Housing Authority	2015	Level 33	100000	
Public Housing Authority	Public Housing Authority	2015	Level 34	100000	
Public Housing Authority	Public Housing Authority	2015	Level 35	100000	
Public Housing Authority	Public Housing Authority	2015	Level 36	100000	
Public Housing Authority	Public Housing Authority	2015	Level 37	100000	
Public Housing Authority	Public Housing Authority	2015	Level 38	100000	
Public Housing Authority	Public Housing Authority	2015	Level 39	100000	
Public Housing Authority	Public Housing Authority	2015	Level 40	100000	
Public Housing Authority	Public Housing Authority	2015	Level 41	100000	
Public Housing Authority	Public Housing Authority	2015	Level 42	100000	
Public Housing Authority	Public Housing Authority	2015	Level 43	100000	
Public Housing Authority	Public Housing Authority	2015	Level 44	100000	
Public Housing Authority	Public Housing Authority	2015	Level 45	100000	
Public Housing Authority	Public Housing Authority	2015	Level 46	100000	
Public Housing Authority	Public Housing Authority	2015	Level 47	100000	
Public Housing Authority	Public Housing Authority	2015	Level 48	100000	
Public Housing Authority	Public Housing Authority	2015	Level 49	100000	
Public Housing Authority	Public Housing Authority	2015	Level 50	100000	

Annual Statement/Performance and Evaluation Report Capital Fund Program (CFP) Part I: Summary

PHA Name: PHILADELPHIA HOUSING AUTHORITY
 Grant Type and Number: Replacement Housing Fund Program Grant No: PA26800250113
 Federal FY of Grant: 2013

Original Annual Statement Report for Disasters Emergencies Performance and Evaluation Report for Program Year Ending:
 Revised Annual Statement (Revision No:)
 Final Performance and Evaluation Report

Line No.	Summary by Development Account	Total Estimated Cost			Total Actual Cost		
		Original	Revised	Obligated	Expended		
1	Total Non-CFP Funds	0		0	0		
2	1406 Operations	0			0		
3	1408 Management Improvements	0					
4	1410 Administrative Costs	0					
5	1411 Audit	0					
6	1415 Liquidated Damages	0					
7	1420 Fees and Costs	0	831,635	831,635	236,401		
8	1440 Site Acquisition	0					
9	1450 Site Improvements	0			0		
10	1460 Dwelling Structures	0	0	0	0		
11	1465.1 Dwelling Equipment-Nonexpendable	0					
12	1470 Non-Dwelling Space	0			0		
13	1475 Non-Dwelling Equipment	0					
14	1485 Demolition	0			0		
15	1490 Replacement Reserve	0					
16	1492 Moving to Work Demonstration	0					
17	1495 Relocation	0					
18	1499 Development Activities	3,193,355	3,193,355	4,024,988	831,635		
19	1501 Confamination or Debt Service						
20	1502 Contingency						
21	Amount of Annual Grant (Sum of lines 2-20)	3,193,355	4,024,988	4,856,621	1,068,054		
22	Amount of Line 21 Related to LBP Activities						
23	Amount of Line 21 Related to Section 504 Compliance						
24	Amount of Line 21 Related to Security - Soft Costs						
25	Amount of Line 21 Related to Security - Hard Costs						
26	Amount of Line 21 Related to Energy Conservation Measures						

Annual Statement Performance and Evaluation Report

Capital Fund Program (CITY)

Part II: Supporting Pages

Project Name: Capital Fund Program Grant Type and Number: Y11
 Project Location: City of Chicago Request: Operating Project Period: 2015-2016 Status: Final

Line Item	Description	Original Budget	Actual	Unexpended	Total Available	Comments
10	Operating	1,000,000	1,000,000	0	1,000,000	
11	Capital	500,000	500,000	0	500,000	
12	Reserve	500,000	500,000	0	500,000	
13	Contingency	500,000	500,000	0	500,000	
14	Other	500,000	500,000	0	500,000	
15	Total Available	2,500,000	2,500,000	0	2,500,000	
16	Total Available	2,500,000	2,500,000	0	2,500,000	
17	Total Available	2,500,000	2,500,000	0	2,500,000	
18	Total Available	2,500,000	2,500,000	0	2,500,000	
19	Total Available	2,500,000	2,500,000	0	2,500,000	
20	Total Available	2,500,000	2,500,000	0	2,500,000	
21	Total Available	2,500,000	2,500,000	0	2,500,000	
22	Total Available	2,500,000	2,500,000	0	2,500,000	
23	Total Available	2,500,000	2,500,000	0	2,500,000	
24	Total Available	2,500,000	2,500,000	0	2,500,000	
25	Total Available	2,500,000	2,500,000	0	2,500,000	
26	Total Available	2,500,000	2,500,000	0	2,500,000	
27	Total Available	2,500,000	2,500,000	0	2,500,000	
28	Total Available	2,500,000	2,500,000	0	2,500,000	
29	Total Available	2,500,000	2,500,000	0	2,500,000	
30	Total Available	2,500,000	2,500,000	0	2,500,000	
31	Total Available	2,500,000	2,500,000	0	2,500,000	
32	Total Available	2,500,000	2,500,000	0	2,500,000	
33	Total Available	2,500,000	2,500,000	0	2,500,000	
34	Total Available	2,500,000	2,500,000	0	2,500,000	
35	Total Available	2,500,000	2,500,000	0	2,500,000	
36	Total Available	2,500,000	2,500,000	0	2,500,000	
37	Total Available	2,500,000	2,500,000	0	2,500,000	
38	Total Available	2,500,000	2,500,000	0	2,500,000	
39	Total Available	2,500,000	2,500,000	0	2,500,000	
40	Total Available	2,500,000	2,500,000	0	2,500,000	
41	Total Available	2,500,000	2,500,000	0	2,500,000	
42	Total Available	2,500,000	2,500,000	0	2,500,000	
43	Total Available	2,500,000	2,500,000	0	2,500,000	
44	Total Available	2,500,000	2,500,000	0	2,500,000	
45	Total Available	2,500,000	2,500,000	0	2,500,000	
46	Total Available	2,500,000	2,500,000	0	2,500,000	
47	Total Available	2,500,000	2,500,000	0	2,500,000	
48	Total Available	2,500,000	2,500,000	0	2,500,000	
49	Total Available	2,500,000	2,500,000	0	2,500,000	
50	Total Available	2,500,000	2,500,000	0	2,500,000	

Annual Statement Performance and Evaluation Report Capital Fund Program (CFP) Part I: Summary

PHA Name: PHILADELPHIA HOUSING AUTHORITY
 Grant Type and Number: Replacement Housing Fund Program Grant No. PAJ6R0025014
 Federal FY of Grant: 2014

Original Annual Statement Reserve for Disasters/Emergencies
 Performance and Evaluation Report for Program Year Ending: Final Performance and Evaluation Report
 (Summary by Development Account)

Line No.	Description	Total Estimated Cost			Total Actual Cost		
		Original	Revised	Obligated	Expended		
1	Total Non-CFP Funds	0	0	0	0		
2	2406 Operations	0	0	0	0		
3	1408 Management Improvements	0	0	0	0		
4	1410 Administrative Costs	0	0	0	0		
5	1411 Audit	0	0	0	0		
6	1415 Liquidated Damages	0	0	0	0		
7	1430 Fees and Costs	0	0	0	0		
8	1440 Site Acquisition	0	0	0	0		
9	1450 Site Improvements	0	0	0	0		
10	1460 Dwelling Structures	0	0	0	0		
11	1465.1 Dwelling Equipment-Nonexpendable	0	0	0	0		
12	1470 Non-Dwelling Space	0	0	0	0		
13	1475 Non-Dwelling Equipment	0	0	0	0		
14	1485 Demolition	0	0	0	0		
15	1490 Replacement Residences	0	0	0	0		
16	1492 Moving to Work Demonstration	0	0	0	0		
17	1495 Relocation	0	0	0	0		
18	1499 Development Activities	3,961,127	0	0	0		
19	1501 Collateralization or Debt Service						
20	1502 Contingency						
21	Amount of Annual Grant (Sum of lines 2-20)	3,961,127	0	0	0		
22	Amount of Line 21 Related to LBP Activities						
23	Amount of Line 21 Related to Section 504 Compliance						
24	Amount of Line 21 Related to Security - Soft Costs						
25	Amount of Line 21 Related to Security - Hard Costs						
26	Amount of Line 21 Related to Energy Conservation Measures						

Annual Assessment Performance and Evaluation Report

College and Program CIP

Part I: Supporting Data

PS Name: [Blank] Unit/Program Name: [Blank]

Assessment Unit/Program: [Blank]

Assessment Year: [Blank] Assessment Date: [Blank] Assessment Type: [Blank]

Assessment Method: [Blank] Assessment Location: [Blank]

Assessment Instrument: [Blank]

Assessment Results: [Blank]

Assessment Summary: [Blank]

Assessment Findings: [Blank]

Assessment Recommendations: [Blank]

Assessment Review Date: [Blank]

Assessment Reviewer: [Blank]

Assessment Reviewer Title: [Blank]

Assessment Reviewer Signature: [Blank]

Assessment Reviewer Date: [Blank]

Assessment Reviewer Contact Information: [Blank]

Annual Statement/Performance and Evaluation Report Capital Fund Program (CFP) Part I: Summary

FHA Name: PHILADELPHIA HOUSING AUTHORITY		Grant Type and Number Replacement Housing Fund Program Grant No: PA168-000-9115		Federal FY of Grant: 2015	
<input checked="" type="checkbox"/> Original Annual Statement <input type="checkbox"/> Reserve for Disasters/Emergencies Performance and Evaluation Report for Program Year Ending:		<input type="checkbox"/> Revised Annual Statement/Revision No.:		<input type="checkbox"/> Final Performance and Evaluation Report	
Line No.	Summary by Development Account	Total Estimated Cost			
		Original	Revised	Obligated	Expended
1	Total Non-CFP Funds	0		0	0
2	1406 Operations	0			
3	1408 Management Improvements	0			
4	1410 Administrative Costs	0			
5	1411 Audit	0			
6	1415 Liquidated Damages	0			
7	1430 Fees and Costs	0			
8	1440 Site Acquisition	0			
9	1450 Site Improvements	0			
10	1460 Dwelling Structures	0			
11	1465.1 Dwelling Equipment-Nonexpendable	0			
12	1470 Non-Dwelling Space	0			
13	1475 Non-Dwelling Equipment	0			
14	1485 Demolition	0			
15	1490 Replacement Reserve	0			
16	1492 Moving to Work Demonstration	0			
17	1495 Relocation	0			
18	1499 Development Activities	3,192,399	0	0	0
19	1501 Collateralization or Debt Service				
20	1502 Contingency				
21	Amount of Annual Grant (Sum of Lines 2-20)	3,192,399	0	0	0
22	Amount of Line 21 Related to LBP Activities				
23	Amount of Line 21 Related to Section 504 Compliance				
24	Amount of Line 21 Related to Security - Soft Costs				
25	Amount of Line 21 Related to Security - Hard Costs				
26	Amount of Line 21 Related to Energy Conservation Measures				

Annual Assessment Performance and Incentives Report
Capital Fund Program - CDF
Part II Supporting Pages

Project Name: **Capital Fund Program - CDF**

Project Description: **Capital Fund Program - CDF**

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Account Code	Account Name	FY	Budget	Actual	Encumbrance	Balance	Percent	Comments
1000	Operating Expenses	2015	1000000.00	980000.00	20000.00	980000.00	98.00%	
1000	Operating Expenses	2016	1000000.00	980000.00	20000.00	980000.00	98.00%	
1000	Operating Expenses	2017	1000000.00	980000.00	20000.00	980000.00	98.00%	
1000	Operating Expenses	2018	1000000.00	980000.00	20000.00	980000.00	98.00%	
1000	Operating Expenses	2019	1000000.00	980000.00	20000.00	980000.00	98.00%	
1000	Operating Expenses	2020	1000000.00	980000.00	20000.00	980000.00	98.00%	
1000	Operating Expenses	2021	1000000.00	980000.00	20000.00	980000.00	98.00%	
1000	Operating Expenses	2022	1000000.00	980000.00	20000.00	980000.00	98.00%	
1000	Operating Expenses	2023	1000000.00	980000.00	20000.00	980000.00	98.00%	
1000	Operating Expenses	2024	1000000.00	980000.00	20000.00	980000.00	98.00%	

Annual Statement/Performance and Evaluation Report Capital Fund Program (CFP) Part J: Summary

PHA Name: PHILADELPHIA HOUSING AUTHORITY
 Grant Type and Number: Replacement Housing Fund Program Grant No. PA26800250116
 Federal FY of Grant: 2015

Original Annual Statement: Reserve for Disasters/Emergencies
 Performance and Evaluation Report for Program Year Ending: Revised Annual Statement / Revision No. 1
 Summary by Development Account: Field Performance and Evaluation Report

Line No.	Summary by Development Account	Total Estimated Cost			Total Actual Cost	
		Original	Revised	Obligated	Expended	
1	Total Non-CFP Funds	0		0	0	
2	1406 Operations	0				
3	1408 Management Improvements	0				
4	1410 Administrative Costs	0				
5	1411 Audit	0				
6	1415 Liquidated Damages	0				
7	1430 Fees and Costs	0		0	0	
8	1440 Site Acquisition	0				
9	1450 Site Improvements	0		0	0	
10	1460 Dwelling Structures	0		0	0	
11	1465.1 Dwelling Equipment-Non-replaceable	0				
12	1470 Non-Dwelling Space	0		0	0	
13	1475 Non-Dwelling Equipment	0				
14	1485 Demolition	0		0	0	
15	1490 Replacement Reserve	0				
16	1492 Moving to Work Demonstration	0				
17	1495 Relocation	0				
18	1499 Development Activities	2,622,235		0	0	
19	1501 Collateralization or Debt Service					
20	1502 Contingency					
21	Amount of Annual Grant (Sum of Lines 2-20)	2,622,235		0	0	
22	Amount of Line 21 Related to LBP Activities					
23	Amount of Line 21 Related to Section 504 Compliance					
24	Amount of Line 21 Related to Security - Soft Costs					
25	Amount of Line 21 Related to Security - Hard Costs					
26	Amount of Line 21 Related to Energy Conservation Measures					

Annual Statement/Performance and Evaluation Report Capital Fund Program (CFP) Part I: Summary

PHA Name: PHILADELPHIA HOUSING AUTHORITY
 Grant Type and Number: Replacement Housing Fund Program Grant No: PA326R00250212
 Federal FY of Grant: 2012

Line No.	Original Annual Statement Performance and Evaluation Report for Program Year Ending: Summary by Development Account	Revised Annual Statement (Revision No: 1) Final Performance and Evaluation Report		Total Actual Cost	
		Original	Revised	Obligated	Expended
1	Total Non-CFP Funds	0		0	0
2	1406 Operations	0		0	0
3	1408 Management Improvements	0			
4	1410 Administrative Costs	0			
5	1411 Audit	0			
6	1415 Liquidated Damages	0			
7	1420 Fees and Costs	0		0	0
8	1440 Site Acquisition	0			
9	1450 Site Improvements	0		0	0
10	1460 Dwelling Structures	0	0	0	0
11	1465.1 Dwelling Equipment-Nonexpendable	0			
12	1470 Non-Dwelling Space	0		0	0
13	1475 Non-Dwelling Equipment	0			
14	1485 Demolition	0	2,000,744	2,000,744	0
15	1490 Replacement Reserve	0			
16	1492 Moving to Work Demonstration	0			
17	1495 Relocation	0			
18	1499 Development Activities	4,573,883	3,180,230	3,180,230	3,180,230
19	1501 Collateralization or Debt Service				
20	1502 Contingency				
21	Amount of Annual Grant (Sum of Lines 2-20)	4,573,883	5,180,974	5,180,974	3,180,230
22	Amount of Line 21 Related to LBP Activities				
23	Amount of Line 21 Related to Section 504 Compliance				
24	Amount of Line 21 Related to Security - Soft Costs				
25	Amount of Line 21 Related to Security - Hard Costs				
26	Amount of Line 21 Related to Energy Conservation Measures				

Annual Statement/Performance and Evaluation Report Capital Fund Program (CFP) Part I: Summary

PHA Name: PHILADELPHIA HOUSING AUTHORITY		Grant Type and Number Baltimore Housing Emergency Grant No. PA26R00150212		Federal FY of Grant 2012
<input checked="" type="checkbox"/> Original Annual Statement <input type="checkbox"/> Reserve for Disasters/Emergencies Performance and Evaluation Report for Program Year Ending _____		<input type="checkbox"/> Revised Annual Statement (Revision No. 1) <input type="checkbox"/> Final Performance and Evaluation Report		
Line No.	Summary by Development Account	Total Estimated Cost		Total Actual Cost
		Original	Revised	Obligated Expended
1	Total Non-CFP Funds	0		0
2	1406 Operations	0		
3	1408 Management Improvements	0		
4	1410 Administrative Costs	0		
5	1411 Audit	0		
6	1425 Liquidated Damages	0		
7	1430 Fees and Costs	0		
8	1440 Site Acquisition	0		
9	1450 Site Improvements	0		
10	1460 Dwelling Structures	0		
11	1465.1 Dwelling Equipments-None/None possible	0		
12	1470 Non-Dwelling Space	0		
13	1475 Non-Dwelling Equipment	0		
14	1485 Demolition	0		
15	1490 Replacement Reserve	0		
16	1492 Moving to Work Demonstration	0		
17	1495 Relocation	0		
18	1499 Development Activities	0		
19	1501 Collateralization or Debt Service	7,707,910	0	0
20	1502 Contingency			
21	Amount of Annual Grant (Sum of lines 2-20)	7,707,910		0
22	Amount of Line 21 Related to JBP Activities			
23	Amount of Line 21 Related to Section 504 Compliance			
24	Amount of Line 21 Related to Security - Soft Costs			
25	Amount of Line 21 Related to Security - Hard Costs			
26	Amount of Line 21 Related to Energy Conservation Measures			

Annual Statement/Performance and Evaluation Report Capital Fund Program (CFP) Part I: Summary

PHIA Name: PHILADELPHIA HOUSING AUTHORITY
 Grant Type and Number: PAL3660050314
 Federal FY of Grant: 2014
 Replaces Housing Fund Program Grant No:
 Original Annual Statement Report for Disasters/Emergencies
 Performance and Evaluation Report for Program Year Ending:
 Final Performance and Evaluation Report

Line No.	Summary by Development Account	Total Estimated Cost			Total Actual Cost	
		Original	Revised	Obligated	Expended	
1	Total Non-CFP Funds	0		0	0	
2	1406 Operations	0				
3	1408 Management Improvements	0				
4	1410 Administrative Costs	0				
5	1411 Audit	0				
6	1415 Liquidated Damages	0				
7	1420 Fees and Costs	0		0	0	
8	1440 Site Acquisition	0				
9	1450 Site Improvements	0		0	0	
10	1460 Dwelling Structures	0		0	0	
11	1465.1 Dwelling Equipment-Nonexpendable	0				
12	1470 Non-Dwelling Space	0		0	0	
13	1475 Non-Dwelling Equipment	0				
14	1485 Demolition	0		0	0	
25	1490 Replacement Reserve	0				
16	1492 Moving to Work Demonstrations	0				
17	1495 Relocation	0				
18	1499 Development Activities	5,207,496	0	0	0	
19	1501 Collateralization or Debt Service					
20	1502 Contingency					
21	Amount of Annual Grant (Sum of Lines 2-20)	5,207,496	0	0	0	
22	Amount of Line 21 Related to EBP Activities					
23	Amount of Line 21 Related to Section 504 Compliance					
24	Amount of Line 21 Related to Security - Soft Costs					
25	Amount of Line 21 Related to Security - Hard Costs					
26	Amount of Line 21 Related to Energy Conservation Measures					

Annual Assessment Performance and Evaluation Report
United Fund Program - UFP
Part II Supporting Plans

Plan Name	Goal Type and Name	Assessment Group/Target Group	Year	Level	Measures	Comments
Supporting Plan 1	Goal 1: Increase the number of...	Target: 1000	2015	1	1000	1000
Supporting Plan 2	Goal 2: Increase the number of...	Target: 500	2015	1	500	500
Supporting Plan 3	Goal 3: Increase the number of...	Target: 250	2015	1	250	250
Supporting Plan 4	Goal 4: Increase the number of...	Target: 125	2015	1	125	125
Supporting Plan 5	Goal 5: Increase the number of...	Target: 62.5	2015	1	62.5	62.5

Annual Statement/Performance and Evaluation Report Capital Fund Program (CFP) Part I: Summary

PHA Name: PHILADELPHIA HOUSING AUTHORITY
 Grant Type and Number: Replacement Housing Fund Program Grant No. PA26R04250215
 Federal FY of Grant: 2015

Original Annual Statement - Reserve for Disasters Emergencies
 Revised Annual Statement (Revision No. 1)
 Performance and Evaluation Report for Program Year Ending:
 Final Performance and Evaluation Report

Line No.	Summary by Development Account	Total Estimated Cost			Total Actual Cost	
		Original	Revised	Obligated	Expended	
1	Total Non-CFP Funds	0		0	0	
2	1406 Operations	0				
3	1408 Management Improvements	0				
4	1410 Administrative Costs	0				
5	1411 Audit	0				
6	1415 Liquidated Damages	0				
7	1430 Fees and Costs	0		0	0	
8	1440 Site Acquisition	0				
9	1450 Site Improvements	0		0	0	
10	1460 Dwelling Structures	0		0	0	
11	1465.1 Dwelling Equipment: Non-expendable	0				
12	1470 Non-Dwelling Space	0		0	0	
13	1475 Non-Dwelling Equipment	0				
14	1485 Demolition	0		0	0	
15	1490 Replacement Reserve	0				
16	1492 Moving to Work Demonstration	0				
17	1495 Relocation	0				
18	1499 Development Activities	2,969,371		0	0	
19	1501 Collateralization of Debt Service					
20	1502 Contingency					
21	Amount of Annual Grant (Sum of lines 2-20)	2,969,371		0	0	
22	Amount of Line 21 Related to LBP Activities					
23	Amount of Line 21 Related to Section 504 Compliance					
24	Amount of Line 21 Related to Security - Soft Costs					
25	Amount of Line 21 Related to Security - Hard Costs					
26	Amount of Line 21 Related to Energy Conservation Measures					

**Jurnal Revisi Perencanaan dan Pelaksanaan Kerja
 Capaian Pembelajaran (CP)
 Part II - Supporting Pages**

CP No	CP Title	CP Description	CP Status	CP Type	CP Category	CP Sub-Category	CP Code	CP Version	CP Date
1	CP 1	CP 1 Description	CP 1 Status	CP 1 Type	CP 1 Category	CP 1 Sub-Category	CP 1 Code	CP 1 Version	CP 1 Date
2	CP 2	CP 2 Description	CP 2 Status	CP 2 Type	CP 2 Category	CP 2 Sub-Category	CP 2 Code	CP 2 Version	CP 2 Date
3	CP 3	CP 3 Description	CP 3 Status	CP 3 Type	CP 3 Category	CP 3 Sub-Category	CP 3 Code	CP 3 Version	CP 3 Date
4	CP 4	CP 4 Description	CP 4 Status	CP 4 Type	CP 4 Category	CP 4 Sub-Category	CP 4 Code	CP 4 Version	CP 4 Date
5	CP 5	CP 5 Description	CP 5 Status	CP 5 Type	CP 5 Category	CP 5 Sub-Category	CP 5 Code	CP 5 Version	CP 5 Date
6	CP 6	CP 6 Description	CP 6 Status	CP 6 Type	CP 6 Category	CP 6 Sub-Category	CP 6 Code	CP 6 Version	CP 6 Date
7	CP 7	CP 7 Description	CP 7 Status	CP 7 Type	CP 7 Category	CP 7 Sub-Category	CP 7 Code	CP 7 Version	CP 7 Date
8	CP 8	CP 8 Description	CP 8 Status	CP 8 Type	CP 8 Category	CP 8 Sub-Category	CP 8 Code	CP 8 Version	CP 8 Date
9	CP 9	CP 9 Description	CP 9 Status	CP 9 Type	CP 9 Category	CP 9 Sub-Category	CP 9 Code	CP 9 Version	CP 9 Date
10	CP 10	CP 10 Description	CP 10 Status	CP 10 Type	CP 10 Category	CP 10 Sub-Category	CP 10 Code	CP 10 Version	CP 10 Date

Annual Statement/Performance and Evaluation Report Capital Fund Program (CFP) Part I: Summary

PHA Name: PHILADELPHIA HOUSING AUTHORITY
 Grant Type and Number: Replacement Housing Fund Program Grant No. PA26R00254016
 Federal FY of Grant: 2012

Original Annual Statement Reserve for Uncertainties/Contingencies
 Performance and Evaluation Report for Program Year Ending: Revised Annual Statement (Revision No.)
 Summary by Development Account: Final Performance and Evaluation Report

Line No.	Description	Total Estimated Cost			Total Annual Cost
		Original	Revised	Obligated	
1	Total Non-CFP Funds	0	0	0	0
2	1406 Operations	0	0	0	0
3	1408 Management Improvements	0	0	0	0
4	1410 Administrative Costs	0	0	0	0
5	1411 Audit	0	0	0	0
6	1415 Liquidated Damages	0	0	0	0
7	1450 Fees and Costs	0	0	0	0
8	1440 Site Acquisition	0	0	0	0
9	1450 Site Improvements	0	0	0	0
10	1460 Dwelling Structures	0	0	0	0
11	1465.1 Dwelling Equipment-Nonexpendable	0	0	0	0
12	1470 Non-Dwelling Space	0	0	0	0
13	1475 Non-Dwelling Equipment	0	0	0	0
14	1485 Demolition	0	0	0	0
15	1490 Replacement Reserve	0	0	0	0
16	1492 Moving to Work Demonstration	0	0	0	0
17	1595 Relocation	0	0	0	0
18	1599 Development Activities	978,561	0	0	0
19	1501 Collateralization of Debt Service	0	0	0	0
20	1502 Contingencies	0	0	0	0
21	Amount of Annual Grant (Sum of lines 2-20)	978,561	0	0	0
22	Amount of Line 21 Related to LBP Activities	0	0	0	0
23	Amount of Line 21 Related to Section 904 Compliance	0	0	0	0
24	Amount of Line 21 Related to Security - Soft Costs	0	0	0	0
25	Amount of Line 21 Related to Security - Field Costs	0	0	0	0
26	Amount of Line 21 Related to Energy Conservation Measures	0	0	0	0

Signature of President & Chief Executive Officer and Date: _____
 Signature of Public Hearing Director and Date: _____

Annual Research, Extension and Education Report

Client and Program - ODP

Part II. Supporting Data

Activity	Activity Code	Activity Title	Start Date	End Date	Personnel	Materials	Travel	Other	Total
1		Annual Report	1/1/16	12/31/16	1	0	0	0	1
2		Annual Report	1/1/16	12/31/16	1	0	0	0	1
3		Annual Report	1/1/16	12/31/16	1	0	0	0	1
4		Annual Report	1/1/16	12/31/16	1	0	0	0	1
5		Annual Report	1/1/16	12/31/16	1	0	0	0	1
6		Annual Report	1/1/16	12/31/16	1	0	0	0	1
7		Annual Report	1/1/16	12/31/16	1	0	0	0	1
8		Annual Report	1/1/16	12/31/16	1	0	0	0	1
9		Annual Report	1/1/16	12/31/16	1	0	0	0	1
10		Annual Report	1/1/16	12/31/16	1	0	0	0	1
11		Annual Report	1/1/16	12/31/16	1	0	0	0	1
12		Annual Report	1/1/16	12/31/16	1	0	0	0	1
13		Annual Report	1/1/16	12/31/16	1	0	0	0	1
14		Annual Report	1/1/16	12/31/16	1	0	0	0	1
15		Annual Report	1/1/16	12/31/16	1	0	0	0	1
16		Annual Report	1/1/16	12/31/16	1	0	0	0	1
17		Annual Report	1/1/16	12/31/16	1	0	0	0	1
18		Annual Report	1/1/16	12/31/16	1	0	0	0	1
19		Annual Report	1/1/16	12/31/16	1	0	0	0	1
20		Annual Report	1/1/16	12/31/16	1	0	0	0	1
21		Annual Report	1/1/16	12/31/16	1	0	0	0	1
22		Annual Report	1/1/16	12/31/16	1	0	0	0	1
23		Annual Report	1/1/16	12/31/16	1	0	0	0	1
24		Annual Report	1/1/16	12/31/16	1	0	0	0	1
25		Annual Report	1/1/16	12/31/16	1	0	0	0	1
26		Annual Report	1/1/16	12/31/16	1	0	0	0	1
27		Annual Report	1/1/16	12/31/16	1	0	0	0	1
28		Annual Report	1/1/16	12/31/16	1	0	0	0	1
29		Annual Report	1/1/16	12/31/16	1	0	0	0	1
30		Annual Report	1/1/16	12/31/16	1	0	0	0	1

Appendix D: 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 Asset Managers assigned to each property. PHA Asset 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 Client Services, Public Safety, Maintenance, Development, ISM, Finance and Budget, Quality Assurance, and the Office of Strategic Management support PHA Asset Managers. Asset Managers are routinely provided with on-line detailed and summary management reports on budget status and all key performance indicators to facilitate their monitoring and oversight of property level activities. PHA also conducts multidisciplinary 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 Asset 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. Asset 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 more costly 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 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 except where the AMPs have a negative cash balance which is presented as an inter-fund to the Indirect Cost Departments. All of the 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. 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 between 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 between 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 Module (AM) 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 of the 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 includes 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, than 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 of the PHA Managed AMPs.

2. PAPMC / AME Managed AMPs

Operating Transfers will not be allocated to the PAPMC / AME Managed AMPs.

I. 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.

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.

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.

II. 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.

III. Project Based Budgeting

PHA currently prepares project based operating budgets and operating budgets for all of the departments. PHA adds all of 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 E: Asset Management Table
(Updated October 2016)

	Name, Number and Location	Number and Type of Units	Note for 2018 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
1.	Abbottsford Homes PA002030	Phases I & II; 688 Family Units	Intent for RAD Conversion	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, community and supportive services offices and/or open space.	
2.	Arch Homes PA002018	77 Family	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.	
3.	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.
4.	Bentley Hall	100 Elderly		As part of Sharswood Blumberg		99 Elderly Units	Possible conversion	

	Name, Number and Location	Number and Type of Units	Note for 2018 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
	PA002077	Units		revitalization, possible façade improvements.			of units/parcels for residential unit reconfiguration and commercial, economic development, management offices, community and supportive services offices and/or open space.	
5.	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 purchase, conventional sale and Housing Choice vouchers.
6.	Cambridge Plaza Phase I PA-002137	44 LIHTC Rental Units						
7.	Cambridge Plaza Phase II PA-002129	40 LIHTC Rental Units						
8.	Cambridge Plaza Phase III Phase I PA002147	40 LIHTC Rental Units						
9.	Cassie Holly (Point Breeze Court) PA002062	71 Elderly Units	Security Upgrades Planned	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	

	Name, Number and Location	Number and Type of Units	Note for 2018 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
							supportive services offices and/or open space.	
10.	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.	
11.	City-Wide	To be determined		Provision of ACC subsidy, capital funds or HCV.	Dispo/Demo application to be submitted to HUD.			
12.	Collegeview Homes PA002065	54 Elderly	As part of Sharswood Blumberg revitalization, possible façade improvements and RAD conversion.	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.	
13.	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 purchase, conventional sale and Housing Choice vouchers.

	Name, Number and Location	Number and Type of Units	Note for 2018 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
14.	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-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 purchase, conventional sale and Housing Choice vouchers.
15.	Eight Diamonds PA00126 PA00141 (Formerly known as Raymond Rosen Off-Site PA002126)	Phases A & B; 152 Family	Intent for RAD Conversion	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.		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 purchase, conventional sale and Housing Choice vouchers.
16.	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.	
17.	Fairhill Apartments PA002055	264 Family			Possible demolition in connection with modernization and revitalization, and possible disposition in connection		Possible conversion of units/parcels for residential unit reconfiguration and commercial,	

	Name, Number and Location	Number and Type of Units	Note for 2018 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
					with mixed-finance development. Additional disposition applications and conveyances to RD and/or PHA wholly-owned subsidiary and/or private entities.		economic development, management offices, community and supportive services offices and/or open space.	
18.	Falls Ridge PA002130	135 LIHTC Rental Units		Development partnership planned on vacant land.				
19.	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 purchase conventional sale and Housing Choice vouchers.
20.	Germantown House PA002152	133 Units	Planned renovation and leasing of adult care space.			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.	
21.	Gladys B. Jacobs PA002114	80 Elderly		Possible renovation for delivery of enhanced senior support services.		80 Elderly Units		
22.	Greater Grays Ferry Estates (Formerly known as Tasker	429 LIHTC rental units; 125 replacement	Water penetration repairs planned.	Possible mixed-finance development and commercial development including community building on PHA	Possible disposition in connection with non-dwelling commercial development including			

	Name, Number and Location	Number and Type of Units	Note for 2018 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
	Homes) New AMP#s: PA002139 PA002143	home ownership units.		vacant lots and public parcels	community building.			
23.	Haddington Homes PA002035	150 Family	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.
24.	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.	
25.	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.
26.	Herbert Arlene	32 Family	Intent for RAD	Possible candidate for	Possible demolition in	Possible Elderly	Possible conversion	

	Name, Number and Location	Number and Type of Units	Note for 2018 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
	Homes PA002104		conversion	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.	connection with the modernization and revitalization, and possible disposition in connection with mixed-finance development.	Designation	of units/parcels for residential unit reconfiguration and commercial, economic development, management offices, community and supportive services offices and/or open space.	
27.	Hill Creek Apts I & II PA002029	334 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 conversion of units/parcels for residential unit reconfiguration and commercial, economic development, management offices, community and supportive services offices and/or open space.	
28.	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.	
29.	Inglis House	TBD		May provide capital funds, ACC subsidy and/or Section 8 vouchers for this project.				
30.	James Weldon Johnson House PA002001	535 Family	Master planning for historic renovations and	Possible candidate for modernization, rehabilitation with capital funds, bond		Possible Elderly Designation	Possible conversion of units/parcels for residential unit	

	Name, Number and Location	Number and Type of Units	Note for 2018 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
			modernization.	proceeds, MTW, program incomes, private funds with Choice/RAD and/or LIHTC Application.			reconfiguration and commercial, economic development, management offices, community and supportive services offices and/or open space.	
31.	Katie B. Jackson PA002063	59 Elderly 9 Family		Possible candidate for modernization, rehabilitation with capital funds, bond proceeds, MTW, program incomes, private funds with Choice/RAD and/or LIHTC Application.		59 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.	
32.	Liddonfield Homes I PA002023	412 Family Low Rise (VACANT)	PHA has selected developer and is finalizing sales agreement.	Possible candidate for revitalization/development by third party developer, which may include some demolition with capital funds, MTW, program incomes.	Completed demolition in connection with the required conversion and/or disposition for FMV. Disposition pending developer selection.		Completed mandatory conversion of units/parcels for residential development, and/or commercial, economic development.	
33.	Lucien E. Blackwell Homes Phase I PA002145	80 LIHTC Rental Units						
34.	Lucien E. Blackwell Homes Phase II PA002150	80 LIHTC Rental Units						
35.	Lucien E. Blackwell Homes Phase III	50 LIHTC Rental Units						

	Name, Number and Location	Number and Type of Units	Note for 2018 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
	PA002153							
36.	Lucien E. Blackwell Homes Phase IV (Marshall Shepard Village) PA002156	80 LIHTC Rental Units						
37.	Ludlow HOPE 6 Area Scattered Sites PA #: PA002154	Phases I, II, III, IV & V; 75 LIHTC and 103 Homeownership units		Development completed				
38.	Mantua Hall PA002045	152 Family High-Rise Units	Water penetration repairs and leasing of commercial spaces.	Under revitalization, which includes some demolition with capital funds, bond proceeds, MTW, Stimulus, program incomes, private funds and LIHTC equity to develop 101 new units.	Building demolished and disposition for mixed-finance development.			
39.	Martin Luther King Plaza PA002036 New PA#: PA002128 PA002136 PA002149	Phases I, II, III, IV, V & VI; 136 LIHTC Rental Units and 109 Replacement Homeownership Units.	Intent for RAD Conversion	All Phases completed. New construction of 19 market rate homeownership units on a portion of the site.	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.
40.	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 I connection with modernization and revitalization.			Possible homeownership component, subject to Section 32 of the USHA of 1937 will include lease purchase, conventional sale and Housing Choice vouchers.
41.	Mill Creek Extension West	100 Rental Units		Possible scattered sites acquisition. Acquisition, new development and rehabilitation	Possible demolition I connection with modernization and			Possible homeownership component, subject to

	Name, Number and Location	Number and Type of Units	Note for 2018 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
				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.	revitalization.			Section 32 of the USHA of 1937 will include lease purchase conventional sale and Housing Choice vouchers.
42.	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.
43.	Mt. Olivet PA002138	161 LIHTC Rental Units		Possible major exterior envelope and air conditioner heating system to be improved.		161 Elderly Units		
44.	Nellie Reynolds Garden PA002158	64 Elderly housing units.		Development completed		64 Elderly housing designation.		
45.	Neumann North PA002148	67 LIHTC Rental Units				67 Elderly Units Designated		
46.	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.

	Name, Number and Location	Number and Type of Units	Note for 2018 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
47.	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 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.	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 purchase conventional sale and Housing Choice vouchers.
48.	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.
49.	Parkview Apartments PA002054	20 Elderly Low Rises						
50.	Paschall Homes PA002061	223 Family		Under revitalization, which includes demolition with capital funds, bond proceeds, MTW, Stimulus, program incomes, private funds and LIHTC equity to develop 100 new units.	Demolition in connection with the modernization and revitalization, and possible acquisition/disposition in connection with mixed-finance development.	Possible Elderly Designation		Possible homeownership component in connection with potential modernization and revitalization.
51.	Plymouth Hall PA002079	69 Elderly High Rise	Intent for RAD Conversion	Rehabilitation with capital funds to develop 53 ACC units		53 Elderly Units Elderly Designation to be revised	Possible conversion of units/parcels for residential unit reconfiguration and commercial, economic development, management offices,	

	Name, Number and Location	Number and Type of Units	Note for 2018 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
							community and supportive services offices and/or open space. Reduce unit count from 60 to 53 with new community space.	
52.	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 purchase conventional sale and Housing Choice vouchers.
53.	Queen Lane I Apartments PA002024	120 Family high Rise		Possible candidate for modernization, rehabilitation, revitalization, which may include some demolition with capital funds, bond proceeds, MTW, program incomes, private funds. PHA plan to apply for Choice/RAD, Choice Neighborhood and/or LIHTC Application when available.	Potential demolition an disposition applications in connection with new development and mixed finance.		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.
54.	Raymond Rosen On-Site PA002010	356 Family						
55.	Richard Allen Homes Phase III PA002133	178 LIHTC Rental Units						Includes 15-year tax credit and lease purchase homeownership components.
56.	Richard Allen	150 Units		Possible new development for	Possible disposition in			Possible

	Name, Number and Location	Number and Type of Units	Note for 2018 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
	Homes Phase II PA002003			residential and non-residential on vacant undeveloped parcels	connection with the new development.			homeownership component in connection with potential modernization and revitalization.
57.	Scattered Site Disposition: City- Wide	To be determined		Disposition Plan to be developed and implemented. Disposition of properties at market rate.	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.
58.	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-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.
59.	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	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,	Section 32 of USH of 1937.

	Name, Number and Location	Number and Type of Units	Note for 2018 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
				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.			community and supportive services offices and/or open space.	
60.	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.
61.	Scattered Sites PA002000901	1,869 Family	Intent for RAD Conversion - 63 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	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	Section 32 of USHA of 1937. Possible homeownership component in connection with potential modernization and revitalization.

	Name, Number and Location	Number and Type of Units	Note for 2018 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
				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.			space.	
62.	Scattered Sites PA002000902	21 Family Units	Intent for RAD Conversion - 111 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.
63.	Scattered Sites PA002000903	988 Family Units	Intent for RAD Conversion - 70 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	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 2018 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
				Neighborhood, LIHTC, RACP and any other state and city funding sources when available.				
64.	Scattered Sites PA002000904	41 Family Units	Intent for RAD Conversion - 71 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.
65.	Scattered Sites PA002000905	173 Family Units	Intent for RAD Conversion - 77 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.
66.	Scattered Sites	604 Family	Intent for RAD	Possible development,	Possible		Possible conversion	Section 32 of USHA

	Name, Number and Location	Number and Type of Units	Note for 2018 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
	PA002000909	Units	Conversion - 173 units	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.		of units/parcels for residential unit reconfiguration and commercial, economic development, management offices, community and supportive services offices and/or open space.	of 1937.
67.	Scattered Sites PA002000910	514 Family Units	Intent for RAD Conversion - 163 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.
68.	Sharswood Area Condemnation	1300 parcels to acquired	Complete condemnation process and pay just	Land assembly activities to support revitalization activities in the Blumberg area. Activities to include demolition,	Possible demolition in connection with the modernization and revitalization, and possible		Possible conversion of units/parcels for residential unit reconfiguration and	Possible homeownership component in connection with

	Name, Number and Location	Number and Type of Units	Note for 2018 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
			compensation to owners.	disposition and new construction activities by PHA and/or Development Partners. Complete URA relocation of owners and tenants of condemned property.	disposition in connection with mixed-finance development or to private developers.		commercial economic development, management offices, community and supportive services offices and/or open space.	potential modernization and revitalization.
69.	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 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 purchase, conventional sale and Housing Choice vouchers.
70.	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 purchase, conventional sale and Housing Choice vouchers.
71.	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	Possible homeownership component in connection with potential modernization and revitalization.

	Name, Number and Location	Number and Type of Units	Note for 2018 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
							offices and/or open space.	
72.	Spring Garden Area Unit Conversion	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 purchase, conventional sale and Housing Choice vouchers.
73.	Spring Garden Revitalization: Phase 1 PA002127	84 LIHTC Rental Units	Intent for RAD Conversion					
74.	Spring Garden Revitalization: Phase 2 PA002162	58 LIHTC Units 32 ACC units	Intent for RAD Conversion	Mixed-finance development by third party developer.	Disposition of scattered site properties for new development.			
75.	St Anthony's Senior Residence: PA002131	38 Elderly LIHTC Units	Intent for RAD Conversion			38 Elderly Units		
76.	St Ignatius Phase I (Angela Court II) PA002146 PA002159	Phases I; 67 Elderly Units Phase II 64?				67 and 54 Elderly Units Designated		
77.	Suffolk Manor PA002132	137 LIHTC Rental Units		Possible major exterior envelope and air conditioner heating system to be improved.		77 Elderly Units		
78.	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	Possible demolition in connection with modernization and revitalization, and possible disposition in connection with mixed-finance development. Additional		Possible conversion of units/parcels for residential unit reconfiguration and commercial, economic development,	

	Name, Number and Location	Number and Type of Units	Note for 2018 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
				alternative financing services by a CDC, non-profit, or for-profit organization. May use ACCs and/or Capital Funds to develop units.	disposition applications and conveyances to RDA and/or PHA wholly-owned subsidiary and/or private entities.		management offices, community and supportive services offices and/or open space.	
79.	Warnock PA002160	Phase I 50; TBD		Development completed.				
80.	Warnock PA002161	Phase II Transitional housing; 45 units		Acquisition, new development for 45 housing units and rehabilitation of housing stock along with neighborhood revitalization efforts with PHA offices and Elderly Services space.		45 Elderly housing designation.		
81.	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.	
82.	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 purchase, conventional sale and Housing Choice vouchers.
83.	Westpark Apartments PA002039	325 Family High-Rise Units	Intent for RAD Conversion	Possible candidate for modernization, rehabilitation, revitalization, which may	Possible demolition in connection with the modernization and		Possible conversion of units/parcels for residential unit	Possible homeownership component in

	Name, Number and Location	Number and Type of Units	Note for 2018 Plan	Development Activities	Demolition/ Disposition Activities	Designated Housing Activities	Conversion Activities	Homeownership Activities
				include some demolition with capital funds, bond proceeds, MTW, program incomes, private funds with Choice/RAD and/or LIHTC Application.	revitalization, and possible disposition in connection with mixed-finance development or to private developers.		reconfiguration and commercial, economic development, management offices, community and supportive services offices and/or open space.	connection with potential modernization and revitalization.
84.	Whitehall Apartments I PA002034	188 Family		Modernization completed.				
85.	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.	
86.	Walton School		Intent for RAD Conversion	Redevelopment into Senior Housing.				
87.	Reynolds School			Redevelopment of Vacant School in Sharswood Neighborhood.				

Appendix F: Planned Demo/Dispo Additional Documentation

Listed below are scattered sites units which are planned for demolition and/or disposition in FY 2018 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	Project #	Unit Address	BR
VACANT LOTS			
041525	905	2112 N 04TH STREET	4
041616	905	2559 N FRANKLIN ST	5
041619	905	410 W NORRIS ST	6
041658	905	2315 N 07TH STREET	2
041659	905	2315 N 07TH STREET	6
041699	905	2430 N 06TH STREET	1
041700	905	2430 N 06TH STREET	4
041712	905	1947 N LAWRENCE ST	5
041713	905	2045 N 05TH STREET	4
041797	905	402 W DAUPHIN ST	5
041810	905	416 W DAUPHIN ST	5
041821	905	622 W CUMBERLAND ST	5
041834	905	2164 N 05TH STREET	5
041840	905	324 W DAUPHIN ST	5
041877	905	2215 N LAWRENCE ST	3
041945	905	2350 N BODINE ST	3
041947	905	1426 N LAWRENCE ST	4
041948	905	2627 N 06TH STREET	2
041949	905	2627 N 06TH STREET	4
041962	905	2414 N 06TH STREET	2
041963	905	2414 N 06TH STREET	3
041964	905	2414 N 06TH STREET	3
041965	905	2556 N 07TH STREET	1
041966	905	2556 N 07TH STREET	4
042035	905	2310 N LAWRENCE ST	3
042036	905	544 W HUNTINGDON ST	5
042100	905	2208 N LEITHGOW ST	2
042101	905	2222 N LEITHGOW ST	2
042102	905	2224 N LEITHGOW ST	2
042175	905	1920 N 03RD STREET	4
042298	905	1722 N ORIANNA ST	6
042344	905	438 DIAMOND ST	4
042381	905	532 DIAMOND ST	4

Unit ID	Project #	Unit Address	BR
042430	905	2343 N 06TH STREET	5
042447	905	2360 N BODINE ST	3
042448	905	2350 N ORKNEY ST	2
042449	905	2352 N ORKNEY ST	2
042488	905	2351 N ORKNEY ST	2
042489	905	2353 N ORKNEY ST	2
042497	905	2355 N ORKNEY ST	2
042545	905	2344 N ORKNEY ST	2
042546	905	2348 N ORKNEY ST	2
042584	905	311 W BERKS ST	3
042585	905	311 W BERKS ST	3
042586	905	311 W BERKS ST	3
042587	905	408 W BERKS ST	1
042588	905	408 W BERKS ST	4
042617	905	2343 N MARSHALL ST	4
042665	905	2412 N 06TH STREET	2
042666	905	2412 N 06TH STREET	6
042713	905	1846 N LEITHGOW ST	4
042728	905	2412 N 03RD STREET	5
042729	905	929 W HUNTINGDON ST	5
042808	905	2336 N BODINE ST	3
042896	905	1553 N 06TH STREET	2
042897	905	1553 N 06TH STREET	6
042909	905	543 W MONTGOMERY AVE	5
042910	905	543 W MONTGOMERY AVE	2
042929	905	2036 N BODINE ST	2
042930	905	406 W BERKS ST	2
042931	905	406 W BERKS ST	5
042949	905	2347 N 03RD STREET	5
042950	905	2438 N LEITHGOW ST	2
043019	905	2025 N 03RD STREET	5
043085	905	2340 N 06TH STREET	2
043086	905	2340 N 06TH STREET	5
043126	905	2338 N 03RD STREET	5
043153	905	193 W DAUPHIN ST	4
043154	905	2538 N HOPE ST	2
043177	905	2254 PALETHORP ST	5
043186	905	412 W DAUPHIN ST	5
043187	905	317 W BERKS ST	3
043188	905	317 W BERKS ST	3

Unit ID	Project #	Unit Address	BR
043193	905	2331 N 06TH STREET	6
043237	905	2003 N 05TH STREET	1
043238	905	2003 N 05TH STREET	4
043256	905	2214 N LEITHGOW ST	2
043257	905	1529 N 06TH STREET	3
043258	905	1529 N 06TH STREET	3
043268	905	2222 N LAWRENCE ST	5
043280	905	1555 N 06TH STREET	1
043281	905	1555 N 06TH STREET	5
043308	905	2232 N 03RD STREET	5
043334	905	2530 N 06TH STREET	3
043335	905	2530 N 06TH STREET	3
043361	905	1930 PALETHORP ST	5
043372	905	302 W SUSQUEHANNA AVE	2
043373	905	302 W SUSQUEHANNA AVE	5
043374	905	1936 N 04TH STREET	4
043377	905	1837 N 06TH STREET	4
043389	905	314 W DAUPHIN ST	1
043390	905	314 W DAUPHIN ST	4
043412	905	2322 PALETHORP ST	4
043434	905	2223 N 05TH STREET	4
043435	905	1533 N 06TH STREET	3
043436	905	1533 N 06TH STREET	3
043437	905	1533 N 06TH STREET	1
043443	905	2231 N ORKNEY ST	2
043463	905	2149 N 05TH STREET	2
043464	905	2149 N 05TH STREET	5
043478	905	618 W YORK ST	4
043479	905	618 W YORK ST	5
043500	905	2339 N 06TH STREET	5
043504	905	647 W CUMBERLAND ST	3
043505	905	647 W CUMBERLAND ST	6
043548	905	517 W DAUPHIN ST	3
043549	905	517 W DAUPHIN ST	3
043634	905	2336 N 03RD STREET	5
043703	905	421 W BERKS ST	2
043704	905	421 W BERKS ST	3
043728	905	313 W BERKS ST	5
043729	905	313 W BERKS ST	5
043730	905	2001 N 04TH STREET	1

Unit ID	Project #	Unit Address	BR
043731	905	2001 N 04TH STREET	4
043736	905	2213 N 05TH STREET	4
043829	905	2256 N HOWARD ST	5
043878	905	543 W BERKS ST	3
043879	905	543 W BERKS ST	3
043880	905	543 W BERKS ST	3
043914	905	2446 N 06TH STREET	3
043915	905	2446 N 06TH STREET	4
043941	905	2150 N ORKNEY ST	3
124817	905	1923 N 05TH STREET	4
124835	905	2367 N 03RD STREET	5
124836	905	2256 N REESE ST	3
124847	905	2222 N 03RD STREET	5
124896	905	2127 N 05TH STREET	5
124918	905	2215 N 05TH STREET	4
124958	905	327 W SUSQUEHANNA AVE	6
124992	905	2243 N REESE ST	4
125030	905	1848 N LEITHGOW ST	5
125035	905	436 W NORRIS ST	5
125043	905	2228 N LAWRENCE ST	5
125055	905	2227 N REESE ST	5
125097	905	316 W NORRIS ST	5
125136	905	2455 N 06TH STREET	5
125141	905	1853 N LEITHGOW ST	5
125183	905	2443 N HOWARD ST	2
125201	905	608 W HAROLD ST	3
125226	905	440 W NORRIS ST	5
125236	905	520 W YORK ST	5
125239	905	1940 N 03RD STREET	4
125269	905	2128 N REESE ST	2
125283	905	2526 N HOWARD ST	5
125305	905	1849 N LEITHGOW ST	5
125330	905	2528 N 06TH STREET	6
125355	905	2551 N ORKNEY ST	2
125358	905	526 MORSE ST	2
125371	905	642 W CUMBERLAND ST	6
125379	905	1842 N LEITHGOW ST	5
125418	905	1739 N ORIANNA ST	4
125467	905	2209 N 05TH STREET	4
125564	905	1913 N 04TH STREET	4

Unit ID	Project #	Unit Address	BR
125578	905	185 W NORRIS ST	4
125594	905	2332 N BODINE ST	2
125603	905	538 EDGLEY ST	2
125605	905	813 W HUNTINGDON ST	4
125646	905	622 W HUNTINGDON ST	5
125661	905	2260 N LEITHGOW ST	2
125686	905	528 MORSE ST	2
125699	905	534 EDGLEY ST	2
125746	905	1935 N LAWRENCE ST	4
125772	905	311 W YORK ST	4
125796	905	2549 N ORKNEY ST	2
125815	905	262 DIAMOND ST	5
125842	905	2234 N 04TH STREET	4
125938	905	407 W BERKS ST	4
255979	905	2327 N 06TH STREET	5
690176	905	523 W MONTGOMERY AVE	5
690233	905	537 W MONTGOMERY AVE	5
690260	905	1945 N 04TH STREET	4
690340	905	2441 N MARSHALL ST	5
690423	905	2220 N LAWRENCE ST	6
690438	905	2140 N 03RD STREET	5
690519	905	2256 N HANCOCK ST	4
690795	905	2052 N 03RD STREET	4
690832	905	2322 N 03RD STREET	4
690869	905	2357 N 03RD STREET	4
690913	905	2118 N 03RD STREET	4
691005	905	2045 N 03RD STREET	5
691049	905	2560 N 07TH STREET	5
691099	905	2325 N 03RD STREET	5
691108	905	2329 N 03RD STREET	5
691112	905	618 W CUMBERLAND ST	5
691271	905	2320 N 03RD STREET	5
691326	905	2328 N 03RD STREET	5
691340	905	2232 N LAWRENCE ST	5
691342	905	2216 N LAWRENCE ST	5
691444	905	2133 N 05TH STREET	4
691449	905	2020 N 03RD STREET	5
691501	905	938 W. HUNTINGDON ST	1
804002	905	322 DIAMOND ST	4
804003	905	424 W YORK ST	4

Unit ID	Project #	Unit Address	BR
804004	905	424 W YORK ST	4
804037	905	426 DIAMOND ST	5
804085	905	309 W YORK ST	5
804111	905	522 DIAMOND ST	4
804122	905	2146 N 05TH STREET	5
804169	905	1912 N 03RD STREET	2
804170	905	1912 N 03RD STREET	3
804171	905	1914 N 03RD STREET	2
804172	905	1914 N 03RD STREET	3
804202	905	1714 N ORIANNA ST	4
804203	905	1733 N ORIANNA ST	4
804204	905	1741 N ORIANNA ST	4
804223	905	2340 N ORKNEY ST	2
804241	905	2352 N BODINE ST	3
804260	905	2249 PALETHORP ST	4
804261	905	1934 N LEITHGOW ST	3
804275	905	309 W NORRIS ST	6
804276	905	304 W YORK ST	5
804277	905	626 W CUMBERLAND ST	3
804278	905	626 W CUMBERLAND ST	3
804296	905	2128 N 02ND STREET	5
804303	905	2601 N 04TH STREET	3
804304	905	2601 N 04TH STREET	3
804305	905	2601 N 04TH STREET	3
804350	905	1443 N 05TH STREET	1
804351	905	1443 N 05TH STREET	4
804382	905	1945 MUTTER ST	2
804524	905	1932 PALETHORP ST	5
804544	905	2239 PALETHORP ST	3
804545	905	2243 PALETHORP ST	3
804559	905	529 W MONTGOMERY AVE	3
804560	905	529 W MONTGOMERY AVE	3
804586	905	2329 N 06TH STREET	3
804587	905	2329 N 06TH STREET	2
804609	905	1551 N 06TH STREET	2
804610	905	1551 N 06TH STREET	3
804611	905	1551 N 06TH STREET	1
804621	905	1523 N 06TH STREET	3
804622	905	1523 N 06TH STREET	5
804639	905	2442 N 06TH STREET	2

Unit ID	Project #	Unit Address	BR
804640	905	2442 N 06TH STREET	4
804695	905	2539 N HOWARD ST	5
804722	905	533 EDGLEY ST	2
804723	905	535 EDGLEY ST	2
804731	905	1939 N 04TH STREET	5
818023	905	527 W BERKS ST	5
818041	905	2256 N 04TH STREET	3
818170	905	404 W HUNTINGDON ST	5
818229	905	541 W BERKS ST	5
818313	905	35 E SOMERSET ST	5
818336	905	428 W NORRIS ST	5
818352	905	1846 N 04TH STREET	5
926744	905	526 W DAUPHIN ST	4
926749	905	612 W HAROLD ST	3
926753	905	2217 N LAWRENCE ST	2
926757	905	2324 MUTTER ST	2
926769	905	2046 N ORKNEY ST	2
926784	905	1915 N 02ND STREET	5
926785	905	1922 N 02ND STREET	5
926786	905	2507 N 02ND STREET	3
041546	906	1610 N 17TH STREET	6
041555	906	1612 N 17TH STREET	6
041959	906	1913 PARRISH ST	5
042079	906	1825 WALLACE ST	5
042080	906	1825 WALLACE ST	5
042107	906	1407 N 17TH STREET	3
042108	906	1407 N 17TH STREET	3
042109	906	1407 N 17TH STREET	3
042215	906	1620 W OXFORD ST	3
042216	906	1620 W OXFORD ST	3
042217	906	1620 W OXFORD ST	3
042285	906	1708 CAMBRIDGE ST	4
042286	906	1708 CAMBRIDGE ST	3
042336	906	1304 N 18TH STREET	3
042337	906	1304 N 18TH STREET	3
042403	906	1743 N SYDENHAM ST	5
042455	906	1810 W MONTGOMERY AVE	5
042464	906	1507 BROWN ST	4
042593	906	1437 N 17TH STREET	2
042594	906	1437 N 17TH STREET	3

Unit ID	Project #	Unit Address	BR
042595	906	1437 N 17TH STREET	3
042618	906	1112 NORTH ST	3
042624	906	1414 N 17TH STREET	2
042625	906	1414 N 17TH STREET	3
042626	906	1414 N 17TH STREET	3
042772	906	844 N 16TH STREET	4
042943	906	1622 W OXFORD ST	3
042944	906	1622 W OXFORD ST	2
042945	906	1622 W OXFORD ST	3
042972	906	1243 N 15TH STREET	2
042973	906	1243 N 15TH STREET	6
042992	906	1701 SEYBERT ST	3
043121	906	1620 WILLINGTON ST	1
043122	906	1620 WILLINGTON ST	5
043143	906	1429 N 18TH STREET	2
043144	906	1429 N 18TH STREET	3
043145	906	1429 N 18TH STREET	3
043170	906	1632 W OXFORD ST	4
043171	906	1632 W OXFORD ST	3
043172	906	1632 W OXFORD ST	3
043181	906	610 N 11TH STREET	4
043182	906	610 N 11TH STREET	3
043183	906	610 N 11TH STREET	4
043351	906	918 N 17TH STREET	3
043352	906	918 N 17TH STREET	3
043353	906	918 N 17TH STREET	4
043469	906	649 N 11TH STREET	2
043470	906	649 N 11TH STREET	3
043471	906	649 N 11TH STREET	3
043590	906	1426 POPLAR ST	3
043591	906	1426 POPLAR ST	3
043592	906	1426 POPLAR ST	2
043601	906	720 N 20TH STREET	3
043602	906	720 N 20TH STREET	3
043603	906	720 N 20TH STREET	3
043631	906	1628 N 17TH STREET	4
043632	906	1628 N 17TH STREET	4
043633	906	1628 N 17TH STREET	4
043648	906	1702 INGERSOLL ST	5
043670	906	1513 W OXFORD ST	3

Unit ID	Project #	Unit Address	BR
043671	906	1513 W OXFORD ST	3
043672	906	1513 W OXFORD ST	3
043773	906	632 N 12TH STREET	3
043774	906	632 N 12TH STREET	3
043775	906	632 N 12TH STREET	3
043784	906	721 N 10TH STREET	3
043785	906	721 N 10TH STREET	3
043786	906	721 N 10TH STREET	3
043837	906	1801 WALLACE ST	4
043838	906	1801 WALLACE ST	4
043839	906	1801 WALLACE ST	4
043851	906	730 N 19TH STREET	2
043852	906	730 N 19TH STREET	4
043893	906	1807 WALLACE ST	4
043894	906	1807 WALLACE ST	3
043895	906	1807 WALLACE ST	3
043907	906	1725 N GRATZ ST	5
043959	906	626 N 10TH STREET	3
043960	906	626 N 10TH STREET	3
043961	906	626 N 10TH STREET	3
043976	906	1538 W MASTER ST	4
043977	906	1538 W MASTER ST	4
043978	906	1538 W MASTER ST	4
124829	906	1803 SHARSWOOD ST	5
124912	906	1418 N 17TH STREET	4
124913	906	1418 N 17TH STREET	4
124948	906	1606 N SYDENHAM ST	5
124957	906	820 LELAND ST	5
125040	906	1808 INGERSOLL ST	4
125063	906	1601 WILLINGTON ST	4
125074	906	1619 W FLORA ST	4
125175	906	1716 INGERSOLL ST	4
125251	906	847 PERKIOMEN ST	5
125328	906	1609 OGDEN ST	4
125744	906	2032 POPLAR ST	4
690196	906	1404 WILLINGTON ST	5
690244	906	721 N 17TH STREET	3
690245	906	721 N 17TH STREET	4
690330	906	1411 N 17TH STREET	3
690331	906	1411 N 17TH STREET	3

Unit ID	Project #	Unit Address	BR
690332	906	1411 N 17TH STREET	3
690367	906	1626 W OXFORD ST	3
690368	906	1626 W OXFORD ST	2
690369	906	1626 W OXFORD ST	3
690441	906	1632 CAMBRIDGE ST	5
690979	906	1610 PARRISH ST	4
691259	906	1803 WALLACE ST	3
691260	906	1803 WALLACE ST	4
691261	906	1803 WALLACE ST	3
691440	906	1614 N 17TH STREET	6
691456	906	1815 WALLACE ST	4
691457	906	1815 WALLACE ST	3
691458	906	1815 WALLACE ST	4
691459	906	1817 WALLACE ST	4
691460	906	1817 WALLACE ST	3
691461	906	1817 WALLACE ST	4
803994	906	622 N 10TH STREET	4
803995	906	622 N 10TH STREET	4
804062	906	1536 W MASTER ST	3
804063	906	1536 W MASTER ST	3
804064	906	1536 W MASTER ST	3
804153	906	1533 N 17TH STREET	3
804154	906	1533 N 17TH STREET	4
804155	906	1533 N 17TH STREET	3
804356	906	1831 WALLACE ST	3
804357	906	1831 WALLACE ST	3
804358	906	1831 WALLACE ST	3
804388	906	1422 N 17TH STREET	4
804389	906	1422 N 17TH STREET	4
804401	906	1433 N 17TH STREET	3
804402	906	1433 N 17TH STREET	3
804403	906	1433 N 17TH STREET	3
804478	906	636 N 11TH STREET	2
804479	906	636 N 11TH STREET	6
804521	906	1527 N 17TH STREET	3
804522	906	1527 N 17TH STREET	3
804523	906	1527 N 17TH STREET	3
804552	906	925 N 19TH STREET	2
804553	906	925 N 19TH STREET	3
804554	906	925 N 19TH STREET	3

Unit ID	Project #	Unit Address	BR
804598	906	1518 GREEN ST	4
804599	906	1518 GREEN ST	4
804600	906	1518 GREEN ST	4
804623	906	1432 POPLAR ST	3
804624	906	1432 POPLAR ST	3
804625	906	1432 POPLAR ST	3
804651	906	1616 W OXFORD ST	3
804652	906	1616 W OXFORD ST	2
804653	906	1616 W OXFORD ST	3
804654	906	1624 W OXFORD ST	3
804655	906	1624 W OXFORD ST	2
804656	906	1624 W OXFORD ST	3
804698	906	1209 MT VERNON ST	4
804709	906	1809 W MASTER ST	3
804710	906	1809 W MASTER ST	4
804714	906	1618 N 17TH STREET	4
804715	906	1618 N 17TH STREET	5
818309	906	1730 N GRATZ ST	4
818321	906	740 N UBER ST	4
125504	904	2912 N 07TH STREET	5
125731	904	1946 W HILTON ST	2
125860	904	2940 N SYDENHAM ST	2
255956	904	3015 N MARVINE ST	3
255977	904	1050 W STELLA ST	2
255985	904	2811 N BOUDINOT ST	4
818103	904	3034 N HUTCHINSON ST	3
818184	904	3066 N 08TH STREET	6
818222	904	3136 N 08TH STREET	3
818295	904	2724 N WARNOCK ST	3
818333	904	3135 N WENDLE ST	3
818426	904	2925 N 06TH STREET	6
818466	904	3100 N 08TH STREET	4
857119	904	4717 N 11TH STREET	3
857130	904	3346 N 22ND STREET	5
857148	904	4619 N 10TH STREET	3
857153	904	4752 N 09TH STREET	3
857157	904	4746 N WARNOCK ST	3
857180	904	4522 N WARNOCK ST	3
857320	904	911 W WYOMING AVE	3
857342	904	4619 N HUTCHINSON ST	3

Unit ID	Project #	Unit Address	BR
857343	904	4625 N HUTCHINSON ST	3
857346	904	4555 N WARNOCK ST	4
857373	904	4641 N WARNOCK ST	3
857416	904	4744 N MARSHALL ST	3
857431	904	4622 N 09TH STREET	3
888554	904	344 W PENN ST	4
888663	904	324 W INDIANA AVE	3
888668	904	2968 N 04TH STREET	6
888694	904	3138 N 08TH STREET	3
888844	904	4611 N WARNOCK ST	3
916076	904	3105 N 10TH STREET	3
926701	904	1750 BELFIELD AVE	3
926781	904	2054 E WILLIAM ST	2
976168	904	3250 N RANDOLPH ST	2
976252	904	4714 N 07TH STREET	3
690680	901	5042 HOOPEs ST	3
690681	901	5068 HOOPEs ST	3
042329	903	1007 S 20TH STREET	3
042330	903	1007 S 20TH STREET	4
042331	903	1009 S 20TH STREET	3
042332	903	1009 S 20TH STREET	4
042333	903	1011 S 20TH STREET	3
042334	903	1011 S 20TH STREET	4
125388	903	2639 GERRITT ST	3
125533	903	1239 S HANSON ST	2
125534	903	1237 S HANSON ST	3
125638	903	1248 S HANSON ST	2
125649	903	1236 S HANSON ST	2
125672	903	1246 S HANSON ST	2
125794	903	636 HOFFMAN ST	3
125846	903	1250 S HANSON ST	2
691280	903	1915 CHRISTIAN ST	6
803990	903	1012 S 20TH STREET	3
803991	903	1012 S 20TH STREET	4
804455	903	1010 S 20TH STREET	6
804725	903	704 S 19TH STREET	6
818389	903	605 EMILY ST	4
857545	903	2144 S CECIL ST	2
888765	903	1052 S PAXON ST	3
888861	903	6055 REINHART ST	3

Unit ID	Project #	Unit Address	BR
041534	907	2123 N 08TH STREET	5
041541	907	1951 N MARSHALL ST	5
041551	907	1432 N MARSHALL ST	4
041583	907	1439 N 08TH STREET	3
041584	907	1439 N 08TH STREET	2
041585	907	1439 N 08TH STREET	2
041599	907	1955 N 07TH STREET	2
041600	907	1955 N 07TH STREET	6
041610	907	1400 N FRANKLIN ST	4
041611	907	1400 N FRANKLIN ST	4
041662	907	1418 N FRANKLIN ST	6
041687	907	1902 N FRANKLIN ST	4
041688	907	1902 N FRANKLIN ST	4
041717	907	605 W MONTGOMERY AVE	5
041736	907	1331 N 07TH STREET	3
041737	907	1331 N 07TH STREET	3
041738	907	1331 N 07TH STREET	2
041747	907	1915 N 08TH STREET	3
041748	907	1915 N 08TH STREET	4
041764	907	1900 N FRANKLIN ST	3
041765	907	1900 N FRANKLIN ST	3
041766	907	1900 N FRANKLIN ST	3
041777	907	2007 N MARSHALL ST	5
041779	907	2142 N MARSHALL ST	4
041785	907	1939 N 08TH STREET	3
041786	907	1939 N 08TH STREET	4
041812	907	2027 N MARSHALL ST	5
041815	907	928 W YORK ST	4
041827	907	1945 N 08TH STREET	3
041828	907	1945 N 08TH STREET	4
041835	907	1926 N FRANKLIN ST	2
041836	907	1926 N FRANKLIN ST	6
041849	907	1548 N 06TH STREET	3
041850	907	1548 N 06TH STREET	2
041851	907	1550 N 06TH STREET	3
041852	907	1550 N 06TH STREET	2
041857	907	1338 N FRANKLIN ST	3
041858	907	1338 N FRANKLIN ST	3
041859	907	1338 N FRANKLIN ST	3
041874	907	1943 N 08TH STREET	2

Unit ID	Project #	Unit Address	BR
041875	907	1943 N 08TH STREET	6
041878	907	1542 N 07TH STREET	2
041879	907	1542 N 07TH STREET	6
041885	907	1946 N FRANKLIN ST	2
041886	907	1946 N FRANKLIN ST	5
041897	907	1907 N 08TH STREET	2
041898	907	1907 N 08TH STREET	5
041969	907	942 N 12TH STREET	4
041972	907	1808 N FRANKLIN ST	3
041973	907	1808 N FRANKLIN ST	2
041974	907	1808 N FRANKLIN ST	3
041975	907	2122 N FRANKLIN ST	4
042002	907	1720 N 06TH STREET	2
042003	907	1720 N 06TH STREET	6
042004	907	1936 N FRANKLIN ST	2
042005	907	1936 N FRANKLIN ST	3
042006	907	1936 N FRANKLIN ST	3
042007	907	2318 N 13TH STREET	2
042008	907	2318 N 13TH STREET	6
042028	907	2332 N 13TH STREET	2
042029	907	2332 N 13TH STREET	6
042034	907	1430 N MARSHALL ST	4
042039	907	1718 N 06TH STREET	2
042040	907	1718 N 06TH STREET	6
042046	907	1323 N MARSHALL ST	2
042047	907	1323 N MARSHALL ST	4
042048	907	1443 N 08TH STREET	4
042058	907	1339 N 08TH STREET	6
042059	907	2353 N 10TH STREET	5
042069	907	2340 N 13TH STREET	3
042070	907	2340 N 13TH STREET	3
042071	907	2340 N 13TH STREET	1
042078	907	2048 N 07TH STREET	6
042113	907	1716 N 06TH STREET	2
042114	907	1716 N 06TH STREET	6
042115	907	1818 N FRANKLIN ST	2
042116	907	1818 N FRANKLIN ST	6
042130	907	1712 N 06TH STREET	2
042131	907	1712 N 06TH STREET	6
042132	907	1714 N 06TH STREET	2

Unit ID	Project #	Unit Address	BR
042133	907	1714 N 06TH STREET	6
042135	907	1715 N FRANKLIN ST	2
042136	907	1715 N FRANKLIN ST	3
042137	907	1715 N FRANKLIN ST	3
042138	907	2351 N 10TH STREET	5
042139	907	2547 N 11TH STREET	5
042159	907	2034 N FRANKLIN ST	5
042166	907	2411 N 10TH STREET	5
042181	907	1532 N 08TH STREET	2
042182	907	1532 N 08TH STREET	6
042193	907	1550 N DARIEN ST	2
042196	907	1319 N MARSHALL ST	2
042197	907	1319 N MARSHALL ST	5
042208	907	1324 N MARSHALL ST	2
042209	907	1324 N MARSHALL ST	6
042229	907	1524 N MARSHALL ST	2
042230	907	1524 N MARSHALL ST	3
042233	907	1904 N FRANKLIN ST	2
042234	907	1904 N FRANKLIN ST	5
042248	907	1737 N FRANKLIN ST	3
042249	907	1737 N FRANKLIN ST	3
042250	907	1737 N FRANKLIN ST	3
042270	907	1435 N 07TH STREET	1
042271	907	1435 N 07TH STREET	5
042272	907	1437 N 07TH STREET	1
042273	907	1437 N 07TH STREET	5
042300	907	2507 N 11TH STREET	5
042313	907	1706 N 06TH STREET	2
042314	907	1706 N 06TH STREET	6
042315	907	1708 N 06TH STREET	2
042316	907	1708 N 06TH STREET	6
042317	907	1710 N 06TH STREET	2
042318	907	1710 N 06TH STREET	6
042319	907	1836 N FRANKLIN ST	6
042348	907	1921 N 08TH STREET	2
042349	907	1921 N 08TH STREET	6
042369	907	1325 N MARSHALL ST	2
042370	907	1325 N MARSHALL ST	4
042371	907	1916 N 08TH STREET	1
042372	907	1916 N 08TH STREET	5

Unit ID	Project #	Unit Address	BR
042382	907	1539 N 09TH STREET	4
042400	907	1919 N 07TH STREET	4
042401	907	1919 N 07TH STREET	5
042404	907	1824 N 06TH STREET	5
042408	907	611 W JEFFERSON ST	3
042453	907	1939 N 09TH STREET	4
042456	907	2148 N MARSHALL ST	4
042457	907	1814 N FRANKLIN ST	3
042458	907	1814 N FRANKLIN ST	3
042459	907	1814 N FRANKLIN ST	3
042460	907	1935 N 09TH STREET	4
042490	907	1401 N PERTH ST	4
042498	907	1724 N 06TH STREET	2
042499	907	1724 N 06TH STREET	6
042500	907	2330 N 13TH STREET	2
042501	907	2330 N 13TH STREET	6
042510	907	741 W MONTGOMERY AVE	5
042511	907	1806 N FRANKLIN ST	3
042512	907	1806 N FRANKLIN ST	2
042513	907	1806 N FRANKLIN ST	3
042527	907	732 W MASTER ST	4
042534	907	1722 N 06TH STREET	2
042535	907	1722 N 06TH STREET	6
042548	907	1919 N 08TH STREET	1
042549	907	1919 N 08TH STREET	5
042561	907	1812 N FRANKLIN ST	3
042562	907	1812 N FRANKLIN ST	3
042563	907	1812 N FRANKLIN ST	3
042564	907	1816 N FRANKLIN ST	3
042565	907	1816 N FRANKLIN ST	3
042566	907	1816 N FRANKLIN ST	3
042567	907	1820 N FRANKLIN ST	2
042568	907	1820 N FRANKLIN ST	2
042569	907	1820 N FRANKLIN ST	3
042570	907	1830 N FRANKLIN ST	1
042571	907	1830 N FRANKLIN ST	5
042572	907	2500 N ALDER ST	2
042616	907	1810 N MARSHALL ST	4
042651	907	711 W BERKS ST	5
042667	907	2627 N 13TH STREET	5

Unit ID	Project #	Unit Address	BR
042668	907	1828 N FRANKLIN ST	3
042669	907	1828 N FRANKLIN ST	4
042685	907	2336 N 13TH STREET	1
042686	907	2336 N 13TH STREET	4
042698	907	1525 N MARSHALL ST	3
042699	907	1525 N MARSHALL ST	3
042700	907	1525 N MARSHALL ST	3
042701	907	1617 N MARSHALL ST	2
042702	907	1617 N MARSHALL ST	4
042714	907	1704 N 06TH STREET	1
042715	907	1704 N 06TH STREET	4
042757	907	2132 N MARSHALL ST	4
042766	907	1407 N PERTH ST	4
042767	907	1409 N PERTH ST	4
042768	907	1411 N PERTH ST	4
042782	907	1834 N FRANKLIN ST	2
042783	907	1834 N FRANKLIN ST	6
042809	907	2510 N 11TH STREET	6
042845	907	1528 N 06TH STREET	2
042846	907	1528 N 06TH STREET	6
042888	907	1303 N MARSHALL ST	2
042889	907	1303 N MARSHALL ST	6
042913	907	734 W MASTER ST	5
042952	907	1638 N MARSHALL ST	2
042953	907	1638 N MARSHALL ST	5
042954	907	1505 N FRANKLIN ST	5
042970	907	1015 W ARIZONA ST	2
043033	907	1406 N 07TH STREET	4
043138	907	1711 N FRANKLIN ST	3
043139	907	1711 N FRANKLIN ST	3
043140	907	1711 N FRANKLIN ST	3
043141	907	2338 N 13TH STREET	1
043142	907	2338 N 13TH STREET	5
043152	907	1835 N 08TH STREET	6
043158	907	1518 N DARIEN ST	2
043169	907	701 W JEFFERSON ST	4
043178	907	1644 N MARSHALL ST	3
043179	907	1644 N MARSHALL ST	3
043194	907	1410 N FRANKLIN ST	3
043195	907	1410 N FRANKLIN ST	3

Unit ID	Project #	Unit Address	BR
043196	907	1519 N FRANKLIN ST	2
043197	907	1519 N FRANKLIN ST	3
043198	907	1519 N FRANKLIN ST	3
043210	907	1432 N 07TH STREET	2
043211	907	1432 N 07TH STREET	3
043212	907	1432 N 07TH STREET	3
043225	907	1822 N FRANKLIN ST	2
043226	907	1822 N FRANKLIN ST	6
043227	907	1824 N FRANKLIN ST	2
043228	907	1824 N FRANKLIN ST	6
043229	907	2346 N 09TH STREET	2
043230	907	2346 N 09TH STREET	3
043240	907	1647 N 07TH STREET	3
043241	907	1647 N 07TH STREET	3
043242	907	1545 N FRANKLIN ST	3
043243	907	1545 N FRANKLIN ST	4
043271	907	1624 N MARSHALL ST	3
043272	907	1624 N MARSHALL ST	3
043273	907	2348 N 10TH STREET	3
043274	907	2348 N 10TH STREET	3
043275	907	2348 N 10TH STREET	3
043309	907	1934 N 08TH STREET	5
043336	907	639 W OXFORD ST	4
043337	907	639 W OXFORD ST	4
043362	907	633 W OXFORD ST	3
043363	907	633 W OXFORD ST	4
043378	907	1739 N FRANKLIN ST	3
043379	907	1739 N FRANKLIN ST	3
043380	907	1739 N FRANKLIN ST	3
043386	907	1404 N FRANKLIN ST	5
043391	907	2342 N 13TH STREET	3
043392	907	2342 N 13TH STREET	3
043413	907	1615 N 07TH STREET	3
043414	907	1615 N 07TH STREET	3
043442	907	2438 N PARK AVE	6
043467	907	1404 N MARSHALL ST	2
043468	907	1404 N MARSHALL ST	6
043492	907	2504 N 10TH STREET	5
043494	907	2316 N 13TH STREET	2
043495	907	2316 N 13TH STREET	6

Unit ID	Project #	Unit Address	BR
043498	907	1653 N 07TH STREET	3
043499	907	1653 N 07TH STREET	3
043522	907	2322 N 13TH STREET	6
043535	907	2310 N 13TH STREET	2
043536	907	2310 N 13TH STREET	6
043550	907	1234 W HUNTINGDON ST	3
043551	907	1234 W HUNTINGDON ST	3
043630	907	906 W SUSQUEHANNA AVE	5
043638	907	1705 N MARSHALL ST	4
043696	907	2314 N 13TH STREET	2
043697	907	2314 N 13TH STREET	4
043698	907	2350 N 13TH STREET	1
043699	907	2350 N 13TH STREET	4
043705	907	1932 N 06TH STREET	4
043706	907	1932 N 06TH STREET	4
043707	907	1652 N MARSHALL ST	4
043708	907	1652 N MARSHALL ST	3
043732	907	1514 N MARSHALL ST	3
043733	907	1514 N MARSHALL ST	3
043734	907	1514 N MARSHALL ST	3
043747	907	628 CECIL B MOORE AVE	5
043749	907	1939 N 07TH STREET	3
043750	907	1939 N 07TH STREET	3
043751	907	1939 N 07TH STREET	3
043830	907	1654 N MARSHALL ST	3
043831	907	1654 N MARSHALL ST	3
043868	907	1733 N FRANKLIN ST	3
043869	907	1733 N FRANKLIN ST	6
043871	907	2312 N 13TH STREET	3
043872	907	2312 N 13TH STREET	3
043884	907	1327 N 08TH STREET	2
043885	907	1327 N 08TH STREET	5
043905	907	1620 N MARSHALL ST	3
043906	907	1620 N MARSHALL ST	3
043958	907	1922 N 08TH STREET	5
124826	907	2145 N 07TH STREET	5
124838	907	1924 N 08TH STREET	6
124848	907	2344 N 13TH STREET	3
124849	907	2344 N 13TH STREET	4
124929	907	1518 N MARSHALL ST	4

Unit ID	Project #	Unit Address	BR
124930	907	1518 N MARSHALL ST	4
124932	907	2207 N 07TH STREET	5
125031	907	1210 N 07TH STREET	5
125032	907	1210 N 07TH STREET	5
125060	907	1330 N FRANKLIN ST	5
125061	907	1330 N FRANKLIN ST	5
125062	907	2257 N CAMAC ST	4
125073	907	2439 N 10TH STREET	6
125098	907	1445 N 07TH STREET	3
125099	907	1445 N 07TH STREET	4
125164	907	606 CECIL B MOORE AVE	4
125165	907	608 CECIL B MOORE AVE	4
125172	907	1507 N FRANKLIN ST	5
125211	907	2203 N FRANKLIN ST	3
125227	907	2229 N FRANKLIN ST	5
125265	907	2212 N FRANKLIN ST	6
125307	907	2523 N 11TH STREET	5
125322	907	2254 N CAMAC ST	4
125399	907	1222 W YORK ST	3
125449	907	2527 N 11TH STREET	5
125462	907	2449 N PARK AVE	5
125498	907	2503 N 11TH STREET	5
125532	907	2328 N FAWN ST	3
125558	907	611 CECIL B MOORE AVE	4
125565	907	908 W SUSQUEHANNA AVE	5
125593	907	1626 N MARSHALL ST	6
125604	907	2243 N FRANKLIN ST	6
125620	907	1423 N 08TH STREET	6
125659	907	608 W NORRIS ST	5
125669	907	1436 N FRANKLIN ST	6
125680	907	2144 N FRANKLIN ST	4
125694	907	1547 N 09TH STREET	5
125733	907	1634 N MARSHALL ST	6
125734	907	2108 N PERCY ST	2
125745	907	2330 N FAWN ST	3
125751	907	2148 N 08TH STREET	5
125763	907	728 W NORRIS ST	6
125802	907	1849 N FRANKLIN ST	6
125841	907	2024 N FRANKLIN ST	5
255981	907	2226 N 07TH STREET	5

Unit ID	Project #	Unit Address	BR
690190	907	1927 N FRANKLIN ST	3
690191	907	1927 N FRANKLIN ST	4
690194	907	1925 N FRANKLIN ST	3
690195	907	1925 N FRANKLIN ST	4
690215	907	2511 N 11TH STREET	2
690216	907	2511 N 11TH STREET	3
690250	907	1920 N FRANKLIN ST	4
690251	907	1920 N FRANKLIN ST	4
690252	907	1427 N 07TH STREET	6
690259	907	2125 N 09TH STREET	5
690261	907	1942 N FRANKLIN ST	3
690262	907	1942 N FRANKLIN ST	4
690263	907	1948 N FRANKLIN ST	3
690264	907	1948 N FRANKLIN ST	3
690309	907	2139 N 09TH STREET	5
690310	907	2145 N 09TH STREET	5
690320	907	1810 N FRANKLIN ST	3
690321	907	1810 N FRANKLIN ST	2
690322	907	1810 N FRANKLIN ST	3
690333	907	2135 N 09TH STREET	5
690356	907	2453 N 10TH STREET	2
690357	907	2453 N 10TH STREET	3
690375	907	1923 N FRANKLIN ST	3
690376	907	1923 N FRANKLIN ST	4
690443	907	1934 N FRANKLIN ST	2
690444	907	1934 N FRANKLIN ST	3
690445	907	1934 N FRANKLIN ST	3
690523	907	2138 N 07TH STREET	5
690528	907	2140 N 07TH STREET	5
690529	907	2142 N 07TH STREET	4
690944	907	2057 N 08TH STREET	5
691032	907	2152 N 07TH STREET	4
691101	907	2606 N WARNOCK ST	3
691111	907	2206 N 07TH STREET	5
691392	907	2154 N 07TH STREET	5
691446	907	2508 N 11TH STREET	5
804006	907	1601 N MARSHALL ST	5
804009	907	1617 N 07TH STREET	3
804010	907	1617 N 07TH STREET	3
804011	907	1629 N 07TH STREET	4

Unit ID	Project #	Unit Address	BR
804012	907	1629 N 07TH STREET	3
804025	907	1923 N 08TH STREET	3
804026	907	1923 N 08TH STREET	5
804053	907	1649 N 08TH STREET	3
804054	907	1649 N 08TH STREET	3
804070	907	1612 N 06TH STREET	3
804071	907	1612 N 06TH STREET	3
804088	907	1949 N 08TH STREET	3
804089	907	1949 N 08TH STREET	4
804151	907	1450 N FRANKLIN ST	3
804152	907	1450 N FRANKLIN ST	4
804160	907	626 CECIL B MOORE AVE	4
804178	907	1631 N 07TH STREET	2
804179	907	1631 N 07TH STREET	5
804192	907	1341 N 07TH STREET	3
804193	907	1341 N 07TH STREET	3
804194	907	1623 N 07TH STREET	2
804195	907	1623 N 07TH STREET	5
804205	907	1428 N 07TH STREET	3
804206	907	1428 N 07TH STREET	3
804207	907	1428 N 07TH STREET	3
804263	907	1950 N 08TH STREET	3
804264	907	1950 N 08TH STREET	3
804311	907	724 W NORRIS ST	2
804312	907	724 W NORRIS ST	4
804313	907	1640 N FRANKLIN ST	3
804314	907	1640 N FRANKLIN ST	3
804315	907	1640 N FRANKLIN ST	3
804324	907	1511 N FRANKLIN ST	3
804325	907	1511 N FRANKLIN ST	3
804326	907	1511 N FRANKLIN ST	3
804408	907	2143 N 07TH STREET	6
804409	907	1445 N FRANKLIN ST	5
804415	907	1906 N FRANKLIN ST	4
804416	907	1906 N FRANKLIN ST	4
804428	907	1805 N 08TH STREET	6
804445	907	2010 N MARSHALL ST	6
804446	907	2010 N MARSHALL ST	4
804456	907	2346 N 13TH STREET	1
804457	907	2346 N 13TH STREET	4

Unit ID	Project #	Unit Address	BR
804476	907	1431 N FRANKLIN ST	4
804477	907	1431 N FRANKLIN ST	5
804480	907	2348 N 13TH STREET	1
804481	907	2348 N 13TH STREET	4
804487	907	2354 N 13TH STREET	2
804488	907	2354 N 13TH STREET	4
804493	907	1636 N MARSHALL ST	6
804584	907	940 N 12TH STREET	5
804588	907	1918 N FRANKLIN ST	3
804589	907	1918 N FRANKLIN ST	2
804590	907	1918 N FRANKLIN ST	3
804594	907	1927 N 07TH STREET	3
804595	907	1927 N 07TH STREET	5
804596	907	2356 N 13TH STREET	3
804597	907	2356 N 13TH STREET	3
804646	907	1228 N MARSHALL ST	3
804647	907	1228 N MARSHALL ST	3
804648	907	1228 N MARSHALL ST	3
804671	907	1406 N FRANKLIN ST	5
804704	907	1926 N 08TH STREET	1
804705	907	1926 N 08TH STREET	4
804708	907	606 W NORRIS ST	5
804712	907	2610 N 11TH STREET	3
804713	907	2610 N 11TH STREET	4
804719	907	2260 N 12TH STREET	5
804724	907	2248 N CAMAC ST	3
804737	907	2139 N FRANKLIN ST	5
804738	907	2531 N 11TH STREET	5
804739	907	2218 N CAMAC ST	6
804748	907	1613 N MARSHALL ST	2
804749	907	1613 N MARSHALL ST	3
818052	907	722 W NORRIS ST	6
818070	907	1824 N MARSHALL ST	4
818091	907	1548 N 07TH STREET	6
818164	907	631 DIAMOND ST	6
818173	907	1739 N MARSHALL ST	4
818208	907	1516 N 06TH STREET	6
818218	907	1341 N 08TH STREET	6
818397	907	2239 N CAMAC ST	6
818412	907	2256 N CAMAC ST	4

Unit ID	Project #	Unit Address	BR
888603	907	2253 N CAMAC ST	4
888629	907	2615 N 11TH STREET	5
041605	902	759 N 38TH STREET	5
041606	902	761 N 38TH STREET	5
041789	902	3841 MT VERNON ST	4
041796	902	3900 PARRISH ST	4
042095	902	754 N 38TH STREET	3
042283	902	813 N 40TH STREET	1
042284	902	813 N 40TH STREET	6
042752	902	3837 BRANDYWINE ST	4
042841	902	3907 FAIRMOUNT AVE	3
042842	902	3907 FAIRMOUNT AVE	3
043081	902	751 N 39TH STREET	2
043082	902	751 N 39TH STREET	4
043118	902	825 N 40TH STREET	2
043119	902	825 N 40TH STREET	4
043131	902	813 N 42ND STREET	3
043316	902	723 N 35TH STREET	2
043317	902	723 N 35TH STREET	4
043326	902	764 N 41ST STREET	4
043327	902	764 N 41ST STREET	4
043533	902	3824 HAVERFORD AVE	3
043663	902	806 N MAY ST	2
043664	902	810 N MAY ST	2
043954	902	626 N 36TH STREET	5
124924	902	3847 HAVERFORD AVE	6
125118	902	714 N 34TH STREET	6
125331	902	3830 BROWN ST	5
125816	902	4234 W STILES ST	5
125844	902	4223 VIOLA ST	6
125893	902	3814 BROWN ST	5
255950	902	763 N 38TH STREET	5
690731	902	839 JUNE ST	2
690788	902	3828 MT VERNON ST	3
690823	902	872 N MARKOE ST	3
690828	902	637 N 36TH STREET	5
690877	902	3815 MT VERNON ST	5
690879	902	866 N MARKOE ST	3
690909	902	635 N 36TH STREET	5
690910	902	640 N 36TH STREET	5

Unit ID	Project #	Unit Address	BR
690917	902	818 N 47TH STREET	3
690926	902	638 N 36TH STREET	5
690938	902	625 N 36TH STREET	5
690940	902	4508 OGDEN ST	3
690941	902	4513 OGDEN ST	3
691015	902	3833 MT VERNON ST	5
691117	902	3805 BROWN ST	3
691351	902	819 N 45TH STREET	5
691358	902	3926 FOLSOM ST	5
804098	902	3911 MT VERNON ST	4
804167	902	727 N 35TH STREET	2
804168	902	727 N 35TH STREET	4
804536	902	756 N 41ST STREET	3
804537	902	756 N 41ST STREET	3
804538	902	756 N 41ST STREET	2
818149	902	807 PRESTON ST	5
818513	902	4104 WESTMINSTER AVE	6
818517	902	3924 FOLSOM ST	5
818545	902	881 N MARKOE ST	3
818551	902	855 N 46TH STREET	3
888574	902	637 N 44TH STREET	5
888579	902	4018 BROWN ST	6
888601	902	757 N 38TH STREET	5
888617	902	738 N BROOKLYN ST	3
888618	902	740 N BROOKLYN ST	3
888677	902	4203 MANTUA AVE	4
041513	910	1747 N LAMBERT ST	5
041517	910	2407 REDNER ST	4
041667	910	1411 N 22ND STREET	5
041685	910	1736 N HOLLYWOOD ST	2
041696	910	2429 BOLTON WAY	4
041697	910	2431 BOLTON WAY	4
041830	910	2230 INGERSOLL ST	4
041980	910	2223 STEWART ST	2
041992	910	2145 SHARSWOOD ST	5
041993	910	2147 SHARSWOOD ST	5
041994	910	2149 SHARSWOOD ST	5
041995	910	2429 NICHOLAS ST	5
042052	910	2436 REDNER ST	4
042171	910	2138 HARLAN ST	2

Unit ID	Project #	Unit Address	BR
042172	910	2140 HARLAN ST	2
042226	910	2302 STEWART ST	2
042227	910	2308 STEWART ST	2
042228	910	2330 STEWART ST	2
042326	910	1509 N MARSTON ST	3
042388	910	2218 INGERSOLL ST	5
042392	910	1526 N 24TH STREET	5
042417	910	1627 N 21ST STREET	5
042426	910	2417 REDNER ST	4
042429	910	2415 CLIFFORD ST	6
042494	910	1718 N 22ND STREET	3
042495	910	1718 N 22ND STREET	3
042496	910	1511 N MARSTON ST	3
042552	910	2417 N COLLEGE AVE	2
042553	910	2417 N COLLEGE AVE	6
042601	910	2136 W JEFFERSON ST	5
042637	910	1205 N ETTING ST	2
042677	910	2343 W MASTER ST	4
042691	910	2042 NICHOLAS ST	4
042730	910	1216 N PENNOCK ST	2
042748	910	2426 REDNER ST	4
042819	910	2313 HARLAN ST	2
042820	910	2324 HARLAN ST	2
042837	910	2320 STEWART ST	2
042838	910	2423 STEWART ST	2
042975	910	2024 SEYBERT ST	2
042991	910	1551 N MARSTON ST	3
043005	910	2512 HARLAN ST	2
043006	910	2514 HARLAN ST	2
043010	910	2455 TURNER ST	3
043011	910	2455 TURNER ST	3
043049	910	1236 N 27TH STREET	6
043175	910	1407 N 28TH STREET	5
043185	910	2342 STEWART ST	2
043206	910	1747 N 31ST STREET	3
043207	910	1747 N 31ST STREET	3
043284	910	1921 TURNER ST	4
043286	910	2511 HARLAN ST	3
043300	910	2419 N COLLEGE AVE	4
043301	910	2419 N COLLEGE AVE	5

Unit ID	Project #	Unit Address	BR
043313	910	1439 N MARSTON ST	2
043325	910	2314 SHARSWOOD ST	4
043331	910	1229 N ETTING ST	3
043354	910	2221 STEWART ST	2
043410	910	1419 N MYRTLEWOOD ST	2
043431	910	2437 BOLTON WAY	4
043447	910	1527 N 22ND STREET	5
043474	910	1740 N NATRONA ST	5
043484	910	2204 INGERSOLL ST	5
043489	910	2338 W MONTGOMERY AVE	5
043529	910	3211 CECIL B MOORE AVE	3
043530	910	3211 CECIL B MOORE AVE	3
043531	910	3211 CECIL B MOORE AVE	3
043625	910	2721 W GEORGE ST	2
043691	910	1400 N MARSTON ST	5
043692	910	1715 N 31ST STREET	5
043702	910	2707 W GEORGE ST	2
043781	910	2409 BOLTON WAY	4
043782	910	2413 BOLTON WAY	4
043836	910	1451 N MARSTON ST	2
043950	910	1716 N BONSALL ST	4
043952	910	3123 CECIL B MOORE AVE	2
043953	910	3123 CECIL B MOORE AVE	5
043969	910	2423 N COLLEGE AVE	3
043970	910	2423 N COLLEGE AVE	3
043971	910	2423 N COLLEGE AVE	3
124818	910	1303 N 24TH STREET	5
124824	910	2401 HARLAN ST	5
124844	910	2410 REDNER ST	4
124853	910	2131 SHARSWOOD ST	4
124854	910	1412 N 27TH STREET	4
124855	910	1919 TURNER ST	4
124878	910	1405 N 28TH STREET	5
124905	910	1270 N DOVER ST	6
124983	910	1519 N MARSTON ST	3
125001	910	2024 NICHOLAS ST	4
125021	910	2119 SHARSWOOD ST	4
125057	910	2232 INGERSOLL ST	5
125144	910	2134 W JEFFERSON ST	4
125159	910	2008 S COLLEGE AVE	5

Unit ID	Project #	Unit Address	BR
125176	910	2026 NICHOLAS ST	4
125191	910	2402 BOLTON WAY	4
125217	910	1619 N 21ST STREET	5
125255	910	2431 STEWART ST	2
125273	910	1430 N MYRTLEWOOD ST	2
125293	910	1742 N NATRONA ST	5
125349	910	1507 N 25TH STREET	5
125372	910	2224 W JEFFERSON ST	3
125391	910	1323 N 23RD STREET	4
125411	910	1458 N MARSTON ST	2
125497	910	1239 N 30TH STREET	2
125507	910	3041 W HARPER ST	3
125516	910	2437 NICHOLAS ST	5
125524	910	2311 HARLAN ST	2
125544	910	1416 N MARSTON ST	2
125545	910	1923 TURNER ST	4
125584	910	2336 STEWART ST	2
125618	910	2415 W OXFORD ST	6
125640	910	1428 N MARSTON ST	2
125643	910	1434 N MARSTON ST	2
125665	910	1223 N MYRTLEWOOD ST	3
125701	910	1746 N LAMBERT ST	3
125715	910	2429 INGERSOLL ST	2
125723	910	2437 INGERSOLL ST	2
125728	910	2441 INGERSOLL ST	2
125738	910	1415 N MARSTON ST	2
125756	910	2411 INGERSOLL ST	2
125757	910	2416 INGERSOLL ST	2
125776	910	1462 N MYRTLEWOOD ST	3
125810	910	2419 REDNER ST	4
125821	910	1526 N 20TH STREET	5
125822	910	2427 INGERSOLL ST	2
125864	910	1235 N 30TH STREET	2
125878	910	920 N 30TH STREET	3
125928	910	1446 N 27TH STREET	4
125931	910	1426 N MYRTLEWOOD ST	2
255954	910	2412 REDNER ST	4
690011	910	1608 N NEWKIRK ST	3
690023	910	1242 N DOVER ST	3
690056	910	1246 N DOVER ST	3

Unit ID	Project #	Unit Address	BR
690119	910	2430 CLIFFORD ST	5
690255	910	2140 W JEFFERSON ST	5
690268	910	1508 N 24TH STREET	5
690406	910	1236 N DOVER ST	3
690428	910	2448 NASSAU ST	2
690462	910	2711 CABOT ST	3
690612	910	2424 CLIFFORD ST	6
690628	910	1757 N LAMBERT ST	3
690684	910	1216 N 30TH STREET	6
690685	910	2425 CECIL B MOORE AVE	6
690724	910	1743 N LAMBERT ST	3
690816	910	1232 N DOVER ST	3
690882	910	1234 N 27TH STREET	5
690981	910	2425 CLIFFORD ST	5
691034	910	1310 N 23RD STREET	5
691058	910	2438 CLIFFORD ST	6
803998	910	2237 W THOMPSON ST	3
803999	910	2237 W THOMPSON ST	4
804044	910	2430 REDNER ST	4
804256	910	2702 W GEORGE ST	2
804257	910	2705 W GEORGE ST	2
804258	910	2709 W GEORGE ST	2
804259	910	2710 W GEORGE ST	2
804282	910	2704 W GEORGE ST	2
804283	910	2708 W GEORGE ST	2
804290	910	2712 W GEORGE ST	2
804318	910	2714 W GEORGE ST	2
804379	910	2351 N COLLEGE AVE	3
804380	910	2351 N COLLEGE AVE	6
804396	910	1515 N 25TH STREET	1
804397	910	1515 N 25TH STREET	5
804398	910	2726 W GEORGE ST	2
804399	910	2727 W GEORGE ST	2
804400	910	2729 W GEORGE ST	2
804406	910	2725 W GEORGE ST	2
804438	910	2711 W GEORGE ST	2
804439	910	2715 W GEORGE ST	2
804440	910	2717 W GEORGE ST	2
804441	910	2723 W GEORGE ST	2
804547	910	1738 N 20TH STREET	3

Unit ID	Project #	Unit Address	BR
804548	910	1738 N 20TH STREET	3
804572	910	3128 CLIFFORD ST	1
804573	910	3128 CLIFFORD ST	4
804576	910	1300 N DOVER ST	6
804745	910	2231 W OXFORD ST	5
804757	910	1460 N MARSTON ST	2
804765	910	2000 W OXFORD ST	2
804766	910	2000 W OXFORD ST	1
804767	910	2000 W OXFORD ST	3
818130	910	2431 CLIFFORD ST	6
818202	910	2928 W MASTER ST	4
818303	910	1706 N 27TH STREET	5
818326	910	2436 CECIL B MOORE AVE	6
818327	910	2447 NICHOLAS ST	5
818363	910	2050 W MASTER ST	5
888642	910	1715 N 26TH STREET	6
888809	910	2449 NICHOLAS ST	5
041504	909	1938 N TAYLOR ST	3
041507	909	2010 W NORRIS ST	5
041508	909	2016 W NORRIS ST	4
041509	909	2003 W NORRIS ST	5
041521	909	2042 W NORRIS ST	2
041522	909	2042 W NORRIS ST	6
041523	909	1830 N 26TH STREET	5
041536	909	2044 W NORRIS ST	2
041537	909	2044 W NORRIS ST	6
041573	909	1936 N TAYLOR ST	3
041582	909	2015 N 21ST STREET	5
041598	909	2101 N WOODSTOCK ST	5
041632	909	2026 N 18TH STREET	5
041642	909	1903 N 32ND STREET	5
041666	909	2009 N 21ST STREET	5
041755	909	2010 N WOODSTOCK ST	5
041758	909	2156 N MARSTON ST	3
041759	909	2007 N 21ST STREET	5
041793	909	2031 DIAMOND ST	3
041794	909	2031 DIAMOND ST	3
041795	909	2031 DIAMOND ST	3
041824	909	2037 N 19TH STREET	2
041825	909	2037 N 19TH STREET	6

Unit ID	Project #	Unit Address	BR
041892	909	2018 N 21ST STREET	3
041893	909	2018 N 21ST STREET	3
041894	909	2018 N 21ST STREET	3
041904	909	2031 N 22ND STREET	4
041905	909	2031 N 22ND STREET	5
041906	909	2031 N 22ND STREET	5
041921	909	1923 N 19TH STREET	2
041922	909	1923 N 19TH STREET	4
041979	909	3221 MONUMENT AVE	5
041986	909	2120 N 19TH STREET	6
042049	909	1908 N 18TH STREET	2
042050	909	1908 N 18TH STREET	6
042092	909	2010 N LAMBERT ST	5
042144	909	3219 MONUMENT AVE	5
042218	909	2018 DIAMOND ST	3
042219	909	2018 DIAMOND ST	4
042220	909	2018 DIAMOND ST	2
042265	909	2024 DIAMOND ST	3
042266	909	2024 DIAMOND ST	4
042267	909	2024 DIAMOND ST	2
042294	909	1904 MONUMENT AVE	3
042304	909	1823 N 21ST STREET	5
042306	909	2235 W NORRIS ST	3
042307	909	2235 W NORRIS ST	5
042373	909	2030 DIAMOND ST	2
042374	909	2030 DIAMOND ST	3
042375	909	2030 DIAMOND ST	3
042376	909	2027 W NORRIS ST	2
042377	909	2027 W NORRIS ST	6
042438	909	2007 DIAMOND ST	3
042439	909	2007 DIAMOND ST	4
042440	909	2007 DIAMOND ST	2
042441	909	2043 DIAMOND ST	3
042442	909	2043 DIAMOND ST	4
042443	909	2043 DIAMOND ST	2
042473	909	1807 N 18TH STREET	3
042474	909	1807 N 18TH STREET	4
042517	909	1937 N 18TH STREET	2
042518	909	1937 N 18TH STREET	5
042519	909	1914 DIAMOND ST	3

Unit ID	Project #	Unit Address	BR
042520	909	1914 DIAMOND ST	6
042540	909	3215 MONUMENT AVE	1
042541	909	3215 MONUMENT AVE	4
042599	909	1904 W NORRIS ST	1
042600	909	1904 W NORRIS ST	3
042644	909	2037 W NORRIS ST	3
042645	909	2037 W NORRIS ST	3
042646	909	2037 W NORRIS ST	2
042653	909	1840 N 18TH STREET	2
042654	909	1840 N 18TH STREET	3
042655	909	1840 N 18TH STREET	3
042658	909	2105 W NORRIS ST	2
042659	909	2105 W NORRIS ST	3
042660	909	2105 W NORRIS ST	3
042703	909	1943 N 19TH STREET	2
042704	909	1943 N 19TH STREET	4
042705	909	2005 N 22ND STREET	3
042706	909	2005 N 22ND STREET	4
042707	909	2005 N 22ND STREET	4
042708	909	2007 N 22ND STREET	3
042709	909	2007 N 22ND STREET	4
042710	909	2007 N 22ND STREET	4
042723	909	1904 N 21ST STREET	2
042724	909	1904 N 21ST STREET	4
042725	909	2107 W NORRIS ST	2
042726	909	2107 W NORRIS ST	3
042727	909	2107 W NORRIS ST	3
042790	909	1909 N 19TH STREET	4
042791	909	1909 N 19TH STREET	4
042792	909	2033 N 22ND STREET	4
042793	909	2033 N 22ND STREET	4
042794	909	2033 N 22ND STREET	4
042828	909	2103 W NORRIS ST	2
042829	909	2103 W NORRIS ST	3
042830	909	2103 W NORRIS ST	3
042834	909	1955 N 31ST STREET	5
042856	909	2112 N UBER ST	2
042857	909	2112 N UBER ST	6
042865	909	3044 W SUSQUEHANNA AVE	1
042866	909	3044 W SUSQUEHANNA AVE	4

Unit ID	Project #	Unit Address	BR
042880	909	1850 N 17TH STREET	2
042881	909	1850 N 17TH STREET	6
042902	909	2008 N 19TH STREET	3
042903	909	2008 N 19TH STREET	3
042974	909	2172 N DOVER ST	2
042996	909	1839 N 31ST STREET	5
043001	909	2108 N 16TH STREET	2
043002	909	2108 N 16TH STREET	5
043015	909	2031 W NORRIS ST	2
043016	909	2031 W NORRIS ST	5
043047	909	2003 DIAMOND ST	2
043048	909	2003 DIAMOND ST	6
043069	909	1936 N GRATZ ST	1
043070	909	1936 N GRATZ ST	4
043071	909	1936 N 21ST STREET	3
043072	909	1936 N 21ST STREET	6
043087	909	2102 W NORRIS ST	2
043088	909	2102 W NORRIS ST	3
043089	909	2102 W NORRIS ST	3
043111	909	2026 DIAMOND ST	3
043112	909	2026 DIAMOND ST	3
043113	909	2026 DIAMOND ST	3
043146	909	1913 N 18TH STREET	2
043147	909	1913 N 18TH STREET	6
043149	909	1942 N 31ST STREET	3
043204	909	1944 N 22ND STREET	3
043205	909	1944 N 22ND STREET	4
043247	909	1802 N 18TH STREET	2
043248	909	1802 N 18TH STREET	4
043249	909	1802 N 18TH STREET	3
043278	909	2009 N VAN PELT ST	3
043285	909	2011 N 21ST STREET	5
043324	909	2215 W MONTGOMERY AVE	5
043384	909	1737 W BERKS ST	3
043385	909	1737 W BERKS ST	4
043402	909	2112 N 16TH STREET	4
043403	909	2112 N 16TH STREET	5
043404	909	2120 N 16TH STREET	4
043405	909	2120 N 16TH STREET	4
043449	909	3014 W BERKS ST	1

Unit ID	Project #	Unit Address	BR
043450	909	3014 W BERKS ST	3
043454	909	1904 N 18TH STREET	2
043455	909	1904 N 18TH STREET	6
043485	909	1934 N 21ST STREET	3
043486	909	1934 N 21ST STREET	2
043487	909	1934 N 21ST STREET	3
043516	909	1833 N 21ST STREET	5
043560	909	2127 N 18TH STREET	4
043561	909	2127 N 18TH STREET	4
043619	909	1540 DIAMOND ST	4
043620	909	1540 DIAMOND ST	3
043621	909	1540 DIAMOND ST	4
043649	909	1717 W PAGE ST	2
043679	909	3101 EUCLID ST	4
043680	909	3101 EUCLID ST	4
043700	909	2036 W NORRIS ST	4
043701	909	2036 W NORRIS ST	4
043712	909	2034 W NORRIS ST	4
043713	909	2034 W NORRIS ST	4
043714	909	2038 W NORRIS ST	4
043715	909	2038 W NORRIS ST	4
043716	909	2104 W NORRIS ST	3
043717	909	2104 W NORRIS ST	3
043718	909	2104 W NORRIS ST	2
043724	909	3230 MONUMENT AVE	5
043741	909	2046 W NORRIS ST	2
043742	909	2046 W NORRIS ST	3
043743	909	2046 W NORRIS ST	3
043766	909	2004 N LAMBERT ST	5
043819	909	1851 N 19TH STREET	3
043820	909	1851 N 19TH STREET	3
043825	909	2111 W NORRIS ST	5
043826	909	2111 W NORRIS ST	4
043873	909	2002 N 17TH STREET	3
043874	909	2002 N 17TH STREET	4
043910	909	1941 N 19TH STREET	3
043911	909	1941 N 19TH STREET	3
043912	909	1941 N 19TH STREET	3
043918	909	2121 N 15TH STREET	1
043919	909	2121 N 15TH STREET	6

Unit ID	Project #	Unit Address	BR
043936	909	1930 N 21ST STREET	3
043937	909	1930 N 21ST STREET	3
043938	909	1930 N 21ST STREET	3
043967	909	2010 N 21ST STREET	2
043968	909	2010 N 21ST STREET	5
043986	909	2504 DIAMOND ST	4
043987	909	2504 DIAMOND ST	4
124828	909	2023 W MONTGOMERY AVE	5
124830	909	2330 W BERKS ST	6
124893	909	2024 W NORRIS ST	6
124903	909	1717 W NORRIS ST	4
124904	909	1717 W NORRIS ST	4
124922	909	1926 N 21ST STREET	4
124923	909	1926 N 21ST STREET	5
124944	909	1730 PAGE ST	4
124968	909	3103 EUCLID ST	5
124977	909	1722 FONTAIN ST	5
124993	909	2007 N VAN PELT ST	3
124996	909	2009 N 31ST STREET	5
125011	909	2025 W MONTGOMERY AVE	5
125022	909	1902 N 31ST STREET	6
125028	909	1926 W NORRIS ST	5
125034	909	2005 N 21ST STREET	5
125101	909	2036 N WOODSTOCK ST	5
125107	909	1729 W NORRIS ST	3
125108	909	1729 W NORRIS ST	4
125140	909	1906 W NORRIS ST	5
125197	909	1918 W NORRIS ST	2
125199	909	3227 MONUMENT AVE	5
125233	909	1935 W NORRIS ST	5
125284	909	2027 W MONTGOMERY AVE	5
125301	909	2026 N 31ST STREET	3
125312	909	2012 N 21ST STREET	4
125313	909	2012 N 21ST STREET	5
125345	909	3129 PAGE ST	5
125376	909	3216 MONUMENT AVE	5
125390	909	1902 N 32ND STREET	5
125403	909	2160 N MARSTON ST	3
125441	909	2008 N LAMBERT ST	5
125484	909	1840 N ETTING ST	2

Unit ID	Project #	Unit Address	BR
125520	909	2023 N 18TH STREET	6
125684	909	1964 N 31ST STREET	3
125870	909	1846 N ETTING ST	2
125890	909	3221 W BERKS ST	5
125903	909	1943 N 18TH STREET	5
125904	909	2023 N 19TH STREET	6
255946	909	1940 N 18TH STREET	3
255947	909	1940 N 18TH STREET	4
255948	909	1938 N 18TH STREET	3
255949	909	1938 N 18TH STREET	4
690071	909	1822 N 26TH STREET	5
690101	909	2012 DIAMOND ST	2
690102	909	2012 DIAMOND ST	3
690103	909	2012 DIAMOND ST	3
690105	909	2010 N 20TH STREET	5
690181	909	1932 N TAYLOR ST	3
690217	909	1914 N 18TH STREET	6
690305	909	2123 N STANLEY ST	3
690326	909	2005 DIAMOND ST	4
690327	909	2005 DIAMOND ST	4
690414	909	2009 N LAMBERT ST	5
690431	909	2008 DIAMOND ST	3
690432	909	2008 DIAMOND ST	4
690780	909	1842 N MARSTON ST	2
690783	909	1821 N MARSTON ST	2
690908	909	3226 MONUMENT AVE	5
690933	909	3236 MONUMENT AVE	5
690970	909	3214 ARLINGTON ST	5
690971	909	3218 ARLINGTON ST	5
691136	909	3234 ARLINGTON ST	1
691137	909	3234 ARLINGTON ST	3
691152	909	3222 MONUMENT AVE	5
691161	909	3232 ARLINGTON ST	5
691194	909	3221 ARLINGTON ST	1
691195	909	3221 ARLINGTON ST	3
691208	909	3213 MONUMENT AVE	5
691236	909	3218 MONUMENT AVE	5
691372	909	3231 MONUMENT AVE	5
691417	909	1948 N 18TH STREET	6
691496	909	1959 N 31ST STREET	6

Unit ID	Project #	Unit Address	BR
804018	909	1920 N 17TH STREET	2
804019	909	1920 N 17TH STREET	6
804032	909	3012 W BERKS ST	5
804033	909	1904 N 31ST STREET	6
804041	909	2010 DIAMOND ST	3
804042	909	2010 DIAMOND ST	3
804043	909	2010 DIAMOND ST	3
804056	909	1715 W NORRIS ST	3
804057	909	1715 W NORRIS ST	4
804119	909	1721 W NORRIS ST	3
804120	909	1721 W NORRIS ST	4
804126	909	2022 W NORRIS ST	6
804156	909	3155 EUCLID ST	3
804157	909	3155 EUCLID ST	4
804199	909	2833 DIAMOND ST	2
804200	909	2833 DIAMOND ST	6
804231	909	2118 N 16TH STREET	3
804232	909	2118 N 16TH STREET	3
804249	909	2021 N 17TH STREET	3
804250	909	2021 N 17TH STREET	5
804298	909	2012 N 22ND STREET	5
804299	909	2012 N 22ND STREET	5
804300	909	2012 N 22ND STREET	5
804368	909	1946 N 19TH STREET	3
804369	909	1946 N 19TH STREET	5
804377	909	1735 W BERKS ST	3
804378	909	1735 W BERKS ST	4
804421	909	1911 N 19TH STREET	4
804422	909	1911 N 19TH STREET	5
804435	909	1915 N 19TH STREET	2
804436	909	1915 N 19TH STREET	3
804437	909	1915 N 19TH STREET	3
804447	909	1911 N 31ST STREET	3
804448	909	1911 N 31ST STREET	3
804449	909	1913 N 31ST STREET	3
804450	909	1913 N 31ST STREET	3
804605	909	2003 N 18TH STREET	4
804606	909	2003 N 18TH STREET	4
804629	909	1709 W NORRIS ST	5
804630	909	1709 W NORRIS ST	5

Unit ID	Project #	Unit Address	BR
804634	909	1929 DIAMOND ST	3
804635	909	1929 DIAMOND ST	2
804636	909	1929 DIAMOND ST	3
804649	909	1856 N VAN PELT ST	4
804650	909	1856 N VAN PELT ST	4
804690	909	1724 PAGE ST	5
804735	909	2011 N 31ST STREET	2
804736	909	2011 N 31ST STREET	3
804747	909	1946 N 31ST STREET	3
804763	909	2137 N 15TH STREET	2
804764	909	2137 N 15TH STREET	4
818034	909	1867 N JUDSON ST	3
818145	909	1927 N NAPA ST	3
818298	909	2222 DIAMOND ST	6
818349	909	3020 W BERKS ST	5
818358	909	1955 N 23RD STREET	3
818481	909	3024 W BERKS ST	5
818536	909	3127 PAGE ST	5
888563	909	3127 W MONTGOMERY AVE	6
926765	909	1946 N NEWKIRK ST	3
041556	908	2335 N 21ST STREET	6
041601	908	2327 N 21ST STREET	6
041649	908	2250 N 21ST STREET	2
041650	908	2250 N 21ST STREET	5
041804	908	2233 N 17TH STREET	4
041978	908	2349 N 21ST STREET	5
041996	908	2648 N HOLLYWOOD ST	3
042012	908	2347 N 32ND STREET	3
042110	908	2211 N 27TH STREET	2
042111	908	2211 N 27TH STREET	4
042127	908	2406 N MARSTON ST	2
042480	908	2251 N MOLE ST	2
042521	908	2321 N CROSKEY ST	2
042656	908	2320 N 21ST STREET	2
042657	908	2320 N 21ST STREET	4
042673	908	2319 N 16TH STREET	2
042674	908	2319 N 16TH STREET	5
042681	908	2946 W YORK ST	2
042774	908	1913 W DAUPHIN ST	1
042775	908	1913 W DAUPHIN ST	5

Unit ID	Project #	Unit Address	BR
042821	908	2209 N 27TH STREET	2
042822	908	2209 N 27TH STREET	4
042946	908	2339 N 21ST STREET	2
042947	908	2339 N 21ST STREET	4
043066	908	2329 N 16TH STREET	1
043067	908	2329 N 16TH STREET	5
043092	908	2644 N 26TH STREET	4
043298	908	2342 N 20TH STREET	3
043299	908	2342 N 20TH STREET	3
043330	908	1940 W YORK ST	6
043409	908	2646 N 26TH STREET	6
043517	908	2332 N 21ST STREET	3
043518	908	2332 N 21ST STREET	3
043545	908	2350 N 21ST STREET	3
043546	908	2350 N 21ST STREET	3
043598	908	2203 N 19TH STREET	3
043599	908	2203 N 19TH STREET	4
043676	908	2262 N 21ST STREET	3
043677	908	2262 N 21ST STREET	4
043720	908	2552 W OAKDALE ST	3
043721	908	2552 W OAKDALE ST	3
043767	908	2601 W OAKDALE ST	3
043768	908	2601 W OAKDALE ST	5
043833	908	2311 N 20TH STREET	3
043834	908	2311 N 20TH STREET	3
124974	908	2236 N 19TH STREET	5
125102	908	2345 N 22ND STREET	6
125190	908	2549 N GARNET ST	4
125206	908	2353 N 20TH STREET	5
125246	908	2453 N NEWKIRK ST	2
125261	908	2245 N UBER ST	6
125326	908	2239 N 17TH STREET	6
125356	908	2336 N VAN PELT ST	3
125367	908	2454 N NEWKIRK ST	2
125400	908	2436 N NEWKIRK ST	2
125421	908	2219 N 22ND STREET	6
125438	908	2328 N 16TH STREET	6
125442	908	2355 N OPAL ST	2
125454	908	2431 N DOVER ST	2
125472	908	2454 N DOVER ST	2

Unit ID	Project #	Unit Address	BR
125546	908	2244 N 19TH STREET	5
125596	908	2240 N 19TH STREET	5
125653	908	2449 N DOVER ST	2
125676	908	2609 W OAKDALE ST	2
125775	908	2326 N 21ST STREET	6
125859	908	2243 N 21ST STREET	6
125876	908	2459 N NATRONA ST	2
125881	908	2341 N 21ST STREET	6
125907	908	2634 N 29TH STREET	6
255953	908	2446 N DOVER ST	2
255988	908	3033 W OAKDALE ST	2
690121	908	2330 N 21ST STREET	6
690122	908	2328 N 21ST STREET	6
690134	908	2340 N 16TH STREET	6
690177	908	2224 N 17TH STREET	6
690219	908	2252 N 19TH STREET	5
690405	908	2553 N 16TH STREET	6
690973	908	2356 N OPAL ST	3
691149	908	2603 N 29TH STREET	2
691150	908	2603 N 29TH STREET	3
691439	908	2415 N MARSTON ST	2
804067	908	2334 N 20TH STREET	3
804068	908	2334 N 20TH STREET	3
804254	908	2320 N 22ND STREET	3
804255	908	2320 N 22ND STREET	3
804373	908	2336 N 22ND STREET	3
804374	908	2336 N 22ND STREET	3
804375	908	2340 N 22ND STREET	3
804376	908	2340 N 22ND STREET	3
804417	908	2345 N 20TH STREET	4
804534	908	2213 N 22ND STREET	3
804535	908	2213 N 22ND STREET	4
804678	908	2314 N 22ND STREET	2
804679	908	2314 N 22ND STREET	3
804716	908	2218 N 21ST STREET	3
804717	908	2218 N 21ST STREET	4
804753	908	1922 W YORK ST	5
818256	908	2722 W HUNTINGDON ST	3
888705	908	2619 N 17TH STREET	5
926761	908	2523 N NAPA ST	2

Unit ID	Project #	Unit Address	BR
Scattered Sites Not Viable			
041557	909	2940 PAGE ST	3
041691	901	4920 PARRISH ST	4
042033	908	3143 W ARIZONA ST	2
042305	908	2543 N COLORADO ST	2
042356	905	2242 N 04TH STREET	5
042912	907	1523 N 07TH STREET	4
042994	908	2266 N VAN PELT ST	3
043251	910	2437 REDNER ST	4
043940	905	2148 N ORKNEY ST	3
124843	910	2408 REDNER ST	4
125002	908	2230 N 19TH STREET	6
125018	905	2134 N ORKNEY ST	4
125279	905	2128 N 05TH STREET	4
125482	910	2425 NASSAU ST	2
125513	905	2021 N 05TH STREET	5
125531	908	2224 N 19TH STREET	6
125664	904	2712 W STERNER ST	2
125836	908	2216 N 19TH STREET	6
125868	910	2412 NASSAU ST	2
599300	901	207 N 54TH STREET	3
690578	908	2506 N CHADWICK ST	3
690682	901	5104 FUNSTON ST	3
690745	908	2515 N COLORADO ST	3
690804	909	2153 N 21ST STREET	4
690805	909	2153 N 21ST STREET	2
690813	901	4825 PARRISH ST	3
691281	909	2121 N 19TH STREET	2
691282	909	2121 N 19TH STREET	6
691373	901	645 N CREIGHTON ST	3
691422	907	2138 N FRANKLIN ST	5
804114	907	1908 N 08TH STREET	5
804660	909	1512 DIAMOND ST	4
804661	909	1512 DIAMOND ST	4
818098	904	3154 N CARLISLE ST	2
818152	909	2139 N 19TH STREET	6
818204	910	1325 N 23RD STREET	5
818386	909	2114 N 19TH STREET	6
818482	908	2218 N 19TH STREET	6
818523	905	1931 N 04TH STREET	5

Unit ID	Project #	Unit Address	BR
857199	903	1432 S 56TH STREET	3
857327	904	67 E SEYMOUR ST	3
888559	901	5210 HARLAN ST	3
888567	901	5176 VIOLA ST	3
888659	904	1221 W BUTLER ST	4
888725	901	5178 VIOLA ST	4
926716	903	6015 ALLMAN ST	3
976196	901	1650 N 60TH STREET	3
976219	903	1754 S 60TH STREET	4
BALANCE OF RAD TRANSFER OF ASSISTANCE			
041526	905	1929 N 05TH STREET	6
041570	905	1933 N 05TH STREET	4
041571	905	1935 N 05TH STREET	4
041572	905	1937 N 05TH STREET	4
041661	905	2535 N 07TH STREET	4
041772	905	2532 N HOWARD ST	5
041932	905	2108 N 05TH STREET	5
041936	905	2415 N LAWRENCE ST	4
041957	905	421 W DAUPHIN ST	5
042452	905	2208 N 05TH STREET	6
042533	905	2313 N HOWARD ST	5
042697	905	2040 N 05TH STREET	4
042835	905	2024 N BODINE ST	2
042892	905	2406 N LEITHGOW ST	2
042895	905	2416 N LEITHGOW ST	2
043064	905	2119 N 05TH STREET	4
043134	905	2332 N 05TH STREET	4
043135	905	2339 N 05TH STREET	4
043635	905	1929 N 04TH STREET	5
043807	905	2407 N LAWRENCE ST	4
043939	905	2123 N 04TH STREET	4
043957	905	2209 N REESE ST	3
124815	905	2542 N FRANKLIN ST	3
124819	905	1550 N LAWRENCE ST	4
124825	905	409 W SUSQUEHANNA AVE	4
124876	905	2143 N 05TH STREET	3
125007	905	2552 N HOWARD ST	5
125044	905	2226 N ORKNEY ST	4
125123	905	319 W NORRIS ST	4
125139	905	2425 N MARSHALL ST	5

Unit ID	Project #	Unit Address	BR
125152	905	2542 N HOWARD ST	5
125264	905	2138 N ORKNEY ST	2
125275	905	2544 N 09TH STREET	3
125290	905	1754 N 03RD STREET	4
125317	905	2150 N 05TH STREET	5
125470	905	626 W HUNTINGDON ST	5
125489	905	1914 MUTTER ST	2
125527	905	1933 N 04TH STREET	5
125636	905	1826 N 04TH STREET	5
125705	905	921 W HUNTINGDON ST	5
125747	905	2514 N FRANKLIN ST	3
125752	905	645 W CUMBERLAND ST	5
125857	905	639 W CUMBERLAND ST	5
125872	905	2427 N LAWRENCE ST	4
255963	905	2237 N 04TH STREET	5
690159	905	2451 N 05TH STREET	5
690200	905	532 W BERKS ST	4
690208	905	2631 N FRANKLIN ST	3
690211	905	1921 N 05TH STREET	4
690728	905	2642 N 03RD STREET	3
691054	905	2527 N FRANKLIN ST	3
691094	905	2431 N REESE ST	3
691107	905	2537 N 07TH STREET	5
691119	905	2437 N MARSHALL ST	5
691192	905	2522 N 09TH STREET	4
691246	905	416 W NORRIS ST	6
691384	905	2155 N 05TH STREET	5
691425	905	2234 N HANCOCK ST	5
691454	905	2016 N LAWRENCE ST	4
804359	905	616 W CUMBERLAND ST	5
804492	905	2032 N 05TH STREET	3
804729	905	1439 N ORKNEY ST	2
818019	905	2424 N MARSHALL ST	5
818224	905	1842 N 04TH STREET	5
818434	905	955 N 06TH STREET	6
926754	905	2526 N LAWRENCE ST	3
926790	905	2407 N 04TH STREET	5
926791	905	2434 N 04TH STREET	2
041636	906	1739 N GRATZ ST	5
041678	906	726 SHIRLEY ST	4

Unit ID	Project #	Unit Address	BR
041689	906	722 N 16TH STREET	2
041690	906	722 N 16TH STREET	6
041873	906	1705 N GRATZ ST	4
041916	906	1432 N 17TH STREET	2
041917	906	1432 N 17TH STREET	6
041918	906	1616 W FLORA ST	4
042214	906	1929 BROWN ST	5
043023	906	622 N 16TH STREET	4
043024	906	622 N 16TH STREET	4
043406	906	1838 INGERSOLL ST	5
043496	906	1515 N BOUVIER ST	2
043497	906	1515 N BOUVIER ST	5
043557	906	1730 W MASTER ST	3
043558	906	1730 W MASTER ST	3
043559	906	1730 W MASTER ST	3
043595	906	1728 W MASTER ST	3
043596	906	1728 W MASTER ST	3
043597	906	1728 W MASTER ST	3
043787	906	1004 GREEN ST	1
043788	906	1004 GREEN ST	4
043921	906	1010 GREEN ST	2
043922	906	1010 GREEN ST	5
043980	906	1423 N 17TH STREET	3
043981	906	1423 N 17TH STREET	3
043982	906	1423 N 17TH STREET	3
043983	906	1425 N 17TH STREET	3
043984	906	1425 N 17TH STREET	3
043985	906	1425 N 17TH STREET	3
124931	906	1537 N BOUVIER ST	6
124990	906	1734 N SYDENHAM ST	5
124998	906	1512 WILLINGTON ST	6
125017	906	1715 W THOMPSON ST	4
125033	906	1828 W MONTGOMERY AVE	5
125049	906	1919 BROWN ST	5
125155	906	1509 BROWN ST	4
125483	906	1626 N SYDENHAM ST	5
690198	906	725 N 17TH STREET	3
690199	906	725 N 17TH STREET	4
690294	906	1427 N 17TH STREET	3
690295	906	1427 N 17TH STREET	3

Unit ID	Project #	Unit Address	BR
690296	906	1427 N 17TH STREET	3
690306	906	1443 N 17TH STREET	3
690307	906	1443 N 17TH STREET	3
690308	906	1443 N 17TH STREET	3
690317	906	1505 N 17TH STREET	3
690318	906	1505 N 17TH STREET	4
690319	906	1505 N 17TH STREET	2
690433	906	724 SHIRLEY ST	5
690446	906	1726 W MASTER ST	3
690447	906	1726 W MASTER ST	3
690448	906	1726 W MASTER ST	3
690533	906	854 N BAMBREY ST	3
691269	906	1614 BROWN ST	6
691278	906	1724 WYLIE ST	5
804142	906	624 N 12TH STREET	3
804143	906	624 N 12TH STREET	3
804144	906	624 N 12TH STREET	3
804211	906	1605 W OXFORD ST	3
804212	906	1605 W OXFORD ST	3
804213	906	1605 W OXFORD ST	3
804484	906	1513 N BOUVIER ST	1
804485	906	1513 N BOUVIER ST	4
804644	906	1438 N 17TH STREET	4
804645	906	1438 N 17TH STREET	4
804744	906	1821 VINEYARD ST	5
818101	906	1640 FRANCIS ST	6
125570	904	3024 N 05TH STREET	3
125710	904	1010 W INDIANA AVE	5
125740	904	522 W INDIANA AVE	5
125804	904	2856 N OPAL ST	2
125892	904	3047 N CARLISLE ST	3
255944	904	3322 N 05TH STREET	6
818083	904	315 E INDIANA AVE	3
818168	904	4509 N BOUVIER ST	3
818174	904	4512 N BOUVIER ST	3
818238	904	2711 W LEHIGH AVE	5
818249	904	1124 W VENANGO ST	5
818410	904	2801 N MARVINE ST	6
818413	904	3256 N 13TH STREET	6
857155	904	3534 N 11TH STREET	4

Unit ID	Project #	Unit Address	BR
857165	904	4826 N 15TH STREET	3
857237	904	2847 N 08TH STREET	4
857257	904	1516 ROWAN ST	3
857260	904	2758 N 02ND STREET	3
857399	904	227 W WISHART ST	3
857417	904	120 W WISHART ST	3
857525	904	5215 N 10TH STREET	3
857527	904	1725 W ROCKLAND ST	4
888879	904	4210 N HICKS ST	3
888920	904	500 E PENN ST	3
888926	904	822 E LOCUST AVE	4
888931	904	27 W MANHEIM ST	5
916024	904	1211 WINGOHOCKING ST	4
916031	904	3646 N MARVINE ST	4
916033	904	1917 DENNIE ST	5
916034	904	1116 W TIOGA ST	4
916087	904	3109 N TAYLOR ST	3
926746	904	4815 GREENE ST	6
926783	904	1147 W ERIE AVE	6
926796	904	3227 N 15TH STREET	6
976166	904	1135 W VENANGO ST	4
125506	901	648 N YEWDALL ST	2
125693	901	4919 W STILES ST	3
125875	901	228 N CECIL ST	3
609329	901	107 N MILLICK ST	3
609339	901	150 N 58TH STREET	3
609345	901	220 N 56TH STREET	3
609353	901	239 N RUBY ST	3
609364	901	658 N 54TH STREET	3
609429	901	27 N PEACH ST	3
690532	901	4924 OLIVE ST	3
691290	901	4945 FAIRMOUNT AVE	3
888795	901	5306 RACE ST	4
888810	901	5149 WYALUSING AVE	4
888831	901	437 S 62ND STREET	3
888871	901	44 N 58TH STREET	3
888872	901	551 N CREIGHTON ST	3
124967	903	1606 CATHERINE ST	5
125309	903	2021 FITZWATER ST	5
125493	903	1247 S HANSON ST	2

Unit ID	Project #	Unit Address	BR
125637	903	1243 S HANSON ST	2
125736	903	1529 LATONA ST	2
857281	903	5706 SPRINGFIELD AVE	4
857287	903	5417 BELMAR TERRACE	3
857339	903	1925 S REDFIELD ST	3
857363	903	6014 ALLMAN ST	3
857436	903	2114 S FRAZIER ST	4
857453	903	2026 S CECIL ST	3
857469	903	1841 S 55TH STREET	4
857489	903	2123 S SHIELDS ST	3
857530	903	5722 PENTRIDGE ST	3
857532	903	2124 S SHIELDS ST	3
857554	903	5722 WINDSOR AVE	3
857561	903	5855 WARRINGTON AVE	3
888710	903	2415 CHRISTIAN ST	5
888734	903	1521 S PATTON ST	3
888817	903	1613 S CONESTOGA ST	3
888855	903	5419 BELMAR TERRACE	3
888897	903	5733 BEAUMONT ST	3
916072	903	5616 ELLIOT ST	3
916089	903	1434 S VODGES ST	3
926719	903	1522 S LINDENWOOD ST	3
041860	907	933 W York St	5
042235	907	2311 N 10TH STREET	1
042236	907	2311 N 10TH STREET	4
042242	907	1218 W SERGEANT ST	3
042383	907	1543 N 09TH STREET	5
042431	907	2006 N 08TH STREET	6
042971	907	1232 W YORK ST	3
043418	907	2512 N ALDER ST	2
043420	907	2514 N ALDER ST	2
043421	907	2516 N ALDER ST	2
043962	907	2552 N SARTAIN ST	3
043963	907	2642 N SARTAIN ST	2
124862	907	809 DIAMOND ST	6
124984	907	2535 N 11TH STREET	5
125095	907	619 WESTMONT ST	2
125174	907	2234 N CAMAC ST	6
125334	907	2436 N DELHI ST	2
125647	907	2100 N 08TH STREET	6

Unit ID	Project #	Unit Address	BR
125741	907	1222 W HAZZARD ST	3
125828	907	2512 N 10TH STREET	5
135065	907	1510 N 6TH ST	3
135110	907	2323 N 13TH ST	2
690138	907	1937 N MARSHALL ST	5
690139	907	1939 N MARSHALL ST	5
690213	907	2140 N 09TH STREET	5
690334	907	2157 N 09TH STREET	5
691293	907	2025 N 09TH STREET	4
804123	907	1410 N 07TH STREET	4
804242	907	2114 N 09TH STREET	5
804352	907	1931 N 09TH STREET	4
804500	907	1652 N 06TH STREET	2
818118	907	2144 N 08TH STREET	5
818157	907	2218 N 07TH STREET	5
818169	907	2112 N 07TH STREET	5
818318	907	2214 N 09TH STREET	5
818399	907	2024 N 08TH STREET	5
041566	902	3854 OLIVE ST	3
041580	902	3929 FOLSOM ST	3
041635	902	889 N 47TH STREET	3
041698	902	3926 RENO ST	3
041770	902	4509 LAIRD ST	3
041839	902	3606 MELON ST	6
041910	902	3702 BRANDYWINE ST	2
041912	902	3706 BRANDYWINE ST	2
041960	902	3932 WALLACE ST	3
041985	902	3818 HAVERFORD AVE	3
042086	902	3800 MELON ST	2
042269	902	614 N 38TH STREET	5
042312	902	4167 MANTUA AVE	5
042394	902	619 N 39TH STREET	5
042445	902	3944 FOLSOM ST	5
042682	902	3821 BRANDYWINE ST	3
042694	902	4077 WALLACE ST	2
042753	902	3841 BRANDYWINE ST	3
042979	902	724 N DEKALB ST	3
043116	902	823 N 40TH STREET	2
043117	902	823 N 40TH STREET	4
043490	902	768 N 38TH STREET	5

Unit ID	Project #	Unit Address	BR
043570	902	775 N 38TH STREET	1
043571	902	775 N 38TH STREET	4
124861	902	3866 OLIVE ST	3
124908	902	3843 HAVERFORD AVE	6
125272	902	3850 BROWN ST	5
125398	902	3853 ASPEN ST	3
125469	902	4203 OGDEN ST	3
125503	902	3917 WYALUSING AVE	2
125557	902	3419 FAIRMOUNT AVE	2
125572	902	3913 FOLSOM ST	3
125599	902	3935 FAIRMOUNT AVE	5
125780	902	644 N 38TH STREET	3
125785	902	923 N 42ND STREET	5
125789	902	763 N 37TH STREET	2
125795	902	3608 WALLACE ST	5
125851	902	612 N 39TH STREET	6
125871	902	3932 BROWN ST	6
125889	902	853 N 45TH STREET	3
125902	902	746 N 38TH STREET	3
690276	902	3849 FAIRMOUNT AVE	3
690277	902	3849 FAIRMOUNT AVE	2
690542	902	3921 FOLSOM ST	3
690549	902	732 N 37TH STREET	3
690605	902	3915 RENO ST	3
690648	902	3808 RENO ST	3
690649	902	3824 RENO ST	3
690702	902	3812 RENO ST	3
690720	902	866 N 47TH STREET	3
691017	902	3930 FOLSOM ST	5
691063	902	3920 FOLSOM ST	4
691067	902	3711 MT VERNON ST	3
691074	902	632 N LOWBER ST	3
691106	902	3825 BROWN ST	4
691186	902	806 N 38TH STREET	5
691187	902	3822 MT VERNON ST	3
691215	902	3521 MT VERNON ST	3
691218	902	3527 MT VERNON ST	3
691255	902	3504 MT VERNON ST	3
691331	902	3520 MT VERNON ST	4
691335	902	3510 MT VERNON ST	2

Unit ID	Project #	Unit Address	BR
691378	902	744 N 38TH STREET	3
691383	902	741 N DEKALB ST	3
691393	902	3916 FOLSOM ST	5
691445	902	881 N 47TH STREET	3
804048	902	4511 LAIRD ST	3
804078	902	3841 OLIVE ST	3
804109	902	610 UNION ST	5
804131	902	3428 WALLACE ST	5
804183	902	614 UNION ST	5
818055	902	766 N DEKALB ST	3
818124	902	926 N 43RD STREET	3
818186	902	628 N 37TH STREET	5
818288	902	4169 MANTUA AVE	5
818302	902	4223 W STILES ST	5
818391	902	3828 ASPEN ST	3
818438	902	656 N 36TH STREET	6
818470	902	3924 BROWN ST	6
818520	902	3122 HAVERFORD AVE	6
818532	902	3826 WALLACE ST	3
818544	902	4213 LEIDY AVE	5
857333	902	1023 PALLAS ST	3
876525	902	4707 PARRISH ST	3
876527	902	4711 PARRISH ST	3
888646	902	4112 BROWN ST	3
888658	902	4240 W STILES ST	5
888670	902	729 N 39TH STREET	4
888703	902	4173 MANTUA AVE	5
888763	902	4126 OGDEN ST	2
926799	902	4245 OGDEN ST	3
041531	910	2126 W MASTER ST	5
041682	910	2435 CLIFFORD ST	6
041744	910	2703 W JEFFERSON ST	5
041844	910	1410 N ETTING ST	2
042995	910	2324 SHARSWOOD ST	5
043073	910	2403 W OXFORD ST	6
043252	910	1521 N 25TH STREET	6
043358	910	1222 N TAYLOR ST	3
043827	910	2440 NICHOLAS ST	5
043913	910	1535 N 22ND STREET	5
124892	910	2319 SHARSWOOD ST	4

Unit ID	Project #	Unit Address	BR
124949	910	1730 N MARSTON ST	3
124963	910	1744 N 27TH STREET	4
125110	910	1731 N TANEY ST	3
125113	910	2403 CECIL B MOORE AVE	3
125114	910	2403 CECIL B MOORE AVE	4
125407	910	2424 W OXFORD ST	5
125700	910	2403 INGERSOLL ST	2
125867	910	1230 N DOVER ST	3
125934	910	2238 INGERSOLL ST	4
690001	910	1314 N HOLLYWOOD ST	3
690022	910	1740 N 28TH STREET	4
690024	910	1317 N 23RD STREET	6
690052	910	1427 N HOLLYWOOD ST	3
690114	910	1521 N NEWKIRK ST	3
690551	910	1454 N HOLLYWOOD ST	3
690633	910	2931 CECIL B MOORE AVE	6
690737	910	2402 W THOMPSON ST	5
690808	910	2441 W OXFORD ST	2
690809	910	2441 W OXFORD ST	4
691090	910	1738 N NEWKIRK ST	3
804395	910	2414 W MASTER ST	5
804571	910	2410 CECIL B MOORE AVE	5
804684	910	2828 W MASTER ST	4
804685	910	2828 W MASTER ST	4
818137	910	1525 N 25TH STREET	6
818226	910	2042 W MASTER ST	5
818255	910	2403 REDNER ST	4
818368	910	2415 TURNER ST	5
818369	910	2707 W JEFFERSON ST	3
888580	910	1402 N 27TH STREET	4
888633	910	2040 W MASTER ST	6
888636	910	2927 W MASTER ST	4
041529	909	1940 N TAYLOR ST	2
041715	909	2017 N BAMBREY ST	3
041721	909	1835 N VAN PELT ST	6
041802	909	2115 N NEWKIRK ST	2
041816	909	2933 WESTMONT ST	2
041907	909	2841 DIAMOND ST	2
041908	909	2841 DIAMOND ST	6
041998	909	2956 WESTMONT ST	3

Unit ID	Project #	Unit Address	BR
042030	909	2104 N 16TH STREET	3
042031	909	2104 N 16TH STREET	3
042032	909	2104 N 16TH STREET	1
042062	909	2936 WESTMONT ST	2
042275	909	1731 W MONTGOMERY AVE	3
042276	909	1731 W MONTGOMERY AVE	4
042277	909	1731 W MONTGOMERY AVE	1
042310	909	2129 N 22ND STREET	2
042311	909	2129 N 22ND STREET	5
042795	909	1917 N 24TH STREET	5
042810	909	2117 N 15TH STREET	3
042811	909	2117 N 15TH STREET	3
042812	909	2117 N 15TH STREET	3
042882	909	2124 N 21ST STREET	2
042883	909	2124 N 21ST STREET	4
043159	909	2122 N 16TH STREET	3
043160	909	2122 N 16TH STREET	3
043161	909	2122 N 16TH STREET	3
043244	909	2153 N 15TH STREET	3
043245	909	2153 N 15TH STREET	3
043246	909	2153 N 15TH STREET	3
043472	909	2020 N BAMBREY ST	3
043473	909	2020 N BAMBREY ST	3
043511	909	1803 N 18TH STREET	3
043512	909	1803 N 18TH STREET	3
043513	909	1803 N 18TH STREET	3
043578	909	1812 N 24TH STREET	5
043626	909	2018 N 32ND STREET	2
043627	909	2018 N 32ND STREET	6
043828	909	3114 FRENCH ST	3
043945	909	2032 N 18TH STREET	6
124952	909	1717 ARLINGTON ST	6
125134	909	3228 ARLINGTON ST	6
125138	909	1847 N JUDSON ST	3
125222	909	2415 ARLINGTON ST	3
125235	909	1931 N RINGGOLD ST	3
125339	909	1914 N 24TH STREET	6
125351	909	2140 N CARLISLE ST	6
125575	909	2117 N 18TH STREET	6
125632	909	1632 EDGLEY ST	3

Unit ID	Project #	Unit Address	BR
125798	909	3114 WESTMONT ST	3
125826	909	2719 W MONTGOMERY AVE	3
690004	909	1809 N 28TH STREET	3
690009	909	2228 PAGE ST	3
690013	909	1812 N 27TH STREET	5
690070	909	1816 N NEWKIRK ST	3
690072	909	1811 N 28TH STREET	3
690152	909	1860 N BUCKNELL ST	3
690515	909	1824 N BUCKNELL ST	3
690516	909	1802 N BUCKNELL ST	3
690517	909	1804 N BUCKNELL ST	3
690524	909	1825 N BUCKNELL ST	3
690525	909	1847 N BUCKNELL ST	3
690526	909	1821 N BUCKNELL ST	3
690541	909	1843 N BUCKNELL ST	3
690557	909	1825 N 26TH STREET	3
690595	909	1833 N TANEY ST	3
690851	909	2151 N NATRONA ST	3
691021	909	1838 N BUCKNELL ST	3
804208	909	1843 N 17TH STREET	3
804209	909	1843 N 17TH STREET	3
804210	909	1843 N 17TH STREET	3
804330	909	1738 MONUMENT AVE	3
804331	909	1738 MONUMENT AVE	3
804404	909	1908 N 24TH STREET	3
804405	909	1908 N 24TH STREET	2
818011	909	2135 N NATRONA ST	3
818033	909	1844 N JUDSON ST	3
818129	909	1921 N 24TH STREET	5
818279	909	1860 N TANEY ST	3
818338	909	1820 N 22ND STREET	6
818362	909	1816 N RINGGOLD ST	5
818404	909	3218 W SUSQUEHANNA AVE	6
818416	909	3110 EUCLID ST	6
818418	909	1806 N TANEY ST	3
818463	909	3113 W NORRIS ST	3
818471	909	3106 W BERKS ST	3
818472	909	1826 N BUCKNELL ST	3
818494	909	1727 FONTAIN ST	4
818530	909	1923 N 24TH STREET	5

Unit ID	Project #	Unit Address	BR
888566	909	2609 W MONTGOMERY AVE	5
888623	909	3124 WESTMONT ST	3
888626	909	1837 N TANEY ST	3
888679	909	1830 N TANEY ST	3
041565	908	2070 W GLENWOOD AVE	4
041637	908	3023 W SUSQUEHANNA AVE	5
041706	908	2344 N OPAL ST	3
041833	908	2205 W SERGEANT ST	2
041920	908	1426 W YORK ST	6
041977	908	1921 W DAUPHIN ST	5
042013	908	3311 W HUNTINGDON ST	4
042122	908	2248 N 17TH STREET	2
042123	908	2248 N 17TH STREET	4
042363	908	2129 W DAUPHIN ST	5
042444	908	2644 N 29TH STREET	6
042578	908	2309 N CROSKEY ST	3
042619	908	1401 W YORK ST	5
042825	908	2230 N 17TH STREET	2
042826	908	2230 N 17TH STREET	5
042956	908	2220 N 17TH STREET	2
042957	908	2220 N 17TH STREET	5
124982	908	2317 W SERGEANT ST	3
125056	908	2343 N 20TH STREET	6
125151	908	2345 N VAN PELT ST	3
125163	908	2450 N DOUGLAS ST	3
125178	908	2415 W HAROLD ST	3
125416	908	2539 N NATRONA ST	3
125429	908	2460 N DOVER ST	2
125577	908	3147 W ARIZONA ST	2
125592	908	2247 N 17TH STREET	6
125654	908	2539 W HAROLD ST	3
125698	908	1625 W HUNTINGDON ST	5
125838	908	2209 N 16TH STREET	6
125873	908	2315 N VAN PELT ST	3
255945	908	2406 N 15TH STREET	5
255971	908	2258 N 17TH STREET	6
690007	908	2524 N 16TH STREET	4
690096	908	2211 N BOUVIER ST	3
690106	908	2334 N OPAL ST	3
690109	908	2246 N BANCROFT ST	3

Unit ID	Project #	Unit Address	BR
690110	908	2356 N VAN PELT ST	3
690118	908	2319 N CLEVELAND ST	3
690135	908	2444 N GARNET ST	3
690412	908	2269 N COLORADO ST	3
690558	908	2342 N 18TH STREET	4
690565	908	2209 N COLORADO ST	3
690573	908	2531 N BOUVIER ST	3
690593	908	2645 N COLORADO ST	3
690722	908	2452 N NATRONA ST	3
690777	908	2525 N COLORADO ST	3
690899	908	2355 N VAN PELT ST	3
690904	908	2513 N COLORADO ST	3
690957	908	2046 W GLENWOOD AVE	4
690986	908	2444 N COLORADO ST	3
691027	908	2327 N COLORADO ST	3
691040	908	2560 N SYDENHAM ST	3
691072	908	2425 N MARSTON ST	2
691135	908	2619 N CORLIES ST	3
691163	908	2469 N COLORADO ST	3
691296	908	2511 N NAPA ST	3
691370	908	2402 W OAKDALE ST	3
804769	908	2260 N 17TH STREET	6
818004	908	2323 N COLORADO ST	3
818111	908	2357 N COLORADO ST	3
818126	908	2614 N 16TH STREET	5
818151	908	2528 N NATRONA ST	3
818230	908	2455 N BOUVIER ST	3
818275	908	2204 N 18TH STREET	6
818314	908	2605 N STANLEY ST	3
818342	908	2232 N 17TH STREET	6
818411	908	2513 N MARSTON ST	3
818526	908	2225 N BANCROFT ST	3
857240	908	2324 N COLORADO ST	3
888572	908	2627 N 18TH STREET	3
926739	908	2226 N BOUVIER ST	3
926742	908	2320 N CLEVELAND ST	3
926743	908	2347 N CLEVELAND ST	3
926767	908	2403 W OAKDALE ST	4

Appendix G: MTW TDC/HCC

PHA's current HUD-approved MTW TDC and HCC cost limits are shown below. PHA last updated the MTW TDC/HCC limits in 2009. Subject to HUD approval, PHA will periodically review and update the MTW TDC/HCC cost limits. In FY 2017 PHA commissioned an independent engineering study to assess local costs and determine updated MTW TDC/HCC cost limits. Upon completion of the engineering study, PHA will submit revised cost limits to HUD for approval.

Type of Unit	0		1		2		3		4		5	
	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 H: 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. Unit Based 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 may convert households in the Unit Based program to rent simplification in FY 2018

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 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 much 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 towards rent.

**Table 1:
Total Tenant Payment as a Percentage of Adjusted Income**

	Housing Choice Voucher Households	Public Housing Households
Average	28%	28%
25 th Percentile	27%	27%
Median	28%	28%
75 th Percentile	28%	28%
Max	28%	28%

	Housing Choice Voucher Households	Public Housing Households
Households reporting income of \$2,100 or less	922 (6%)	667 (7%)
Households with Gross Rents exceeding Payment Standards	3,327 (22%)	-N/A-
Households on Ceiling Rent	-N/A-	518 (6%)

Household Income

Of the 15,076 MTW HCV households included in the analysis, 4% (582) report zero income. 10,254 (68%) MTW HCV households do not have any employment income, while 4,822 (32%) MTW HCV households have at least one wage earner. Of the 9,308 PH households included in the analysis, 4% (410) report zero income. 6,792 (73%) PH households do not have any employment income, while 2,516 (27%) PH households have at least one wage earner. Table 2 shows total household income and table 3 shows employment income for wage earning households.

Table 2: Household Income

	Housing Choice Voucher Households	Public Housing Households
Average	\$13,666	\$14,090
25 th Percentile	\$8,821	\$8,622
Median	\$10,104	\$9,307
75 th Percentile	\$18,122	\$17,056
Max	\$101,678	\$166,140

Table 3: Employment Income for Households with Wage Earner(s)

	Housing Choice Voucher Households	Public Housing Households
Average	\$18,473	\$21,108
25 th Percentile	\$10,382	\$10,176
Median	\$16,688	\$17,139
75 th Percentile	\$24,960	\$27,766
Max	\$101,678	\$159,453

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 4 illustrates the savings incurred by PHA's adoption of this policy.

Table 4: Utility Allowance Savings due to CRP MTW UA Policy

	Households on CRP
Total gas portion without application of CRP	\$746,518
Total gas portion with application of CRP	\$418,258
Monthly Savings	\$328,260
Annual Savings	\$3,939,120

Appendix I: Board Resolution & MTW Certification

RESOLUTION NO. 11604

RESOLUTION AUTHORIZING THE PHILADELPHIA HOUSING AUTHORITY TO SUBMIT ITS MOVING TO WORK ANNUAL PLAN ("PLAN") FOR FISCAL YEAR 2018, 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 2018 ("Plan"), beginning on April 1, 2017, a summary of which is attached hereto as Attachment "A," which includes the Rental Assistance Demonstration Program Significant Amendments for Westpark Plaza and Blumberg Senior Tower, 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 15, 2016; 2) holding a Public Hearing on November 17, 2016; 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 4, 2016 to December 5, 2016;

BE IT RESOLVED that the Board of Commissioners hereby approves the MTW Annual Plan for Fiscal Year 2018, including the Rental Assistance Demonstration Significant Amendments 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 2018; 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."

Form 50900: Elements for the Annual MTW Plan and Annual MTW Report

Attachment 0

Certifications of Compliance

Annual Moving to Work Plan
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 Public Housing Agency (PHA) listed below, as its Chairman or other authorized PHA official if there is no Board of Commissioners, I approve the submission of the Annual Moving to Work Plan for the PHA fiscal year beginning April 1, 2017, 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 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 PHA conducted a public hearing to discuss the Plan and invited public comment.
2. The 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 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.
4. The 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 PHA's jurisdiction and a description of the manner in which the PHA Plan is consistent with the applicable Consolidated Plan.
7. The PHA will affirmatively further fair housing by examining its programs or proposed programs, identify any impediments to fair housing choice within those programs, address those impediments in a reasonable fashion in view of the resources available and work with local jurisdictions to implement any of the jurisdiction's initiatives to affirmatively further fair housing that require the PHA's involvement and maintain records reflecting those analyses and actions.
8. The PHA will comply with the prohibitions against discrimination on the basis of age pursuant to the Age Discrimination Act of 1975.
9. The PHA will comply with the Architectural Barriers Act of 1968 and 24 CFR Part 41, Policies and Procedures for the Enforcement of Standards and Requirements for Accessibility by the Physically Handicapped.
10. The PHA will comply with the requirements of section 3 of the Housing and Urban Development Act of 1968, Employment Opportunities for Low- or Very-Low Income Persons, and with its implementing regulation at 24 CFR Part 135.
11. The PHA will comply with requirements with regard to a drug free workplace required by 24 CFR Part 24, Subpart F.
12. The 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.

- 13. The PHA will comply with acquisition and retention requirements of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 and implementing regulations at 49 CFR Part 24 as applicable.
- 14. The PHA will take appropriate and effective action to award contracts to minority and women business enterprises under 24 CFR 20.103(a).
- 15. The PHA will provide HUD with the responsible entity and documentation needed to carry out its review under the National Environmental Policy Act and other related authorities in accordance with 24 CFR Part 36. Regardless of who acts as the responsible entity, the PHA will maintain documentation that verifies compliance with environmental requirements pursuant to 24 CFR 36 and 24 CFR Part 32 and will make this documentation available to HUD upon its request.
- 16. With respect to public housing, the PHA will comply with Department of HUD determined wage rate requirements under section 22 of the United States Housing Act of 1937 and the Contract Work Hours and Safety Standards Act.
- 17. The PHA will keep records in accordance with 24 CFR 85.20 and facilitate an effective audit to determine compliance with program requirements.
- 18. The PHA will comply with the Lead-Based Paint Poisoning Prevention Act and 24 CFR Part 35.
- 19. The PHA will comply with the policies, guidelines, and requirements of OMB Circular No. 487, Cost Principles for State, Local and Indian Tribal Governments, and 24 CFR Part 85 Administrative Requirements for Grants and Cooperative Agreements to State, Local and Federal Recognized Indian Tribal Governments.
- 20. The PHA will undertake only activities and programs covered by the Part in a manner consistent with its Part and will not be covered grant funds only for activities that are approvable under the Working Work Agreement and Statement of Authorizations and included in its Part.
- 21. All attachments to the Part have been and will continue to be available at all times and all locations that the Part is available for public inspection. All required supporting documents have been made available for public inspection along with the Part and additional requirements at the primary business office of the PHA and at all other times and locations identified by the PHA in its Part and will continue to be made available at least at the primary business office of the PHA.

Philadelphia Housing Authority
PHA Name

PA002
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
Name of Authorized Official

Chair of the Board of Commissioners
Title


Signature

12-15-16
Date

*Must be signed by either the Chairman or Secretary of the Board of the PHA's legislative body. This certification cannot be signed by an employee unless authorized by the 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.

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 Consolidated Plan.
(Type or clearly print the following information:)

Applicant Name: Philadelphia Housing Authority

Project Name: PHA - Moving to Work Annual Plan FY 2018

Location of the Project: The development and implementation of affordable housing and economic development initiatives in Phila., in accord with the City's ConPlan and AFH. (2017 Consolidated Plan, adopted June, 2016)


Name of the Federal Program to which the applicant is applying: HUD - Moving to Work Demonstration

Name of Certifying Jurisdiction: City of Philadelphia, Office of Housing & Community Development

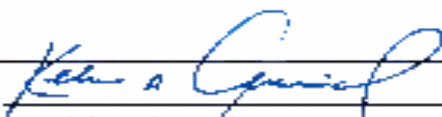
Certifying Official of the Jurisdiction Name: Frederick S. Pumell, Sr.

Title: Deputy Director, Division of Housing and Community Development

Signature: 

 12/19/2016

(See instructions on the reverse side)

1. Type of Federal Action: a contract grant cooperative agreement loan loan guarantee loan insurance	2. Status of Federal Action: a. bid/offer/application b. initial award c. post-award	3. Report Type: a. initial filing b. material change For Material Change Only: year _____ quarter _____ date of last report _____
4. Name and Address of Reporting Entity: <input checked="" type="checkbox"/> Prime <input type="checkbox"/> Subawardee Tier _____ if known: Congressional District, if known: 4c 2nd	If Reporting Entity is a U.S. Government, please leave this space blank	
6. Federal Department/Agency: U.S. Department of Housing and Urban Development	7. Federal Program Name/Description: Moving to Work Annual Plan FY 2018 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 decisions may be based by the federal government and the public. 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 \$1,000 and not more than \$5,000 for each such failure.	Signature:  Print Name: Kelvin A. Jeremiah Title: President & CEO Telephone No.: 215-684-4174 Date: 10/20/16	
Federal Use Only:	Authorized for Local Reproduction Standard Form LLD (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 a effort 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-9C-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. 0348-0045. 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 (0345-0045), Washington, DC 20503.

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 2018

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 Federal agency 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.

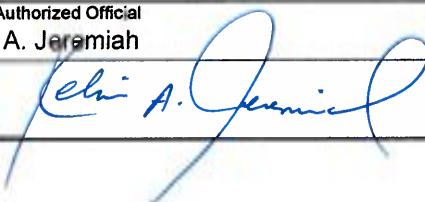
2. Sites for Work Performance. The Applicant shall list (on separate pages) the site(s) for the performance of work done in connection with the HUD funding of the program/activity shown above. Place of Performance shall include the street address, city, county, State, and zip code (Identify each sheet with the Applicant name and address and the program/activity receiving grant funding.)

12 South 23rd Street, Philadelphia PA 19103 and all PHA sites

Check here 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)

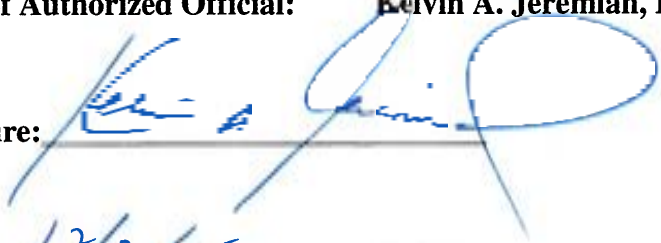
Name of Authorized Official Kelvin A. Jeremiah	Title President & CEO
Signature 	Date 10/1/18


X

**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: 



Certification of Payments to Influence Federal Transactions

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

Agency Name

Philadelphia Housing Authority

Program Name, Funding Source, Grant Funding

Moving to Work Annual Plan FY 2018

The undersigned certifies, to the best of his or her knowledge and belief, that:

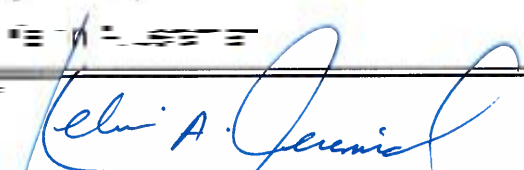

(1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection 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-LIL, 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 subrecipients 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)

	
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APPENDIX B

Philadelphia Housing Authority

Financial and Compliance Report
March 31, 2016

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**PHILADELPHIA HOUSING AUTHORITY
ANNUAL FINANCIAL REPORT
TRANSMITTAL LETTER**

11/28/16

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, 2016. 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, 2016 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, 2016, 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.

During the fiscal year, the Authority changed its accounting policy for its defined benefit pension plan to adopt GASB 68 accounting standard whereby the net pension liability and any related unrecognized experience gain and loss are included in the financial statements. Therefore, amounts previously reported in the Authority's FY 2015 financial statements under a cash basis were restated to give effect to the new pension plan accounting standard. See Note 2 of the Notes to the Financial Statements on page 36 for the impact of the change on FY 2015 financial statements.

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 immediately following this transmittal letter.

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 provides housing to approximately 32,000 low and moderate-income residents in developments and scattered sites units in the City of Philadelphia. Through its Housing Choice Voucher Program, PHA assists over 46,000 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 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.

- 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 members nominated by the Mayor 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 guidance and oversight of PHA's operations. The members of PHA's Board of Commissioners for the fiscal year ended March 31, 2016 were:

- 1) **Lynette M. Brown-Sow – Chair** – 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) **Amy Kurland, Esq.** – City of Philadelphia Inspector General;
- 5) **Kenneth A. Murphy, Esq.** – Partner and Vice-Chair of the Products Liability and Mass Tort Practice Group at Drinker Biddle & Reath, LLP;
- 6) **Herbert Wetzel – Vice Chair** – Executive Director of Housing and Community Development for City Council;
- 7) **Ethel Wise** – President of the Wilson Park Family Resident Council;
- 8) **Julia Danzy** – Former City of Philadelphia Director of Social Services, Deputy Commissioner of Health; and Operations Director for the Department of Human Services; 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 2018. 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 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 intends to convert a portion of its public housing portfolio to Section 8 project-based assistance over the next several years.

2. Housing Choice Voucher Program

The Housing Choice Voucher (HCV) program (also referred to as Section 8) provides rental subsidies to low-income families residing in housing owned by private, not-for-profit or public landlords. 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 2016 Accomplishments and Program Highlights

PHA has had another outstanding year in providing affordable housing opportunities and supportive services to low income families and seniors in Philadelphia. We have made 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 2016 major accomplishments and milestones which demonstrate PHA's continued strategic focus and commitment to its vision strategic goals.

- 1) The number of vouchers issued by the authority was expanded by more than 3,000 as PHA worked with the City and other partners to provide permanent housing to 2,000 families and individuals from homeless shelters and transitional housing systems. 18,437 families now have housing through the voucher program;
- 2) An additional 203 veterans housed;
- 3) PHA began work on a legacy development this past fiscal year with the groundbreaking of the first phase of the Sharswood/Blumberg Transformation Plan in North Philadelphia, a \$22 million investment;
- 4) The agency also completed several developments and held grand openings at Queen Lane, Gordon Apartments, and the award-winning Oakdale Street. The Oakdale Street development has received four industry awards since its opening in July. These new developments combined represent over \$35 million invested in long-standing neighborhoods within Philadelphia;
- 5) PHA established the Sharswood Small Business Fund to encourage the improvement and expansion of neighborhood businesses on Ridge Avenue;
- 6) Twenty-two (22) new homeowners as part of PHA's Homeownership program;
- 7) \$219,000 scholarships were awarded to 55 residents;
- 8) Received \$2.7M Jobs Plus Grant; and
- 9) HUD has renewed through 2028 our Moving to Work (MTW) status. The MTW program is critical to the regulatory and funding flexibility that has helped the agency develop award-winning communities and programs.

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 and state 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.

During its Fiscal Year 2016, all of PHA's cash and investments were held in risk category #1 above.

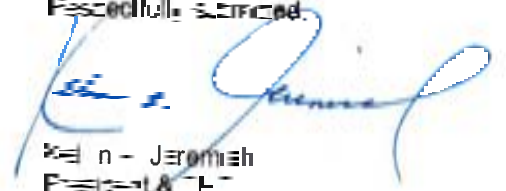
Risk Management: Prior to April 1, 1999, PHA was self-insured for personal injury claims. Beginning April 1, 1999, PHA purchased commercial policies for personal injury coverage. Asserted and unasserted claims are accrued based on PHA's experience, and advice of an independent claims manager. Although 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 2016 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 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 annual contribution contracts is the responsibility of HUD based upon financial reports submitted by PHA.

In closing, I would like to express my appreciation to the PHA 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.

Excellent service.



John - Jeremiah
Frost & Co



RSM US LLP

Independent Auditor's Report

To the Board of Commissioners
Philadelphia Housing Authority
Philadelphia, Pennsylvania

Report on the Financial Statements

We have audited the accompanying financial statements of the proprietary fund type activities, the aggregate discretely presented component units and the aggregate remaining fund information of Philadelphia Housing Authority (PHA) as of and for the year ended March 31, 2016, 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, 2015. We did not audit the financial statements of the aggregate discretely presented component units as of and for the year ending December 31, 2015. 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 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 financial position of the proprietary fund type activities, the aggregate discretely presented component units and the aggregate remaining fund information of PHA as of March 31, 2016, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Emphasis of Matter – Adoption of Standards

As explained in Note 2 to the financial statements, PHA adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions, an amendment of GASB Statement No. 27*, and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*, which resulted in PHA restating net position for recognition of the PHA's pension-related activity incurred prior to April 1, 2015. Our opinion is not modified with respect to this matter.

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 pages 65 and 66 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 basic financial statements of Philadelphia Housing Authority. The accompanying financial data schedule, as well as other supplementary information shown on pages 117 to 135, 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 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), 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 117 to 135 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 November 28, 2016 on our consideration of PHA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering PHA's internal control over financial reporting and compliance.

RSM US LLP

Blue Bell, Pennsylvania
November 28, 2016

**PHILADELPHIA HOUSING AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED MARCH 31, 2016**

Overview

As management of the Philadelphia Housing Authority ("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, 2016. 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

- The assets of the Philadelphia Housing Authority exceeded its liabilities (net position) at the close of the most recent fiscal year by \$992.6 million (vs \$1,075.4 million in FY2015). Of this amount, \$472.3 million are *unrestricted net position*, which includes \$382.4 million of mortgages receivable from PHA's discretely presented component units. The remaining unrestricted net position of \$89.9 million may be used to meet PHA's ongoing obligations to clients and creditors.
- PHA's total FY2016 net position decreased by \$82.8 million vs FY2015.
- PHA's total liabilities of \$181.5 million FY16 increased by \$87.4 million compared to FY2015.
- PHA's total operating revenue for FY2016 was \$395.6 million (vs \$368.2 million in FY2015), \$19.2 million (vs \$19.9 million in FY2015) more than total operating expenses (excluding depreciation).
- PHA implemented GASB Statement No. 68 ("GASB 68"), Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27 as of April 1, 2015 (See Note 2). The financial impact of implementing GASB 68 was a reduction of opening net position, net pension asset and related deferred outflows and inflows at April 1, 2015 of \$ 58.1 million (See Note 18). The results of FY15 reflected throughout Management's Discussion and Analysis have not been revised to reflect the impact of pension accounting under GASB 68.

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. The agency-wide financial statements and accompanying notes can be found on pages 27 through 64 of this report.

**PHILADELPHIA HOUSING AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED MARCH 31, 2016**

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 fund activity. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Philadelphia Housing Authority, like other public housing authorities, uses fund 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 117 of this report.

**PHILADELPHIA HOUSING AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED MARCH 31, 2016**

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 \$992.6 million at the close of the most recent fiscal year. The combined net position of PHA decreased by \$82.8 million in FY2016 vs FY2015. The following table shows a summary of changes from the prior year amounts:

**Philadelphia Housing Authority
Net Position as of March 31
(In millions of dollars)**

	<u>FY16</u>	<u>FY15</u>	<u>Dollar Variance</u>	<u>Increase/(Decrease) Percent Variance</u>
<u>Assets</u>				
Cash & Investments	\$ 135.0	\$ 140.6	\$ (5.6)	(4.0%)
Accounts Receivable	56.0	53.4	2.6	4.9%
Other Current Assets	2.4	1.5	0.9	58.8%
Total Current Assets	193.4	195.5	(2.1)	(1.1%)
Net Program Loans Receivable	382.4	376.6	5.8	1.5%
Restricted Cash & Investments	2.7	3.0	(0.3)	(8.9%)
Capital Assets	560.0	579.2	(19.2)	(3.3%)
Other Assets	10.9	15.2	(4.3)	(28.1%)
Total Assets	1,149.6	1,169.5	(19.9)	(1.7%)
Deferred Outflows	24.5	-	24.5	0.0%
Total Assets and Deferred Outflows	\$ 1,174.1	\$ 1,169.5	\$ 4.6	0.4%
<u>Liabilities</u>				
Accounts Payable	\$ 10.6	\$ 6.2	\$ 4.4	71.0%
Other Current Liabilities	37.5	31.5	6.0	18.9%
Total Current Liabilities	48.1	37.7	10.4	27.5%
Noncurrent Liabilities	133.4	56.4	77.0	136.6%
Total Liabilities	181.5	94.1	87.4	92.9%
<u>Net Position</u>				
Net investment in capital assets	517.3	528.2	(10.9)	(2.1%)
Restricted	3.0	12.8	(9.8)	(76.3%)
Unrestricted	472.3	534.4	(62.1)	(11.6%)
Total Net Position	992.6	1,075.4	(82.8)	(7.7%)
Total Liabilities and Net Position	\$ 1,174.1	\$ 1,169.5	\$ 4.6	0.4%

**PHILADELPHIA HOUSING AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED MARCH 31, 2016**

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 FY2016 vs FY2015 is shown in the table below.

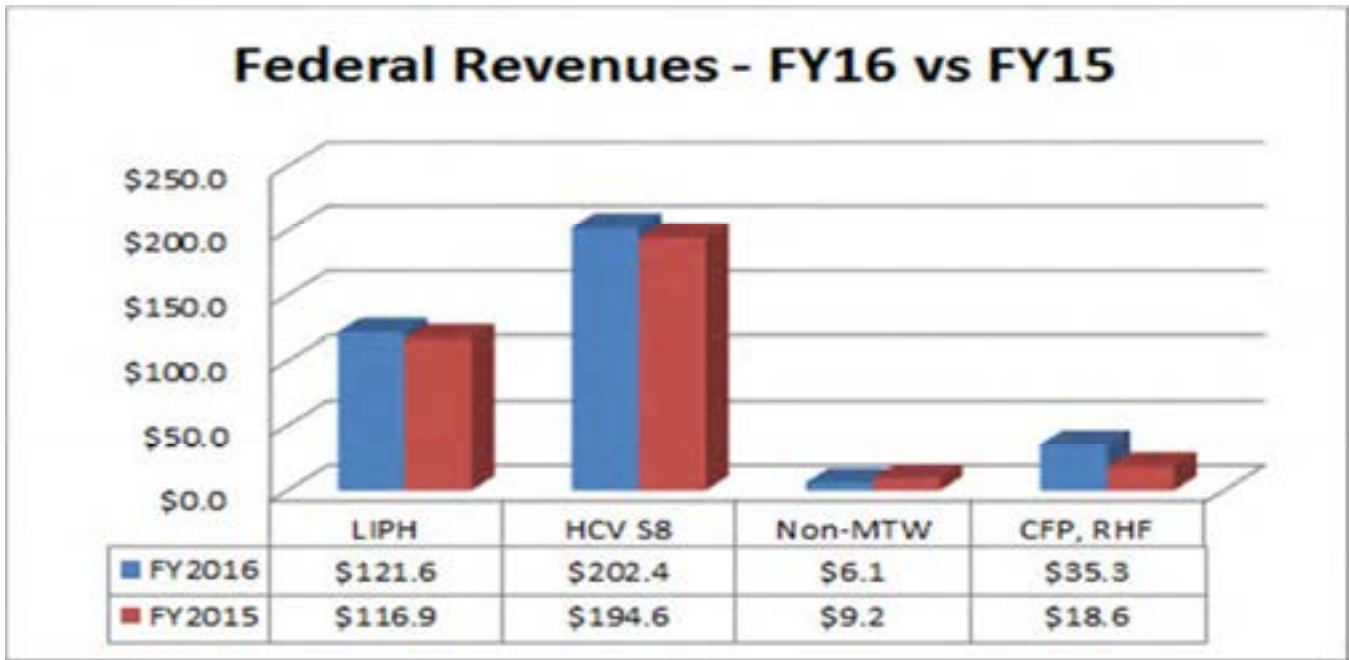
**Philadelphia Housing Authority
Statement of Revenues, Expenses and Changes in Net Position for the year ended March 31
(In millions of dollars)**

	<u>FY16</u>	<u>FY15</u>	<u>Increase/(Decrease)</u>	
			<u>Dollar Variance</u>	<u>Percent Variance</u>
<u>Revenue</u>				
Program Revenue:				
Charges for Services	\$ 26.1	\$ 24.4	\$ 1.7	6.9%
Federal Revenue	365.4	339.3	26.1	7.7%
Other Revenue	4.1	4.5	(0.4)	(8.6%)
Total Operating Revenue	<u>395.6</u>	<u>368.2</u>	<u>27.4</u>	<u>7.4%</u>
<u>Expenses</u>				
Direct	298.0	278.6	19.4	7.0%
Administrative	78.5	69.7	8.8	12.6%
Total Operating Expenses	<u>376.5</u>	<u>348.3</u>	<u>28.2</u>	<u>8.1%</u>
Depreciation	48.8	57.8	(9.0)	(15.5%)
Total Expenses	<u>425.3</u>	<u>406.1</u>	<u>19.2</u>	<u>4.7%</u>
Operating Loss	<u>(29.7)</u>	<u>(37.9)</u>	<u>8.2</u>	<u>(21.6%)</u>
Net nonoperating revenue (expense)	(14.2)	2.8	(17.0)	(608.0%)
Capital subsidies	19.2	13.3	5.9	44.5%
Change in net position	<u>(24.7)</u>	<u>(21.8)</u>	<u>(2.9)</u>	<u>13.4%</u>
Prior period adjustments	(58.1)	0.1	(58.2)	(58230.8%)
Decrease in Net Position	<u>\$ (82.8)</u>	<u>\$ (21.7)</u>	<u>\$ (61.1)</u>	<u>281.4%</u>

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 and capital subsidies increased by \$26.1 million and \$5.9 million, respectively.

Direct expenses amounted to **\$298.0 million**, representing a year-to-year increase of **\$19.4 million**, or **7.0%**. Administrative expenses total **\$78.5 million** which is an increase of **\$8.8 million** or **12.6%** from the prior fiscal year.

**PHILADELPHIA HOUSING AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED MARCH 31, 2016**



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. In FY2016, PHA received a higher subsidy (**84% vs 82%**), thus, increasing the LIPH revenue.
- **Housing Choice Voucher / 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 mainly due to reclassification of VASH of about \$4.0 million from Non-MTW; and b) 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** – Non – MTW revenue mainly consists of Mainstream, Moderate Rehab and Single Occupancy Programs. In FY2016, VASH was recognized as part of HCV S8, thus, decreasing the overall Non-MTW Revenue.
- **CFP/RHF** – significant increase is mainly attributable to the Blumberg project and various site improvements charged to CFP/RHF.

**PHILADELPHIA HOUSING AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED MARCH 31, 2016**

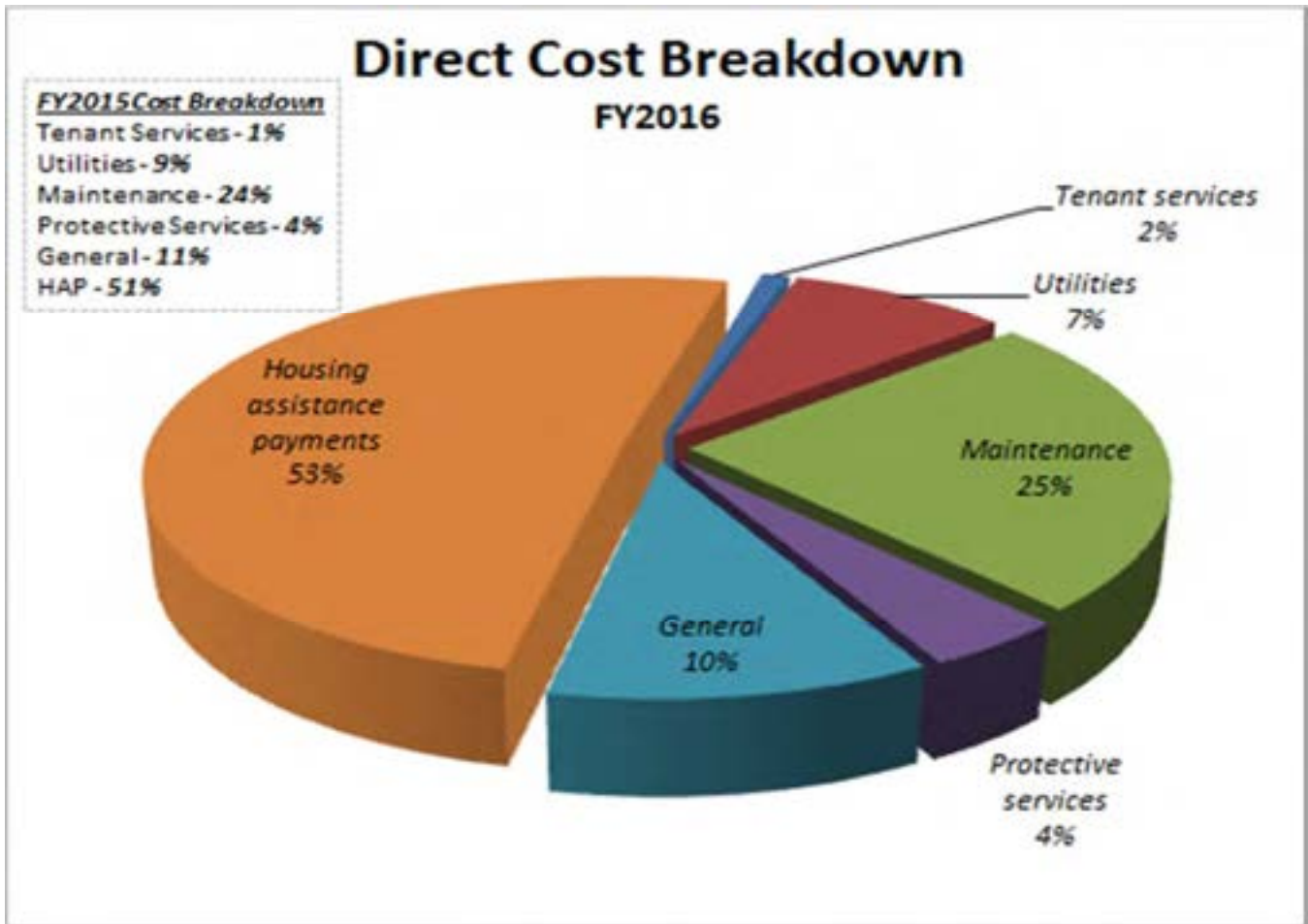
Direct Costs

	FY2016	% of Subsidy	FY2015	% of Subsidy	Increase (Decrease)	
					\$Δ	%Δ
Tenant services	\$4.6	1.3%	\$3.0	0.9%	\$1.6	53.3%
Utilities	21.1	5.8%	24.1	7.1%	(3.0)	(12.5%)
Maintenance	73.2	20.0%	68.1	20.1%	5.1	7.5%
Protective services	12.4	3.4%	11.6	3.4%	0.8	6.9%
General	30.4	8.3%	30.7	9.0%	(0.3)	(1.0%)
Housing assistance payments	156.3	42.8%	141.1	41.6%	15.2	10.8%
Total Direct Expenses	\$298.0	87.8%	\$278.6	86.4%	\$19.4	7.0%

NOTES ON DIRECT COSTS

- **Tenants Services** – tenant services for FY2016 are in line with Budget. The increase in tenant services is mainly due to relocated expenses of about \$1.4 million related to Blumberg tenants.
- **Utilities** – decrease of \$3.0 million or 12.5% was due to the net effect of the following: a) Lower water (down 3.3% from FY2015 to FY2016) and gas and electric unit cost (down 48.3 % and 9.2% respectively from FY2015 to FY2016); and b) the implementation of the Energy Conservation Measures and Sustainable Practices throughout PHA operations.
- **Maintenance** – increase of about \$5.1 million or 7.5% is mainly due to higher maintenance labor operational cost of about \$1.7 million and site improvement maintenance of about \$3.4 million.
- **Protective Services** – increase mainly due to increase in staffing costs of about \$0.8 million or 6.9% vs prior year. Office of the Public Safety hired additional officers and provided more security training and supplies in FY2016.
- **General** – the 1.0% decrease or about \$0.3 million is mainly due to the net effect of the following: a) decrease in bad debts of about \$3.0 million – in FY2015, PHADC and PHA recorded bad debts reserves of about \$1.7 million and \$1.6 million, respectively; and b) increase in property insurance by about \$1.7 million.
- **Housing Assistance Payments (HAP)** – overall HAP payments as a % of HUD subsidy remains flat vs Budget and Prior Year.

PHILADELPHIA HOUSING AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED MARCH 31, 2016



NOTES ON THE DIRECT COST RATIO CHANGES

- **Tenants Services** – increase related to Blumberg tenants relocation costs.
- **Utilities** – effect of Energy Conservation Measures and purchase of gas and electricity at lower unit cost.
- **Maintenance** – a % of Direct Costs, increased from 24% in FY2015 to 25% in FY2016 due to the increase in vacancy reduction and higher site improvement costs.
- **Housing Assistance Payments** – Landlord Payments and related utility adjustments increased due to additional 2,000 families housed in FY2016.

**PHILADELPHIA HOUSING AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED MARCH 31, 2016**

Capital Assets. Capital Assets include land, buildings and improvements, equipment and construction in progress. At March 31, 2016 total capital assets totaled **\$1,523.7 million**. The Authority's total capital assets decreased **\$58.7 million or 3.7%** compared to the prior year. Capital acquisitions totaled **\$48.7 million**.

**Philadelphia Housing Authority
Capital Assets as of March 31
(In millions of dollars)**

	<u>Increase/(Decrease)</u>			
	<u>FY16</u>	<u>FY15</u>	<u>Dollar Variance</u>	<u>Percent Variance</u>
Land	\$ 23.6	\$ 23.6	\$ (0.0)	0.0%
Buildings and Improvements	1,416.2	1,493.4	(77.2)	(5.2%)
Equipment - Dwelling	1.2	1.2	(0.0)	0.0%
Equipment - Administration	26.6	24.5	2.1	8.6%
Construction in process	56.1	39.7	16.4	41.3%
Total Capital Assets	<u>1,523.7</u>	<u>1,582.4</u>	<u>(58.7)</u>	<u>(3.7%)</u>
Accumulated Depreciation	(963.7)	(1,003.2)	39.5	3.9%
Net Capital Assets	<u>\$ 560.0</u>	<u>\$ 579.2</u>	<u>\$ (19.2)</u>	<u>(3.3%)</u>

Long-term Debt and Other Long-term Liabilities. Long-term debt and other long-term liabilities as of March 31, 2016, compared with March 31, 2015, 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)**

	<u>Increase/(Decrease)</u>			
	<u>FY16</u>	<u>FY15</u>	<u>Dollar Variance</u>	<u>Percent Variance</u>
Compensated Absences	\$ 3.3	\$ 3.3	\$ 0.0	0.0%
Long-term Debt	41.0	46.2	(5.2)	(11.2%)
Self Insurance and Other Claims	2.5	2.5	-	0.0%
Net Pension Liability	83.8	-	83.8	-
Other	2.8	4.4	(1.6)	(36.0%)
Total	<u>\$ 133.4</u>	<u>\$ 56.4</u>	<u>\$ 77.0</u>	<u>136.5%</u>

The decrease in the Long Term Debt of \$5.2 million pertains to the reclassification of the current portion of the debt. Net Pension Liability represents the unfunded pension liability recognized in compliance with GASB 68.

**PHILADELPHIA HOUSING AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED MARCH 31, 2016**

Pension Trust Fund

The Philadelphia Housing Authority's financial statement presentation includes a fiduciary component unit of PHA Employees' Retirement Income Plan and Trust. Please refer to Note 2 of the basic financial statements for information on how to obtain the separately issued financial statements of this fiduciary component unit.

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 Vice President of Finance / Chief Financial Officer, 1800 South 32nd Street, Philadelphia, PA 19145.

PHILADELPHIA HOUSING AUTHORITY
STATEMENT OF NET POSITION
March 31, 2016

	Primary Government	Discretely Presented Component Units
ASSETS		
Current Assets		
Cash and cash equivalents (Note 3)	\$ 104,140,743	\$ 5,661,369
Restricted cash (Note 3)	8,831,489	32,385,421
Investments (Note 3)	21,978,849	-
Receivables (Note 4)	56,113,442	2,711,930
Other current assets (Note 5)	2,382,323	551,619
Total current assets	193,446,846	41,310,339
Noncurrent assets		
Mortgages receivable (Note 7)	382,425,013	-
Restricted investments (Note 3)	2,732,598	-
Capital assets, net (Note 6)	560,022,085	455,274,228
Equity interest in component units (Note 17)	5,076,612	-
Other assets (Note 5)	5,859,563	2,146,716
Total noncurrent assets	956,115,871	457,420,944
TOTAL ASSETS	1,149,562,717	498,731,283
Deferred outflows of resources (Note 12)	24,527,371	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 1,174,090,088	\$ 498,731,283
LIABILITIES and NET POSITION		
Current Liabilities		
Accounts payable	\$ 10,599,861	\$ 1,756,664
Accrued liabilities	17,526,200	1,347,720
Current portion of long-term debt (Note 9)	5,070,000	307,151
Due to other government agencies	354,658	-
Compensated absences (Note 14)	4,953,243	-
Resident security deposits (Note 3)	787,599	531,991
Unearned revenue and other current liabilities (Note 8)	8,770,879	19,570,804
Total current liabilities	48,062,440	23,514,330
Noncurrent Liabilities		
Compensated absences (Note 14)	3,302,150	-
Long-term debt (Note 9)	40,986,800	358,621,445
Net pension liability (Note 12)	83,816,842	-
Other long-term liabilities (Note 10)	5,321,249	66,136,258
Total noncurrent liabilities	133,427,041	424,757,703
TOTAL LIABILITIES	181,489,481	448,272,033
Net Position		
Net investment in capital assets	517,287,419	86,102,987
Restricted for development	3,035,237	-
Unrestricted (deficit)	472,277,951	(35,643,737)
TOTAL NET POSITION	992,600,607	50,459,250
TOTAL LIABILITIES and NET POSITION	\$ 1,174,090,088	\$ 498,731,283

See Notes to Financial Statements.

PHILADELPHIA HOUSING AUTHORITY
STATEMENT OF REVENUES, EXPENSES and CHANGES IN NET POSITION
For the Year Ended March 31, 2016

	Primary Government	Discretely Presented Component Units
Operating Revenue		
Tenant revenue	\$ 26,089,704	\$ 24,870,330
Operating subsidies	365,450,191	-
Other income	4,111,928	3,392,008
Total operating revenue	395,651,823	28,262,338
Operating Expenses		
Administrative	78,514,832	8,137,759
Tenant services	4,550,351	276,881
Utilities	21,080,217	4,441,109
Maintenance	73,228,847	11,245,235
Protective services	12,365,596	-
General	30,454,340	3,013,991
Housing assistance payments	156,339,314	-
Depreciation and amortization	48,847,725	17,049,423
Total operating expenses	425,381,222	44,164,398
OPERATING LOSS	(29,729,399)	(15,902,060)
Nonoperating Revenue (Expenses)		
Interest and investment earnings	6,104,852	20,431
Interest expense	(2,632,277)	(6,080,215)
Other revenues (charges)	(17,697,575)	57,899
Net nonoperating expense	(14,225,000)	(6,001,885)
LOSS BEFORE CAPITAL CONTRIBUTIONS	(43,954,399)	(21,903,945)
Capital Contributions		
HUD capital subsidies	19,222,882	574,793
Partner distributions	-	(452,060)
Partner contributions	-	20,793,860
	19,222,882	20,916,593
CHANGE IN NET POSITION	\$ (24,731,517)	\$ (987,352)
Net Position, beginning		
As previously reported	1,075,462,923	51,446,602
Prior period adjustment (Notes 12 and 18)	(58,130,799)	-
As restated	1,017,332,124	51,446,602
Net Position, ending	\$ 992,600,607	\$ 50,459,250

See Notes to Financial Statements.

PHILADELPHIA HOUSING AUTHORITY
STATEMENT OF CASH FLOWS
For the Year Ended March 31, 2016

	Primary Government	Discretely Presented Component Units
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipt from grants and subsidies	\$ 367,147,704	\$ -
Cash received from tenants	25,292,533	22,686,294
Other cash receipts	10,252,896	5,139,330
Cash payments to landlords	(156,339,314)	-
Cash payments for other operating expenses	(100,702,110)	(17,864,950)
Payments to and on behalf of employees	(117,931,565)	(6,944,584)
Net cash provided by operating activities	27,720,144	3,016,090
CASH FLOWS FROM CAPITAL and RELATED FINANCING ACTIVITIES		
Construction costs paid	(33,660,179)	(12,836,085)
Purchases of capital assets	(3,517,272)	(20,654,349)
Proceeds from sale of capital assets	718,026	-
Proceeds from debt	-	32,737,816
Bridge loan payments	-	(16,681,812)
Debt principal payments	(4,815,000)	(113,804)
Proceeds from partner contributions	-	21,368,653
Fraud recovery	575,852	-
Partner withdrawals	-	(452,060)
Debt forgiveness	-	57,899
Interest payments on debt	(2,729,867)	(75,733)
Capital contributions component units	(20)	(59,361)
Capital subsidies	9,495,593	-
Net cash provided by (used in) capital and related financing activities	(33,932,867)	3,291,164
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of investments	(40,780,971)	-
Sale of investments	73,400,635	-
Mortgage receivable advances	(14,087,048)	-
Proceeds from mortgage receivables	14,128,513	-
Interest income	293,361	20,431
Net cash provided by investing activities	32,954,490	20,431
Net increase in cash and cash equivalents	26,741,767	6,327,685
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	86,230,465	31,719,105
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 112,972,232	\$ 38,046,790

(Continued)

PHILADELPHIA HOUSING AUTHORITY
STATEMENT OF CASH FLOWS
For the Year Ended March 31, 2016

	Primary Government	Discretely Presented Component Units
Consists of:		
Cash and cash equivalents, current	\$ 104,140,743	\$ 5,661,369
Restricted cash - current	8,831,489	32,385,421
Total UNRESTRICTED and RESTRICTED AT END OF YEAR	\$ 112,972,232	\$ 38,046,790
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
OPERATING LOSS	\$ (29,729,399)	\$ (15,902,060)
Adjustments made to reconcile operating loss to net cash provided by operating activities:		
Depreciation and amortization	48,847,725	17,049,423
(Increase) decrease in assets:		
Tenant accounts receivable	(249,550)	(1,915,706)
Accounts receivable – subsidy	1,566,691	-
Accounts receivable – general	5,773,723	1,663,526
Other current assets	134,980	334,771
Increase (decrease) in liabilities:		
Accounts payable and accrued liabilities	(2,525,303)	(293,003)
Unearned revenue and other current liabilities	3,901,277	2,079,139
Net cash provided by operating activities	\$ 27,720,144	\$ 3,016,090
SUPPLEMENTAL DISCLOSURE OF NONCASH ACTIVITIES		
Loss of disposal of Capital Asset	\$ 18,273,427	\$ -
Increase in capital assets from advance to acquire properties	\$ 4,228,448	\$ -
Interest income added to Mortgages receivable	\$ 6,936,996	\$ -
Interest expense added to Accrued interest payable	\$ -	\$ 6,025,453

See Notes to Financial Statements.

**PHILADELPHIA HOUSING AUTHORITY
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUND TYPE - PENSION TRUST FUND
October 31, 2015**

ASSETS		
Cash and cash equivalents		\$ 1,162,963
Investment, at fair value		
Pooled separate accounts		66,885,937
Bonds domestic and global		1,357,941
Common stocks		49,459,912
Mutual funds		77,843,373
Total Investments		195,547,163
Receivables		
Contributions		10,117
Securities sold		164,905
Interest, dividend and other		44,125
Total Receivables		219,147
TOTAL ASSETS		196,929,272
LIABILITIES		
Securities purchased		176,502
Other Liabilities		970
TOTAL LIABILITIES		177,472
NET POSITION HELD IN TRUST FOR PENSION BENEFITS		\$ 196,751,800

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, 2015

ADDITIONS TO NET POSITION:

Investment Income

Interest	\$	990,825
Dividends		2,664,337
Net appreciation in fair value of investments		(3,037,546)
Total investment income		617,616
Investment management and custodial fees		(836,196)

Net investment income **(218,580)**

Contributions

Employer	6,776,109
Employee	142,957

Total contributions **6,919,066**

Other income

47,292

TOTAL ADDITIONS TO NET POSITION **6,747,778**

DEDUCTIONS FROM NET POSITION:

Benefit payments	21,901,820
Administrative costs	842,624

TOTAL DEDUCTIONS FROM NET POSITION **22,744,444**

CHANGE IN NET POSITION **(15,996,666)**

NET POSITION, Beginning **212,748,466**

NET POSITION, Ending **\$ 196,751,800**

See Notes to Financial Statements.

PHILADELPHIA HOUSING AUTHORITY
Notes to Financial Statements
March 31, 2016

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 and modernization and for rental assistance programs from the federal government. The Department of Housing and Urban Development (HUD) is the federal oversight entity for all public housing authorities and is responsible for allocating subsidies to housing authorities. PHA owns and/or operates more than 14,100 family and elderly units in 72 developments and/or Asset Management Projects (AMPs), and administers more than 18,000 housing choice vouchers.

To meet the funding requirements of operating deficits that would otherwise result from the essential services that PHA provides, 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 budgetary procedures, which establish amounts to be funded by the grantor agencies. 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 whose structure 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 Philadelphia appoints a nine-member PHA Board of Commissioners, subject to the approval of the Philadelphia City Council. The Board of Commissioners 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 effort, the Board of Commissioners 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 since June 2012.

Note 2. Summary of Significant Accounting Policies

Reporting Entity

In determining how to define the reporting entity, management has considered all potential component units to PHA. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with a primary government are such that exclusion would cause the reporting entity’s financial statements to be misleading or incomplete. The decision to include a component unit in the reporting entity using the blending method or by discrete presentation was made by applying the criteria set forth in Sections 2100 and 2600 of the Governmental Accounting Standards Board *Codification of Governmental Accounting and Financial Reporting Standards*.

PHA’s financial statements include 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 39 discrete component units which consist of Limited Partnerships, Limited Liability Corporations and Alternate Managed Entities and fully described in Note 17.

Three blended and all the discrete component units are reported on a three-month time lag as of December 31, 2015.

PHILADELPHIA HOUSING AUTHORITY
Notes to Financial Statements
March 31, 2016

Note 2. Summary of Significant Accounting Policies (Continued)

Reporting Entity (Continued)

The blended component units and discretely presented units are listed in Note 17. The component units also issue stand-alone financial reports. These reports can be obtained from the office of the Chief 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.

During FY 2016, PHA adopted the following GASB Standards:

- GASB No. 68 "*Accounting and Financial Reporting for Pensions.*" Under the new standard, the financial statements contain a liability which is the amount of the unfunded pension liability, referred to in the new standard as the net pension liability (NPL). The NPL is the total pension liability (TPL) less the plan's fiduciary net position (PFNP). The PFNP represents the fair value of plan assets which are available to pay the pension benefits. The NPL is measured as of a date no earlier than the end of the employer's prior fiscal year (measurement date).
- GASB No. 71 "*Pension Transition for Contributions Made Subsequent to the Measurement Date — an amendment of GASB Statement No. 68.*" The new standard improves the accounting and financial reporting by addressing an issue with contributions, if any, made by a state or local government employer or non-employer contributing entity to a defined benefit pension plan after the measurement date of the government's beginning net pension liability.

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 **84%** of its fiscal 2016 operating subsidies from HUD under the Low-Rent Housing and Section 8 Programs. Descriptions of the primary PHA programs follow:

PHILADELPHIA HOUSING AUTHORITY
Notes to Financial Statements
March 31, 2016

Note 2. Summary of Significant Accounting Policies (Continued)

Federal Programs (Continued)

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, 2016 were **\$121,582,368** and are included in operating subsidies in the combined statement of revenues, expenses and changes in net position.

Section 8 Programs: The Section 8 Programs - Housing Choice Voucher Programs - include Moving to Work, Substantial Rehabilitation, Moderate Rehabilitation, 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	\$ 202,409,526
Mainstream	527,010
Moderate Rehabilitation	1,832,946
Single Room Occupancy	1,661,545
	\$ 206,431,027

- 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 will furnish 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 will promote 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 of time. 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 of time. 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.

PHILADELPHIA HOUSING AUTHORITY
Notes to Financial Statements
March 31, 2016

Note 2. Summary of Significant Accounting Policies (Continued)

Federal Programs (Continued)

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

- o Senior Program
- o Summer Food Program
- o Congregate Housing Services Program
- o Summer Youth Program - "Youth Works"
- o Homeownership
- o Nursing Home Assistance
- o GREAT Program
- o Pre-Apprenticeship

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 stated at fair value, generally based on quoted market prices or market values of similar investment securities. Income from investments is recognized on the accrual basis.

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. 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

Maintenance and Repairs

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

PHILADELPHIA HOUSING AUTHORITY
Notes to Financial Statements
March 31, 2016

Note 2. Summary of Significant Accounting Policies (Continued)

Impairment of long-lived assets

PHA and its Component Units review their rental properties for impairment whenever events or changes in circumstances indicate that the carrying value of an asset may not be recoverable. When recovery is reviewed for the component units, if the undiscounted cash flows estimated to be generated by the property are less than its carrying amount, management compares the carrying amount of the property to its fair value in order to determine whether an impairment loss has occurred. The amount of the impairment loss is equal to the excess of the asset's carrying value over its estimated fair value.

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.

PHILADELPHIA HOUSING AUTHORITY
Notes to Financial Statements
March 31, 2016

Note 2. Summary of Significant Accounting Policies (Continued)

Subsequent Events

Management has evaluated subsequent events through November 28, 2016, which is the date the financial statements were available to be issued.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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. 68, (“GASB 68”), *Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement No. 27*, was issued in June 2012. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. The Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and inter-period equity, and creating additional transparency. This Statement replaces the requirements of GASB Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, and GASB Statement No. 50, *Pension Disclosures*, as they relate to pension plans that are administered through trusts that meet certain criteria. The primary impact of adopting this standard is the inclusion of the Authority’s net pension liability on its statement of net position as a result of shifting from a funding based to an accrual based measurement approach.

The provisions of this Statement became effective for fiscal periods beginning after June 15, 2014. The adoption of GASB 68 results in the Authority reporting a \$58.1 million decrease in net position and increase in net pension liability as of April 1, 2015 to restate the beginning net position (See Notes 12 and 18).

GASB Statement No. 71, (“GASB 71”), *Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68*, was issued in November 2013. The objective of this Statement is to address an issue regarding application of the transition provisions of Statement No. 68, *Accounting and Financial Reporting for Pensions*. The issue relates to amounts associated with contributions, if any, made by a state or local government employer or non-employer contributing entity to a defined benefit plan after the measurement date of the government’s beginning net pension liability. The provisions of this Statement are effective for fiscal periods beginning after June 15, 2014. The adoption of GASB 71 resulted in the recognition of additional Deferred Outflow of Resources of about \$2.9 million as of March 31, 2016, representing the total contributions made subsequent to the October 31 measurement date up to the fiscal year end date of March 31, 2016.

Accounting Standards Issued But Not Yet Adopted

GASB Statement No. 72 (“GASB 72”), *Fair Value Measurement and Application*, defines fair value and describes how fair value should be measured, what assets and liabilities should be measured at fair value, and what information about fair value should be presented in the notes to the financial statements. The provisions of this Statement are effective for periods beginning after June 15, 2015.

PHILADELPHIA HOUSING AUTHORITY
Notes to Financial Statements
March 31, 2016

Note 2. Summary of Significant Accounting Policies (Continued)

Accounting Standards Issued But Not Yet Adopted (Continued)

GASB Statement No. 73 (“GASB 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* was issued in June 2015.

This Statement establishes requirements for defined benefit pensions that are not within the scope of Statement No. 68, *Accounting and Financial Reporting for Pensions*, as well as for the assets accumulated for purposes of providing those pensions. In addition, it establishes requirements for defined contribution pensions that are not within the scope of Statement 68. It also amends certain provisions of Statement No. 67, *Financial Reporting for Pension Plans*, and Statement 68 for pension plans and pensions that are within their respective scopes.

The provisions in GASB 73 are effective for fiscal years beginning after June 15, 2015—except those provisions that address employers and governmental non-employer contributing entities for pensions that are not within the scope of Statement 68, which are effective for fiscal years beginning after June 15, 2016.

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, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, establishes new accounting and financial reporting requirements for OPEB plans.

The scope of this Statement addresses accounting and financial reporting for OPEB that is provided to the employees of state and local governmental employers. This Statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. For defined benefit OPEB, this Statement identifies the methods and assumptions that are required to be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. Note disclosure and required supplementary information requirements about defined benefit OPEB also are addressed.

The provisions in GASB 75 are effective for fiscal years beginning after June 15, 2017.

GASB Statement No. 76 (“GASB 76”), *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments* became effective in June 2015.

The objective of this Statement is to identify—in the context of the current governmental financial reporting environment—the hierarchy of generally accepted accounting principles (GAAP). The “GAAP hierarchy” consists of the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with GAAP and the framework for selecting those principles. This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and non-authoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP.

PHILADELPHIA HOUSING AUTHORITY
Notes to Financial Statements
March 31, 2016

Note 2. Summary of Significant Accounting Policies (Continued)

Accounting Standards Issued But Not Yet Adopted (Continued)

This Statement supersedes Statement No. 55, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2015, and should be applied retroactively.

GASB Statement No. 79, (“GASB 79”), *Certain External Investment Pool and Pool Participants*, was issued in December 2015 and establishes criteria used to determine whether a qualifying external investment pool may elect to use an amortized cost exception to fair value measurement. The requirements of this Statement are effective for periods beginning after December 15, 2015.

GASB Statement No. 80, (“GASB 80”), *Blending Requirements for Certain Component Units – an amendment of GASB Statement No. 14*, was issued in January 2016. The objective of this Statement is to improve financial reporting by identifying the financial statement presentation requirements for certain component units. This Statement amends the blending requirements established in paragraph 53 of Statement 14, *The Financial Reporting Entity*, as amended. This Statement amends the blending requirement 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 in which the primary government is the sole corporate member. The provisions of this Statement are effective for fiscal periods beginning after June 15, 2016.

GASB Statement No. 82, (“GASB 82”), *Pension Issues – an amendment of GASB Statements No. 67, No. 68, and No. 73*, was issued in March 2016. This Statement addresses certain issues that have been raised with respect to Statements No.67 and No. 73. 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 periods beginning after June 15, 2016.

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

PHILADELPHIA HOUSING AUTHORITY
Notes to Financial Statements
March 31, 2016

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.

At March 31, 2016 cash and investments consisted of the following:

	Fair Value	Carrying Amount
Primary Government - cash		
Money market funds - Government Obligations	\$ 97,664,489	\$ 97,664,489
Money market funds - Banks	1,611,842	1,611,842
Demand deposits	5,976,289	5,976,289
Workman's compensation escrow fund held by third party	7,716,962	7,716,962
Petty cash	2,650	2,650
	112,972,232	112,972,232
Total cash	112,972,232	112,972,232
Primary Government		
U.S. Government securities	24,711,447	24,711,447
	24,711,447	24,711,447
Total cash and investments	\$ 137,683,679	\$ 137,683,679

PHILADELPHIA HOUSING AUTHORITY
Notes to Financial Statements
March 31, 2016

Note 3. Cash and Investments (Continued)

Reconciliation of detail to statement of net position:

	Primary Government	Component Units
Cash and cash equivalents	\$ 104,140,743	\$ 5,661,369
Investments unrestricted	21,978,849	-
Restricted cash	8,831,489	32,385,421
Restricted investments	2,732,598	-
	\$ 137,683,679	\$ 38,046,790

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.

Restricted cash and investments at March 31, 2016 pertain to the following:

	Primary Government	Component Units
Cash		
Resident security deposits	\$ 787,599	\$ 531,991
Affordability reserves	-	2,575,152
Replacement reserves	-	8,774,684
Investment equity reserves	-	397,311
Operating reserve	-	6,383,386
Trustee reserves	-	7,481,569
Workman's compensation escrow fund held by third party	7,716,962	-
Affordability reserves and others	302,639	-
Other reserves	24,289	6,241,328
	8,831,489	32,385,421
Investments		
Affordability reserves and others	2,732,598	-
	\$ 11,564,087	\$ 32,385,421

PHILADELPHIA HOUSING AUTHORITY
Notes to Financial Statements
March 31, 2016

Note 3. Cash and Investments (Continued)

Total bank balances for primary government and component units as of March 31, 2016 were \$6.5 million and \$7.7 million, respectively.

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

	AMOUNT	MATURITY		RATING	
		0 - 12 Months	1 - 2 Years	S&P	Moody
First American Government Obligations Fund	\$ 97,664,489	\$ 97,664,489	\$ -	N/A	N/A
Wells Fargo - Executive Health Protection Plan	1,611,842	\$ 1,611,842	-	N/A	N/A
	\$ 99,276,331	\$ 99,276,331	\$ -		
Federal Home Loan Bank	\$ 4,617,402	\$ 1,465,460	\$ 3,151,942	AAA	AA+
Federal Farm Credit Bank	1,404,634	-	1,404,634	AAA	AA+
Federal Home Loan Mortgage Corporation	9,955,470	3,416,778	6,538,692	AAA	AA+
Federal National Mortgage Association	3,067,146	2,390,628	676,518	AAA	AA+
U.S. Treasury Obligations	5,666,795	5,666,795	-	AAA	N/A
	\$ 24,711,447	\$ 12,939,661	\$ 11,771,786		

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. The PHA mitigates 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 mitigates 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 mitigates 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.

PHILADELPHIA HOUSING AUTHORITY
Notes to Financial Statements
March 31, 2016

Note 3. Cash and Investments (Continued)

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.

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 last reported sales price at current exchange rates. 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 \$1,162,963 for 2015, included in cash and cash equivalents on the Statement of Fiduciary Net Position are as follows:

Equity Fund Managers:	
Morgan Stanley International Equity Fund	\$ 29,499,237
Prudential	20,092,022
Waddell & Reed	15,904,684
Herndon Capital	14,973,828
GMO Global Asset Allocation Fund III	14,668,311
Chartwell Investments	10,414,375
Westfield Capital	9,293,802
Total equities	114,846,259
Fixed Income Fund Managers:	
Prudential	45,651,193
City of London Emerging Free Markets Country Fund	19,013,043
Loomis Sayles Multi Sector Full Discretion Fund	14,662,782
Hughes Capital	1,373,886
Total fixed income	80,700,904
Total investments by fund managers	\$ 195,547,163

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.

PHILADELPHIA HOUSING AUTHORITY
Notes to Financial Statements
March 31, 2016

Note 3. Cash and Investments (Continued)

Investments that represent 5 percent or more of fair value of the Plan's assets available for benefits at October 31, 2015 are as follows:

Prudential Core Bond Enhancement Index	\$ 45,651,193
Morgan Stanley International Equity Fund	29,499,237
Prudential Dryden S&P 500 Index	20,092,022
City of London Emerging Free Markets Country Fund	19,013,043
Waddell & Reed	15,904,684
Herndon Capital	14,973,828
GMO Global Asset Allocation Fund III	14,668,311
Loomis Sayles Multi Sector Full Discretion Fund	14,662,782
Chartwell Investments	10,414,375
Westfield Capital	9,293,802

Note 4. 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, 2016 was comprised of the following:

	Primary Government	Component Units
Tenant receivables	\$ 1,505,860	\$ 3,267,040
Due from HUD	51,618,056	-
Accrued interest	87,400	-
Development fees	4,049,519	-
Due from affiliates	1,735,242	29,579
Miscellaneous	2,487,815	326,969
	61,483,892	3,623,588
Less allowance for doubtful accounts	(5,370,450)	(911,658)
	<u>\$ 56,113,442</u>	<u>\$ 2,711,930</u>

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 legal claims on the funds which are available to be requested from HUD upon submission of the allowable expenditures under the MTW Agreement.

PHILADELPHIA HOUSING AUTHORITY
Notes to Financial Statements
March 31, 2016

Note 5. Other Current Assets and Other Assets

Other assets at March 31, 2016 were comprised of the following:

	Primary Government	Component Units
Current		
Prepaid expenses	\$ 1,151,815	\$ 551,619
Materials and supplies, net	1,230,508	-
	<u>\$ 2,382,323</u>	<u>\$ 551,619</u>
Noncurrent		
Turnkey homes held for resale	\$ 88,011	\$ -
Advances to acquire property	5,771,552	-
Other	-	2,146,716
	<u>\$ 5,859,563</u>	<u>\$ 2,146,716</u>

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, retail space, a renovated school and recreational center, and new athletic fields. The transformations will double the number of PHA affordable housing units in Blumberg/Sharswood area. PHA has transferred \$10,000,000 to PRA to cover costs associated with the initial property acquisition and condemnation undertakings. As of March 31, 2016, PRA acquired properties amounting to \$4,228,448 included in the Construction in Progress.

Note 6. Capital Assets

Capital assets for the year ended March 31, 2016 were as follows:

Primary Government	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
<i>Capital assets not being depreciated</i>					
Land	\$ 23,585,382	\$ -	\$ (1,302)	\$ -	\$ 23,584,080
Construction in progress	39,712,166	32,748,638	(1,948,030)	(14,336,891)	56,175,877
<i>Capital assets being depreciated</i>					-
Building and improvements	1,493,365,946	13,625,381	(105,133,244)	14,336,891	1,416,194,979
Equipment - dwelling	1,245,164	52,608	(33,708)	(81,780)	1,182,282
Equipment - administration	24,510,826	2,255,308	(217,932)	81,780	26,629,985
Total Capital Assets	1,582,419,484	48,681,935	(107,334,216)	-	1,523,767,203
Less: accumulated depreciation	(1,003,240,151)	(48,847,725)	88,342,771	-	(963,745,104)
Net Capital assets	<u>\$ 579,179,333</u>	<u>\$ (165,790)</u>	<u>\$ (18,991,445)</u>	<u>\$ -</u>	<u>\$ 560,022,085</u>

PHILADELPHIA HOUSING AUTHORITY
Notes to Financial Statements
March 31, 2016

Note 6. Capital Assets

Capital assets for the year ended March 31, 2016 were as follows: (Continued)

Discrete Component Units	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Capital assets not being depreciated					
Land	\$ 5,573,824	\$ 62,175	\$ -	\$ -	\$ 5,635,999
Construction in progress	3,478,033	12,836,085	(1,980,444)	-	14,333,674
Capital assets being depreciated					
Building and improvements	577,674,029	20,542,359	-	-	598,216,388
Equipment - dwelling	555,845	37,720	-	-	593,565
Equipment - administration	3,337,710	12,095	-	-	3,349,805
Total Capital Assets	590,619,441	33,490,434	(1,980,444)	-	622,129,431
Less: accumulated depreciation	(150,004,478)	(16,850,725)	-	-	(166,855,203)
Net Capital assets	\$ 440,614,963	\$ 16,639,709	\$ (1,980,444)	\$ -	\$ 455,274,228

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. These projects were at various stages of completion at March 31, 2016. Upon transfer to the proper capital asset class, these capital assets will be depreciated over their estimated useful lives.

In November 2013, PHA, working with 23 partners, supports the development of a successful transformation plan for both the Blumberg site as well as the surrounding Blumberg/Sharswood neighborhood. As part of first phase of redevelopment at Blumberg site, PHA demolished the old Blumberg high rise towers and the surrounding low rise town house units with remaining book value of about \$18.7 million.

Note 7. Mortgages Receivable

Mortgages receivable are summarized as follows:

Non-interest-bearing note due from Philadelphia Redevelopment Authority ("PRA")	\$ 34,059,453
Amounts due from PHA component units, at interest rates ranging from -0%- to 5.46% (Note 9)	<u>294,723,346</u>
Mortgage receivable from PRA and component units	328,782,799
Accrued interest - Component units	<u>53,642,214</u>
	<u><u>\$ 382,425,013</u></u>

The amount due from PRA is in connection with the rehabilitation of the rental housing project "The Courtyard Apartments at Riverview," which is owned by Southwark Plaza Limited Partnership (Southwark), a component unit of PHA. The loan resulted from a HUD grant to PHA, which PHA subsequently provided to the project to repay tax-exempt mortgage notes issued by PRA. Repayment is due upon final settlement with PRA and limited to the amount of the property collateralized by Southwark.

PHILADELPHIA HOUSING AUTHORITY
Notes to Financial Statements
March 31, 2016

Note 7. Mortgages Receivable (Continued)

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 9). The mortgage and interest receivables and the respective liabilities net to zero with the exception of \$6,936,996 in advances made to component units and timing difference of interest receivables/payables between December 31, 2015 and March 31, 2016.

The repayment schedule is as follows:

Year Ending March 31	
2016-2036	\$ -
2037	35,683,109
2038-2042	120,767,998
2043-2047	36,740,505
2048-2052	20,277,644
2053-2057	28,673,690
2058-2062	83,678,851
2063-2067	43,864,992
2068-2072	12,738,224
	<u>\$ 382,425,013</u>

Note 8. Unearned Revenue and Other Current Liabilities

Unearned revenue and other liabilities at March 31, 2016 consisted of the following:

	Primary Government	Component Units
Accrual for workers' compensation claim (Note 10)	\$ 4,958,002	\$ -
Due to affiliates	804,401	17,923,014
Unearned revenues	1,118,702	264,544
Escrow accounts	392,001	-
Other payables	1,497,773	1,383,246
	<u>\$ 8,770,879</u>	<u>\$ 19,570,804</u>

PHILADELPHIA HOUSING AUTHORITY
Notes to Financial Statements
March 31, 2016

Note 9. Long-Term Debt

Long-term debt is summarized as follows:

	Beginning Balance	Additions	Repayments	Amortization	Ending Balance	Due within 1 year
Primary Government						
Bonds	\$ 50,575,000	\$ -	\$ 4,815,000	\$ -	\$ 45,760,000	\$ 5,070,000
Unamortized bond premium	394,390	-	-	97,590	296,800	-
	<u>\$ 50,969,390</u>	<u>\$ -</u>	<u>\$ 4,815,000</u>	<u>97,590</u>	<u>\$ 46,056,800</u>	<u>\$ 5,070,000</u>
Discrete Component Units						
Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Notes due to PHA	297,017,348	9,250,076	16,702,147	-	289,565,277	-
Other notes	57,176,966	12,279,822	93,469	-	69,363,319	307,151
	<u>\$ 354,194,314</u>	<u>\$ 21,529,898</u>	<u>\$ 16,795,616</u>	<u>\$ -</u>	<u>\$ 358,928,596</u>	<u>\$ 307,151</u>

Borrower/Description

Primary Government	Due Third Parties	Due PHA
Tasker Capital Fund Revenue Bonds, Series A of 2002; interest at rates ranging from 1.5% to 5.5% payable each June 1 and December 1; annual principal payments due each December 1 through 2021	\$ 34,760,000	\$ -
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	11,000,000	-
	<u>\$ 45,760,000</u>	<u>\$ -</u>

Discrete Component Units	Due Third Parties	Due PHA
0.5% mortgage note collateralized by <i>8 Diamonds</i> property; principal and interest; due in 2040	\$ -	\$15,968,970
1.0% mortgage note collateralized by <i>Blumberg Apartments I</i> property; principal and interest; due in 2047	-	1,660,682
5.46% mortgage note collateralized by <i>Cambridge Plaza</i> property; principal and interest due in 2042	-	2,579,029
5.23% mortgage note collateralized by <i>Cambridge Plaza II</i> property; principal and interest due in 2058	-	3,593,093
5.23% mortgage note collateralized by <i>Cambridge III</i> property; principal and interest due in 2059	-	3,041,325
Applicable federal rate mortgage note collateralized by <i>Germantown</i> <i>House</i> property; principal and interest due in 2061	-	5,687,912
Non-interest-bearing mortgage note collateralized by <i>Germantown House</i> property; due in 2059	-	2,500,000
Applicable federal rate mortgage note collateralized by <i>LEB II</i> property; principal and interest due in 2060	-	4,201,075

PHILADELPHIA HOUSING AUTHORITY
Notes to Financial Statements
March 31, 2016

Note 9. Long-Term Debt (Continued)

Discrete Component Units	Due Third Parties	Due PHA
4.79% mortgage note collateralized by <i>LEB III</i> property; principal and interest due in 2061	\$ -	\$2,944,341
1% mortgage note collateralized by <i>Ludlow Scattered Sites</i> property; principal and interest due in 2052	-	6,050,000
5.31% mortgage note collateralized by <i>Ludlow Scattered Sites</i> property; principal and interest due in 2062	-	5,495,499
Non-interest-bearing mortgage note collateralized by <i>Mantua I LP</i> property; maximum loan amount is \$3,427,110; due in 2059	-	3,427,110
4.17% mortgage note collateralized by <i>Mantua I LP</i> property; maximum loan amount is \$4,972,070; due in 2059	-	4,972,070
Non-interest bearing mortgage notes due 2059-2060; collateralized by <i>Mantua II</i> property	-	9,685,589
Non-interest-bearing mortgage note collateralized by <i>Mantua II</i> property	2,000,000	-
3% mortgage note collateralized by <i>Marshall Shepard Village</i> property; principal and interest due in 2062	-	14,395,705
Mortgage note collateralized by <i>Mill Creek I</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 <i>Mt. Olivet</i> property; due in 2055	-	6,492,641
0.01% mortgage note collateralized by <i>Mt. Olivet</i> property; due in 2058	-	3,247,525
5.15% mortgage note collateralized by <i>Nellie Reynolds Gardens</i> property; principal and interest due in 2062	-	2,848,291
7% mortgage note collateralized by <i>Neumann North</i> property; due in monthly installments of \$2,123 in 2021	240,578	-
7.25% mortgage note collateralized by <i>Neumann North</i> property; due in monthly installments of \$3,353 in 2016	298,279	-
Non-interest bearing mortgage note collateralized by <i>Neumann North</i> property; due in 2035	1,665,000	-
4.83% mortgage note collateralized by <i>Neumann North</i> property; principal and interest due in 2060	-	2,000,000
Non-interest bearing mortgage note collateralized by <i>Newcourtland Apartment at Allegheny</i> property; due in 2044	2,483,721	-
Non-interest bearing mortgage note collateralized by <i>Newcourtland Apartment at Allegheny</i> property; due in 2045	600,000	-
2.00% mortgage note collateralized by <i>Newcourtland Apartment</i> at Allegheny property; principal and interest due in 2047	1,714,580	-
2% mortgage note collateralized by the <i>Norris Apartments</i> property; principal and interest due in 2066	-	12,207,241
2% mortgage note collateralized by <i>Paschall I</i> property; due 2065	-	10,657,385
2% mortgage note collateralized by <i>Paschall II</i> property; due 2065	-	14,698,348

PHILADELPHIA HOUSING AUTHORITY
Notes to Financial Statements
March 31, 2016

Note 9. Long-Term Debt (Continued)

Discrete Component Units	Due Third Parties	Due PHA
Non-interest-bearing note payable collateralized by <i>Queen Lane LP</i> ; due in 2069	\$ -	\$9,675,640
LIBOR plus .75% mortgage note collateralized by <i>Queen Lane LP</i> ; due in 2015	7,481,521	-
0.1% mortgage note collateralized by <i>Richard Allen</i> property; Principal and interest due in 2041	-	22,190,978
0.10% mortgage note collateralized by <i>Ridge Avenue Housing</i> property; principal and interest due in 2041	-	18,187,838
Non-interest-bearing note payable collateralized by <i>Ridge Avenue</i> <i>housing</i> ; due in 2041	181,439	-
Non-interest-bearing mortgage note collateralized by <i>Southwark Plaza</i> property; due upon final settlement with PRA, as defined	34,059,453	-
Non-interest-bearing mortgage note collateralized by <i>Southwark Plaza</i> property; due in 2030	3,000,000	-
Non-interest-bearing mortgage note collateralized by <i>Southwark Plaza</i> property; due in 2037	-	1,623,348
Non-interest-bearing mortgage note collateralized by <i>Spring Garden Historic LP</i> ; due in 2039	1,812,625	-
6% mortgage note collateralized by <i>Spring Garden</i> <i>Historic LP</i> property	-	1,900,000
Non-interest-bearing mortgage note collateralized by <i>Spring Garden Historic LP</i> ; due in 2041	2,700,000	-
Non-interest-bearing mortgage note collateralized by <i>Spring Garden Historic LP</i> ; due in 2048	2,000,000	-
Non-interest-bearing mortgage note collateralized by <i>Spring Garden Historic LP</i> ; due in 2038	429,800	-
3.0% mortgage note collateralized by <i>Spring Garden Housing LP</i> ; due in 2045	500,000	-
6.55% mortgage note collateralized by <i>Spring Garden Housing LP</i> ; due in 2045	1,290,000	-
Non-interest-bearing mortgage note collateralized by <i>Spring Garden Housing LP</i> ; due in 2045	209,534	-
Non-interest-bearing mortgage note due in 2045; collateralized by <i>Spring Garden Housing</i> property	1,861,700	-
6.55% mortgage note collateralized by <i>Spring Garden Housing LP</i> ; due in 2015	180,000	-
6.55% mortgage note collateralized by <i>Spring Garden Housing LP</i> ; due in 2045	-	1,900,000
5.12% mortgage note collateralized by <i>Spring Garden Housing LP</i> ; due in 2045	-	1,039,083
6.55% note payable; <i>Spring Garden Housing LP</i> principal and interest due in 2031	51,000	-
Non-interest bearing unsecured note payable <i>Spring Garden Housing LP</i>	15,000	-

PHILADELPHIA HOUSING AUTHORITY
Notes to Financial Statements
March 31, 2016

Note 9. Long-Term Debt (Continued)

Discrete Component Units	Due Third Parties	Due PHA
Non-interest-bearing mortgage note collateralized by <i>St. Anthony's Senior Residences</i> property; due in annual installments from 2030 through 2039	\$ 1,500,000	\$ -
5.67% mortgage note collateralized by <i>St. Anthony's Senior Residences</i> property; due in annual installments from 2030 to 2039	150,000	-
Non-interest-bearing note collateralized by <i>Angela Court/ St. Ignatius</i> Sr. Housing I property; due in 2033	923,334	-
5.43% mortgage note collateralized by <i>Angela Court/ St. Ignatius</i> Sr. Housing property; principal and interest due in 2033	315,000	-
5.43% mortgage note collateralized by <i>Angela Court/St. Ignatius</i> Sr. Housing property; principal and interest due in 2033	350,000	-
Non-interest-bearing note collateralized by <i>Angela Court/St. Ignatius</i> Senior property; principal and interest due in 2023	500,755	-
5.2% mortgage note collateralized by <i>Angela Court/St. Ignatius</i> Senior Housing property; principal and interest due in 2044	-	362,000
4.46% mortgage note collateralized by <i>Angela Court II/St. Ignatius</i> 2 LP property; principal and interest due in 2038	450,000	-
10% mortgage note collateralized by <i>Angela Court II/ St. Ignatius</i> 2 LP property; principal and interest due in 2048	-	300,000
Note payable under subsidy agreement for <i>Angela Court II/St. Ignatius</i> 2 LP; no repayment if meet AHP regulations for 15 years	350,000	-
10% mortgage note collateralized by <i>Angela Court II/St. Ignatius</i> 2 LP property; principal and interest due in 2038	50,000	-
5.05% mortgage note collateralized by <i>Suffolk Manor</i> property; due in 2041	-	3,203,795
5.23% mortgage note collateralized by <i>Suffold Manor</i> property; due in 2042	-	6,390,155
0.50% bridge note collateralized by <i>Suffolk Manor</i> property; due in 2042	-	859,077
Series B 0.1% mortgage note collateralized by <i>Tasker I</i> property; principal due in 2042 Series B	-	32,370,784
Series C 0.1% mortgage note collateralized by <i>Tasker II</i> property; due in 2043 Series C	-	20,983,881
6.09% mortgage note collateralized by <i>Uni-Penn I</i> property; principal and interest due in 2032	-	188,400
6.09% mortgage note collateralized by <i>Uni-Penn I</i> property; principal and interest due in 2041	-	2,271,039
5.23% mortgage note collateralized by <i>Uni-Penn II</i> property; principal and interest due in 2042	-	3,213,383
4.52% mortgage note collateralized by <i>Uni-Penn Housing IV</i> property; principal and interest due in 2045	-	3,351,430
Non-interest-bearing mortgage note collateralized by <i>Warnock Phase I</i> property; due in 2053	-	4,842,724

PHILADELPHIA HOUSING AUTHORITY
Notes to Financial Statements
March 31, 2016

Note 9. Long-Term Debt (Continued)

Discrete Component Units	Due Third Parties	Due PHA
4.58% mortgage note collateralized by <i>Warnock Phase I</i> property; principal and interest due in 2053	\$ -	\$ 3,000,000
4.32% mortgage note collateralized by <i>Warnock Phase II</i> property; principal and interest due in 2053	-	7,254,139
Total debt for discrete component units	69,363,319	289,565,277
	<u>\$ 358,928,596</u>	

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.

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

Year Ending March 31,	Primary Government			Component Units		
	Principal	Interest	Debt Service Requirements	Principal	Interest	Debt Service Requirements
2017	\$ 5,070,000	\$ 2,344,213	\$ 7,414,213	\$ 307,151	\$ 6,872,804	\$ 7,179,955
2018	5,345,000	2,078,038	7,423,038	9,572	6,290,472	6,300,044
2019	7,615,000	1,797,475	9,412,475	10,274	6,299,864	6,310,138
2020	8,020,000	1,393,650	9,413,650	11,027	6,309,517	6,320,544
2021	8,445,000	968,263	9,413,263	200,833	6,319,439	6,520,272
2022-2026	11,265,000	665,738	11,930,738	37,374,453	31,755,819	69,130,272
2027-2031	-	-	-	1,665,000	32,046,042	33,711,042
2032-2036	-	-	-	26,551,229	32,094,007	58,645,236
2037-2041	-	-	-	132,334,318	32,206,128	164,540,446
2042-2046	-	-	-	8,065,565	27,069,186	35,134,751
2047-2051	-	-	-	36,382,528	23,328,984	59,711,512
2052-2056	-	-	-	30,920,262	20,695,995	51,616,257
2057-2061	-	-	-	55,731,982	16,270,983	72,002,965
2062-2066	-	-	-	29,364,402	5,637,876	35,002,278
	45,760,000	\$ 9,247,377	\$ 55,007,377	358,928,596	\$ 253,197,116	\$ 612,125,712
Less current portion	5,070,000			307,151		
	40,690,000			\$ 358,621,445		
Premium on Series A Bonds	296,800					
	\$ 40,986,800					

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Note 10. Changes in Long-Term Liabilities

Changes in other long-term liabilities for the year ended March 31, 2016 are as follows:

Primary Government	Beginning Balance	Increases	Decreases	Ending Balance	Due within 1 year
Other liabilities					
Estimated liability for self insurance and other claims	\$ 2,489,350	\$ 41,037	\$ (30,062)	\$ 2,500,325	\$ -
Workers' compensation payable	7,809,092	4,156,541	(5,998,540)	5,967,093	4,958,002
Health trust escrow	1,708,734	201,873	(98,774)	1,811,833	-
Total long-term liabilities	\$ 12,007,176	\$ 4,399,451	\$ (6,127,376)	\$ 10,279,251	\$ 4,958,002
Discrete Component Units					
Other liabilities					
Development fees payable	\$ 8,275,844	\$ 138,378	\$ (3,614,839)	4,799,383	\$ -
Interest due PHA	49,581,215	5,976,844	-	55,558,059	-
Other liabilities	635,806	1,125	(185,094)	451,837	-
Due to partners	4,017,615	1,309,364	-	5,326,979	-
Total long-term liabilities	\$ 62,510,480	\$ 7,425,711	\$ (3,799,933)	\$ 66,136,258	\$ -

Note 11. Workers' Compensation Insurance

PHA maintains a high-deductible policy for workers' compensation claims, self-insuring for the first \$350,000 of each claim. Losses are accrued based on the insurance carrier's estimate of losses attributable to the claims filed in each policy year that are not covered by insurance. The estimated losses for each policy year are updated periodically by the insurance carrier. 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. Effective October 15, 2015, PHA renewed its workers' compensation under an incurred loss retrospective program. At March 31, 2016, the balance in the escrow fund was \$7.7 million and is included in restricted cash in the statement of net position.

The liability for estimated claims payable as of March 31, 2016 was \$6.0 million.

Note 12. 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.

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March 31, 2016

Note 12. Employees' Retirement Plans (Continued)

Defined Benefit Pension Plan (Continued)

Plan participants at November 1, 2015 were as follows:

Active participants	30
Inactive participants	436
Terminated, vested participants: in payment status	1,678
Total participants	2,144

Covered employees	As of March 31, 2016, the Plan covered non represented employees hired before October 1, 2005. <i>In April 2014, non represented employees' benefits were frozen.</i>
Current annual covered payroll	<u>\$2,442,033</u>
Normal retirement date	65th birthday
Normal retirement benefit	2.5% of average earnings, as defined in the Plan, multiplied by the years of service not to exceed 25 years, plus 1.25% 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.

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 7.5% per year
- b) projected salary increase of 3.0% 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% of compensation. At a minimum, the employer contributes 5.5% of the participant's annual compensation. Additional employer contributions are discretionary and based upon actuarial computations.

PHILADELPHIA HOUSING AUTHORITY
Notes to Financial Statements
March 31, 2016

Note 12. Employees' Retirement Plans (Continued)

Defined Benefit Pension Plan (Continued)

The Plan's assets are placed in custodial Plan accounts, all reported at fair value. The Plans 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, 2016, PHA reported a net position liability of \$83,816,842. The components of the net pension liability of the Plan were measured at November 1, 2015, and were as follows

Total Pension Liability	\$	280,568,642
Plan Fiduciary Net Position		196,751,800
Plan's Net Pension Liability	\$	83,816,842
Plan fiduciary net position as a percentage of the total pension liability		70.1%

Actuarial Assumptions. The total pension liability was determined by an actuarial valuation for the October 31, 2015 measurement period, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation rate		2.5%
Salary increases		3.5%
Investment rate of return		7.5%

At October 31, 2015 measurement date, the basis for Mortality rates was changed to RP-2000 Mortality Tables for males and females with Scale G for assumed mortality improvement and with blue collar adjustments on pre-retirement only to reflect a more reasonable mortality improvement assumption.

The actuarial assumptions used in the valuation for the October 31, 2015 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.

PHILADELPHIA HOUSING AUTHORITY
Notes to Financial Statements
March 31, 2016

Note 12. Employees' Retirement Plans (Continued)

Defined Benefit Pension Plan (Continued)

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, 2015 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%

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:

	<u>1% Decrease (6.5%)</u>	<u>Current Discount Rate (7.5%)</u>	<u>1% Increase (8.5%)</u>
Plan's Net Pension Liability	\$102,873,751	\$83,816,842	\$62,101,106

Implementation of GASB 68

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 implementation of 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, 2014 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, 2015.

PHILADELPHIA HOUSING AUTHORITY
Notes to Financial Statements
March 31, 2016

Note 12. Employees' Retirement Plans (Continued)

Defined Benefit Pension Plan (Continued)

	Increase (Decrease)		
	For the Fiscal Year Ended October 31, 2015		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
BALANCES, as of October 31, 2014	\$270,751,042	\$212,620,243	\$58,130,799
CHANGES FOR THE YEAR			
Service cost	184,493		184,493
Interest	19,513,695		19,513,695
Differences between expected and actual experience	5,599,939		5,599,939
Changes in assumptions	6,421,293		6,421,293
Contributions - ER		6,776,109	(6,776,109)
Contributions - EE		142,957	(142,957)
Net investment income		(90,357)	90,357
Benefit payments, net	(21,901,820)	(21,901,820)	-
Plan administrative expenses		(842,624)	842,624
Other		47,292	(47,292)
<i>NET CHANGES</i>	<u>9,817,600</u>	<u>(15,868,443)</u>	<u>25,686,043</u>
BALANCES, as of October 31, 2015	\$280,568,642	\$196,751,800	\$83,816,842

At March 31, 2016, the deferred outflows of resources and deferred inflows of resources related to the pension are:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,327,226	\$ -
Changes in assumptions	4,961,908	-
Net difference between projected and actual earnings on pension plan investments	12,363,322	-
Subsequent pension contribution	2,874,915	-
TOTAL	\$ 24,527,371	\$ -

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

Fiscal Year Ended March 31,	
2017	\$ 8,697,843
2018	5,822,928
2019	5,822,928
2020	4,183,672

PHILADELPHIA HOUSING AUTHORITY
Notes to Financial Statements
March 31, 2016

Note 12. Employees' Retirement Plans (Continued)

Defined Contribution Plan

On April 1, 2001, PHA (Plan Sponsor) established a defined contribution plan for the purpose of 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.

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 plan 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 \$3.9 million to the Plan for the year ended March 31, 2016.

Note 13. Commitments

PHA has entered into various non-cancellable operating leases, primarily for office space and equipment. Future minimum payments under these leases are as follows:

<u>Year ending March 31</u>		
2017	\$	1,447,615
2018 <i>(Last year of lease)</i>		1,485,535
	<u>\$</u>	<u>2,933,150</u>

Total rent expense for the year ended March 31, 2016 was \$1.4 million.

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.

PHILADELPHIA HOUSING AUTHORITY
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March 31, 2016

As of March 31, 2016, the total purchase commitments for natural gas and electricity amounted to \$6.7 million and \$8.8 million, respectively.

Note 14. 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 employees regular salaries and fringe benefits.

Summary of Accrued Compensated Absences

	Beginning Balance	Net Increases	Net Decreases	Ending Balance
Current portion	\$ 4,939,203	\$ 1,066,414	\$ 1,052,374	\$ 4,953,243
Long-term portion	3,292,787	710,948	701,585	3,302,150
	<u>\$ 8,231,990</u>	<u>\$ 1,777,362</u>	<u>\$ 1,753,959</u>	<u>\$ 8,255,393</u>

Note 15. 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, 2016, PHA had segregated cash of \$1.6 million for the payment of the remaining plan benefits to the 24 previous and current executive employees included in the plan. In FY16, additional \$200,000 was accrued to the Plan to cover all eligible executive employees in accordance with the Plan.

PHILADELPHIA HOUSING AUTHORITY
Notes to Financial Statements
March 31, 2016

Note 16. Risk Management

PHA is subject to risk of loss from fire, property damage, personal injury, auto, 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. Three loss control sessions were held in FY 2016. Several safety training programs are underway or planned. Defensive Driver training was provided on September 18, 2015 by Liberty Mutual to PHA drivers who had had an at fault auto accident in the last year. "Winter Weather" Hazard training was given by Housing Authority Risk Retention Group ("HARRG") to PHA Operations Staff on November 5, 2015. Kitchen Fire Safety including a section on bedbugs was also given by HARRG in a series of trainings at several PHA high rise locations in October of 2015.

Fire drills were held at 15 PHA locations (mostly high rises). Both Risk Management staff and Fire Alarm staff attended these drills.

PHA also instituted a new requirement, effective June 15, 2015, that Maintenance Staff and Laborers must wear "safety shoes" while working. Work boots with slip resistant soles should reduce the number of slips and falls and reduce workers compensation insurance costs.

PHA also has its own Safety Committee, which met ten times in FY 2016. The Safety Committee includes line and staff personnel. It attempts to improve safety of PHA with regard to workers compensation, automobile, property and liability losses.

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 FY 2016. 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 also provides input to OAC in the formulation of its risk survey to PHA departments as part of its risk identification function.

Note 17. 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.

PHILADELPHIA HOUSING AUTHORITY
Notes to Financial Statements
March 31, 2016

Note 17. Component Units (Continued)

Blended Component Units (Continued)

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.

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 3/31/16	PAPMC 12/31/15	OAKDALE 12/31/15	GORDON 12/31/15	PHAHC 3/31/16	PHILLY SEEDS, INC 6/30/15	Total
Assets	\$ 82,353,303	\$ 1,030,358	\$ 4,423,455	\$ 8,162,732	\$ 58,565	\$ 339,153	\$ 96,367,566
Liabilities	3,562,205	366,509	4,491,268	8,207,317	58,565	-	16,685,864
Net position	\$ 78,791,098	\$ 663,849	\$ (67,813)	\$ (44,585)	\$ -	\$ 339,153	\$ 79,681,702
Revenue	\$ 8,979,288	\$ 1,271,491	\$ 47,815	\$ 56,443	\$ -	\$ 230,375	\$ 10,585,412
Expenses	90,954	1,545,117	115,628	101,028	-	62,164	1,914,891
Change in net position	\$ 8,888,334	\$ (273,626)	\$ (67,813)	\$ (44,585)	\$ -	\$ 168,211	\$ 8,670,521
Cash Flow information							
Operating activities	\$ 29,256,624	\$ (401,383)	\$ 38,527	\$ 50,865	\$ (5,445)	\$ (75,427)	\$ 28,863,761
Financing activities	7,748,787	-	3,456,430	7,213,418	-	-	18,418,635
Investing activities	308,115	(1,285)	(3,459,575)	(7,231,806)	-	-	(10,384,551)
Change in cash position	\$ 37,313,526	\$ (402,668)	\$ 35,382	\$ 32,477	\$ (5,445)	\$ (75,427)	\$ 36,897,845

PHA also formed two other Blended Component Units namely, Elderly and Disabled Services, LLC and Philadelphia Urban Revitalization Enterprise, LLC. As of March 31, 2016, both component units have no significant activities.

PHILADELPHIA HOUSING AUTHORITY
Notes to Financial Statements
March 31, 2016

Note 17. Component Units (Continued)

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.

<u>Discrete Component Units:</u>	<u>Number of Housing Units</u>
<i>Limited Partnerships</i>	
Blumberg Apartments Phase I L.P.	57
Cambridge Plaza LP	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
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
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
<i>Alternate Managed Entities</i>	
1952 Allegheny Associates L.P.	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
Southwark Plaza Limited Partnership	470
Spring Garden Historic, LP	32
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

PHILADELPHIA HOUSING AUTHORITY
Notes to Financial Statements
March 31, 2016

Note 17. Component Units (Continued)

Discrete Component Units

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 \$5,076,612 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, L.P.** – 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.
- **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.
- **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.

PHILADELPHIA HOUSING AUTHORITY
Notes to Financial Statements
March 31, 2016

Note 17. Component Units (Continued)

Discrete Component Units (Continued)

- **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.
- **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.
- **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.
- **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, 2015), 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, 2015) 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 (\$.4 million paid as of December 31, 2015) 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.
- **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.

PHILADELPHIA HOUSING AUTHORITY
Notes to Financial Statements
March 31, 2016

Note 17. Component Units (Continued)

Discrete Component Units (Continued)

- **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.
- **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 credits.

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 L.P. 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.

PHILADELPHIA HOUSING AUTHORITY
Notes to Financial Statements
March 31, 2016

Note 17. Component Units (Continued)

Discrete Component Units (Continued)

ALTERNATIVE MANAGED ENTITIES (AMEs) (Continued)

- **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.
- **Southwark Plaza Limited Partnership** - a Pennsylvania limited partnership which operates a 470-unit low income rental housing project known as Courtyard Apartments at Riverview. The project was financed by \$19.0 million of investor capital, first and second mortgage loans of \$35.7 million from PHA and a \$3 million third mortgage from PRA. The project has qualified for federal low-income housing tax credits.
- **Spring Garden Historic, L.P.** - a Pennsylvania limited partnership formed to operate a 32-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.
- **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.

PHILADELPHIA HOUSING AUTHORITY
Notes to Financial Statements
March 31, 2016

Note 18. Prior Period Adjustment

In FY2016, PHA adopted the accounting standard under GASB No. 68 and, accordingly, changed its accounting policy for its defined benefit pension plan. Under GASB No. 68, PHA is required to include in its financial statements the net pension liability and any related unrecognized experience gain and loss as deferred inflows and deferred outflows, respectively (see also Note 12).

The following table summarizes the adjustments made to the statement of net position for March 31, 2015 as of April 1, 2015 following the implementation of the new accounting policy:

	As of April 1, 2015	
	Previously Reported	Restated Balance
Net pension liability	\$ -	\$ 58,130,799
Net position - unrestricted	534,495,370	476,364,571
Total net position	1,075,462,923	1,017,332,124

Note 19. Contingencies

PHA is subject to and is currently undergoing examination by federal oversight agencies, including HUD, that determine 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 other oversight agencies.

The scope of these examinations include various PHA administered programs as well as certain bond and tax-credit financed developments, including a close-out audit of the Liddonfield Redevelopment RACP, an IRS audit of the Tasker Bond issue (which was closed without any adverse findings) and an IRS Audit of PHA Payroll and Accounts Payable. In addition, HUD has retained KPMG to perform a full scale operational and forensic audit of PHA's management, programs, benefits and finances. KPMG's audit report has been issued and PHA has responded to all of the recommendations in such report; however, PHA has received no notice that the KPMG audit has been formally closed.

As a result of investigations and audits by the U.S. Department of Housing and Urban Development ("HUD") Office of Inspector General into payments made to various outside counsel retained by PHA during the years 2005 - 2010, HUD questioned the propriety of using federal funds to make those payments. In May 2013, this matter was settled by PHA's reimbursement of \$8,152,571 into certain of PHA's federally funded accounts from funds held by PHA and approved by HUD to be used to make this reimbursement. This payment closed the final two open audit items regarding such payments to outside counsel investigated by the HUD OIG.

PHA has been notified that certain federal law enforcement investigations are being conducted into the past operation of PHA programs and the conduct of its former administration and certain officials. These investigations center on alleged fraud, corruption, malfeasance and other wrongdoing. No indictments or final adjudication have been issued in connection with these investigations.

The preceding investigations, examinations and allegations could ultimately result in an adverse financial impact to PHA; however, no determinations of liability have been made. No adjustments have been made to the financial statements for any potential outcomes.

Significant litigation settled and/or pending against PHA during the fiscal year is as follows:

PHILADELPHIA HOUSING AUTHORITY
Notes to Financial Statements
March 31, 2016

Note 19. Contingencies (Continued)

Settlements

Eric McAfee v. PHA: This is employment litigation in which the plaintiff alleged a failure to accommodate, disparate treatment, and wrongful termination in violation of the federal Americans with Disabilities Act and the Philadelphia Human Relations Act. The case was covered by insurance, subject to a \$150,000 deductible. The case settled with HUD and Board approval for \$99,999 including PHA's contribution of \$99,999 in federal funds.

Anthony Guidotti v. PHA, Richard Zappile, GERALYN Hemphill, Benjamin Walton, James Mitchell: This is employment litigation in which the plaintiff, a former member of the PHA police force, alleges, *inter alia*, a violation of the Pennsylvania Whistleblower Law in connection with the termination of his employment. The plaintiff is making a claim under the state whistleblower laws and is seeking a large monetary award. The case is being covered by insurance, subject to a \$150,000 deductible and a reservation of rights. After the close of the fiscal year, the parties were negotiating a settlement that would require approval of the Board of Commissioners and HUD. Case has now settled for \$460,000, including PHA's contribution of \$36,593.

Renee Johnson and Renee Johnson as Guardian of Rameena Johnson v. PAPMC, PHA: This is a premises liability, toxic tort case in which the plaintiffs claim significant injury due to exposure to Legionella bacteria in their tax credit unit. One of the plaintiffs was diagnosed with pneumonia caused by Legionella bacteria, or Legionnaires' disease, and that she suffered permanent damage to her lungs as a result. There is no insurance coverage for these claims. This case initially settled in fiscal year 2016 for \$10,000. After PHA and PAPMC filed a motion to enforce the settlement, it finally resolved for \$10,000 in fiscal year 2017. The settlement was paid by Tasker II, LP.

Keith Caldwell v. PHA: This is employment litigation where Plaintiff, a former executive general manager of housing operations, alleges claims for retaliation on the basis of race and sex, age discrimination, breach of contract, wage and hour claims, and claim under the Pennsylvania Whistleblower Law. The case is in discovery. This case is being covered by insurance pursuant to a reservation of rights with a \$150,000 deductible and indemnification. This case settled in fiscal year 2016 for a total of \$104,266.75 with PHA's contribution of \$26,029.01 in non-federal funds.

Pending or Threatened litigation

In re: Wissahickon Playground: Paulmier, et al., v. City of Philadelphia, Philadelphia Authority for Industrial Development, and PHA: This is real estate litigation concerning PHA's planned and ongoing redevelopment at Queen Lane. Petitioners argue that the City of Philadelphia failed to obtain Orphans' Court approval prior to transferring title of the so-called Wissahickon Playground to PHA, in violation of a claimed use restriction on that parcel. The litigation threatens to enjoin construction at the Queen Lane tax credit redevelopment. A hearing on Petitioners' request for a preliminary injunction has been continued until August 27, 2015, to allow the parties time to address the details of a settlement agreement. The matter is being covered by a title insurance policy subject to a reservation of rights.

PHILADELPHIA HOUSING AUTHORITY
Notes to Financial Statements
March 31, 2016

Note 19. Contingencies (Continued)

Pending or Threatened Litigation (Continued)

Est. of Hezekiah King Robinson and Lonnia Robinson v. PHA, et al.: This is a premises liability action in which the plaintiff, as administratrix for the estate of her son and on her own behalf, alleges that her son died after he was caused to fall out of a window at West Park Apartments due to the defendants' failure to put security bars on the windows. The case is currently in discovery. The case is covered by insurance subject to a \$150,000 deductible. The case has settled subject to court, Board and HUD approval, for \$185,000. PHA's contribution is not expected to exceed \$80,000.

Wright, Goins, Banks v. PHA: Related federal court actions have been filed against PHA by Kyeesha Wright, Jacqueline Goins, and Shenia Banks. The plaintiffs, all residents of the Hillcreek Housing Development, also allege exposure to asbestos fibers. This case is not covered by insurance, so PHA is responsible for attorney's fees and any settlement or judgment, to the extent there is one.

PHA is defending against six (6) employment discrimination and wrongful termination claims where the damages in the aggregate could exceed more than \$300,000. Although PHA is vigorously defending these actions, damages sought appear to be in the \$100,000 range.

Theresa Howard v. PHA: This federal action was filed in January 2013 against both PHA and the Carpenter's Union. In the complaint, former PHA provisional employee Theresa Howard ("Howard") sets forth claims of discrimination, retaliation, defamation and breach of contract. Howard is seeking in excess of \$500,000 in damages. PHA's motion for summary judgment is pending; the case will likely be tried in fiscal year 2017.

Jennifer Garner v. PHA, et al.: This is employment litigation in which Plaintiff, a former PHA computer technician, asserts claims for discrimination based on her gender and for having taken leave pursuant to the Family Medical Leave Act, for retaliation, and for violations of the Pennsylvania Equal Pay Law. The case is currently in discovery. The case is covered by insurance pursuant to a reservation of rights with a \$150,000 deductible and no indemnification.

Kajet Washington v. PHA: The plaintiff filed an administrative complaint with the Philadelphia Commission on Human Rights alleging sex, race, and disability discrimination when she was demoted after returning from FMLA leave. The plaintiff then filed suit in the court of common pleas alleging retaliation. The case is not covered by insurance so PHA is responsible for attorney's fees as well as any settlement or judgment, should there be any, which may be in excess of \$100,000.

Tort Claims

Except as otherwise discussed above, as of March 31, 2016, PHA, through its insurance carrier, HARRG, is defending against multiple personal injury actions. Two cases are claims where the exposure to PHA is expected to exceed \$100,000 and they are discussed above.

PHA's anticipated loss in each other case instance is limited to \$150,000 per claim inclusive of defense costs and liability payments for claims incurred due to alleged wrongful acts prior to March 31, 2014. PHA's anticipated loss for claims incurred due to alleged wrongful acts after March 31, 2014 is limited to \$50,000 per claim. Although PHA is vigorously defending each of these actions, the parties' respective liability at this time remains uncertain. Of the remaining pending claims, it is too early to determine with any certainty PHA's liability, although any damages will likely be well below \$100,000 in each individual case but cumulatively represent potential liability of \$1 million.

Required Supplementary Information

**PHILADELPHIA HOUSING AUTHORITY
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS**

	October 31,	
	2015	2014
TOTAL PENSION LIABILITY		
Service cost	\$184,493	\$181,629
Interest	19,513,695	19,859,213
Differences between expected and actual experience	5,599,939	(2,850,405)
Changes of Assumptions	6,421,293	-
Benefit payments	(21,901,820)	(21,702,198)
Net change in total pension liability	9,817,600	(4,511,761)
Total pension liability, beginning of year	270,751,042	275,262,803
Total pension liability, end of year	280,568,642	270,751,042
PLAN FIDUCIARY NET POSITION		
Employer contributions	6,776,109	8,055,604
Employee contributions	142,957	592,835
Net investment income	(90,357)	13,264,905
Benefit payments	(21,901,820)	(21,702,198)
Administrative expense	(842,624)	(356,988)
Other	47,292	-
Net change in plan fiduciary net position	(15,868,443)	(145,842)
Plan fiduciary net position, beginning of year	212,620,243	212,766,085
Plan fiduciary net position, end of year	196,751,800	212,620,243
NET PENSION LIABILITY	\$83,816,842	\$58,130,799
Plan fiduciary net position as a percentage of total pension liability	70.1%	78.5%
Covered employee payroll	\$2,357,230	\$2,135,544
Net pension liability as a percentage of covered employee payroll	3,555.7%	2,722.1%

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,	
	2015	2014
Actuarially determined contribution	\$11,731,727	\$10,954,466
Contributions in relation to the actuarially determined contribution	6,776,109	8,055,604
Contribution deficiency (excess)	\$4,955,618	\$2,898,862
Covered employee payroll	\$2,357,230	\$2,135,544
Contributions as a percentage of covered employee payroll	287.46%	377.22%

ACTUARIAL ASSUMPTIONS

Valuation Date	11/1/2014	11/1/2013
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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	<i>Entry age</i>
Amortization method	<i>Level dollar</i>
Remaining amortization period	<i>8 years</i>
Asset valuation method	<i>Market value</i>
Inflation	<i>2.50%</i>
Salary increases	<i>3.5% average, including inflation</i>
Investment rate of return	<i>7.50% including inflation and expenses</i>
Retirement age	<i>Age 55 with 10 years' service</i>
Mortality	<i>RP-200 Mortality Tables with Scale G for males and females with blue collar adjustments</i>

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 (PA002)

PHILADELPHIA, PA

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2016

	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	\$15,902,053	\$2,403,330		\$17,361	
112 Cash - Restricted - Modernization and Development	\$0				
113 Cash - Other Restricted	\$0	\$7,716,962			
114 Cash - Tenant Security Deposits	\$784,332				
115 Cash - Restricted for Payment of Current Liabilities	\$0				
100 Total Cash	\$16,686,385	\$10,120,292	\$0	\$17,361	\$0
121 Accounts Receivable - PHA Projects	\$0	\$1,373,665			
122 Accounts Receivable - HUD Other Projects	\$3,346,921	\$47,763,966	\$306,951	\$67,433	\$66,058
124 Accounts Receivable - Other Government	\$0	\$33,509			
125 Accounts Receivable - Miscellaneous	\$2,082,019	\$493,858			
126 Accounts Receivable - Tenants	\$1,502,121	\$0			
126.1 Allowance for Doubtful Accounts - Tenants	-\$1,114,308	\$0			
126.2 Allowance for Doubtful Accounts - Other	\$0	-\$1,269,540	\$0	\$0	\$0
127 Notes, Loans, & Mortgages Receivable - Current	\$0	\$0			
128 Fraud Recovery	\$0	\$0			
128.1 Allowance for Doubtful Accounts - Fraud	\$0	\$0			
129 Accrued Interest Receivable	\$0	\$68,700			
120 Total Receivables, Net of Allowances for Doubtful Accounts	\$5,816,753	\$48,464,158	\$306,951	\$67,433	\$66,058
131 Investments - Unrestricted	\$0	\$21,978,849			
132 Investments - Restricted	\$0	\$0			
135 Investments - Restricted for Payment of Current Liability	\$0	\$0			
142 Prepaid Expenses and Other Assets	\$1,072,448	\$0			
143 Inventories	\$1,367,232	\$0			

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2016

	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	-\$136,723	\$0			
144 Inter Program Due From	\$0	\$1,599,469			
145 Assets Held for Sale	\$0	\$0			
150 Total Current Assets	\$24,806,095	\$82,162,768	\$306,951	\$84,794	\$66,058
161 Land	\$23,394,334	\$149,460			
162 Buildings	\$1,084,431,358	\$272,940,113			
163 Furniture, Equipment & Machinery - Dwellings	\$153,993	\$1,026,970			
164 Furniture, Equipment & Machinery - Administration	\$169,053	\$25,851,796	\$110,058		\$792
165 Leasehold Improvements	\$0	\$0			
166 Accumulated Depreciation	-\$797,853,923	-\$146,608,069	-\$110,058		-\$251
167 Construction in Progress	\$22,253,360	\$29,970,917			
168 Infrastructure	\$0	\$0			
160 Total Capital Assets, Net of Accumulated Depreciation	\$332,548,175	\$183,331,187	\$0	\$0	\$541
171 Notes, Loans and Mortgages Receivable - Non-Current	\$0				
172 Notes, Loans, & Mortgages Receivable - Non Current - Past	\$0				
173 Grants Receivable - Non Current	\$0				
174 Other Assets	\$5,771,552	\$0			
176 Investments in Joint Ventures	\$530	\$820			
180 Total Non-Current Assets	\$338,320,257	\$183,332,007	\$0	\$0	\$541
200 Deferred Outflow of Resources	\$0	\$24,527,371			
290 Total Assets and Deferred Outflow of Resources	\$363,126,352	\$290,022,146	\$306,951	\$84,794	\$66,599

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2016

	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	\$0			
312 Accounts Payable <= 90 Days	\$8,003,673	\$1,678,182	\$1,076	\$13,740	
313 Accounts Payable >90 Days Past Due	\$0	\$0			
321 Accrued Wage/Payroll Taxes Payable	\$1,834,256	\$1,041,174			
322 Accrued Compensated Absences - Current Portion	\$3,736,547	\$1,157,093			
324 Accrued Contingency Liability	\$0	\$0			
325 Accrued Interest Payable	\$0	\$0			
331 Accounts Payable - HUD PHA Programs	\$0	\$0			\$0
332 Account Payable - PHA Projects	\$0	\$0			
333 Accounts Payable - Other Government	\$347,777	\$6,881			
341 Tenant Security Deposits	\$784,332	\$0			
342 Unearned Revenue	\$0	\$0	\$6,902		\$37,840
343 Current Portion of Long-term Debt - Capital	\$0	\$0			
344 Current Portion of Long-term Debt - Operating Borrowings	\$0	\$0			
345 Other Current Liabilities	\$0	\$5,317,416			
346 Accrued Liabilities - Other	\$7,208,870	\$5,701,254			
347 Inter Program - Due To	\$874,297	\$30,783	\$298,973	\$71,054	\$28,218
348 Loan Liability - Current	\$0	\$0			
310 Total Current Liabilities	\$22,789,752	\$14,932,783	\$306,951	\$84,794	\$66,058
351 Long-term Debt, Net of Current - Capital Projects/Mortgage	\$0	\$0			
352 Long-term Debt, Net of Current - Operating Borrowings	\$0	\$0			
353 Non-current Liabilities - Other	\$163,429	\$3,345,987			
354 Accrued Compensated Absences - Non Current	\$2,491,029	\$771,385			
355 Loan Liability - Non Current	\$0	\$0			
356 FASB 5 Liabilities	\$0	\$0			

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2016

	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	\$1,811,833	\$83,816,842			
350 Total Non-Current Liabilities	\$4,466,291	\$87,934,214	\$0	\$0	\$0
300 Total Liabilities	\$27,256,043	\$102,866,997	\$306,951	\$84,794	\$66,058
400 Deferred Inflow of Resources	\$0				
508.3 Nonspendable Fund Balance					
508.4 Net Investment in Capital Assets	\$335,870,309	\$183,331,187			\$541
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	\$0	\$3,823,962	\$0	\$0	\$0
513 Total Equity - Net Assets / Position	\$335,870,309	\$187,155,149	\$0	\$0	\$541
600 Total Liabilities, Deferred Inflows of Resources and Equity -	\$363,126,352	\$290,022,146	\$306,951	\$84,794	\$66,599

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2016

	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					\$79,586,706
112 Cash - Restricted - Modernization and Development					\$0
113 Cash - Other Restricted					\$302,639
114 Cash - Tenant Security Deposits					\$3,267
115 Cash - Restricted for Payment of Current Liabilities					\$0
100 Total Cash	\$0	\$0	\$0	\$0	\$79,892,612
121 Accounts Receivable - PHA Projects					\$0
122 Accounts Receivable - HUD Other Projects				\$23,142	\$0
124 Accounts Receivable - Other Government					\$0
125 Accounts Receivable - Miscellaneous					\$4,300,685
126 Accounts Receivable - Tenants					\$3,738
126.1 Allowance for Doubtful Accounts -Tenants					-\$53
126.2 Allowance for Doubtful Accounts - Other				\$0	-\$2,986,551
127 Notes, Loans, & Mortgages Receivable - Current					\$0
128 Fraud Recovery					\$0
128.1 Allowance for Doubtful Accounts - Fraud					\$0
129 Accrued Interest Receivable					\$17,952
120 Total Receivables, Net of Allowances for Doubtful Accounts	\$0	\$0	\$0	\$23,142	\$1,335,771
131 Investments - Unrestricted					\$0
132 Investments - Restricted					\$2,732,598
135 Investments - Restricted for Payment of Current Liability					\$0
142 Prepaid Expenses and Other Assets					\$79,366
143 Inventories					\$0
143.1 Allowance for Obsolete Inventories					\$0

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2016

	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	\$2,587,661		\$95,807	\$280,508	\$0
145 Assets Held for Sale					\$0
150 Total Current Assets	\$2,587,661	\$0	\$95,807	\$303,650	\$84,040,347
161 Land					\$0
162 Buildings					\$66,803
163 Furniture, Equipment & Machinery - Dwellings					\$0
164 Furniture, Equipment & Machinery - Administration					\$81,780
165 Leasehold Improvements					\$0
166 Accumulated Depreciation					-\$36,365
167 Construction in Progress					\$12,287,189
168 Infrastructure					\$0
160 Total Capital Assets, Net of Accumulated Depreciation	\$0	\$0	\$0	\$0	\$12,399,407
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	\$12,399,407
200 Deferred Outflow of Resources					
290 Total Assets and Deferred Outflow of Resources	\$2,587,661	\$0	\$95,807	\$303,650	\$96,439,754
311 Bank Overdraft					\$0

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2016

	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					\$167,831
313 Accounts Payable >90 Days Past Due					\$0
321 Accrued Wage/Payroll Taxes Payable					\$8,654
322 Accrued Compensated Absences - Current Portion					\$59,603
324 Accrued Contingency Liability					\$0
325 Accrued Interest Payable					\$0
331 Accounts Payable - HUD PHA Programs					\$0
332 Account Payable - PHA Projects					\$0
333 Accounts Payable - Other Government					\$0
341 Tenant Security Deposits					\$3,267
342 Unearned Revenue	\$1,161,279				\$0
343 Current Portion of Long-term Debt - Capital					\$0
344 Current Portion of Long-term Debt - Operating Borrowings					\$0
345 Other Current Liabilities					\$826,209
346 Accrued Liabilities - Other					\$3,718,448
347 Inter Program - Due To					\$0
348 Loan Liability - Current					\$0
310 Total Current Liabilities	\$1,161,279	\$0	\$0	\$0	\$4,784,012
351 Long-term Debt, Net of Current - Capital Projects/Mortgage					
352 Long-term Debt, Net of Current - Operating Borrowings					
353 Non-current Liabilities - Other					\$11,812,426
354 Accrued Compensated Absences - Non Current					\$39,736
355 Loan Liability - Non Current					\$0
356 FASB 5 Liabilities					\$0
357 Accrued Pension and OPEB Liabilities					

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2016

	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	\$11,852,162
300 Total Liabilities	\$1,161,279	\$0	\$0	\$0	\$16,636,174
400 Deferred Inflow of Resources					
508.3 Nonspendable Fund Balance					
508.4 Net Investment in Capital Assets					\$12,399,407
509.3 Restricted Fund Balance					
510.3 Committed Fund Balance					
511.3 Assigned Fund Balance					
511.4 Restricted Net Position					\$3,035,237
512.3 Unassigned Fund Balance					
512.4 Unrestricted Net Position	\$1,426,382	\$0	\$95,807	\$303,650	\$64,368,936
513 Total Equity - Net Assets / Position	\$1,426,382	\$0	\$95,807	\$303,650	\$79,803,580
600 Total Liabilities, Deferred Inflows of Resources and Equity -	\$2,587,661	\$0	\$95,807	\$303,650	\$96,439,754

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2016

	1 Business Activities	6.1 Component Unit - Discretely Presented	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
111 Cash - Unrestricted	\$3,165,339	\$5,600,357			
112 Cash - Restricted - Modernization and Development		\$0			
113 Cash - Other Restricted		\$31,830,133		\$1,162,963	
114 Cash - Tenant Security Deposits		\$525,484			
115 Cash - Restricted for Payment of Current Liabilities	\$24,289	\$0			
100 Total Cash	\$3,189,628	\$37,955,974	\$0	\$1,162,963	\$0
121 Accounts Receivable - PHA Projects		\$0			
122 Accounts Receivable - HUD Other Projects		\$0			
124 Accounts Receivable - Other Government		\$181,129			
125 Accounts Receivable - Miscellaneous	\$3,687,353	\$145,840		\$54,241	
126 Accounts Receivable - Tenants		\$3,262,275			
126.1 Allowance for Doubtful Accounts -Tenants		-\$911,658			
126.2 Allowance for Doubtful Accounts - Other	\$0	\$0		\$0	
127 Notes, Loans, & Mortgages Receivable - Current		\$0			
128 Fraud Recovery		\$0			
128.1 Allowance for Doubtful Accounts - Fraud		\$0			
129 Accrued Interest Receivable	\$513	\$0			
120 Total Receivables, Net of Allowances for Doubtful Accounts	\$3,687,866	\$2,677,586	\$0	\$54,241	\$0
131 Investments - Unrestricted		\$0			
132 Investments - Restricted		\$0		\$195,547,163	
135 Investments - Restricted for Payment of Current Liability		\$0			
142 Prepaid Expenses and Other Assets		\$512,770			
143 Inventories		\$0			
143.1 Allowance for Obsolete Inventories		\$0			

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2016

	1 Business Activities	6.1 Component Unit - Discretely Presented	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
144 Inter Program Due From		\$0			\$22,872
145 Assets Held for Sale		\$0			
150 Total Current Assets	\$6,877,494	\$41,146,330	\$0	\$196,764,367	\$22,872
161 Land	\$40,286	\$5,573,824			
162 Buildings	\$45,456,923	\$581,512,567			
163 Furniture, Equipment & Machinery - Dwellings		\$593,565			
164 Furniture, Equipment & Machinery - Administration	\$33,559	\$3,349,805	\$2,489		
165 Leasehold Improvements		\$0			
166 Accumulated Depreciation	-\$18,815,983	-\$166,776,752	-\$2,489		
167 Construction in Progress	\$4,080,435	\$14,333,674			
168 Infrastructure		\$0			
160 Total Capital Assets, Net of Accumulated Depreciation	\$30,795,220	\$438,586,683	\$0	\$0	\$0
171 Notes, Loans and Mortgages Receivable - Non-Current	\$394,237,439	\$0			
172 Notes, Loans, & Mortgages Receivable - Non Current - Past		\$0			
173 Grants Receivable - Non Current		\$0			
174 Other Assets	\$88,011	\$1,944,426			
176 Investments in Joint Ventures	\$5,075,262	\$0			
180 Total Non-Current Assets	\$430,195,932	\$440,531,109	\$0	\$0	\$0
200 Deferred Outflow of Resources					
290 Total Assets and Deferred Outflow of Resources	\$437,073,426	\$481,677,439	\$0	\$196,764,367	\$22,872
311 Bank Overdraft		\$2,272			

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2016

	1 Business Activities	6.1 Component Unit - Discretely Presented	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
312 Accounts Payable <= 90 Days	\$735,359	\$1,637,019			
313 Accounts Payable >90 Days Past Due		\$0			
321 Accrued Wage/Payroll Taxes Payable		\$0			
322 Accrued Compensated Absences - Current Portion		\$0			
324 Accrued Contingency Liability		\$0			
325 Accrued Interest Payable	\$945,730	\$0			
331 Accounts Payable - HUD PHA Programs		\$0			
332 Account Payable - PHA Projects		\$0			
333 Accounts Payable - Other Government		\$0			
341 Tenant Security Deposits		\$525,484			
342 Unearned Revenue		\$261,580	\$0		
343 Current Portion of Long-term Debt - Capital	\$5,070,000	\$307,151			
344 Current Portion of Long-term Debt - Operating Borrowings		\$0			
345 Other Current Liabilities	\$489,285	\$7,680,369			
346 Accrued Liabilities - Other	\$761,033	\$1,300,226		\$12,567	
347 Inter Program - Due To	\$1,474,896	\$0			
348 Loan Liability - Current		\$0			
310 Total Current Liabilities	\$9,476,303	\$11,714,101	\$0	\$12,567	\$0
351 Long-term Debt, Net of Current - Capital Projects/Mortgage	\$40,986,800	\$353,823,144			
352 Long-term Debt, Net of Current - Operating Borrowings					
353 Non-current Liabilities - Other		\$65,994,862			
354 Accrued Compensated Absences - Non Current					
355 Loan Liability - Non Current					
356 FASB 5 Liabilities					
357 Accrued Pension and OPEB Liabilities					

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2016

	1 Business Activities	6.1 Component Unit - Discretely Presented	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
350 Total Non-Current Liabilities	\$40,986,800	\$419,818,006	\$0	\$0	\$0
300 Total Liabilities	\$50,463,103	\$431,532,107	\$0	\$12,567	\$0
400 Deferred Inflow of Resources					
508.3 Nonspendable Fund Balance					
508.4 Net Investment in Capital Assets	-\$15,261,580	\$84,456,388			
509.3 Restricted Fund Balance					
510.3 Committed Fund Balance					
511.3 Assigned Fund Balance					
511.4 Restricted Net Position				\$196,751,800	
512.3 Unassigned Fund Balance					
512.4 Unrestricted Net Position	\$401,871,903	-\$34,311,056	\$0	\$0	\$22,872
513 Total Equity - Net Assets / Position	\$386,610,323	\$50,145,332	\$0	\$196,751,800	\$22,872
600 Total Liabilities, Deferred Inflows of Resources and Equity -	\$437,073,426	\$481,677,439	\$0	\$196,764,367	\$22,872

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2016

	14.871 Housing Choice Vouchers	2 State/Local	14.CFP MTW Demonstration Program for Capital Fund	14.HCV MTW Demonstration Program for HCV program	14.OPS MTW Demonstration Program for Low Rent
111 Cash - Unrestricted		\$1,986,734			
112 Cash - Restricted - Modernization and Development					
113 Cash - Other Restricted					
114 Cash - Tenant Security Deposits					
115 Cash - Restricted for Payment of Current Liabilities					
100 Total Cash	\$0	\$1,986,734	\$0	\$0	\$0
121 Accounts Receivable - PHA Projects					
122 Accounts Receivable - HUD Other Projects					
124 Accounts Receivable - Other Government					
125 Accounts Receivable - Miscellaneous		\$3,748			
126 Accounts Receivable - Tenants					
126.1 Allowance for Doubtful Accounts -Tenants					
126.2 Allowance for Doubtful Accounts - Other		\$0			
127 Notes, Loans, & Mortgages Receivable - Current					
128 Fraud Recovery					
128.1 Allowance for Doubtful Accounts - Fraud					
129 Accrued Interest Receivable		\$59			
120 Total Receivables, Net of Allowances for Doubtful Accounts	\$0	\$3,807	\$0	\$0	\$0
131 Investments - Unrestricted					
132 Investments - Restricted					
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: 03/31/2016

	14.871 Housing Choice Vouchers	2 State/Local	14.CFP MTW Demonstration Program for Capital Fund	14.HCV MTW Demonstration Program for HCV program	14.OPS MTW Demonstration Program for Low Rent
144 Inter Program Due From					
145 Assets Held for Sale					
150 Total Current Assets	\$0	\$1,990,541	\$0	\$0	\$0
161 Land					
162 Buildings		\$250,000			
163 Furniture, Equipment & Machinery - Dwellings		\$1,319			
164 Furniture, Equipment & Machinery - Administration		\$380,455			
165 Leasehold Improvements					
166 Accumulated Depreciation		-\$233,469			
167 Construction in Progress					
168 Infrastructure					
160 Total Capital Assets, Net of Accumulated Depreciation	\$0	\$398,305	\$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	\$398,305	\$0	\$0	\$0
200 Deferred Outflow of Resources					
290 Total Assets and Deferred Outflow of Resources	\$0	\$2,388,846	\$0	\$0	\$0
311 Bank Overdraft					

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2016

	14.871 Housing Choice Vouchers	2 State/Local	14.CFP MTW Demonstration Program for Capital Fund	14.HCV MTW Demonstration Program for HCV program	14.OPS MTW Demonstration Program for Low Rent
312 Accounts Payable <= 90 Days					
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		\$640,477			
346 Accrued Liabilities - Other		\$663			
347 Inter Program - Due To		\$1,255,260			
348 Loan Liability - Current					
310 Total Current Liabilities	\$0	\$1,896,400	\$0	\$0	\$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					

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2016

	14.871 Housing Choice Vouchers	2 State/Local	14.CFP MTW Demonstration Program for Capital Fund	14.HCV MTW Demonstration Program for HCV program	14.OPS MTW Demonstration Program for Low Rent
350 Total Non-Current Liabilities	\$0	\$0	\$0	\$0	\$0
300 Total Liabilities	\$0	\$1,896,400	\$0	\$0	\$0
400 Deferred Inflow of Resources					
508.3 Nonspendable Fund Balance					
508.4 Net Investment in Capital Assets		\$398,305			
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	\$0	\$94,141	\$0	\$0	\$0
513 Total Equity - Net Assets / Position	\$0	\$492,446	\$0	\$0	\$0
600 Total Liabilities, Deferred Inflows of Resources and Equity -	\$0	\$2,388,846	\$0	\$0	\$0

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2016

	93.602 New Assets for Independence Demonstration Program	14.856 Lower Income Housing Assistance Program_Section 8 Moderate	Subtotal	ELIM	Total
111 Cash - Unrestricted		\$1,079,220	\$109,741,100		\$109,741,100
112 Cash - Restricted - Modernization and Development		\$0	\$0		\$0
113 Cash - Other Restricted		\$0	\$41,012,697		\$41,012,697
114 Cash - Tenant Security Deposits		\$0	\$1,313,083		\$1,313,083
115 Cash - Restricted for Payment of Current Liabilities		\$0	\$24,289		\$24,289
100 Total Cash	\$0	\$1,079,220	\$152,091,169	\$0	\$152,091,169
121 Accounts Receivable - PHA Projects		\$0	\$1,373,665		\$1,373,665
122 Accounts Receivable - HUD Other Projects		\$43,587	\$51,618,058		\$51,618,058
124 Accounts Receivable - Other Government		\$0	\$214,638		\$214,638
125 Accounts Receivable - Miscellaneous		\$0	\$10,767,744	-\$3,702,260	\$7,065,484
126 Accounts Receivable - Tenants		\$0	\$4,768,134		\$4,768,134
126.1 Allowance for Doubtful Accounts -Tenants		\$0	-\$2,026,019		-\$2,026,019
126.2 Allowance for Doubtful Accounts - Other		\$0	-\$4,256,091		-\$4,256,091
127 Notes, Loans, & Mortgages Receivable - Current		\$0	\$0		\$0
128 Fraud Recovery		\$0	\$0		\$0
128.1 Allowance for Doubtful Accounts - Fraud		\$0	\$0		\$0
129 Accrued Interest Receivable		\$176	\$87,400		\$87,400
120 Total Receivables, Net of Allowances for Doubtful Accounts	\$0	\$43,763	\$62,547,529	-\$3,702,260	\$58,845,269
131 Investments - Unrestricted		\$0	\$21,978,849		\$21,978,849
132 Investments - Restricted		\$0	\$198,279,761		\$198,279,761
135 Investments - Restricted for Payment of Current Liability		\$0	\$0		\$0
142 Prepaid Expenses and Other Assets		\$0	\$1,664,584		\$1,664,584
143 Inventories		\$0	\$1,367,232		\$1,367,232
143.1 Allowance for Obsolete Inventories		\$0	-\$136,723		-\$136,723

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2016

	93.602 New Assets for Independence Demonstration Program	14.856 Lower Income Housing Assistance Program_Section 8 Moderate	Subtotal	ELIM	Total
144 Inter Program Due From		\$1,940,646	\$6,526,963	-\$6,526,963	\$0
145 Assets Held for Sale		\$0	\$0		\$0
150 Total Current Assets	\$0	\$3,063,629	\$444,319,364	-\$10,229,223	\$434,090,141
161 Land		\$0	\$29,157,904		\$29,157,904
162 Buildings		\$633,750	\$1,985,291,514		\$1,985,291,514
163 Furniture, Equipment & Machinery - Dwellings		\$0	\$1,775,847		\$1,775,847
164 Furniture, Equipment & Machinery - Administration		\$0	\$29,979,787		\$29,979,787
165 Leasehold Improvements		\$0	\$0		\$0
166 Accumulated Depreciation		-\$84,500	-\$1,130,521,859		-\$1,130,521,859
167 Construction in Progress		\$0	\$82,925,575		\$82,925,575
168 Infrastructure		\$0	\$0		\$0
160 Total Capital Assets, Net of Accumulated Depreciation	\$0	\$549,250	\$998,608,768	\$0	\$998,608,768
171 Notes, Loans and Mortgages Receivable - Non-Current		\$0	\$394,237,439	-\$11,812,426	\$382,425,013
172 Notes, Loans, & Mortgages Receivable - Non Current - Past		\$0	\$0		\$0
173 Grants Receivable - Non Current		\$0	\$0		\$0
174 Other Assets		\$0	\$7,803,989		\$7,803,989
176 Investments in Joint Ventures		\$0	\$5,076,612		\$5,076,612
180 Total Non-Current Assets	\$0	\$549,250	\$1,405,726,808	-\$11,812,426	\$1,393,914,382
200 Deferred Outflow of Resources		\$0	\$24,527,371		\$24,527,371
290 Total Assets and Deferred Outflow of Resources	\$0	\$3,612,879	\$1,874,573,543	-\$22,041,649	\$1,852,531,894
311 Bank Overdraft		\$0	\$2,272		\$2,272

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2016

	93.602 New Assets for Independence Demonstration Program	14.856 Lower Income Housing Assistance Program_Section 8 Moderate	Subtotal	ELIM	Total
312 Accounts Payable <= 90 Days		\$0	\$12,236,880		\$12,236,880
313 Accounts Payable >90 Days Past Due		\$0	\$0		\$0
321 Accrued Wage/Payroll Taxes Payable		\$0	\$2,884,084		\$2,884,084
322 Accrued Compensated Absences - Current Portion		\$0	\$4,953,243		\$4,953,243
324 Accrued Contingency Liability		\$0	\$0		\$0
325 Accrued Interest Payable		\$0	\$945,730		\$945,730
331 Accounts Payable - HUD PHA Programs		\$0	\$0		\$0
332 Account Payable - PHA Projects		\$0	\$0		\$0
333 Accounts Payable - Other Government		\$0	\$354,658		\$354,658
341 Tenant Security Deposits		\$0	\$1,313,083		\$1,313,083
342 Unearned Revenue		\$291,471	\$1,759,072		\$1,759,072
343 Current Portion of Long-term Debt - Capital		\$0	\$5,377,151		\$5,377,151
344 Current Portion of Long-term Debt - Operating Borrowings		\$0	\$0		\$0
345 Other Current Liabilities		\$0	\$14,953,756		\$14,953,756
346 Accrued Liabilities - Other		\$8,378	\$18,711,439	-\$3,702,260	\$15,009,179
347 Inter Program - Due To		\$2,493,482	\$6,526,963	-\$6,526,963	\$0
348 Loan Liability - Current		\$0	\$0		\$0
310 Total Current Liabilities	\$0	\$2,793,331	\$70,018,331	-\$10,229,223	\$59,789,108
351 Long-term Debt, Net of Current - Capital Projects/Mortgage		\$0	\$394,809,944		\$394,809,944
352 Long-term Debt, Net of Current - Operating Borrowings		\$0	\$0		\$0
353 Non-current Liabilities - Other		\$0	\$81,316,704	-\$11,812,426	\$69,504,278
354 Accrued Compensated Absences - Non Current		\$0	\$3,302,150		\$3,302,150
355 Loan Liability - Non Current		\$0	\$0		\$0
356 FASB 5 Liabilities		\$0	\$0		\$0
357 Accrued Pension and OPEB Liabilities		\$0	\$85,628,675		\$85,628,675

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2016

	93.602 New Assets for Independence Demonstration Program	14.856 Lower Income Housing Assistance Program_Section 8 Moderate	Subtotal	ELIM	Total
350 Total Non-Current Liabilities	\$0	\$0	\$565,057,473	-\$11,812,426	\$553,245,047
300 Total Liabilities	\$0	\$2,793,331	\$635,075,804	-\$22,041,649	\$613,034,155
400 Deferred Inflow of Resources		\$0	\$0		\$0
508.3 Nonspendable Fund Balance		\$0			
508.4 Net Investment in Capital Assets		\$549,250	\$601,743,807		\$601,743,807
509.3 Restricted Fund Balance		\$0			
510.3 Committed Fund Balance		\$0			
511.3 Assigned Fund Balance		\$0			
511.4 Restricted Net Position		\$0	\$199,787,037		\$199,787,037
512.3 Unassigned Fund Balance		\$0			
512.4 Unrestricted Net Position	\$0	\$270,298	\$437,966,895		\$437,966,895
513 Total Equity - Net Assets / Position	\$0	\$819,548	\$1,239,497,739	\$0	\$1,239,497,739
600 Total Liabilities, Deferred Inflows of Resources and Equity -	\$0	\$3,612,879	\$1,874,573,543	-\$22,041,649	\$1,852,531,894

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2016

	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	\$25,235,595	\$0			
70400 Tenant Revenue - Other	\$660,512	\$0			
70500 Total Tenant Revenue	\$25,896,107	\$0	\$0	\$0	\$0
70600 HUD PHA Operating Grants		\$0	\$899,629	\$104,424	\$161,417
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	\$0	\$0			\$279,058
71100 Investment Income - Unrestricted	\$106,339	\$132,135			
71200 Mortgage Interest Income	\$0	\$0			
71300 Proceeds from Disposition of Assets Held for Sale	\$0	\$0			
71310 Cost of Sale of Assets	\$0	\$0			
71400 Fraud Recovery	\$171,716	\$404,136			
71500 Other Revenue	\$75,347	\$436,754		\$26,106	
71600 Gain or Loss on Sale of Capital Assets	-\$11,369,572	-\$4,515,703			
72000 Investment Income - Restricted	\$0	\$0			
70000 Total Revenue	\$14,879,937	-\$3,542,678	\$899,629	\$130,530	\$440,475
91100 Administrative Salaries	\$8,048,285	\$24,505,720	\$346,339		\$34,053

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2016

	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	\$0	\$482,503			
91300 Management Fee	\$0				
91310 Book-keeping Fee					
91400 Advertising and Marketing	\$0	\$75,955			
91500 Employee Benefit contributions - Administrative	\$3,623,782	\$20,495,546	\$80,442		\$15,957
91600 Office Expenses	\$955,567	\$3,731,521	\$43,818	\$13,886	
91700 Legal Expense	\$1,654,161	\$1,101			
91800 Travel	\$45,356	\$119,086	\$4,002		\$24,400
91810 Allocated Overhead	\$21,212,999	-\$21,212,999			
91900 Other	\$662,589	\$11,737,532	\$67,296		\$339,775
91000 Total Operating - Administrative	\$36,202,739	\$39,935,965	\$541,897	\$13,886	\$414,185
92000 Asset Management Fee					
92100 Tenant Services - Salaries	\$39,829	\$383,710	\$264,560	\$39,464	
92200 Relocation Costs	\$1,420,729	\$0			
92300 Employee Benefit Contributions - Tenant Services	\$17,772	\$242,129	\$61,448		
92400 Tenant Services - Other	\$214,148	\$1,060,710	\$415	\$76,812	\$25,949
92500 Total Tenant Services	\$1,692,478	\$1,686,549	\$326,423	\$116,276	\$25,949
93100 Water	\$10,766,625	\$83,194			
93200 Electricity	\$4,776,617	\$352,149			
93300 Gas	\$3,654,527	\$1,321,909			
93400 Fuel	\$0	\$0			
93500 Labor	\$58,015	\$0			
93600 Sewer	\$0	\$0			
93700 Employee Benefit Contributions - Utilities	\$25,992	\$0			

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2016

	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	\$14,645	\$0			
93000 Total Utilities	\$19,296,421	\$1,757,252	\$0	\$0	\$0
94100 Ordinary Maintenance and Operations - Labor	\$34,838,012	\$882,920			
94200 Ordinary Maintenance and Operations - Materials and	\$6,429,036	\$102,214			
94300 Ordinary Maintenance and Operations Contracts	\$6,771,687	\$731,741	\$0	\$0	\$0
94500 Employee Benefit Contributions - Ordinary Maintenance	\$15,777,256	\$210,870			
94000 Total Maintenance	\$63,815,991	\$1,927,745	\$0	\$0	\$0
95100 Protective Services - Labor	\$6,652,114	\$97,919			
95200 Protective Services - Other Contract Costs	\$2,050,199	\$452,137			
95300 Protective Services - Other	\$104,490	\$511			
95500 Employee Benefit Contributions - Protective Services	\$2,968,663	\$39,563			
95000 Total Protective Services	\$11,775,466	\$590,130	\$0	\$0	\$0
96110 Property Insurance	\$6,030,243	\$113,373			
96120 Liability Insurance	\$522,113	\$0			
96130 Workmen's Compensation	\$2,923,239	\$2,099,480	\$3,188	\$368	\$341
96140 All Other Insurance	\$126,551	\$21,810			
96100 Total insurance Premiums	\$9,602,146	\$2,234,663	\$3,188	\$368	\$341
96200 Other General Expenses	\$16,546,037	\$767,361			
96210 Compensated Absences	\$0	\$0			
96300 Payments in Lieu of Taxes	\$0	\$0			
96400 Bad debt - Tenant Rents	\$535,976	\$0			
96500 Bad debt - Mortgages	\$0	\$0			

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2016

	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	\$0	\$0			
96800 Severance Expense	\$283,079	\$63,744			
96000 Total Other General Expenses	\$17,365,092	\$831,105	\$0	\$0	\$0
96710 Interest of Mortgage (or Bonds) Payable		\$0			
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	\$159,750,333	\$48,963,409	\$871,508	\$130,530	\$440,475
97000 Excess of Operating Revenue over Operating Expenses	-\$144,870,396	-\$52,506,087	\$28,121	\$0	\$0
97100 Extraordinary Maintenance	\$7,506,133	-\$135,002	\$28,121		
97200 Casualty Losses - Non-capitalized	\$0	\$0			
97300 Housing Assistance Payments	\$0	\$152,924,935			
97350 HAP Portability-In		\$0			
97400 Depreciation Expense	\$32,536,641	\$13,791,508			\$159
97500 Fraud Losses					
97600 Capital Outlays - Governmental Funds					
97700 Debt Principal Payment - Governmental Funds					
97800 Dwelling Units Rent Expense					
90000 Total Expenses	\$199,793,107	\$215,544,850	\$899,629	\$130,530	\$440,634
10010 Operating Transfer In	\$159,044,863	\$332,041,164			
10020 Operating transfer Out	\$0	-\$127,952,345			

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2016

	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	-\$14,958,455			
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)	\$159,044,863	\$189,130,364	\$0	\$0	\$0
10000 Excess (Deficiency) of Total Revenue Over (Under) Total	-\$25,868,307	-\$29,957,164	\$0	\$0	-\$159
11020 Required Annual Debt Principal Payments	\$0	\$0	\$0	\$0	\$0
11030 Beginning Equity	\$361,738,616	\$264,455,446	\$0	\$0	\$700
11040 Prior Period Adjustments, Equity Transfers and Correction	\$0	-\$47,343,133	\$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	135829	215730			

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2016

	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	116244	215730			
11270 Excess Cash	-\$13,069,392				
11610 Land Purchases	\$0				
11620 Building Purchases	\$19,222,882				
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	\$21,280,072				

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2016

	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					\$151,807
70400 Tenant Revenue - Other					\$0
70500 Total Tenant Revenue	\$0	\$0	\$0	\$0	\$151,807
70600 HUD PHA Operating Grants	\$1,661,545	\$0	\$0	\$527,010	\$0
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		\$201,835			\$0
71100 Investment Income - Unrestricted					\$4,613
71200 Mortgage Interest Income					\$0
71300 Proceeds from Disposition of Assets Held for Sale					\$0
71310 Cost of Sale of Assets					\$0
71400 Fraud Recovery					\$0
71500 Other Revenue		\$423,902			\$2,639,696
71600 Gain or Loss on Sale of Capital Assets					\$0
72000 Investment Income - Restricted					\$39,200
70000 Total Revenue	\$1,661,545	\$625,737	\$0	\$527,010	\$2,835,316
91100 Administrative Salaries	\$15,117				\$728,559
91200 Auditing Fees					\$26,500

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2016

	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					
91310 Book-keeping Fee					
91400 Advertising and Marketing					\$0
91500 Employee Benefit contributions - Administrative	\$7,239				\$300,865
91600 Office Expenses		\$1,935			\$13,572
91700 Legal Expense					\$6,176
91800 Travel		\$2,543			\$2,912
91810 Allocated Overhead					
91900 Other					\$234,014
91000 Total Operating - Administrative	\$22,356	\$4,478	\$0	\$0	\$1,312,598
92000 Asset Management Fee					
92100 Tenant Services - Salaries		\$144,178			\$0
92200 Relocation Costs					\$0
92300 Employee Benefit Contributions - Tenant Services					\$0
92400 Tenant Services - Other		\$477,081			\$48,417
92500 Total Tenant Services	\$0	\$621,259	\$0	\$0	\$48,417
93100 Water					\$12,129
93200 Electricity					\$910
93300 Gas					\$1,043
93400 Fuel					\$0
93500 Labor					\$0
93600 Sewer					\$0
93700 Employee Benefit Contributions - Utilities					\$0
93800 Other Utilities Expense					\$0

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2016

	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	\$14,082
94100 Ordinary Maintenance and Operations - Labor					\$216,106
94200 Ordinary Maintenance and Operations - Materials and					\$1,954
94300 Ordinary Maintenance and Operations Contracts	\$0	\$0	\$0	\$0	\$0
94500 Employee Benefit Contributions - Ordinary Maintenance					\$0
94000 Total Maintenance	\$0	\$0	\$0	\$0	\$218,060
95100 Protective Services - Labor					\$0
95200 Protective Services - Other Contract Costs					\$0
95300 Protective Services - Other					\$0
95500 Employee Benefit Contributions - Protective Services					\$0
95000 Total Protective Services	\$0	\$0	\$0	\$0	\$0
96110 Property Insurance					\$31,000
96120 Liability Insurance					\$0
96130 Workmen's Compensation	\$153				\$7,963
96140 All Other Insurance					\$26,782
96100 Total insurance Premiums	\$153	\$0	\$0	\$0	\$65,745
96200 Other General Expenses	\$275,016			\$573	\$56,353
96210 Compensated Absences					\$0
96300 Payments in Lieu of Taxes					\$0
96400 Bad debt - Tenant Rents					\$53
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: 03/31/2016

	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					\$296
96000 Total Other General Expenses	\$275,016	\$0	\$0	\$573	\$56,702
96710 Interest of Mortgage (or Bonds) Payable					\$112,592
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	\$112,592
96900 Total Operating Expenses	\$297,525	\$625,737	\$0	\$573	\$1,828,196
97000 Excess of Operating Revenue over Operating Expenses	\$1,364,020	\$0	\$0	\$526,437	\$1,007,120
97100 Extraordinary Maintenance					\$0
97200 Casualty Losses - Non-capitalized					\$0
97300 Housing Assistance Payments	\$1,336,728			\$489,578	\$0
97350 HAP Portability-In					\$0
97400 Depreciation Expense					\$12,866
97500 Fraud Losses					
97600 Capital Outlays - Governmental Funds					
97700 Debt Principal Payment - Governmental Funds					
97800 Dwelling Units Rent Expense					
90000 Total Expenses	\$1,634,253	\$625,737	\$0	\$490,151	\$1,841,062
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: 03/31/2016

	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					\$7,749,125
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	\$7,749,125
10000 Excess (Deficiency) of Total Revenue Over (Under) Total	\$27,292	\$0	\$0	\$36,859	\$8,743,379
11020 Required Annual Debt Principal Payments	\$0	\$0	\$0	\$0	\$0
11030 Beginning Equity	\$1,399,090	\$0	\$95,807	\$266,791	\$71,060,201
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	3984			790	
11210 Number of Unit Months Leased	3984			781	

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2016

	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: 03/31/2016

	1 Business Activities	6.1 Component Unit - Discretely Presented	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
70300 Net Tenant Rental Revenue	\$41,790	\$24,847,494			
70400 Tenant Revenue - Other		\$0			
70500 Total Tenant Revenue	\$41,790	\$24,847,494	\$0	\$0	\$0
70600 HUD PHA Operating Grants	\$0		\$0		\$0
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		\$0			
71100 Investment Income - Unrestricted	\$1,498	\$20,091			
71200 Mortgage Interest Income	\$5,820,546	\$0			
71300 Proceeds from Disposition of Assets Held for Sale		\$0			
71310 Cost of Sale of Assets		\$0			
71400 Fraud Recovery		\$0			
71500 Other Revenue	\$509,828	\$24,243,767		\$6,919,066	
71600 Gain or Loss on Sale of Capital Assets	-\$2,389,027	\$0			
72000 Investment Income - Restricted		\$340		\$793,131	
70000 Total Revenue	\$3,984,635	\$49,111,692	\$0	\$7,712,197	\$0
91100 Administrative Salaries		\$3,775,312			
91200 Auditing Fees		\$627,874			

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2016

	1 Business Activities	6.1 Component Unit - Discretely Presented	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
91300 Management Fee		\$1,939,543			
91310 Book-keeping Fee					
91400 Advertising and Marketing		\$56,326			
91500 Employee Benefit contributions - Administrative		\$416,526			
91600 Office Expenses		\$460,700			
91700 Legal Expense		\$368,497			
91800 Travel		\$0			
91810 Allocated Overhead		\$0			
91900 Other	\$23,151	\$453,595		\$842,624	
91000 Total Operating - Administrative	\$23,151	\$8,098,373	\$0	\$842,624	\$0
92000 Asset Management Fee					
92100 Tenant Services - Salaries		\$186,996			
92200 Relocation Costs		\$0			
92300 Employee Benefit Contributions - Tenant Services		\$0			
92400 Tenant Services - Other	\$1,000	\$89,885			
92500 Total Tenant Services	\$1,000	\$276,881	\$0	\$0	\$0
93100 Water	\$1,164	\$2,589,773			
93200 Electricity	\$10,698	\$1,137,702			
93300 Gas	\$600	\$546,075			
93400 Fuel		\$0			
93500 Labor		\$0			
93600 Sewer		\$122,775			
93700 Employee Benefit Contributions - Utilities		\$0			
93800 Other Utilities Expense		\$0			

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2016

	1 Business Activities	6.1 Component Unit - Discretely Presented	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
93000 Total Utilities	\$12,462	\$4,396,325	\$0	\$0	\$0
94100 Ordinary Maintenance and Operations - Labor		\$2,385,554			
94200 Ordinary Maintenance and Operations - Materials and		\$104			
94300 Ordinary Maintenance and Operations Contracts	\$0	\$8,670,410	\$0	\$0	\$0
94500 Employee Benefit Contributions - Ordinary Maintenance		\$167,488			
94000 Total Maintenance	\$0	\$11,223,556	\$0	\$0	\$0
95100 Protective Services - Labor		\$0			
95200 Protective Services - Other Contract Costs		\$0			
95300 Protective Services - Other		\$0			
95500 Employee Benefit Contributions - Protective Services		\$0			
95000 Total Protective Services	\$0	\$0	\$0	\$0	\$0
96110 Property Insurance		\$2,156,878			
96120 Liability Insurance		\$0			
96130 Workmen's Compensation		\$14,137			
96140 All Other Insurance		\$12,128			
96100 Total insurance Premiums	\$0	\$2,183,143	\$0	\$0	\$0
96200 Other General Expenses		\$950,706		\$22,866,239	
96210 Compensated Absences		\$0			
96300 Payments in Lieu of Taxes		\$0			
96400 Bad debt - Tenant Rents		\$274,633			
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: 03/31/2016

	1 Business Activities	6.1 Component Unit - Discretely Presented	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
96800 Severance Expense		\$0			
96000 Total Other General Expenses	\$0	\$1,225,339	\$0	\$22,866,239	\$0
96710 Interest of Mortgage (or Bonds) Payable	\$2,519,685	\$6,047,671			
96720 Interest on Notes Payable (Short and Long Term)					
96730 Amortization of Bond Issue Costs					
96700 Total Interest Expense and Amortization Cost	\$2,519,685	\$6,047,671	\$0	\$0	\$0
96900 Total Operating Expenses	\$2,556,298	\$33,451,288	\$0	\$23,708,863	\$0
97000 Excess of Operating Revenue over Operating Expenses	\$1,428,337	\$15,660,404	\$0	-\$15,996,666	\$0
97100 Extraordinary Maintenance	-\$287,730	\$0			
97200 Casualty Losses - Non-capitalized		\$0			
97300 Housing Assistance Payments		\$0			
97350 HAP Portability-In		\$0			
97400 Depreciation Expense	\$2,401,322	\$16,961,674			
97500 Fraud Losses					
97600 Capital Outlays - Governmental Funds					
97700 Debt Principal Payment - Governmental Funds					
97800 Dwelling Units Rent Expense					
90000 Total Expenses	\$4,669,890	\$50,412,962	\$0	\$23,708,863	\$0
10010 Operating Transfer In	\$16,934,063	\$0			
10020 Operating transfer Out		\$0			
10030 Operating Transfers from/to Primary Government	\$7,209,330	\$0			

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2016

	1 Business Activities	6.1 Component Unit - Discretely Presented	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
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)	\$24,143,393	\$0	\$0	\$0	\$0
10000 Excess (Deficiency) of Total Revenue Over (Under) Total	\$23,458,138	-\$1,301,270	\$0	-\$15,996,666	\$0
11020 Required Annual Debt Principal Payments	\$4,815,000	\$16,735,480	\$0	\$0	\$0
11030 Beginning Equity	\$363,152,185	\$51,446,602	\$0	\$212,748,466	\$22,872
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	38100			
11210 Number of Unit Months Leased	55	37032			

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2016

	1 Business Activities	6.1 Component Unit - Discretely Presented	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
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: 03/31/2016

	14.871 Housing Choice Vouchers	2 State/Local	14.CFP MTW Demonstration Program for Capital Fund	14.HCV MTW Demonstration Program for HCV program	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	\$0		\$35,382,113	\$202,409,526	\$121,582,368
70610 Capital Grants			\$19,222,882		
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		\$308,320			
71100 Investment Income - Unrestricted	\$0				
71200 Mortgage Interest Income					
71300 Proceeds from Disposition of Assets Held for Sale					
71310 Cost of Sale of Assets					
71400 Fraud Recovery	\$0				
71500 Other Revenue		\$295			
71600 Gain or Loss on Sale of Capital Assets		\$875			
72000 Investment Income - Restricted	\$0				
70000 Total Revenue	\$0	\$309,490	\$54,604,995	\$202,409,526	\$121,582,368
91100 Administrative Salaries		\$11,920			
91200 Auditing Fees					

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2016

	14.871 Housing Choice Vouchers	2 State/Local	14.CFP MTW Demonstration Program for Capital Fund	14.HCV MTW Demonstration Program for HCV program	14.OPS MTW Demonstration Program for Low Rent
91300 Management Fee					
91310 Book-keeping Fee					
91400 Advertising and Marketing					
91500 Employee Benefit contributions - Administrative		\$9,831			
91600 Office Expenses					
91700 Legal Expense					
91800 Travel		\$500			
91810 Allocated Overhead					
91900 Other		\$543			
91000 Total Operating - Administrative	\$0	\$22,794	\$0	\$0	\$0
92000 Asset Management Fee					
92100 Tenant Services - Salaries					
92200 Relocation Costs					
92300 Employee Benefit Contributions - Tenant Services					
92400 Tenant Services - Other		\$32,000			
92500 Total Tenant Services	\$0	\$32,000	\$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: 03/31/2016

	14.871 Housing Choice Vouchers	2 State/Local	14.CFP MTW Demonstration Program for Capital Fund	14.HCV MTW Demonstration Program for HCV program	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		\$263			
96140 All Other Insurance					
96100 Total insurance Premiums	\$0	\$263	\$0	\$0	\$0
96200 Other General Expenses		\$26,199			
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: 03/31/2016

	14.871 Housing Choice Vouchers	2 State/Local	14.CFP MTW Demonstration Program for Capital Fund	14.HCV MTW Demonstration Program for HCV program	14.OPS MTW Demonstration Program for Low Rent
96800 Severance Expense					
96000 Total Other General Expenses	\$0	\$26,199	\$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	\$81,256	\$0	\$0	\$0
97000 Excess of Operating Revenue over Operating Expenses	\$0	\$228,234	\$54,604,995	\$202,409,526	\$121,582,368
97100 Extraordinary Maintenance		\$155,529			
97200 Casualty Losses - Non-capitalized					
97300 Housing Assistance Payments	\$0				
97350 HAP Portability-In					
97400 Depreciation Expense		\$62,979			
97500 Fraud Losses					
97600 Capital Outlays - Governmental Funds					
97700 Debt Principal Payment - Governmental Funds					
97800 Dwelling Units Rent Expense					
90000 Total Expenses	\$0	\$299,764	\$0	\$0	\$0
10010 Operating Transfer In					
10020 Operating transfer Out		-\$1,370,856	-\$54,604,995	-\$202,409,526	-\$121,582,368
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: 03/31/2016

	14.871 Housing Choice Vouchers	2 State/Local	14.CFP MTW Demonstration Program for Capital Fund	14.HCV MTW Demonstration Program for HCV program	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	-\$1,370,856	-\$54,604,995	-\$202,409,526	-\$121,582,368
10000 Excess (Deficiency) of Total Revenue Over (Under) Total	\$0	-\$1,361,130	\$0	\$0	\$0
11020 Required Annual Debt Principal Payments	\$0	\$0	\$0	\$0	\$0
11030 Beginning Equity	\$10,787,666	\$1,853,576	\$0	\$0	\$0
11040 Prior Period Adjustments, Equity Transfers and Correction	-\$10,787,666				
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	\$0				
11180 Housing Assistance Payments Equity	\$0				
11190 Unit Months Available	0				
11210 Number of Unit Months Leased	0				

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2016

	14.871 Housing Choice Vouchers	2 State/Local	14.CFP MTW Demonstration Program for Capital Fund	14.HCV MTW Demonstration Program for HCV program	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: 03/31/2016

	93.602 New Assets for Independence Demonstration Program	14.856 Lower Income Housing Assistance Program_Section 8 Moderate	Subtotal	ELIM	Total
70300 Net Tenant Rental Revenue		\$0	\$50,276,686		\$50,276,686
70400 Tenant Revenue - Other		\$0	\$660,512		\$660,512
70500 Total Tenant Revenue	\$0	\$0	\$50,937,198	\$0	\$50,937,198
70600 HUD PHA Operating Grants		\$1,832,946	\$364,560,978		\$364,560,978
70610 Capital Grants		\$0	\$19,222,882		\$19,222,882
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	\$0
70800 Other Government Grants	\$100,000	\$0	\$889,213		\$889,213
71100 Investment Income - Unrestricted		\$521	\$265,197		\$265,197
71200 Mortgage Interest Income		\$0	\$5,820,546		\$5,820,546
71300 Proceeds from Disposition of Assets Held for Sale		\$0	\$0		\$0
71310 Cost of Sale of Assets		\$0	\$0		\$0
71400 Fraud Recovery		\$0	\$575,852		\$575,852
71500 Other Revenue		\$0	\$35,274,761		\$35,274,761
71600 Gain or Loss on Sale of Capital Assets		\$0	-\$18,273,427		-\$18,273,427
72000 Investment Income - Restricted		\$0	\$832,671		\$832,671
70000 Total Revenue	\$100,000	\$1,833,467	\$460,105,871	\$0	\$460,105,871
91100 Administrative Salaries		\$14,057	\$37,479,362		\$37,479,362
91200 Auditing Fees		\$0	\$1,136,877		\$1,136,877

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2016

	93.602 New Assets for Independence Demonstration Program	14.856 Lower Income Housing Assistance Program_Section 8 Moderate	Subtotal	ELIM	Total
91300 Management Fee		\$0	\$1,939,543		\$1,939,543
91310 Book-keeping Fee		\$0			
91400 Advertising and Marketing		\$0	\$132,281		\$132,281
91500 Employee Benefit contributions - Administrative		\$6,726	\$24,956,914		\$24,956,914
91600 Office Expenses		\$0	\$5,220,999		\$5,220,999
91700 Legal Expense		\$0	\$2,029,935		\$2,029,935
91800 Travel		\$0	\$198,799		\$198,799
91810 Allocated Overhead		\$0	\$0		\$0
91900 Other		\$0	\$14,361,119		\$14,361,119
91000 Total Operating - Administrative	\$0	\$20,783	\$87,455,829	\$0	\$87,455,829
92000 Asset Management Fee		\$0			
92100 Tenant Services - Salaries		\$0	\$1,058,737		\$1,058,737
92200 Relocation Costs		\$0	\$1,420,729		\$1,420,729
92300 Employee Benefit Contributions - Tenant Services		\$0	\$321,349		\$321,349
92400 Tenant Services - Other		\$0	\$2,026,417		\$2,026,417
92500 Total Tenant Services	\$0	\$0	\$4,827,232	\$0	\$4,827,232
93100 Water		\$0	\$13,452,885		\$13,452,885
93200 Electricity		\$0	\$6,278,076		\$6,278,076
93300 Gas		\$0	\$5,524,154		\$5,524,154
93400 Fuel		\$0	\$0		\$0
93500 Labor		\$0	\$58,015		\$58,015
93600 Sewer		\$0	\$122,775		\$122,775
93700 Employee Benefit Contributions - Utilities		\$0	\$25,992		\$25,992
93800 Other Utilities Expense		\$0	\$14,645		\$14,645

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2016

	93.602 New Assets for Independence Demonstration Program	14.856 Lower Income Housing Assistance Program_Section 8 Moderate	Subtotal	ELIM	Total
93000 Total Utilities	\$0	\$0	\$25,476,542	\$0	\$25,476,542
94100 Ordinary Maintenance and Operations - Labor		\$0	\$38,322,592		\$38,322,592
94200 Ordinary Maintenance and Operations - Materials and		\$0	\$6,533,308		\$6,533,308
94300 Ordinary Maintenance and Operations Contracts		\$0	\$16,173,838		\$16,173,838
94500 Employee Benefit Contributions - Ordinary Maintenance		\$0	\$16,155,614		\$16,155,614
94000 Total Maintenance	\$0	\$0	\$77,185,352	\$0	\$77,185,352
95100 Protective Services - Labor		\$0	\$6,750,033		\$6,750,033
95200 Protective Services - Other Contract Costs		\$0	\$2,502,336		\$2,502,336
95300 Protective Services - Other		\$0	\$105,001		\$105,001
95500 Employee Benefit Contributions - Protective Services		\$0	\$3,008,226		\$3,008,226
95000 Total Protective Services	\$0	\$0	\$12,365,596	\$0	\$12,365,596
96110 Property Insurance		\$0	\$8,331,494		\$8,331,494
96120 Liability Insurance		\$0	\$522,113		\$522,113
96130 Workmen's Compensation		\$150	\$5,049,282		\$5,049,282
96140 All Other Insurance		\$0	\$187,271		\$187,271
96100 Total insurance Premiums	\$0	\$150	\$14,090,160	\$0	\$14,090,160
96200 Other General Expenses		-\$7,364	\$41,481,120		\$41,481,120
96210 Compensated Absences		\$0	\$0		\$0
96300 Payments in Lieu of Taxes		\$0	\$0		\$0
96400 Bad debt - Tenant Rents		\$0	\$810,662		\$810,662
96500 Bad debt - Mortgages		\$0	\$0		\$0
96600 Bad debt - Other		\$0	\$0		\$0

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2016

	93.602 New Assets for Independence Demonstration Program	14.856 Lower Income Housing Assistance Program_Section 8 Moderate	Subtotal	ELIM	Total
96800 Severance Expense		\$0	\$347,119		\$347,119
96000 Total Other General Expenses	\$0	-\$7,364	\$42,638,901	\$0	\$42,638,901
96710 Interest of Mortgage (or Bonds) Payable		\$0	\$8,679,948		\$8,679,948
96720 Interest on Notes Payable (Short and Long Term)		\$0	\$0		\$0
96730 Amortization of Bond Issue Costs		\$0			
96700 Total Interest Expense and Amortization Cost	\$0	\$0	\$8,679,948	\$0	\$8,679,948
96900 Total Operating Expenses	\$0	\$13,569	\$272,719,560	\$0	\$272,719,560
97000 Excess of Operating Revenue over Operating Expenses	\$100,000	\$1,819,898	\$187,386,311	\$0	\$187,386,311
97100 Extraordinary Maintenance		\$0	\$7,267,051		\$7,267,051
97200 Casualty Losses - Non-capitalized		\$0	\$0		\$0
97300 Housing Assistance Payments		\$1,588,073	\$156,339,314		\$156,339,314
97350 HAP Portability-In		\$0	\$0		\$0
97400 Depreciation Expense		\$42,250	\$65,809,399		\$65,809,399
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	\$1,643,892	\$502,135,324	\$0	\$502,135,324
10010 Operating Transfer In		\$0	\$508,020,090	-\$508,020,090	\$0
10020 Operating transfer Out	-\$100,000	\$0	-\$508,020,090	\$508,020,090	\$0
10030 Operating Transfers from/to Primary Government		\$0	-\$7,749,125	\$7,749,125	\$0

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2016

	93.602 New Assets for Independence Demonstration Program	14.856 Lower Income Housing Assistance Program_Section 8 Moderate	Subtotal	ELIM	Total
10040 Operating Transfers from/to Component Unit		\$0	\$7,749,125	-\$7,749,125	\$0
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)	-\$100,000	\$0	\$0	\$0	\$0
10000 Excess (Deficiency) of Total Revenue Over (Under) Total	\$0	\$189,575	-\$42,029,453	\$0	-\$42,029,453
11020 Required Annual Debt Principal Payments	\$0	\$0	\$21,550,480		\$21,550,480
11030 Beginning Equity	\$0	\$629,973	\$1,339,657,991		\$1,339,657,991
11040 Prior Period Adjustments, Equity Transfers and Correction		\$0	-\$58,130,799		-\$58,130,799
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	\$0		\$0
11180 Housing Assistance Payments Equity		\$0	\$0		\$0
11190 Unit Months Available		2964	397457		397457
11210 Number of Unit Months Leased		2964	376790		376790

Philadelphia Housing Authority (PA002)

PHILADELPHIA, PA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 03/31/2016

	93.602 New Assets for Independence Demonstration Program	14.856 Lower Income Housing Assistance Program_Section 8 Moderate	Subtotal	ELIM	Total
11270 Excess Cash		\$0	-\$13,069,392		-\$13,069,392
11610 Land Purchases		\$0	\$0		\$0
11620 Building Purchases		\$0	\$19,222,882		\$19,222,882
11630 Furniture & Equipment - Dwelling Purchases		\$0	\$0		\$0
11640 Furniture & Equipment - Administrative Purchases		\$0	\$0		\$0
11650 Leasehold Improvements Purchases		\$0	\$0		\$0
11660 Infrastructure Purchases		\$0	\$0		\$0
13510 CFFP Debt Service Payments		\$0	\$0		\$0
13901 Replacement Housing Factor Funds		\$0	\$21,280,072		\$21,280,072

Other Supplementary Information

Philadelphia Housing Authority
Combining Statement of Net Position
March 31, 2016

	State and Local Grants	Assets for Independence Program	Section 8 Housing Choice 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	Section 8 Modern Rehab Prg No. 4	Section 8 Modern Rehab Prg No. 5
Assets									
Current Assets									
Cash and cash equivalents	\$ 1,986,734	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted cash	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-
Receivables, net	3,807	-	-	23,142	7,410	-	-	-	-
Due from other governments	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	280,508	163,230	507,652	607,998	31,663	11,991
Other assets	-	-	-	-	-	-	-	-	-
Total current assets	1,990,541	-	-	303,650	170,640	507,652	607,998	31,663	11,991
Noncurrent Assets									
Mortgage receivable	-	-	-	-	-	-	-	-	-
Restricted cash	-	-	-	-	-	-	-	-	-
Restricted investments	-	-	-	-	-	-	-	-	-
Capital assets, net of depreciation	398,305	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Total noncurrent assets	398,305	-	-	-	-	-	-	-	-
Deferred outflows of resources									
	-	-	-	-	-	-	-	-	-
Total assets and deferred outflows	\$ 2,388,846	\$ -	\$ -	\$ 303,650	\$ 170,640	\$ 507,652	\$ 607,998	\$ 31,663	\$ 11,991
Liabilities and Net Position									
Current Liabilities									
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	663	-	-	-	-	-	-	-	-
Current portion of long-term debt	-	-	-	-	-	-	-	-	-
Due to other government agencies	-	-	-	-	-	-	-	-	-
Due to other funds	1,255,260	-	-	-	-	-	-	-	-
Compensated absences	-	-	-	-	-	-	-	-	-
Trust and deposits	-	-	-	-	-	-	-	-	-
Unearned revenues and other current liabilities	640,477	-	-	-	-	3,410	116,443	-	-
Total current liabilities	1,896,400	-	-	-	-	3,410	116,443	-	-
Noncurrent liabilities									
Compensated absences	-	-	-	-	-	-	-	-	-
Bonds, notes and loans payable	-	-	-	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	-	-	-
Total noncurrent liabilities	-	-	-	-	-	-	-	-	-
Total liabilities	1,896,400	-	-	-	-	3,410	116,443	-	-
Net Position									
Net investment in capital assets	398,305	-	-	-	-	-	-	-	-
Restricted for Section 8	-	-	-	-	-	-	-	-	-
Restricted for development	-	-	-	-	-	-	-	-	-
Unrestricted (deficit)	94,141	-	-	303,650	170,640	504,242	491,555	31,663	11,991
Total net position	492,446	-	-	303,650	170,640	504,242	491,555	31,663	11,991
Total liabilities and net position	\$ 2,388,846	\$ -	\$ -	\$ 303,650	\$ 170,640	\$ 507,652	\$ 607,998	\$ 31,663	\$ 11,991

Philadelphia Housing Authority
Combining Statement of Net Position (Continued)
March 31, 2016

	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
Assets						
Current Assets						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 1,079,220	\$ -
Restricted cash	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Receivables, net	-	21,872	14,305	-	176	-
Due from other governments	-	-	-	-	-	-
Due from other funds	21,217	90,855	102,808	403,232	-	2,587,661
Other assets	-	-	-	-	-	-
Total current assets	21,217	112,727	117,113	403,232	1,079,396	2,587,661
Noncurrent Assets						
Mortgage receivable	-	-	-	-	-	-
Restricted cash	-	-	-	-	-	-
Restricted investments	-	-	-	-	-	-
Capital assets, net of depreciation	-	-	-	-	549,250	-
Other assets	-	-	-	-	-	-
Total noncurrent assets	-	-	-	-	549,250	-
Deferred outflows of resources	-	-	-	-	-	-
Total assets and deferred outflows	\$ 21,217	\$ 112,727	\$ 117,113	\$ 403,232	\$ 1,628,646	\$ 2,587,661
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	-	-	-	171,618	-	1,161,279
Total current liabilities	-	-	-	171,618	2,501,860	1,161,279
Noncurrent liabilities						
Compensated absences	-	-	-	-	-	-
Bonds, notes and loans payable	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
Total noncurrent liabilities	-	-	-	-	-	-
Total liabilities	-	-	-	171,618	2,501,860	1,161,279
Net Position						
Net investment in capital assets	-	-	-	-	549,250	-
Restricted for Section 8	-	-	-	-	-	-
Restricted for development	-	-	-	-	-	-
Unrestricted (deficit)	21,217	112,727	117,113	231,614	(1,422,464)	1,426,382
Total net position	21,217	112,727	117,113	231,614	(873,214)	1,426,382
Total liabilities and net position	\$ 21,217	\$ 112,727	\$ 117,113	\$ 403,232	\$ 1,628,646	\$ 2,587,661

Philadelphia Housing Authority
Combining Statement of Net Position (Continued)
March 31, 2016

	Section 8 New Construction Programs	Congregate Housing Program	Resident Opportunity and Self-Sufficiency Program	Disaster Funding Program	Choice Neighborhood Program	Veterans Affairs Program	Modern Rehab Prg No. 3	ARRA Competitive Programs	Healthy Homes Program
Assets									
Current Assets									
Cash and cash equivalents	\$ -	\$ 17,361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted cash	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-
Receivables, net	-	67,433	306,951	-	66,058	-	-	-	-
Due from other governments	-	-	-	-	-	-	-	-	-
Due from other funds	22,872	-	-	95,807	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Total current assets	22,872	84,794	306,951	95,807	66,058	-	-	-	-
Noncurrent Assets									
Mortgage receivable	-	-	-	-	-	-	-	-	-
Restricted cash	-	-	-	-	-	-	-	-	-
Restricted investments	-	-	-	-	-	-	-	-	-
Capital assets, net of depreciation	-	-	-	-	541	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Total noncurrent assets	-	-	-	-	541	-	-	-	-
Deferred outflows of resources	-	-	-	-	-	-	-	-	-
Total assets and deferred outflows	\$ 22,872	\$ 84,794	\$ 306,951	\$ 95,807	\$ 66,599	\$ -	\$ -	\$ -	\$ -
Liabilities and Net Position									
Current Liabilities									
Accounts payable	\$ -	\$ 13,740	\$ 1,076	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-	-	-	-	-	-
Current portion of long-term debt	-	-	-	-	-	-	-	-	-
Due to other government agencies	-	-	-	-	-	-	-	-	-
Due to other funds	-	71,054	298,973	-	28,218	-	-	-	-
Compensated absences	-	-	-	-	-	-	-	-	-
Trust and deposits	-	-	-	-	-	-	-	-	-
Unearned revenues and other current liabilities	-	-	6,902	-	37,840	-	-	-	-
Total current liabilities	-	84,794	306,951	-	66,058	-	-	-	-
Noncurrent liabilities									
Compensated absences	-	-	-	-	-	-	-	-	-
Bonds, notes and loans payable	-	-	-	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	-	-	-
Total noncurrent liabilities	-	-	-	-	-	-	-	-	-
Total liabilities	-	84,794	306,951	-	66,058	-	-	-	-
Net Position									
Net investment in capital assets	-	-	-	-	541	-	-	-	-
Restricted for Section 8	-	-	-	-	-	-	-	-	-
Restricted for development	-	-	-	-	-	-	-	-	-
Unrestricted (deficit)	22,872	-	-	95,807	-	-	-	-	-
Total net position	22,872	-	-	95,807	541	-	-	-	-
Total liabilities and net position	\$ 22,872	\$ 84,794	\$ 306,951	\$ 95,807	\$ 66,599	\$ -	\$ -	\$ -	\$ -

Philadelphia Housing Authority
Combining Statement of Net Position (Continued)
March 31, 2016

	Moving to Work Program	Project Totals	Other Business Activities	Long Term Notes Receivable	Debt Service Fund	General Purpose Bonds	Blended Component Units	Total PHA Programs
Assets								
Current Assets								
Cash and cash equivalents	\$ 2,403,330	\$ 15,902,053	\$ 3,012,458	\$ -	\$ 147,709	\$ 5,172	\$ 79,586,706	\$ 104,140,743
Restricted cash	7,716,962	784,332	24,289	-	-	-	305,906	8,831,489
Investments	21,978,849	-	-	-	-	-	-	21,978,849
Receivables, net	48,464,158	5,816,753	3,687,843	-	23	-	1,335,771	59,815,702
Due from other governments	-	-	-	-	-	-	-	-
Due from other funds	1,599,469	-	-	-	-	-	-	6,526,963
Other assets	-	2,302,957	-	-	-	-	79,366	2,382,323
Total current assets	82,162,768	24,806,095	6,724,590	-	147,732	5,172	81,307,749	203,676,069
Noncurrent Assets								
Mortgage receivable	-	-	-	394,237,439	-	-	-	394,237,439
Restricted cash	-	-	-	-	-	-	-	-
Restricted investments	-	-	-	-	-	-	2,732,598	2,732,598
Capital assets, net of depreciation	183,331,187	332,548,175	9,557,798	-	20,477,377	760,045	12,399,407	560,022,085
Other assets	820	5,772,082	88,012	5,075,261	-	-	-	10,936,175
Total noncurrent assets	183,332,007	338,320,257	9,645,810	399,312,700	20,477,377	760,045	15,132,005	967,928,297
Deferred outflows of resources	24,527,371	-	-	-	-	-	-	24,527,371
Total assets and deferred outflows	\$ 290,022,146	\$ 363,126,352	\$ 16,370,400	\$ 399,312,700	\$ 20,625,109	\$ 765,217	\$ 96,439,754	\$ 1,196,131,737
Liabilities and Net Position								
Current Liabilities								
Accounts payable	\$ 1,678,182	\$ 8,003,673	\$ 735,359	\$ -	\$ -	\$ -	\$ 167,831	\$ 10,599,861
Accrued liabilities	6,742,428	9,043,126	761,033	-	771,563	174,167	3,727,102	21,228,460
Current portion of long-term debt	-	-	-	-	5,070,000	-	-	5,070,000
Due to other government agencies	6,881	347,777	-	-	-	-	-	354,658
Due to other funds	30,783	874,297	1,499,524	-	(24,628)	-	-	6,526,963
Compensated absences	1,157,093	3,736,547	-	-	-	-	59,603	4,953,243
Trust and deposits	-	784,332	-	-	-	-	3,267	787,599
Unearned revenues and other current liabilities	5,317,416	-	489,285	-	-	-	826,209	8,770,879
Total current liabilities	14,932,783	22,789,752	3,485,201	-	5,816,935	174,167	4,784,012	58,291,663
Noncurrent liabilities								
Compensated absences	771,385	2,491,029	-	-	-	-	39,736	3,302,150
Bonds, notes and loans payable	-	-	-	-	29,986,800	11,000,000	-	40,986,800
Other liabilities	87,162,829	1,975,262	-	-	-	-	11,812,426	100,950,517
Total noncurrent liabilities	87,934,214	4,466,291	-	-	29,986,800	11,000,000	11,852,162	145,239,467
Total liabilities	102,866,997	27,256,043	3,485,201	-	35,803,735	11,174,167	16,636,174	203,531,130
Net Position								
Net investment in capital assets	183,331,187	335,870,309	9,557,798	-	(14,579,423)	(10,239,955)	12,399,407	517,287,419
Restricted for Section 8	-	-	-	-	-	-	-	-
Restricted for development	-	-	-	-	-	-	3,035,237	3,035,237
Unrestricted (deficit)	3,823,962	-	3,327,401	399,312,700	(599,203)	(168,995)	64,368,936	472,277,951
Total net position	187,155,149	335,870,309	12,885,199	399,312,700	(15,178,626)	(10,408,950)	79,803,580	992,600,607
Total liabilities, deferred inflows and net position	\$ 290,022,146	\$ 363,126,352	\$ 16,370,400	\$ 399,312,700	\$ 20,625,109	\$ 765,217	\$ 96,439,754	\$ 1,196,131,737

**Philadelphia Housing Authority
Combining Statement of Net Position (Continued)
March 31, 2016**

	Reclassification	Elimination	Totals
Assets			
Current Assets			
Cash and cash equivalents	\$ -	\$ -	\$ 104,140,743
Restricted cash	-	-	8,831,489
Investments	-	-	21,978,849
Receivables, net	-	(3,702,260)	56,113,442
Due from other governments	-	-	-
Due from other funds	-	(6,526,963)	-
Other assets	-	-	2,382,323
Total current assets	-	(10,229,223)	193,446,846
Noncurrent Assets			
Mortgage receivable	-	(11,812,426)	382,425,013
Restricted cash	-	-	-
Restricted investments	-	-	2,732,598
Capital assets, net of depreciation	-	-	560,022,085
Other assets	-	-	10,936,175
Total noncurrent assets	-	(11,812,426)	956,115,871
Deferred outflows of resources	-	-	24,527,371
Total assets and deferred outflows	\$ -	\$ (22,041,649)	\$ 1,174,090,088
Liabilities and Net Position			
Current Liabilities			
Accounts payable	\$ -	\$ -	\$ 10,599,861
Accrued liabilities	-	(3,702,260)	17,526,200
Current portion of long-term debt	-	-	5,070,000
Due to other government agencies	-	-	354,658
Due to other funds	-	(6,526,963)	-
Compensated absences	-	-	4,953,243
Trust and deposits	-	-	787,599
Unearned revenues and other current liabilities	-	-	8,770,879
Total current liabilities	-	(10,229,223)	48,062,440
Noncurrent liabilities			
Compensated absences	-	-	3,302,150
Bonds, notes and loans payable	-	-	40,986,800
Other liabilities	-	(11,812,426)	89,138,091
Total noncurrent liabilities	-	(11,812,426)	133,427,041
Total liabilities	-	(22,041,649)	181,489,481
Net Position			
Net investment in capital assets	-	-	517,287,419
Restricted for Section 8	-	-	-
Restricted for development	-	-	3,035,237
Unrestricted (deficit)	-	-	472,277,951
Total net position	-	-	992,600,607
Total liabilities, deferred inflows and net position	\$ -	\$ (22,041,649)	\$ 1,174,090,088

Philadelphia Housing Authority
Combining Statement of Revenues, Expenses and Changes in Net Position
March 31, 2016

	State and Local Grants	Assets for Independence Program	Section 8 Housing Choice 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	Section 8 Modern Rehab Prg No. 4	Section 8 Modern Rehab Prg No. 5
Operating Revenue									
Total tenant revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating subsidies	308,320	100,000	-	527,010	371,702	534,748	431,582	-	-
Other income	295	-	-	-	-	-	-	-	-
Total operating revenue	308,615	100,000	-	527,010	371,702	534,748	431,582	-	-
Operating Expenses									
Administrative	22,794	-	-	-	3,141	4,639	4,723	-	-
Tenant services	32,000	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Maintenance	155,529	-	-	-	-	-	-	-	-
Protective services	-	-	-	-	-	-	-	-	-
General	26,462	-	-	573	22	42	34	-	-
Housing assistance programs	-	-	-	489,578	328,081	470,308	370,115	-	-
Depreciation and amortization	62,979	-	-	-	-	-	-	-	-
Total operating expenses	299,764	-	-	490,151	331,244	474,989	374,872	-	-
Operating income (loss)	8,851	100,000	-	36,859	40,458	59,759	56,710	-	-
Nonoperating Revenue and (Expenses)									
Interest and investment earnings	-	-	-	-	-	-	-	-	-
Other revenue/charges	875	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-
Net nonoperating revenue	875	-	-	-	-	-	-	-	-
Income (loss) before capital contributions	9,726	100,000	-	36,859	40,458	59,759	56,710	-	-
Capital contributions									
HUD capital subsidies	-	-	-	-	-	-	-	-	-
Other nonoperating contributions	(1,370,856)	(100,000)	-	-	-	-	-	-	-
Partners contributions	-	-	-	-	-	-	-	-	-
	(1,370,856)	(100,000)	-	-	-	-	-	-	-
Change in net position	(1,361,130)	-	-	36,859	40,458	59,759	56,710	-	-
Net position, beginning									
As previously reported	1,853,576	-	10,787,666	266,791	130,182	444,483	434,845	31,663	11,991
Prior period adjustments and equity transfers	-	-	(10,787,666)	-	-	-	-	-	-
As restated	1,853,576	-	-	266,791	130,182	444,483	434,845	31,663	11,991
Net position, ending	\$ 492,446	\$ -	\$ -	\$ 303,650	\$ 170,640	\$ 504,242	\$ 491,555	\$ 31,663	\$ 11,991

Philadelphia Housing Authority
Combining Statement of Revenues, Expenses and Changes in Net Position (Continued)
March 31, 2016

	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 Modern Rehab Prg Admin Fees	Total Section 8 Modern Rehab Prg	Section 8 Single Room Occupancy Program	Section 8 New Construction Programs
Operating Revenue									
Total tenant revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating subsidies	-	69,961	196,451	228,502	-	-	-	1,661,545	-
Other income	-	-	-	-	-	-	-	-	-
Total operating revenue	-	69,961	196,451	228,502	-	-	-	1,661,545	-
Operating Expenses									
Administrative	-	416	1,440	6,424	-	-	-	22,356	-
Tenant services	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-	-	-	-
Protective services	-	-	-	-	-	-	-	-	-
General	-	(7,048)	(327)	63	-	-	-	275,169	-
Housing assistance programs	-	60,047	174,641	184,881	-	-	-	1,336,728	-
Depreciation and amortization	-	-	-	-	42,250	-	-	-	-
Total operating expenses	-	53,415	175,754	191,368	42,250	-	-	1,634,253	-
Operating income (loss)	-	16,546	20,697	37,134	(42,250)	-	-	27,292	-
Nonoperating Revenue and (Expenses)									
Interest and investment earnings	-	-	-	-	521	-	-	-	-
Other revenue/charges	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-
Net nonoperating revenue	-	-	-	-	521	-	-	-	-
Income (loss) before capital contributions	-	16,546	20,697	37,134	(41,729)	-	-	27,292	-
Capital contributions									
HUD capital subsidies	-	-	-	-	-	-	-	-	-
Other nonoperating contributions	-	-	-	-	-	-	-	-	-
Partners contributions	-	-	-	-	-	-	-	-	-
Change in net position	-	16,546	20,697	37,134	(41,729)	-	-	27,292	-
Net position, beginning									
As previously reported	21,217	96,181	96,416	194,480	(831,485)	-	-	1,399,090	22,872
Prior period adjustments and equity trans	-	-	-	-	-	-	-	-	-
As restated	21,217	96,181	96,416	194,480	(831,485)	-	-	1,399,090	22,872
Net position, ending	\$ 21,217	\$ 112,727	\$ 117,113	\$ 231,614	\$ (873,214)	\$ -	\$ -	\$ 1,426,382	\$ 22,872

Philadelphia Housing Authority
Combining Statement of Revenues, Expenses and Changes in Net Position (Continued)
March 31, 2016

	SR Community	Congregate Housing Program	Summer Feeding Program	Resident Opportunity and Self-Sufficiency Program	Disaster Funding Program	Choice Neighborhood	Veterans Affairs Program	ARRA Competitive Programs	ARRA Formula Program	Healthy Homes Program
Operating Revenue										
Total tenant revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating subsidies	-	104,424	201,835	899,629	-	440,475	-	-	-	-
Other income	-	26,106	423,902	-	-	-	-	-	-	-
Total operating revenue	-	130,530	625,737	899,629	-	440,475	-	-	-	-
Operating Expenses										
Administrative	-	13,886	4,478	541,897	-	414,185	-	-	-	-
Tenant services	-	116,276	621,259	326,423	-	25,949	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-
Maintenance	-	-	-	28,121	-	-	-	-	-	-
Protective services	-	-	-	-	-	-	-	-	-	-
General	-	368	-	3,188	-	341	-	-	-	-
Housing assistance programs	-	-	-	-	-	-	-	-	-	-
Depreciation and amortization	-	-	-	-	-	159	-	-	-	-
Total operating expenses	-	130,530	625,737	899,629	-	440,634	-	-	-	-
Operating income (loss)	-	-	-	-	-	(159)	-	-	-	-
Nonoperating Revenue and (Expenses)										
Interest and investment earnings	-	-	-	-	-	-	-	-	-	-
Other revenue/charges	-	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-	-
Net nonoperating revenue	-	-	-	-	-	-	-	-	-	-
Income (loss) before capital contributions	-	-	-	-	-	(159)	-	-	-	-
Capital contributions										
HUD capital subsidies	-	-	-	-	-	-	-	-	-	-
Other nonoperating contributions	-	-	-	-	-	-	-	-	-	-
Partners contributions	-	-	-	-	-	-	-	-	-	-
Change in net position	-	-	-	-	-	(159)	-	-	-	-
Net position, beginning										
As previously reported	-	-	-	-	95,807	700	-	-	-	-
Prior period adjustments and equity tran:	-	-	-	-	-	-	-	-	-	-
As restated	-	-	-	-	95,807	700	-	-	-	-
Net position, ending	\$ -	\$ -	\$ -	\$ -	\$ 95,807	\$ 541	\$ -	\$ -	\$ -	\$ -

Philadelphia Housing Authority
Combining Statement of Revenues, Expenses and Changes in Net Position (Continued)
March 31, 2016

	Moving to Work Program	Project Total	Other Business Activities	Long-Term Notes Receivable	Debt Service Fund	General Purpose Bonds	Blended Component Units	Total PHA Programs
Operating Revenue								
Total tenant revenue	\$ -	\$ 25,896,107	\$ 41,790	\$ -	\$ -	\$ -	\$ 151,807	\$ 26,089,704
Operating subsidies	359,374,007	-	-	-	-	-	-	365,450,191
Other income	436,754	75,347	509,828	-	-	-	2,639,696	4,111,928
Total operating revenue	359,810,761	25,971,454	551,618	-	-	-	2,791,503	395,651,823
Operating Expenses								
Administrative	39,935,965	36,202,739	23,151	-	-	-	1,312,598	78,514,832
Tenant services	1,686,549	1,692,478	1,000	-	-	-	48,417	4,550,351
Utilities	1,757,252	19,296,421	12,462	-	-	-	14,082	21,080,217
Maintenance	1,792,743	71,322,124	(287,730)	-	-	-	218,060	73,228,847
Protective services	590,130	11,775,466	-	-	-	-	-	12,365,596
General	3,065,768	26,967,238	-	-	-	-	122,447	30,454,340
Housing assistance programs	152,924,935	-	-	-	-	-	-	156,339,314
Depreciation and amortization	13,791,508	32,536,641	124,591	-	2,253,652	23,079	12,866	48,847,725
Total operating expenses	215,544,850	199,793,107	(126,526)	-	2,253,652	23,079	1,728,470	425,381,222
Operating income (loss)	144,265,911	(173,821,653)	678,144	-	(2,253,652)	(23,079)	1,063,033	(29,729,399)
Nonoperating Revenue and (Expenses)								
Interest and investment earnings	132,135	106,339	1,430	5,820,546	68	-	43,813	6,104,852
Other revenue/charges	(4,111,567)	(11,197,856)	(225,001)	-	(2,164,026)	-	-	(17,697,575)
Interest expense	-	-	-	-	(1,992,185)	(527,500)	(112,592)	(2,632,277)
Net nonoperating revenue	(3,979,432)	(11,091,517)	(223,571)	5,820,546	(4,156,143)	(527,500)	(68,779)	(14,225,000)
Income (loss) before capital contributions	140,286,479	(184,913,170)	454,573	5,820,546	(6,409,795)	(550,579)	994,254	(43,954,399)
Capital contributions								
HUD capital subsidies	19,222,882	-	-	-	-	-	-	19,222,882
Other nonoperating contributions	(189,466,525)	159,044,863	4,940,156	11,770,962	6,904,775	527,500	7,749,125	-
Partners contributions	-	-	-	-	-	-	-	-
	(170,243,643)	159,044,863	4,940,156	11,770,962	6,904,775	527,500	7,749,125	19,222,882
Change in net position	(29,957,164)	(25,868,307)	5,394,729	17,591,508	494,980	(23,079)	8,743,379	(24,731,517)
Net position, beginning								
As previously reported	264,455,446	361,738,616	7,490,470	381,721,192	(15,673,606)	(10,385,871)	71,060,201	1,075,462,923
Prior period adjustments and equity transfers	(47,343,133)	-	-	-	-	-	-	(58,130,799)
As restated	217,112,313	361,738,616	7,490,470	381,721,192	(15,673,606)	(10,385,871)	71,060,201	1,017,332,124
Net position, ending	\$ 187,155,149	\$ 335,870,309	\$ 12,885,199	\$ 399,312,700	\$ (15,178,626)	\$ (10,408,950)	\$ 79,803,580	\$ 992,600,607

Philadelphia Housing Authority
Component Units
Combining Statement of Net Position
March 31, 2016

	Neumann North	New Courtland Apartments at Allegheny	Raymond Rosen Assoc. t/a 8 Diamonds Townhouses	Ridge Avenue Housing	St. Anthony's Senior Residences	St. Ignatius Senior Housing I	St. Ignatius Senior Housing II	Southwark Plaza
Assets								
Current Assets								
Cash	\$ 3,878	\$ 61,012	\$ 76,801	\$ 143,018	\$ 133,369	\$ 542,337	\$ 534,713	\$ -
Restricted cash	382,620	29,804	1,559,504	384,777	166,483	487,445	1,099,629	292,910
Investments	-	-	-	-	-	-	-	-
Receivables, net	9,188	34,344	51,298	18,931	2,572	2,193	5,363	56,474
Due from other governments	-	-	-	-	-	-	-	171,278
Due from other funds	-	-	-	-	-	-	-	-
Other assets	5,701	38,849	21,329	39,290	11,065	10,406	8,356	52,178
Total current assets	401,387	164,009	1,708,932	586,016	313,489	1,042,381	1,648,061	572,840
Noncurrent Assets								
Mortgage receivable	-	-	-	-	-	-	-	-
Restricted Cash	-	-	-	-	-	-	-	-
Restricted investments	-	-	-	-	-	-	-	-
Capital assets, net of depreciation	7,513,413	16,687,545	11,482,307	1,620,327	2,426,643	5,373,685	6,519,946	32,337,887
Other assets	188	202,290	33,170	241,202	-	-	6,703	-
Total noncurrent assets	7,513,601	16,889,835	11,515,477	1,861,529	2,426,643	5,373,685	6,526,649	32,337,887
Total assets	\$ 7,914,988	\$ 17,053,844	\$ 13,224,409	\$ 2,447,545	\$ 2,740,132	\$ 6,416,066	\$ 8,174,710	\$ 32,910,727
Liabilities and Net Position								
Current Liabilities								
Accounts payable	\$ 36,679	\$ 117,373	\$ 96,012	\$ 30,514	\$ 2,308	\$ 46,401	\$ 16,384	\$ 630,276
Bank Overdraft	-	-	-	-	-	-	-	2,272
Accrued liabilities	33,166	47,494	7,570	28,912	15,898	-	18,763	20,906
Current portion of long-term debt	307,151	10,242,645	-	-	-	-	-	-
Due to other government agencies	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Compensated absences	-	-	-	-	-	-	-	-
Trust and deposits	33,744	6,507	76,054	37,477	15,386	23,004	5,346	58,493
Unearned revenues and other current liabilities	38,005	1,386,210	16,185	1,524,636	6,851	1,310	10,902	68,384
Total current liabilities	448,745	11,800,229	195,821	1,621,539	40,443	70,715	51,395	780,331
Noncurrent liabilities								
Compensated absences	-	-	-	-	-	-	-	-
Bonds, notes and loans payable	3,896,706	4,798,301	15,968,970	18,369,277	1,650,000	2,451,089	1,150,000	38,682,801
Other liabilities	1,650,682	141,396	1,298,846	711,483	207,960	931,583	459,589	775,391
Total noncurrent liabilities	5,547,388	4,939,697	17,267,816	19,080,760	1,857,960	3,382,672	1,609,589	39,458,192
Total liabilities	5,996,133	16,739,926	17,463,637	20,702,299	1,898,403	3,453,387	1,660,984	40,238,523
Net Position								
Net investment in capital assets	3,309,556	1,646,599	(4,486,663)	(16,748,950)	776,643	2,922,596	5,369,946	(6,344,914)
Restricted	-	-	-	-	-	-	-	-
Unrestricted (deficit)	(1,390,701)	(1,332,681)	247,435	(1,505,804)	65,086	40,083	1,143,780	(982,882)
Total net position	1,918,855	313,918	(4,239,228)	(18,254,754)	841,729	2,962,679	6,513,726	(7,327,796)
Total liabilities and net position	\$ 7,914,988	\$ 17,053,844	\$ 13,224,409	\$ 2,447,545	\$ 2,740,132	\$ 6,416,066	\$ 8,174,710	\$ 32,910,727

Philadelphia Housing Authority
Component Units
Combining Statement of Net Position (Continued)
March 31, 2016

	Spring Garden Housing I	Spring Garden Historic	Uni-Penn Housing Partnership I	Uni-Penn Housing Partnership II	Cambridge Plaza I	Cambridge Plaza II	Cambridge Plaza III	Germantown House
Assets								
Current Assets								
Cash	\$ 43,734	\$ 204,058	\$ 17,581	\$ 15,065	\$ 68,979	\$ 32,902	\$ 108,557	\$ 218,971
Restricted cash	86,763	399,421	68,388	276,277	290,306	589,271	560,859	1,392,365
Investments	-	-	-	-	-	-	-	-
Receivables, net	2,181	22,733	1,817	32,487	12,102	4,350	52,451	181,133
Due from other governments	-	9,851	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Other assets	20,208	8,108	22,709	13,983	-	-	-	9,245
Total current assets	152,886	644,171	110,495	337,812	371,387	626,523	721,867	1,801,714
Noncurrent Assets								
Mortgage receivable	-	-	-	-	-	-	-	-
Restricted cash	-	-	-	-	-	-	-	-
Restricted investments	-	-	-	-	-	-	-	-
Capital assets, net of depreciation	8,933,803	14,521,779	134,498	427,466	4,589,037	5,923,103	6,060,454	14,510,366
Other assets	5,916	81,694	6,252	6,004	20,499	37,033	18,839	42,150
Total noncurrent assets	8,939,719	14,603,473	140,750	433,470	4,609,536	5,960,136	6,079,293	14,552,516
Total assets	\$ 9,092,605	\$ 15,247,644	\$ 251,245	\$ 771,282	\$ 4,980,923	\$ 6,586,659	\$ 6,801,160	\$ 16,354,230
Liabilities and Net Position								
Current Liabilities								
Accounts payable	\$ 41,718	\$ 305,693	\$ 19,578	\$ 61,647	\$ 13,960	\$ 14,253	\$ 13,741	\$ 25,547
Bank Overdraft	-	-	-	-	-	-	-	-
Accrued liabilities	64,563	33,861	11,911	7,400	5,980	16,914	16,831	83,228
Current portion of long-term debt	-	-	-	-	-	-	-	-
Due to other government agencies	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Compensated absences	-	-	-	-	-	-	-	-
Trust and deposits	18,893	33,567	12,397	13,281	4,293	4,356	3,961	14,104
Unearned revenues and other current liabilities	1,225	10,363	3,455	3,909	7,374	4,562	4,624	-
Total current liabilities	126,399	383,484	47,341	86,237	31,607	40,085	39,157	122,879
Noncurrent liabilities								
Compensated absences	-	-	-	-	-	-	-	-
Bonds, notes and loans payable	7,046,317	8,842,425	2,459,439	3,213,383	2,579,029	3,593,093	3,041,325	8,187,912
Other liabilities	6,407,298	1,514,208	2,252,923	3,478,887	1,935,644	2,183,064	1,677,781	2,113,945
Total noncurrent liabilities	13,453,615	10,356,633	4,712,362	6,692,270	4,514,673	5,776,157	4,719,106	10,301,857
Total liabilities	13,580,014	10,740,117	4,759,703	6,778,507	4,546,280	5,816,242	4,758,263	10,424,736
Net Position								
Net investment in capital assets	1,887,486	5,679,354	(2,324,941)	(2,785,917)	2,010,008	2,330,010	3,019,129	6,322,454
Restricted	-	-	-	-	-	-	-	-
Unrestricted (deficit)	(6,374,895)	(1,171,827)	(2,183,517)	(3,221,308)	(1,575,365)	(1,559,593)	(976,232)	(392,960)
Total net position	(4,487,409)	4,507,527	(4,508,458)	(6,007,225)	434,643	770,417	2,042,897	5,929,494
Total liabilities and net position	\$ 9,092,605	\$ 15,247,644	\$ 251,245	\$ 771,282	\$ 4,980,923	\$ 6,586,659	\$ 6,801,160	\$ 16,354,230

Philadelphia Housing Authority
Component Units
Combining Statement of Net Position (Continued)
March 31, 2015

	Lucien E. Blackwell Homes Phase II	Lucien E. Blackwell Homes Phase III	Ludlow Scattered	Mantua I	Mantua II	Marshall Shepard	Mill Creek Phase I	Mt. Olivet
Assets								
Current Assets								
Cash	\$ 282,892	\$ 157,482	\$ 94,666	\$ 64,104	\$ 102,505	\$ 108,166	\$ 201,350	\$ 118,819
Restricted cash	979,103	551,115	860,725	770,033	746,192	871,645	1,084,885	1,868,489
Investments	-	-	-	-	-	-	-	-
Receivables, net	85,512	107,058	51,456	73,262	37,339	158,404	64,548	170,714
Due from other governments	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Other assets	9,090	-	9,090	9,090	56,222	9,090	-	9,759
Total current assets	1,356,597	815,655	1,015,937	916,489	942,258	1,147,305	1,350,783	2,167,781
Noncurrent Assets								
Mortgage receivable	-	-	-	-	-	-	-	-
Restricted ash	-	-	-	-	-	-	-	-
Restricted investments	-	-	-	-	-	-	-	-
Capital assets, net of depreciation	11,969,932	10,383,290	18,726,094	14,385,160	13,115,908	16,037,852	11,977,192	10,521,677
Other assets	34,687	76,366	39,741	88,868	126,751	401,896	23,719	150,938
Total noncurrent assets	12,004,619	10,459,656	18,765,835	14,474,028	13,242,659	16,439,748	12,000,911	10,672,615
Total assets	\$ 13,361,216	\$ 11,275,311	\$ 19,781,772	\$ 15,390,517	\$ 14,184,917	\$ 17,587,053	\$ 13,351,694	\$ 12,840,396
Liabilities and Net Position								
Current Liabilities								
Accounts payable	\$ 19,118	\$ 15,926	\$ 12,875	\$ 202	\$ 617	\$ 12,875	\$ 1,587	\$ 22,569
Bank Overdraft	-	-	-	-	-	-	-	-
Accrued liabilities	19,663	17,160	17,628	71,790	26,795	40,601	31,007	138,040
Current portion of long-term debt	-	-	-	-	-	-	-	-
Due to other government agencies	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Compensated absences	-	-	-	-	-	-	-	-
Trust and deposits	6,534	4,257	6,534	4,950	4,752	6,831	7,920	15,246
Unearned revenues and other current liabilities	7,980	3,274	7,235	1,700	42,650	4,370	1,702	12,617
Total current liabilities	53,295	40,617	44,272	78,642	74,814	64,677	42,216	188,472
Noncurrent liabilities								
Compensated absences	-	-	-	-	-	-	-	-
Bonds, notes and loans payable	4,201,075	2,944,341	11,545,499	8,399,180	11,685,589	14,395,705	6,103,752	9,740,166
Other liabilities	1,653,081	1,199,210	3,082,633	1,180,908	-	3,387,479	3,400,313	4,111,579
Total noncurrent liabilities	5,854,156	4,143,551	14,628,132	9,580,088	11,685,589	17,783,184	9,504,065	13,851,745
Total liabilities	5,907,451	4,184,168	14,672,404	9,658,730	11,760,403	17,847,861	9,546,281	14,040,217
Net Position								
Net investment in capital assets	7,768,857	7,438,949	7,180,595	5,985,980	1,430,319	1,642,147	5,873,440	781,511
Restricted	-	-	-	-	-	-	-	-
Unrestricted (deficit)	(315,092)	(347,806)	(2,071,227)	(254,193)	994,195	(1,902,955)	(2,068,027)	(1,981,332)
Total net position	7,453,765	7,091,143	5,109,368	5,731,787	2,424,514	(260,808)	3,805,413	(1,199,821)
Total liabilities and net position	\$ 13,361,216	\$ 11,275,311	\$ 19,781,772	\$ 15,390,517	\$ 14,184,917	\$ 17,587,053	\$ 13,351,694	\$ 12,840,396

Philadelphia Housing Authority
Component Units
Combining Statement of Net Position (Continued)
March 31, 2016

	Nellie Reynolds	Norris Apartments LP	Paschall I	Paschall II	Richard Allen Phase III	Suffolk Manor	Tasker I	Tasker II
Assets								
Current Assets								
Cash	\$ 83,866	\$ 76,312	\$ 19,612	\$ 554,352	\$ 73,219	\$ 519,909	\$ 196,749	\$ 458,877
Restricted cash	612,315	496,250	562,824	562,807	1,671,466	460,204	1,912,665	896,288
Investments	-	-	-	-	-	-	-	-
Receivables, net	129,632	57,512	47,704	65,736	32,915	187,460	292,702	305,576
Due from other governments	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Other assets	69,147	9,090	9,090	9,090	-	9,291	10,476	9,810
Total current assets	894,960	639,164	639,230	1,191,985	1,777,600	1,176,864	2,412,592	1,670,551
Noncurrent Assets								
Mortgage receivable	-	-	-	-	-	-	-	-
Restricted cash	-	-	-	-	-	-	-	-
Restricted investments	-	-	-	-	-	-	-	-
Capital assets, net of depreciation	14,796,951	18,405,447	16,363,290	16,344,844	21,664,283	16,681,698	30,963,988	22,060,248
Other assets	24,336	85,967	80,323	40,919	33,200	10,962	65,040	43,764
Total noncurrent assets	14,821,287	18,491,414	16,443,613	16,385,763	21,697,483	16,692,660	31,029,028	22,104,012
Total assets	\$ 15,716,247	\$ 19,130,578	\$ 17,082,843	\$ 17,577,748	\$ 23,475,083	\$ 17,869,524	\$ 33,441,620	\$ 23,774,563
Liabilities and Net Position								
Current Liabilities								
Accounts payable	\$ 25,011	\$ 4,562	\$ 13,177	\$ 13,481	\$ 16,226	\$ 14,085	\$ 38,856	\$ 28,893
Bank Overdraft	-	-	-	-	-	-	-	-
Accrued liabilities	110,634	30,742	11,666	16,842	30,121	90,885	111,628	56,370
Current portion of long-term debt	-	-	-	-	-	-	-	-
Due to other government agencies	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Compensated absences	-	-	-	-	-	-	-	-
Trust and deposits	6,138	4,851	4,851	4,455	18,367	17,562	25,961	17,267
Unearned revenues and other current liabilities	2,496	13,948	73,981	74,425	10,343	9,758	10,854	7,298
Total current liabilities	144,279	54,103	103,675	109,203	75,057	132,290	187,299	109,828
Noncurrent liabilities								
Compensated absences	-	-	-	-	-	-	-	-
Bonds, notes and loans payable	2,848,291	12,207,241	10,657,385	14,698,348	22,190,978	10,453,027	32,370,784	20,983,881
Other liabilities	1,066,673	1,231,311	1,581,753	2,469,477	480,184	6,750,216	638,087	567,411
Total noncurrent liabilities	3,914,964	13,438,552	12,239,138	17,167,825	22,671,162	17,203,243	33,008,871	21,551,292
Total liabilities	4,059,243	13,492,655	12,342,813	17,277,028	22,746,219	17,335,533	33,196,170	21,661,120
Net Position								
Net investment in capital assets	11,948,660	6,198,206	5,705,905	1,646,496	(526,695)	6,228,671	(1,406,796)	1,076,367
Restricted	-	-	-	-	-	-	-	-
Unrestricted (deficit)	(291,656)	(560,283)	(965,875)	(1,345,776)	1,255,559	(5,694,680)	1,652,246	1,037,076
Total net position	11,657,004	5,637,923	4,740,030	300,720	728,864	533,991	245,450	2,113,443
Total liabilities and net position	\$ 15,716,247	\$ 19,130,578	\$ 17,082,843	\$ 17,577,748	\$ 23,475,083	\$ 17,869,524	\$ 33,441,620	\$ 23,774,563

Philadelphia Housing Authority
Component Units
Combining Statement of Net Position (Continued)
March 31, 2016

	Uni-Penn Housing t/a MLK Plaza IV	Warnock I	Warnock II	Queen Lane Apartments, LP	Blumberg Apartments, LP	Total Discrete Units
Assets						
Current Assets						
Cash	\$ 152,453	\$ 88,159	\$ 27,746	\$ 7,366	\$ 67,790	\$ 5,661,369
Restricted cash	425,549	754,455	483,791	7,747,798	-	32,385,421
Investments	-	-	-	-	-	-
Receivables, net	50,790	39,383	81,026	1,835	620	2,530,801
Due from other governments	-	-	-	-	-	181,129
Due from other funds	-	-	-	-	-	-
Other assets	9,090	9,090	37,485	-	6,192	551,619
Total current assets	637,882	891,087	630,048	7,756,999	74,602	41,310,339
Noncurrent Assets						
Mortgage receivable	-	-	-	-	-	-
Restricted cash	-	-	-	-	-	-
Restricted investments	-	-	-	-	-	-
Capital assets, net of depreciation	6,613,771	14,468,047	12,705,271	14,190,596	3,836,430	455,274,228
Other assets	17,761	54,863	44,675	-	-	2,146,716
Total noncurrent assets	6,631,532	14,522,910	12,749,946	14,190,596	3,836,430	457,420,944
Total assets	\$ 7,269,414	\$ 15,413,997	\$ 13,379,994	\$ 21,947,595	\$ 3,911,032	\$ 498,731,283
Liabilities and Net Position						
Current Liabilities						
Accounts payable	\$ 1,786	\$ 27,522	\$ 12,875	\$ 65	\$ -	\$ 1,754,392
Bank Overdraft	-	-	-	-	-	2,272
Accrued liabilities	37,092	21,743	53,916	-	-	1,347,720
Current portion of long-term debt	-	-	-	-	-	10,549,796
Due to other government agencies	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Compensated absences	-	-	-	-	-	-
Trust and deposits	4,059	5,247	4,455	891	-	531,991
Unearned revenues and other current liabilities	2,732	1,514	3,534	4,170,212	1,777,541	9,328,159
Total current liabilities	45,669	56,026	74,780	4,171,168	1,777,541	23,514,330
Noncurrent liabilities						
Compensated absences	-	-	-	-	-	-
Bonds, notes and loans payable	3,351,430	7,842,724	7,254,139	17,157,161	1,660,682	358,621,445
Other liabilities	1,624,497	916,191	2,803,341	251,234	-	66,136,258
Total noncurrent liabilities	4,975,927	8,758,915	10,057,480	17,408,395	1,660,682	424,757,703
Total liabilities	5,021,596	8,814,941	10,132,260	21,579,563	3,438,223	448,272,033
Net Position						
Net investment in capital assets	3,262,341	6,625,323	5,451,132	(2,966,565)	2,175,748	86,102,987
Restricted	-	-	-	-	-	-
Unrestricted (deficit)	(1,014,523)	(26,267)	(2,203,398)	3,334,597	(1,702,939)	(35,643,737)
Total net position	2,247,818	6,599,056	3,247,734	368,032	472,809	50,459,250
Total liabilities and net position	\$ 7,269,414	\$ 15,413,997	\$ 13,379,994	\$ 21,947,595	\$ 3,911,032	\$ 498,731,283

Philadelphia Housing Authority
Component Units
Combining Statement of Revenues, Expenses and Changes in Net Position
March 31, 2016

	Neumann North	New Courtland Apartments at Allegheny	Raymond Rosen Assoc. t/a 8 Diamonds Townhouses	Ridge Avenue Housing	St. Anthony's Senior Residences	St. Ignatius Senior Housing I	St. Ignatius Senior Housing II	Southwark Plaza
Operating Revenue								
Total tenant revenue	\$ 514,630	\$ 22,836	\$ 541,135	\$ 1,018,615	\$ 349,069	\$ 557,137	\$ 456,030	\$ 906,597
Operating subsidies	-	-	-	-	-	-	-	-
Other income	188,426	-	653,272	12,238	5,727	15,775	3,017	2,144,055
Total operating revenue	703,056	22,836	1,194,407	1,030,853	354,796	572,912	459,047	3,050,652
Operating Expenses								
Administrative	158,411	39,386	282,037	324,366	134,348	168,018	92,986	879,718
Tenant services	21,595	-	64,103	26,432	-	-	-	106,349
Utilities	185,262	44,784	212,151	126,235	40,142	119,916	86,756	644,229
Maintenance	178,193	21,679	460,099	420,176	105,343	90,128	66,347	1,298,967
Protective services	-	-	-	-	-	-	-	-
General	45,598	57,569	152,063	114,258	49,629	82,423	62,931	385,396
Housing assistance programs	-	-	-	-	-	-	-	-
Depreciation and amortization	263,220	87,749	909,875	83,485	201,768	254,159	217,051	1,466,963
Total operating expenses	852,279	251,167	2,080,328	1,094,952	531,230	714,644	526,071	4,781,622
Operating income (loss)	(149,223)	(228,331)	(885,921)	(64,099)	(176,434)	(141,732)	(67,024)	(1,730,970)
Nonoperating Revenue and (Expenses)								
Interest and investment earnings	1,389	-	3,131	3	274	2,568	-	1,852
Other revenue/charges	-	-	57,899	-	-	-	-	-
Interest expense	(148,786)	(32,544)	(79,845)	(18,188)	(18,224)	(99,554)	(66,756)	-
Net nonoperating revenue	(147,397)	(32,544)	(18,815)	(18,185)	(17,950)	(96,986)	(66,756)	1,852
Income (loss) before capital contributions	(296,620)	(260,875)	(904,736)	(82,284)	(194,384)	(238,718)	(133,780)	(1,729,118)
Capital contributions								
HUD capital subsidies	-	-	-	-	-	-	-	-
Other nonoperating contributions	-	-	-	-	-	-	-	-
Partner distributions	-	-	-	-	-	-	-	-
Partners contributions	-	574,793	-	-	-	-	-	-
	-	574,793	-	-	-	-	-	-
Change in net position	(296,620)	313,918	(904,736)	(82,284)	(194,384)	(238,718)	(133,780)	(1,729,118)
Net position, beginning								
As previously reported	2,215,475	-	(3,334,492)	(18,172,470)	1,036,113	3,201,397	6,647,506	(5,598,678)
Prior period adjustments	-	-	-	-	-	-	-	-
As restated	2,215,475	-	(3,334,492)	(18,172,470)	1,036,113	3,201,397	6,647,506	(5,598,678)
Net position, ending	\$ 1,918,855	\$ 313,918	\$ (4,239,228)	\$ (18,254,754)	\$ 841,729	\$ 2,962,679	\$ 6,513,726	\$ (7,327,796)

Philadelphia Housing Authority
Component Units
Combining Statement of Revenues, Expenses and Changes in Net Position (Continued)
March 31, 2016

	Spring Garden Housing I	Spring Garden Historic	Uni-Penn Housing Partnership I	Uni-Penn Housing Partnership II	Cambridge Plaza I	Cambridge Plaza II	Cambridge Plaza III	Germantown House
Operating Revenue								
Total tenant revenue	\$ 699,826	\$ 467,319	\$ 348,733	\$ 301,369	\$ 367,239	\$ 416,990	\$ 399,792	\$ 1,393,186
Operating subsidies	-	-	-	-	-	-	-	-
Other income	3,696	10,618	408	3,782	1,165	914	2,137	11,046
Total operating revenue	703,522	477,937	349,141	305,151	368,404	417,904	401,929	1,404,232
Operating Expenses								
Administrative	189,498	196,631	133,809	96,861	93,363	139,136	139,133	485,754
Tenant services	58,371	-	31	-	-	-	-	-
Utilities	100,059	76,512	34,180	56,647	41,198	61,119	48,386	258,909
Maintenance	183,668	126,393	171,908	115,588	154,992	144,335	149,893	516,986
Protective services	-	-	-	-	-	-	-	-
General	110,332	101,349	44,207	38,921	60,039	51,676	44,041	75,806
Housing assistance programs	-	-	-	-	-	-	-	-
Depreciation and amortization	343,228	460,292	6,501	15,600	209,405	261,740	244,699	481,209
Total operating expenses	985,156	961,177	390,636	323,617	558,997	658,006	626,152	1,818,664
Operating income (loss)	(281,634)	(483,240)	(41,495)	(18,466)	(190,593)	(240,102)	(224,223)	(414,432)
Nonoperating Revenue and (Expenses)								
Interest and investment earnings	21	1,969	-	534	54	82	77	251
Other revenue/charges	-	-	-	-	-	-	-	-
Interest expense	(664,068)	(102,000)	(161,837)	(137,538)	(140,815)	(187,919)	(159,061)	(142,909)
Net nonoperating revenue	(664,047)	(100,031)	(161,837)	(137,004)	(140,761)	(187,837)	(158,984)	(142,658)
Income (loss) before capital contributions	(945,681)	(583,271)	(203,332)	(155,470)	(331,354)	(427,939)	(383,207)	(557,090)
Capital contributions								
HUD capital subsidies	-	-	-	-	-	-	-	-
Other nonoperating contributions	-	-	-	-	-	-	-	-
Partner distributions	-	(452,060)	-	-	-	-	-	-
Partners contributions	-	-	-	-	-	-	-	-
	-	(452,060)	-	-	-	-	-	-
Change in net position	(945,681)	(1,035,331)	(203,332)	(155,470)	(331,354)	(427,939)	(383,207)	(557,090)
Net position, beginning								
As previously reported	(3,541,728)	5,542,858	(4,305,126)	(5,851,755)	765,997	1,198,356	2,426,104	6,486,584
Prior period adjustments	-	-	-	-	-	-	-	-
As restated	(3,541,728)	5,542,858	(4,305,126)	(5,851,755)	765,997	1,198,356	2,426,104	6,486,584
Net position, ending	\$ (4,487,409)	\$ 4,507,527	\$ (4,508,458)	\$ (6,007,225)	\$ 434,643	\$ 770,417	\$ 2,042,897	\$ 5,929,494

Philadelphia Housing Authority
Component Units
Combining Statement of Revenues, Expenses and Changes in Net Position (Continued)
March 31, 2016

	Lucien E. Blackwell Homes Phase II	Lucien E. Blakcwell Homes Phase III	Ludlow Scattered	Mantua I	Mantua II	Marshall Shepard	Mill Creek Phase I	Mt. Olivet
Operating Revenue								
Total tenant revenue	\$ 684,727	\$ 565,487	\$ 617,254	\$ 577,056	\$ 401,811	\$ 827,103	\$ 669,838	\$ 1,823,661
Operating subsidies								
Other income	6,952	4,047	8,236	1,273	3,937	9,623	158,939	6,594
Total operating revenue	691,679	569,534	625,490	578,329	405,748	836,726	828,777	1,830,255
Operating Expenses								
Administrative	125,877	203,109	223,720	149,877	86,285	312,136	215,590	600,038
Tenant services	-	-	-	-	-	-	-	-
Utilities	66,263	44,562	72,979	44,918	80,185	102,231	87,550	311,406
Maintenance	391,846	214,186	240,206	300,965	150,689	310,288	207,217	746,449
Protective services								
General	66,353	82,577	51,265	58,604	63,480	73,340	115,743	105,944
Housing assistance programs								
Depreciation and amortization	533,166	371,994	616,229	573,045	534,701	666,586	505,481	385,667
Total operating expenses	1,183,505	916,428	1,204,399	1,127,409	915,340	1,464,581	1,131,581	2,149,504
Operating income (loss)	(491,826)	(346,894)	(578,909)	(549,080)	(509,592)	(627,855)	(302,804)	(319,249)
Nonoperating Revenue and (Expenses)								
Interest and investment earnings	196	101	104	2,223	1,434	130	167	225
Other revenue/charges								
Interest expense	(143,532)	(98,756)	(345,167)	(207,355)	(660)	(431,871)	(290,138)	(332,747)
Net nonoperating revenue	(143,336)	(98,655)	(345,063)	(205,132)	774	(431,741)	(289,971)	(332,522)
Income (loss) before capital contributions	(635,162)	(445,549)	(923,972)	(754,212)	(508,818)	(1,059,596)	(592,775)	(651,771)
Capital contributions								
HUD capital subsidies	-	-	-	-	-	-	-	-
Other nonoperating contributions	-	-	-	-	-	-	-	-
Partner distributions	-	-	-	-	-	-	-	-
Partners contributions	-	-	-	-	603,551	-	-	-
	-	-	-	-	603,551	-	-	-
Change in net position	(635,162)	(445,549)	(923,972)	(754,212)	94,733	(1,059,596)	(592,775)	(651,771)
Net position, beginning								
As previously reported	8,088,927	7,536,692	6,033,340	6,485,999	2,329,781	798,788	4,398,188	(548,050)
Prior period adjustments	-	-	-	-	-	-	-	-
As restated	8,088,927	7,536,692	6,033,340	6,485,999	2,329,781	798,788	4,398,188	(548,050)
Net position, ending	\$ 7,453,765	\$ 7,091,143	\$ 5,109,368	\$ 5,731,787	\$ 2,424,514	\$ (260,808)	\$ 3,805,413	\$ (1,199,821)

Philadelphia Housing Authority
Component Units
Combining Statement of Revenues, Expenses and Changes in Net Position (Continued)
March 31, 2016

	Nellie Reynolds	Norris Apartments LP	Paschall I	Paschall II	Richard Allen Phase III	Suffolk Manor	Tasker I	Tasker II
Operating Revenue								
Total tenant revenue	\$ 726,772	\$ 466,522	\$ 441,007	\$ 433,572	\$ 1,319,613	\$ 1,570,386	\$ 2,181,876	\$ 1,453,767
Operating subsidies								
Other income	1,171	2,026	3,831	4,892	7,152	9,086	9,052	88,065
Total operating revenue	727,943	468,548	444,838	438,464	1,326,765	1,579,472	2,190,928	1,541,832
Operating Expenses								
Administrative	177,511	164,052	79,921	185,259	562,437	587,619	351,098	275,576
Tenant services								
Utilities	156,988	58,556	58,229	61,138	166,070	246,637	352,774	188,297
Maintenance	280,390	166,014	225,766	115,743	406,000	601,661	1,201,024	834,490
Protective services								
General	90,467	56,650	58,745	52,732	117,397	85,573	154,060	140,850
Housing assistance programs								
Depreciation and amortization	454,981	646,830	688,057	723,314	814,485	601,199	1,325,569	921,495
Total operating expenses	1,160,337	1,092,102	1,110,718	1,138,186	2,066,389	2,122,689	3,384,525	2,360,708
Operating income (loss)	(432,394)	(623,554)	(665,880)	(699,722)	(739,624)	(543,217)	(1,193,597)	(818,876)
Nonoperating Revenue and (Expenses)								
Interest and investment earnings	85	255	1,774	356	191	277	231	221
Other revenue/charges								
Interest expense	(146,687)	(244,145)	(213,148)	(293,967)	(22,191)	(500,292)	(32,381)	(20,990)
Net nonoperating revenue	(146,602)	(243,890)	(211,374)	(293,611)	(22,000)	(500,015)	(32,150)	(20,769)
Income (loss) before capital contributions	(578,996)	(867,444)	(877,254)	(993,333)	(761,624)	(1,043,232)	(1,225,747)	(839,645)
Capital contributions								
HUD capital subsidies	-	-	-	-	-	-	-	-
Other nonoperating contributions	-	-	-	-	-	-	-	-
Partner distributions	-	-	-	-	-	-	-	-
Partners contributions	-	8,425,493	7,154,662	3,980,954	-	-	-	-
	-	8,425,493	7,154,662	3,980,954	-	-	-	-
Change in net position	(578,996)	7,558,049	6,277,408	2,987,621	(761,624)	(1,043,232)	(1,225,747)	(839,645)
Net position, beginning								
As previously reported	12,236,000	(1,920,126)	(1,537,378)	(2,686,901)	1,490,488	1,577,223	1,471,197	2,953,088
Prior period adjustments								
As restated	12,236,000	(1,920,126)	(1,537,378)	(2,686,901)	1,490,488	1,577,223	1,471,197	2,953,088
Net position, ending	\$ 11,657,004	\$ 5,637,923	\$ 4,740,030	\$ 300,720	\$ 728,864	\$ 533,991	\$ 245,450	\$ 2,113,443

Philadelphia Housing Authority
Component Units
Combining Statement of Revenues, Expenses and Changes in Net Position (Continued)
March 31, 2016

	Uni-Penn Housing t/a MLK Plaza IV	Warnock I	Warnock II	Queen Lane Apartments, L.P.	Blumberg Apartments, L.P.	Total Discrete Units
Operating Revenue						
Total tenant revenue	\$ 328,245	\$ 489,689	\$ 530,497	\$ 944	\$ -	\$ 24,870,330
Operating subsidies	-	-	-	-	-	-
Other income	3,165	2,463	5,228	-	-	3,392,008
Total operating revenue	331,410	492,152	535,725	944	-	28,262,338
Operating Expenses						
Administrative	64,559	90,234	127,904	1,502	-	8,137,759
Tenant services	-	-	-	-	-	276,881
Utilities	53,255	53,476	99,110	-	-	4,441,109
Maintenance	151,799	276,241	219,566	-	-	11,245,235
Protective services	-	-	-	-	-	-
General	40,084	46,546	72,343	5,000	-	3,013,991
Housing assistance programs	-	-	-	-	-	-
Depreciation and amortization	262,742	480,033	424,693	12,212	-	17,049,423
Total operating expenses	572,439	946,530	943,616	18,714	-	44,164,398
Operating income (loss)	(241,029)	(454,378)	(407,891)	(17,770)	-	(15,902,060)
Nonoperating Revenue and (Expenses)						
Interest and investment earnings	89	94	72	1	-	20,431
Other revenue/charges	-	-	-	-	-	57,899
Interest expense	(151,486)	(137,400)	(307,258)	-	-	(6,080,215)
Net nonoperating revenue	(151,397)	(137,306)	(307,186)	1	-	(6,001,885)
Income (loss) before capital contributions	(392,426)	(591,684)	(715,077)	(17,769)	-	(21,903,945)
Capital contributions						
HUD capital subsidies	-	-	-	-	-	-
Other nonoperating contributions	-	-	-	-	-	-
Partner distributions	-	-	-	-	-	(452,060)
Partners contributions	-	156,381	-	10	472,809	21,368,653
	-	156,381	-	10	472,809	20,916,593
Change in net position	(392,426)	(435,303)	(715,077)	(17,759)	472,809	(987,352)
Net position, beginning						
As previously reported	2,640,244	7,034,359	3,962,811	385,791	-	51,446,602
Prior period adjustments	-	-	-	-	-	-
As restated	2,640,244	7,034,359	3,962,811	385,791	-	51,446,602
Net position, ending	\$ 2,247,818	\$ 6,599,056	\$ 3,247,734	\$ 368,032	\$ 472,809	\$ 50,459,250

Single Audit Section

Philadelphia Housing Authority

**Schedule of Expenditures of Federal Awards
Year Ended March 31, 2016**

	Federal CFDA Number	Pass-Through Grantor Number	Pass Through Subrecipients	Federal Expenditures
<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>				
<u>U.S. Department of Housing and Urban Development</u>				
Congregate Housing Services Program	14.170	N/A	\$ -	\$ 104,424
Section 8 Project-Based Cluster				
Section 8 Moderate Rehabilitation Single Room Occupancy	14.249	N/A	-	1,661,545
Lower Income Housing Assistance Program_Section 8				
Moderate Rehabilitation	14.856	N/A	-	1,832,946
Total Section 8 Project-Based Cluster			-	3,494,491
Moving to Work Demonstration Program				
Section 8 Housing Choice Vouchers			-	202,409,526
Public and Indian Housing			16,299,029	121,582,368
Public Housing Capital Fund			-	54,604,995
Total Moving to Work Demonstration Program	14.881	N/A	16,299,029	378,596,889
Resident Opportunity and Supportive Services - Service Coordinators	14.870	N/A	-	899,629
Choice Neighborhoods Implementation Grants	14.889	N/A	-	161,417
Housing Voucher Cluster				
Mainstream Vouchers	14.879	N/A	-	527,010
Total Housing Voucher Cluster			-	527,010
<u>U.S. Department of Health and Human Services</u>				
Assets for Independence Demonstration Program	93.602	N/A	-	32,000
<u>U.S. Department of Agriculture</u>				
<u>Pass-Through Commonwealth of Pennsylvania</u>				
Summer Food Service Program for Children	10.559	N/A	-	201,835
			<u>\$ 16,299,029</u>	<u>\$ 384,017,695</u>

See notes to schedule of expenditures of federal awards.

Philadelphia Housing Authority

Notes to Schedule of Expenditures of Federal Awards Year Ended March 31, 2016

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, 2016. 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. PHA has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Philadelphia Housing Authority

**Notes to Schedule of Expenditures of Federal Awards
Year Ended March 31, 2016**

Note 3. Expenditures to Subrecipients

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

CFDA Number	Program Name	Subrecipient	Amount Provided
14.881	Moving to Work Demonstration Program	Cambridge Plaza L.P.	\$ 180,358
		Cambridge Plaza II, L.P.	362,304
		Cambridge III, L.P.	260,391
		(Falls Ridge) Ridge Avenue	554,805
		Germantown House	880,754
		Lucien E. Blackwell Homes Phase II, L.P.	319,396
		Lucien E. Blackwell Homes Phase III, L.P.	381,745
		Ludlow Scattered Sites Phase III, L.P.	231,269
		Mantua Phase I, L.P.	370,775
		Mantua Phase II, L.P.	194,000
		Marshall Shepard Village, L.P.	598,865
		Mill Creek	362,098
		Mt. Olivet L.P.	1,017,861
		Nellie Reynolds Gardens, L.P.	479,762
		Neuman North, L.P.	268,530
		Norris Apartments, L.P.	242,934
		Paschall L.P. Phase I	221,240
		Paschall L.P. Phase II	290,313
		Raymond Rosen (8 Diamonds)	636,361
		Richard Allen Phase III	663,952
		Southwark (Courtyards)	2,061,383
		Spring Garden Housing Limited Partnership	370,457
		Spring Garden II	116,652
		St. Anthony's Senior Residences Associates, L.P.	163,690
		St. Ignatius Senior Housing I, L.P. (Angela Court I)	274,819
		St. Ignatius Senior Housing II, L.P. (Angela Court II)	206,988
		Suffolk Manor	1,051,424
		Tasker I	1,400,480
		Tasker II	957,338
		Uni-Penn (MLK I) I	218,965
		Uni-Penn (MLK II) II	180,279
		Uni-Penn (MLK IV) IV	182,865
Warnock Phase I	260,694		
Warnock Phase II	335,282		
			<u><u>\$ 16,299,029</u></u>



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
Philadelphia, Pennsylvania

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 proprietary fund type, the aggregate discretely presented component units and aggregate remaining fund information of Philadelphia Housing Authority (PHA), as of and for the year ended March 31, 2016, and the related notes to the financial statements, which collectively comprise PHA's basic financial statements, and have issued our report thereon dated November 28, 2016. Our report includes an emphasis of matter relating to PHA's adoption of Government Accounting Standards Board (GASB) Statements No. 68 and 71. Our report also 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*.

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.

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

Blue Bell, Pennsylvania
November 28, 2016



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
Philadelphia, Pennsylvania

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 each of PHA's major federal programs for the year ended March 31, 2016. PHA's major federal programs are 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, contracts, 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 each of PHA's major federal programs 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 each major federal program. However, our audit does not provide a legal determination of PHA's compliance.

Opinion on Each 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 each of its major federal programs for the year ended March 31, 2016.

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 items No. 2016-001, 2016-002, 2016-003, 2016-004 and 2016-005. Our opinion on each major federal program is not modified with respect to these matters.

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 each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each 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 identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items No.2016-001, 2016-002, 2016-003, 2016-004 and 2016-005 that we consider to be significant deficiencies.

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

Blue Bell, Pennsylvania
November 28, 2016

Philadelphia Housing Authority

**Schedule of Findings and Questioned Costs
Year Ended March 31, 2016**

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
Section 8 Project Based Cluster

14.881
14.249 / 14.856

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

\$3,000,000

Auditee qualified as low-risk auditee?

 X Yes No

Philadelphia Housing Authority

Schedule of Findings and Questioned Costs (Continued) Year Ended March 31, 2016

II. Financial Statement Findings

None identified.

III. Findings and Questioned Costs for Federal Awards

This section identifies the audit findings required to be reported by 2 CFR 200.516 (a) (for example, material weaknesses, significant deficiencies, and material instances of noncompliance, including questioned costs), as well as any abuse findings involving federal awards that are material to a major program.

Finding #2016-001 – 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, 2015 to March 31, 2016
Program Number: PA002VOW

Public And Indian Housing
Program Year: April 1, 2015 to March 31, 2016
Program Number: PA002-00000115D and PA002-00000116D

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.

Philadelphia Housing Authority

Schedule of Findings and Questioned Costs (Continued) Year Ended March 31, 2016

Statement of Condition

Tenant file inspections included 60 files from the HCV program and 68 files from the LPH program, including 8 files from the discrete component units under the LPH program. Out of 60 HCV tenant files inspected, 2 (3%) files had one or more exceptions noted. Out of 68 LPH files inspected, 20 (29%) 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 form showed an incorrect date of birth for one member of the household.
- (b) 1 HCV Form HUD-50058 incorrectly calculated the wrong HAP payment.

Low Rent Public Housing Program

- (a) 3 LPH files inspected indicated disability status that was not noted on Form HUD-50058.
- (b) 1 LPH file did not include proper verification process for another adult living in the unit.
- (c) 4 LPH files did not properly calculate income.
- (d) 2 LPH files did not verify income noted on the EIV report.
- (e) 3 LPH files improperly included or excluded the \$500 working family deduction. Either the deduction was not supported by evidence of a minimum of 20 hours worked or evidence of the minimum hours was obtained but the deduction was not granted. Therefore, incorrect total annual income was reported to HUD. Improperly excluded \$500 working family deduction also results in non-compliance with the established reasonable rent policy. Rent is restricted to the lesser of a percentage of annual income or a ceiling rent.
- (f) 2 LPH Form HUD-50058 reported unallowable income.
- (g) 1 LPH Form HUD-50058 showed an incorrect social security number for a member of the household.
- (h) 3 tenant files for discrete component units did not include an EIV report as part of the reexamination process.
- (i) 1 LPH tenant file and 4 tenant files for discrete component units did not have annual reexaminations performed timely.
- (j) 1 tenant file for discrete component unit incorrectly reported the wrong number of dependents on Form HUD-50058.

Questioned Costs

Questioned costs for each of the conditions above:

Housing Choice Voucher Program

- (a) None
- (b) HAP was calculated and paid as \$29 lower than it should have been for the year ended March 31, 2016. (Difference is \$29 for period 2/12/16 to 3/31/16).

Low Rent Public Housing Program

- (a) None
- (b) Unknown
- (c) \$1,232 of additional annual income reported for 2 tenants. No effect on remaining 2 LPH tenant files.
- (d) Unknown
- (e) None
- (f) None
- (g) None
- (h) None

Philadelphia Housing Authority

Schedule of Findings and Questioned Costs (Continued) Year Ended March 31, 2016

- (i) \$956.58 of additional rent due from the tenants at March 31, 2016
- (j) \$149.42 rent credit due to tenant for period September 1, 2015 to March 7, 2016

Cause of Condition

The causes of conditions noted were:

Housing Choice Voucher Program

- (a) Data entry error when populating Form HUD-50058. This item was corrected subsequent to year-end.
- (b) Data entry errors when populating Form HUD-50058.

Low Rent Public Housing

- (a) Data entry errors when populating Form HUD-50058.
- (b) Staff responsible for this file did not include another adult living in the household during the income recertification process in accordance with the Authority's policy.
- (c) Social security income for these tenant files were not properly calculated during the reexamination process. These items were corrected subsequent to year-end.
- (d) Staff responsible for these files did not follow the Authority's policy for updating income based on information received during the reexamination process.
- (e) Staff responsible for these files did not follow the Authority's policy for allowable deductions. These items were corrected subsequent to year-end.
- (f) Staff responsible for these files did not follow PHA's policy for excluding unallowable income during annual reexamination process.
- (g) Data entry error when populating Form HUD-50058. This item was corrected subsequent to year-end.
- (h) Staff for discrete component units did not run the EIV reports during the annual recertification process.
- (i) Staffing turnover at discrete component units caused the delay in performing timely annual recertification.
- (j) Staff responsible for this file did not follow the policy for allowable deductions.

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 timeliness of reexaminations, allowable deductions, calculation inputs and documentation that should be maintained within tenant files.

Management's Response

Housing Choice Voucher Program Response:

- (a) Employee made a data entry error when entering date of birth information for a tenant's file. All employees have been instructed to re-check all manual data input. Correction to date of birth was made prior to Audit review. Prior to this year's RSM Single Audit review, Housing Choice Voucher (HCV) Program implemented an internal Compliance staff group. Compliance staff began identifying errors, reinforcing policies/procedures, tracking and trending errors, stream lining processes and making recommendation for further training needs. As a result, training is scheduled annually and corrective action measures are an ongoing process. The Exceptions identified from RSM Single Audit

Philadelphia Housing Authority

Schedule of Findings and Questioned Costs (Continued) Year Ended March 31, 2016

Report were previous tenant file actions done prior to our annual in house 2 day training held on July 14, and July 15, 2016. The mandatory training (Administrative Plan Training) was in correlation with compliance monitoring review results and recommendations made for additional training. Training consisted of reinforcement of:

- Re-training (PHA Policies/Procedures)
 - Current updates with new changes
 - Moving to Work (MTW) and Non –Moving to Work (Non-MTW)
 - Enterprise Income Verification (EIV)
 - Proof reading documents (re-checking)
 - Verification requirements
 - Eligibility
 - Terminations
 - 24 CFR Part 5: General Program Requirements
 - Income Calculations, etc.
- (b) Employee made a data entry error calculating tenant's Housing Assistance Payment (HAP). HAP payment has been adjusted and all employees have been instructed to re-check all manual data input. All employees were retrained on July 14, and July 15, 2016 (Administrative Plan Training).

Low Rent Public Housing Program Response:

In response to the errors cited above (a-j), Housing Operations has corrected all noted errors. In addition, Housing Operations will train staff again on the HUD Form 50058 Review Standard Operating Procedures to reinforce the fact that pertinent documentation in the tenant files must support data on HUD form 50058. Housing Operations will also set up a refresher training course in Income Calculation to include the working deduction and the minimum number of hours worked requirements. The Director of Property Management will distribute Memorandum to staff as a reminder to follow proper procedures regarding all the findings noted in the report. Lastly, disciplinary action has begun and will be issued to all staff responsible for one or more exception noted in this report.

Finding #2016-002 – Reporting – Form HUD-40118, Annual Reporting Progress Report

Federal program information

U.S. Department of Housing and Urban Development

CFDA 14.249 Section 8 Moderate Rehabilitation Single Room Occupancy (SRO)

Program Year: April 1, 2015 to March 31, 2016

Program Number: PA002SRO

Criteria

Section 24 CFR Section 882.808(p) of the Section 8 Single Room Occupancy regulations requires each recipient of assistance to keep any records and make any reports that HUD may require within the time-frame required.

Statement of Condition

PHA did not submit an Annual Performance Report (APR) for any of its seven Section 8 SRO grant for the last five program years.

Questioned Costs

None

Philadelphia Housing Authority

Schedule of Findings and Questioned Costs (Continued) Year Ended March 31, 2016

Cause of Condition

PHA was under the impression that the sponsors were responsible for submitting the APRs.

Recommendation

Since HUD's site visit, PHA filed the appropriate reports for two of the seven SROs. However, the Authority is still collecting information from the remaining SROs in order to file the APRs for the last five program years. We recommend that PHA review the policies and procedures to ensure that all reporting requirements are met.

Management's Response

The PHA was informed of reporting requirements for Annual Progress Reports (APR) during Housing and Urban Development (HUD's) site visit and prior to RSM's Single Audit Report finding. In the past Program site areas were required to submit this information to HUD, providing HUD an accounting of its records; the site areas had sole responsibility to submit such APRs. During the five (5) gap years in question, HUD did not request or inquire about such records from PHA and PHA assumed that HUD received sufficient information from the Program site areas. Once the PHA was made aware of its reporting requirements the necessary and appropriate actions were taken to rectify the oversight. As a result of HUD's notification, the PHA took responsibility and:

- Submitted the APR's for the 5 years for Proyecto Escalera on 03/30/2016
- HUD's Sr. Community Planning and Development Representative provided technical support for E-snap reporting submission.
- Created a template for easier transmission of requested information from Sponsors to entering data into E-Snaps 'website
- Scheduled and conducted training to review the APR process with the sites on 9/8/2016

Finding #2016-003 – Reporting – Form HUD-50058

Federal program information

U.S. Department of Housing and Urban Development

Section 8 Project Based Cluster:

CFDA 14.249 Section 8 Moderate Rehabilitation Single Room Occupancy

CFDA 14.856 Lower Income Housing Assistance Program - Section 8 Moderate Rehabilitation

Program Year: April 1, 2015 to March 31, 2016

Program Number: PA002MR and PA002SRO

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)* 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.

Statement of Condition

Tenant file inspections included 40 files, of which 7 (18%) files had one or more exceptions noted.

These exceptions involved incorrect Form HUD-50058 reporting to HUD as follows:

Philadelphia Housing Authority

Schedule of Findings and Questioned Costs (Continued) Year Ended March 31, 2016

- (a) 4 tenant files did not contain EIV reports.
- (b) 1 Form HUD-50058 had an incorrect date of birth for a dependent.
- (c) 1 Form HUD-50058 contained the incorrect income amount.
- (d) 1 Form HUD-50058 contained an incorrect social security number, which resulted in no results found for EIV.
- (e) 1 tenant file included documentation of wages; however, there was no wage verification performed and wages were not included as income as part of the reexamination process.

Questioned Costs

Questioned costs for each of the conditions above:

- (a) None
- (b) None
- (c) Form HUD-50058 reported income of \$733, instead of \$713.
- (d) None
- (e) Undeterminable

Cause of Condition

The causes of conditions noted were:

- (a) Staff responsible for these tenant files did not follow the Authority's policy of running or obtaining the EIV in the tenant files.
- (b) Data entry error when populating Form HUD-50058. This item was corrected subsequent to year-end.
- (c) Data entry error when populating Form HUD-50058. This item was corrected subsequent to year-end.
- (d) Data entry error when entering into the system. This item was corrected subsequent to year-end.
- (e) Staff responsible for this tenant file did not follow the Authority's policy of verifying income as part of the reexamination process.

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 timeliness of reexaminations, allowable deductions, calculation inputs and documentation that should be maintained within tenant files.

Management's Response

- a. Four (4) tenants files - Prior to RSM Audit, the PHA conducted a target Audit of tenant files and determined that a particular employee required additional training with Enterprise Income Verification (EIV). As a result, all employees have been re-trained; policy and procedures reinforced and partial duties reassigned for this particular employee. Training was held on July 14, and July 15, 2016 (Administrative Plan Training).
- b. One (1) incorrect date of birth for a dependent - Employee made a data entry error when entering date of birth information for a tenant's file. All employees have been instructed to re-check all manual data input. Accordingly, correction to date of birth was made prior to Audit review and training was held on Jul 14 and Jul 15 2016 (Administrative Plan Training)

Philadelphia Housing Authority

Schedule of Findings and Questioned Costs (Continued) Year Ended March 31, 2016

- c. One (1) incorrect income amount - All employees have been instructed to re-check all manual data input. Consequently, income information was corrected prior to Audit review and all employees were retrained on July 14, and July 15, 2016 (Administrative Plan Training)
- d. One (1) incorrect social Security number - Client eventually received an end of participation (EOP), with no further need for social security verification. In addition, all employees have been instructed to re-check all manual data input. Moreover, all employees were retrained on July 14, and July 15, 2016 (Administrative Plan Training)
- e. One (1) no wage verification performed - Result of an oversight with the verification protocol. Employee has been re-trained with re-enforcement with income verifications. Tenant file wage information was re-verified and all employees were retrained on July 14, and July 15, 2016 (Administrative Plan Training)

Finding #2016-004 – Eligibility and Tenant File Maintenance

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, 2015 to March 31, 2016
Program Number: PA002VOW

Public And Indian Housing
Program Year: April 1, 2015 to March 31, 2016
Program Number: PA002-00000115D and PA002-00000116D

Criteria

The Authority has established various policies and procedures to address program requirements for eligibility determination and tenant file maintenance. These policies include, but are not limited to, the following:

- (a) Verify that Form HUD-9886 Privacy Release has been executed by tenant and maintained in the tenant file.
- (b) Provide notification to applicants and tenants describing their protections and rights under the Violence Against Women Act (VAWA).
- (c) Perform a criminal background check for every adult household member.

Statement of Condition

During the review of 60 files from the HCV program and 68 files from the LPH program, including 8 files from the discrete component units under the LPH program, the following instances of non-compliance with the Authority's policies and procedures were noted:

Low Rent Public Housing Program

- (a) 2 tenant files for discrete component units were missing evidence that the Violence Against Women Act (VAWA) notice was provided timely.

Philadelphia Housing Authority

Schedule of Findings and Questioned Costs (Continued) Year Ended March 31, 2016

- (b) 1 tenant file for discrete component units was missing Form HUD-9886, *Authorization for the Release of Information/Privacy Notice*.
- (c) 1 LPH file included an old criminal background check during the annual reexamination process.

Questioned Costs

Questioned costs for each of the conditions above:

Low Rent Public Housing Program

- (a) None
- (b) None
- (c) None

Cause of Condition

The causes of conditions noted were:

Low Rent Public Housing Program

- (a) Staff responsible for this file did not provide VAWA form to the tenant for signature as required by the Authority's policies.
- (b) Staff responsible for these files did not obtain or retain the Form HUD-9886, *Authorization for the Release of Information/Privacy Notice* in the tenant files.
- (c) PHA staff did not obtain a current criminal background check during the annual reexamination process in accordance with PHA's policy.

Recommendation

We also recommend that the Authority enhance procedures to ensure that discrete component units are maintaining proper documentation required under the Authority's established policies.

Management's Response

All files with the identified errors (a, b, & c) have been corrected. Housing Operations Director of Property Management will issue a memo outlining the required documentation that should be maintained in tenant files and will also retrain staff on PHA's File Organization Protocol to be used during all tenant related actions. Housing Operations will also re-train staff on all applicable areas including required actions such as criminal background checks that must be completed during the recertification process and applicable documentation to be included in tenant files, income calculation and so on. Disciplinary action will be issued to staff that failed to adhere to PHA's internal policies and procedures and HUD's regulatory requirements.

Philadelphia Housing Authority

Schedule of Findings and Questioned Costs (Continued) Year Ended March 31, 2016

Finding #2016-005 –Contract Rent Adjustments

Federal program information

U.S. Department of Housing and Urban Development

CFDA 14.249 Section 8 Moderate Rehabilitation Single Room Occupancy

Program Year: April 1, 2015 to March 31, 2016

Program Number: PA002SRO

Criteria

Per 24 CFR Part 888 and 24 CFR Section 880.609, the public housing authority applies or ensures annual adjustments to contract rents are applied. The HAP contract specifies the method to be used to determine rent adjustments.

Statement of Condition

Annual contract rent adjustments for 2 of 6 tenant files at one location were not properly applied to tenants files resulting in an incorrect HAP payment for these tenants.

Questioned Costs

Net underpayment of HAP payments of \$18 for the year ended March 31, 2016.

Cause of Condition

The cause of condition was that staff responsible for this location improperly applied an incorrect contract rent adjustment instead of the amount noted in the executed HAP Contract Renewal.

Recommendation

We recommend that the Authority enhance training on the application of contract rent adjustments to tenant files for this specific location.

Management's Response

Staff improperly applied an incorrect contract rent adjustment instead of the amount noted in the executed HAP Contract Renewal, due to limited staff and execution of multiple contracts at a time. As a result, HCVP Staff has restructured its Contract's renewal process by utilizing additional staff, individually handling multiple contracts during its renewal process, and re-checking manual inputs. The new corrective action measures will include:

Processing Rent Adjustments for Moderate Rehabilitation Contracts (Mod-Rehab) after HAP Contract Execution

- Contracts Administrator (CA) will update the Contract Rent in Elite and any applicable utility changes
- (CA) will notify Unit Based Team Lead of Rent Adjustments including the Commencement Date via Memo
- Team Lead will assign staff to process rent adjustments and will review/approve after all adjustments are complete
- CA will review rent adjustments to ensure compliance with HAP Contract and sign off
- CA will review as necessary the monthly adjustments in Elite to ensure proper payment

Philadelphia Housing Authority

Schedule of Prior Year Findings Year Ended March 31, 2016

Finding #2015-001 – 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, 2014 to March 31, 2015
Program Number: PA002VOW
Public and Indian Housing
Program Year: April 1, 2014 to March 31, 2015
Program Number: PA002-00000114D and PA002-00000115D

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.

Philadelphia Housing Authority

Schedule of Prior Year Findings Year Ended March 31, 2016

Statement of Condition

Tenant file inspections included 60 files from the HCV program, 68 files from the LPH program, including 8 files from the discrete component units under the LPH program. Out of 60 HCV tenant files inspected, 6 (10%) files had one or more exceptions noted. Out of 68 LPH files inspected, 10 (15%) had one or more exceptions noted. These exceptions involved incorrect Form HUD-50058 reporting to HUD as follows:

Housing Choice Voucher Program

- (a) 2 HCV HUD-50058 forms showed an incorrect birth date for a household member.
- (b) 1 HCV tenant file was not compliant with the requirement to include the Individual Control Number page of the Earned Income Report as evidence of the Earned Income Verification (EIV) check required to be performed to verify \$0 income tenants every 180 days. There were 4 HCV files selected related to \$0 income tenants. The Authority completed the interim HUD Form 50058 and included in a note to the file, but the ICN page was not maintained as the process was being reengineered during the year ended March 31, 2015.
- (c) 2 HCV files excluded deductions in calculation of reasonable rent.
- (d) 1 HCV file included an incorrect unit type in the calculation of reasonable rent.

Low Rent Public Housing Program

- (a) 1 LPH file did not have an annual reexamination filed in a timely manner.
- (b) 3 LPH tenants had changes to income that were not properly updated during reexamination.
- (c) 1 LPH HUD-50058 form reported unallowable income.
- (d) 2 LPH calculations improperly included or excluded the \$500 working family deduction. Either the deduction was not supported by evidence of a minimum of 20 hours worked or evidence of the minimum hours was obtained but the deduction was not granted. Therefore, incorrect total annual income was reported to HUD. Improperly excluding the \$500 working family deduction also results in non-compliance with the established reasonable rent policy. Rent is restricted to the lesser of a percentage of annual income or a ceiling rent.
- (e) 1 LPH file did not include evidence of timely follow-up action related to a failed criminal background check that was performed upon reexamination.
- (f) 2 LPH HUD-50058 forms showed an incorrect birth date for a household member.
- (g) 1 tenant file for a discrete component unit did not have an annual Housing Quality Standards (HQS) inspection performed for the year ended March 31, 2015.

Known and Likely Questioned Costs

Known and likely questioned costs for each of the conditions above:

Housing Choice Voucher Program

- (a) None
- (b) None
- (c) Undeterminable understatement of annual income and corresponding excess Housing Assistance Payments.
- (d) HAP was calculated and paid as \$15 lower than it should have been for the year ended March 31, 2015.

Philadelphia Housing Authority

Schedule of Prior Year Findings Year Ended March 31, 2016

Low Rent Public Housing Program

- (a) None
- (b) Rent was undercharged by \$112 for the tenant files with errors noted.
- (c) None
- (d) A net overcharge of rent of \$514 for the tenant files with exceptions noted.
- (e) None
- (f) None
- (g) None

Cause of Condition

The causes of conditions noted were:

Housing Choice Voucher Program

- (a) Data entry errors when populating Form HUD-50058.
- (b) Staff responsible for these files did not follow the Authority's policy requiring re-verification of income for \$0 income tenants every 180 days. Prior year finding was communicated in December 2015 and reinforcement of policy was made at that time, but 180 days had already passed in the fiscal year.
- (c) Authority staff did not follow the authority's policy for the allowable deductions in the Administrative Plan during year ended March 31, 2015. These items were corrected subsequent to year-end.
- (d) Authority staff did not enter unit type into system in accordance with Authority policy during year ended March 31, 2015. This item was corrected subsequent to year-end.

Low Rent Public Housing

- (a) Staff responsible for this file did not properly capture date of reexamination in accordance with the Authority's policy.
- (b) Staff responsible for these files did not follow the Authority's policy for updating income based on information received during the reexamination process.
- (c) System improperly reported income on Form HUD-50058
- (d) Authority staff did not follow the Authority's policy for the allowable deductions under the ACOP for the year ended March 31, 2015 for this file. This item was corrected subsequent to year-end.
- (e) Authority staff did not follow the Authority's policy for timely follow-up when reexamination work is performed. The tenant was eventually evicted subsequent to year-end.
- (f) Data entry errors when populating Form HUD-50058. These errors were corrected subsequent to year end.
- (g) Management of the discrete component unit site did not follow the Authority's policy for annual inspection.

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.
- The Authority implemented a process to identify tenant files that were for due for EIV check due to \$-0- income subsequent to prior year audit finding. The Authority should verify that this process is operating as designed.
- Reinforce training on policies regarding timeliness of reexaminations, allowable deductions, calculation inputs and documentation that should be maintained within tenant files.

Philadelphia Housing Authority

Schedule of Prior Year Findings Year Ended March 31, 2016

Current Status

As a result of last fiscal year's audit findings, the *Housing Choice Voucher (HCV) Program and Low-Rent Public Housing Program (LPH)* expanded and strengthened processes to comply with internal and external audits, HUD's rules and regulations, and PHA's policies and procedures.

Both Programs provided extensive and intense training to their entire staff to further enhance manual data inputs, reinforcement of policies, and the detection of errors. The training included but was not limited to topics such as: 50058 consistencies with client file, Verification Hierarchy, Upfront Income Verification (UIV), Income Verification Review, Timeline of Recertifications, Zero Income, among other items. Moreover, both Programs have ongoing training throughout the year for reinforcement of guidelines.

Additionally, PHA developed and implemented a Standard Operating Procedure (SOP) ensuring all pertinent documentation is accurately reviewed and included when completing the HUD 50058 form as mandated by HUD.

As of date, all noted findings for both LIPH and HCV Programs have been corrected.

Philadelphia Housing Authority

**Corrective Action Plan
Year Ended March 31, 2016**

See attached Corrective Action Plan.



**Philadelphia Housing Authority
Annual Audit Corrective Action Plan
Year End March 31, 2016**

Finding #2016-001 – 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, 2015 to March 31, 2016
Program Number: PA002VOW

Public And Indian Housing
Program Year: April 1, 2015 to March 31, 2016
Program Number: PA002-00000115D and PA002-00000116D

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 68 files from the LPH program, including 8 files from the discrete component units under the LPH program. Out of 60 HCV tenant files inspected, 2 (3%) files had one or more exceptions noted. Out of 68 LPH files inspected, 20 (29%) 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 form showed an incorrect date of birth for one member of the household.
- (b) 1 HCV Form HUD-50058 incorrectly calculated the wrong HAP payment.

Low Rent Public Housing Program

- (a) 3 LPH files inspected indicated disability status that was not noted on Form HUD-50058.
- (b) 1 LPH file did not include proper verification process for another adult living in the unit.
- (c) 4 LPH files did not properly calculate income.
- (d) 2 LPH files did not verify income noted on the EIV report.
- (e) 3 LPH files improperly included or excluded the \$500 working family deduction. Either the deduction was not supported by evidence of a minimum of 20 hours worked or evidence of the minimum hours was obtained but the deduction was not granted. Therefore, incorrect total annual income was reported to HUD. Improperly excluded \$500 working family deduction also results in non-compliance with the established reasonable rent policy. Rent is restricted to the lesser of a percentage of annual income or a ceiling rent.
- (f) 2 LPH Form HUD-50058 reported unallowable income.
- (g) 1 LPH Form HUD-50058 showed an incorrect social security number for a member of the household.
- (h) 3 tenant files for discrete component units did not include an EIV report as part of the reexamination process.
- (i) 1 LPH tenant file and 4 tenant files for discrete component units did not have annual reexaminations performed timely.
- (j) 1 tenant file for discrete component unit incorrectly reported the wrong number of dependents on Form HUD-50058.

Questioned Costs

Questioned costs for each of the conditions above:

Housing Choice Voucher Program

- (a) None
- (b) HAP was calculated and paid as \$29 lower than it should have been for the year ended March 31, 2016. (Difference is \$29 for period 2/12/16 to 3/31/16).

Low Rent Public Housing Program

- (a) None
- (b) Unknown
- (c) \$1,232 of additional annual income reported for 2 tenants. No effect on remaining 2 LPH tenant files.
- (d) Unknown
- (e) None
- (f) None
- (g) None
- (h) None
- (i) \$956.58 of additional rent due from the tenants at March 31, 2016
- (j) \$149.42 rent credit due to tenant for period September 1, 2015 to March 7, 2016

Cause of Condition

The causes of conditions noted were:

Housing Choice Voucher Program

- (a) Data entry error when populating Form HUD-50058. This item was corrected subsequent to year-end.
- (b) Data entry errors when populating Form HUD-50058.

Low Rent Public Housing

- (a) Data entry errors when populating Form HUD-50058.
- (b) Staff responsible for this file did not include another adult living in the household during the income recertification process in accordance with the Authority's policy.

- (c) Social security income for these tenant files were not properly calculated during the reexamination process. These items were corrected subsequent to year-end.
- (d) Staff responsible for these files did not follow the Authority's policy for updating income based on information received during the reexamination process.
- (e) Staff responsible for these files did not follow the Authority's policy for allowable deductions. These items were corrected subsequent to year-end.
- (f) Staff responsible for these files did not follow PHA's policy for excluding unallowable income during annual reexamination process.
- (g) Data entry error when populating Form HUD-50058. This item was corrected subsequent to year-end.
- (h) Staff for discrete component units did not run the EIV reports during the annual recertification process.
- (i) Staffing turnover at discrete component units caused the delay in performing timely annual recertification.
- (j) Staff responsible for this file did not follow the policy for allowable deductions.

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 timeliness of reexaminations, allowable deductions, calculation inputs and documentation that should be maintained within tenant files.

Corrective Action Plan

Housing Choice Voucher Program:

- (a) Employee made a data entry error when entering date of birth information for a tenant's file. All employees have been instructed to re-check all manual data input. Correction to date of birth was made prior to Audit review. Prior to this year's RSM Single Audit review, Housing Choice Voucher (HCV) Program implemented an internal Compliance staff group. Compliance staff began identifying errors, reinforcing policies/procedures, tracking and trending errors, stream lining processes and making recommendation for further training needs. As a result, training is scheduled annually and corrective action measures are an ongoing process. The Exceptions identified from RSM Single Audit Report were previous tenant file actions done prior to our annual in house 2 day training held on July 14, and July 15, 2016. The mandatory training (Administrative Plan Training) was in correlation with compliance monitoring review results and recommendations made for additional training. Training consisted of reinforcement of:
 - Re-training (PHA Policies/Procedures)
 - Current updates with new changes
 - Moving to Work (MTW) and Non –Moving to Work (Non-MTW)
 - Enterprise Income Verification (EIV)
 - Proof reading documents (re-checking)
 - Verification requirements
 - Eligibility
 - Terminations
 - 24 CFR Part 5: General Program Requirements
 - Income Calculations, etc.
- (b) Employee made a data entry error calculating tenant's Housing Assistance Payment (HAP). HAP payment has been adjusted and all employees have been instructed to re-check all manual data input. All employees were retrained on July 14, and July 15, 2016 (Administrative Plan Training).

Low Rent Public Housing Program:

In response to the errors cited above (a-j), Housing Operations has corrected all noted errors. In addition, Housing Operations will train staff again on the HUD Form 50058 Review Standard Operating Procedures to reinforce the fact that pertinent documentation in the tenant files must support data on HUD form 50058. Housing Operations will also set up a refresher training course in Income Calculation to include the working deduction and the minimum number of hours worked requirements. The Director of Property Management will distribute Memorandum to staff as a reminder to follow proper procedures regarding all the findings noted in the report. Lastly, disciplinary action has begun and will be issued to all staff responsible for one or more exception noted in this report.

Finding #2016-002 – Reporting – Form HUD-40118, Annual Reporting Progress Report

Federal program information

U.S. Department of Housing and Urban Development

CFDA 14.249 Section 8 Moderate Rehabilitation Single Room Occupancy (SRO)
Program Year: April 1, 2015 to March 31,
2016 Program Number: PA002SRO

Criteria

Section 24 CFR Section 882.808(p) of the Section 8 Single Room Occupancy regulations requires each recipient of assistance to keep any records and make any reports that HUD may require within the time-frame required.

Statement of Condition

PHA did not submit an Annual Performance Report (APR) for any of its seven Section 8 SRO grant for the last five program years.

Questioned Costs

None

Cause of Condition

PHA was under the impression that the sponsors were responsible for submitting the APRs.

Recommendation

Since HUD's site visit, PHA filed the appropriate reports for two of the seven SROs. However, the Authority is still collecting information from the remaining SROs in order file the APRs for the last five program years. We recommend that PHA review the policies and procedures to ensure that all reporting requirements are met.

Corrective Action Plan

The PHA was informed of reporting requirements for Annual Progress Reports (APR) during Housing and Urban Development (HUD's) site visit and prior to RSM's Single Audit Report finding. In the past Program site areas were required to submit this information to HUD, providing HUD an accounting of its records; the site areas had sole responsibility to submit such APRs. During the five (5) gap years in question, HUD did not request or inquire about such records from PHA and PHA assumed that HUD received sufficient information from the Program site areas. Once the PHA was made aware of its reporting requirements the necessary and appropriate actions were taken to rectify the oversight. As a result of HUD's notification, the PHA took responsibility and:

- Submitted the APR's for the 5 years for Proyecto Escalera on 03/30/2016
- HUD's Sr. Community Planning and Development Representative provided technical support for E-snap reporting submission.
- Created a template for easier transmission of requested information from Sponsors to entering data into E-Snaps 'website
- Scheduled and conducted training to review the APR process with the sites on 9/8/2016

Finding #2016-003 – Reporting – Form HUD-50058

Federal program information

U.S. Department of Housing and Urban Development

Section 8 Project-Based Cluster:

CFDA 14.249 Section 8 Moderate Rehabilitation Single Room Occupancy

CFDA 14.856 Lower Income Housing Assistance Program - Section 8 Moderate Rehabilitation

Program Year: April 1, 2015 to March 31, 2016

Program Number: PA002MR and PA002SRO

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)* 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.

Statement of Condition

Tenant file inspections included 40 files, of which 7 (18%) files had one or more exceptions noted. These exceptions involved incorrect Form HUD-50058 reporting to HUD as follows:

- (a) 4 tenant files did not contain EIV reports.
- (b) 1 Form HUD-50058 had an incorrect date of birth for a dependent.
- (c) 1 Form HUD-50058 contained the incorrect income amount.
- (d) 1 Form HUD-50058 contained an incorrect social security number, which resulted in no results found for EIV.
- (e) 1 tenant file included documentation of wages; however, there was no wage verification performed and wages were not included as income as part of the reexamination process.

Questioned Costs

Questioned costs for each of the conditions above:

- (a) None
- (b) None
- (c) Form HUD-50058 reported income of \$733, instead of \$713.
- (d) None
- (e) Undeterminable

Cause of Condition

The causes of conditions noted were:

- (a) Staff responsible for these tenant files did not follow the Authority's policy of running or obtaining the EIV in the tenant files.
- (b) Data entry error when populating Form HUD-50058. This item was corrected subsequent to year-end.
- (c) Data entry error when populating Form HUD-50058. This item was corrected subsequent to year-end.
- (d) Data entry error when entering into the system. This item was corrected subsequent to year-end.
- (e) Staff responsible for this tenant file did not follow the Authority's policy of verifying income as part of the reexamination process.

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 timeliness of reexaminations, allowable deductions, calculation inputs and documentation that should be maintained within tenant files.

Corrective Action Plan

- a. Four (4) tenants files - Prior to RSM Audit, the PHA conducted a target Audit of tenant files and determined that a particular employee required additional training with Enterprise Income Verification (EIV). As a result, all employees have been re-trained; policy and procedures reinforced and partial duties reassigned for this particular employee. Training was held on July 14, and July 15, 2016 (Administrative Plan Training).
- b. One (1) incorrect date of birth for a dependent - Employee made a data entry error when entering date of birth information for a tenant's file. All employees have been instructed to re-check all manual data input. Accordingly, correction to date of birth was made prior to Audit review and training was held on July 14, and July 15, 2016 (Administrative Plan Training)
- c. One (1) incorrect income amount - All employees have been instructed to re-check all manual data input. Consequently, income information was corrected prior to Audit review and all employees were retrained on July 14, and July 15, 2016 (Administrative Plan Training)
- d. One (1) incorrect social Security number - Client eventually received an end of participation (EOP), with no further need for social security verification. In addition, all employees have been instructed to re-check all manual data input. Moreover, all employees were retrained on July 14, and July 15, 2016 (Administrative Plan Training)
- e. One (1) no wage verification performed - Result of an oversight with the verification protocol. Employee has been re-trained with re-enforcement with income verifications. Tenant file wage information was re-verified and all employees were retrained on July 14, and July 15, 2016 (Administrative Plan Training)

Finding #2016-004 – Eligibility and Tenant File Maintenance

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, 2015 to March 31, 2016
Program Number: PA002VOW

Public And Indian Housing
Program Year: April 1, 2015 to March 31, 2016
Program Number: PA002-00000115D and PA002-00000116D

Criteria

The Authority has established various policies and procedures to address program requirements for eligibility determination and tenant file maintenance. These policies include, but are not limited to, the following:

- (a) Verify that Form HUD-9886 Privacy Release has been executed by tenant and maintained in the

- tenant file.
- (b) Provide notification to applicants and tenants describing their protections and rights under the Violence Against Women Act (VAWA).
 - (c) Perform a criminal background check for every adult household member.

Statement of Condition

During the review of 60 files from the HCV program and 68 files from the LPH program, including 8 files from the discrete component units under the LPH program, the following instances of non-compliance with the Authority's policies and procedures were noted:

Low Rent Public Housing Program

- (a) 2 tenant files for discrete component units were missing evidence that the Violence Against Women Act (VAWA) notice was provided timely.
- (b) 2 tenant files for discrete component units were missing Form HUD-9886, *Authorization for the Release of Information/Privacy Notice*.
- (c) 1 LPH file included an old criminal background check during the annual reexamination process.

Questioned Costs

Questioned costs for each of the conditions above:

Low Rent Public Housing Program

- (a) None
- (b) None
- (c) None

Cause of Condition

The causes of conditions noted were:

Low Rent Public Housing Program

- (a) Staff responsible for this file did not provide VAWA form to the tenant for signature as required by the Authority's policies.
- (b) Staff responsible for these files did not obtain or retain the Form HUD-9886, *Authorization for the Release of Information/Privacy Notice* in the tenant files.
- (c) PHA staff did not obtain a current criminal background check during the annual reexamination process in accordance with PHA's policy.

Recommendation

We also recommend that the Authority enhance procedures to ensure that discrete component units are maintaining proper documentation required under the Authority's established policies.

Corrective Action Plan

All files with the identified errors (a, b, & c) have been corrected. Housing Operations Director of Property Management will issue a memo outlining the required documentation that should be maintained in tenant files and will also retrain staff on PHA's File Organization Protocol to be used during all tenant related actions. Housing Operations will also re-train staff on all applicable areas including required actions such as criminal background checks that must be completed during the recertification process and applicable documentation to be included in tenant files, income calculation and so on. Disciplinary action will be issued to staff that failed to adhere to PHA's internal policies and procedures and HUD's regulatory requirements.

Finding #2016-005 –Contract Rent Adjustments

Federal program information

U.S. Department of Housing and Urban Development

CFDA 14.249 Section 8 Moderate Rehabilitation Single Room Occupancy

Program Year: April 1, 2015 to March 31, 2016

Program Number: PA002SRO

Criteria

Per 24 CFR Part 888 and 24 CFR Section 880.609, the public housing authority applies or ensures annual adjustments to contract rents are applied. The HAP contract specifies the method to be used to determine rent adjustments.

Statement of Condition

Annual contract rent adjustments for 2 of 6 tenant files at one location were not properly applied to tenants files resulting in an incorrect HAP payment for these tenants.

Questioned Costs

Net underpayment of HAP payments of \$18 for the year ended March 31, 2016.

Cause of Condition

The cause of condition was that staff responsible for this location improperly applied an incorrect contract rent adjustment instead of the amount noted in the executed HAP Contract Renewal.

Recommendation

We recommend that the Authority enhance training on the application of contract rent adjustments to tenant files for this specific location.

Corrective Action Plan

Staff improperly applied an incorrect contract rent adjustment instead of the amount noted in the executed HAP Contract Renewal, due to limited staff and execution of multiple contracts at a time. As a result, HCVP Staff has restructured its Contract's renewal process by utilizing additional staff, individually handling multiple contracts during its renewal process, and re-checking manual inputs. The new corrective action measures will include:

Processing Rent Adjustments for Moderate Rehabilitation Contracts (Mod-Rehab) after HAP Contract Execution

- Contracts Administrator (CA) will update the Contract Rent in Elite and any applicable utility changes
- (CA) will notify Unit Based Team Lead of Rent Adjustments including the Commencement Date via Memo
- Team Lead will assign staff to process rent adjustments and will review/approve after all adjustments are complete
- CA will review rent adjustments to ensure compliance with HAP Contract and sign off
- CA will review as necessary the monthly adjustments in Elite to ensure proper payment