

# Peoria Housing Authority

*Moving Families Forward*

FISCAL YEAR 2024

**ANNUAL**

**PUBLIC HOUSING AGENCY PLAN**

Peoria Housing Authority, IL-003

100 S. Richard Pryor Place | Peoria, IL 61605 | 309-676-8736 | [www.peoriahousing.org](http://www.peoriahousing.org)

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# **Peoria Housing Authority IL003 2024 Annual PHA Plan**

## **Attachment A.1(a)**

PHA Information

HUD 50075-ST

<b>Annual PHA Plan</b> <i>(Standard PHAs and Troubled PHAs)</i>	U.S. Department of Housing and Urban Development Office of Public and Indian Housing	OMB No. 2577-0226 Expires: 03/31/2024
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**Purpose.** The 5-Year and Annual PHA Plans provide a ready source for interested parties to locate basic PHA policies, rules, and requirements concerning the PHA’s operations, programs, and services, including changes to these policies, and informs HUD, families served by the PHA, and members of the public of the PHA’s mission, goals and objectives for serving the needs of low- income, very low- income, and extremely low- income families.

**Applicability.** The Form HUD-50075-ST is to be completed annually by **STANDARD PHAs or TROUBLED PHAs**. PHAs that meet the definition of a High Performer PHA, Small PHA, HCV-Only PHA or Qualified PHA do not need to submit this form.

**Definitions.**

- (1) **High-Performer PHA** – A PHA that owns or manages more than 550 combined public housing units and housing choice vouchers, and was designated as a high performer on both the most recent Public Housing Assessment System (PHAS) and Section Eight Management Assessment Program (SEMAP) assessments if administering both programs, or PHAS if only administering public housing.
- (2) **Small PHA** - A PHA that is not designated as PHAS or SEMAP troubled, that owns or manages less than 250 public housing units and any number of vouchers where the total combined units exceed 550.
- (3) **Housing Choice Voucher (HCV) Only PHA** - A PHA that administers more than 550 HCVs, was not designated as troubled in its most recent SEMAP assessment and does not own or manage public housing.
- (4) **Standard PHA** - A PHA that owns or manages 250 or more public housing units and any number of vouchers where the total combined units exceed 550, and that was designated as a standard performer in the most recent PHAS or SEMAP assessments.
- (5) **Troubled PHA** - A PHA that achieves an overall PHAS or SEMAP score of less than 60 percent.
- (6) **Qualified PHA** - A PHA with 550 or fewer public housing dwelling units and/or housing choice vouchers combined and is not PHAS or SEMAP troubled.

A. PHA Information.						
A.1	<b>PHA Name: Peoria Housing Authority</b> <span style="float: right;"><b>PHA Code: IL003</b></span>					
	<b>PHA Type:</b> <input checked="" type="checkbox"/> Standard PHA <input type="checkbox"/> Troubled PHA					
	<b>PHA Plan for Fiscal Year Beginning:</b> (MM/YYYY): 01/2024					
	<b>PHA Inventory</b> (Based on Annual Contributions Contract (ACC) units at time of FY beginning, above)					
	<b>Number of Public Housing (PH) Units</b> <u>659</u> <b>Number of Housing Choice Vouchers (HCVs)</b> <u>2107</u> <b>Total Combined Units/Vouchers</b> <u>2766</u>					
<b>PHA Plan Submission Type:</b> <input checked="" type="checkbox"/> Annual Submission <input type="checkbox"/> Revised Annual Submission						
<p><b>Availability of Information.</b> PHAs must have the elements listed below readily available to the public. A PHA must identify the specific location(s) where the proposed PHA Plan, PHA Plan Elements, and all information relevant to the public hearing and proposed PHA Plan are available for inspection by the public. At a minimum, PHAs must post PHA Plans, including updates, at each Asset Management Project (AMP) and main office or central office of the PHA. PHAs are strongly encouraged to post complete PHA Plans on their official website. PHAs are also encouraged to provide each resident council a copy of their PHA Plans.</p>						
<input type="checkbox"/> <b>PHA Consortia:</b> (Check box if submitting a Joint PHA Plan and complete table below)						
<b>Participating PHAs</b>		<b>PHA Code</b>	<b>Program(s) in the Consortia</b>	<b>Program(s) not in the Consortia</b>	<b>No. of Units in Each Program</b>	
Lead PHA:					<b>PH</b>	<b>HCV</b>

**B. Plan Elements**

**B.1 Revision of Existing PHA Plan Elements.**

(a) Have the following PHA Plan elements been revised by the PHA?

Y N

- Statement of Housing Needs and Strategy for Addressing Housing Needs
- Deconcentration and Other Policies that Govern Eligibility, Selection, and Admissions.
- Financial Resources.
- Rent Determination.
- Operation and Management.
- Grievance Procedures.
- Homeownership Programs.
- Community Service and Self-Sufficiency Programs.
- Safety and Crime Prevention.
- Pet Policy.
- Asset Management.
- Substantial Deviation.
- Significant Amendment/Modification

(b) If the PHA answered yes for any element, describe the revisions for each revised element(s):

- Statement of Housing Needs and Strategy for Addressing Housing Needs See Attachment B.1(a)
- Deconcentration and Other Policies that Govern Eligibility, Selection, and Admissions. See Attachment B.1(b)
- Financial Resources. See Attachment B.1(a)
- Rent Determination. See Attachment B.1(c)
- Operation and Management. See Attachment B.1(a)
- Community Service and Self-Sufficiency Programs. See Attachment B.1(a)
- Safety and Crime Prevention. See Attachment B.1(a)
- Pet Policy. See Attachment B.1(c)
- Asset Management. See Attachment B.1(a)
- Significant Amendment/Modification See Attachment B.1(c)

(c) The PHA must submit its Deconcentration Policy for Field Office review.  
**See Attachment B.1(b)**

**B.2 New Activities.**

(a) Does the PHA intend to undertake any new activities related to the following in the PHA’s current Fiscal Year?

Y N

- Hope VI or Choice Neighborhoods.
- Mixed Finance Modernization or Development.
- Demolition and/or Disposition.
- Designated Housing for Elderly and/or Disabled Families.
- Conversion of Public Housing to Tenant-Based Assistance.
- Conversion of Public Housing to Project-Based Rental Assistance or Project-Based Vouchers under RAD.
- Occupancy by Over-Income Families.
- Occupancy by Police Officers.
- Non-Smoking Policies.
- Project-Based Vouchers.
- Units with Approved Vacancies for Modernization.
- Other Capital Grant Programs (i.e., Capital Fund Community Facilities Grants or Emergency Safety and Security Grants).

(b) If any of these activities are planned for the current Fiscal Year, describe the activities. For new demolition activities, describe any public housing development or portion thereof, owned by the PHA for which the PHA has applied or will apply for demolition and/or disposition approval under section 18 of the 1937 Act under the separate demolition/disposition approval process. If using Project-Based Vouchers (PBVs), provide the projected number of project-based units and general locations, and describe how project basing would be consistent with the PHA Plan.

**See Attachment B.2** (Demolition and/or Disposition, Conversion of Public Housing, Homeownership, and Project-Based Vouchers and RAD, and Capital Improvements – Capital Fund Annual Statement). Also, in 2023 PHA issued three (3) letters of commitment for project-based units on new construction developments throughout Peoria, IL.

B.3	<p><b>Progress Report.</b></p> <p>Provide a description of the PHA’s progress in meeting its Mission and Goals described in the PHA 5-Year and Annual Plan.  <b>See Attachment B.3</b></p>
B.4	<p><b>Capital Improvements.</b> Include a reference here to the most recent HUD-approved 5-Year Action Plan in EPIC and the date that it was approved.</p> <p>HUD approved the Peoria Housing Authority’s PHA 2022-2026 5-Year Plan in EPIC, May 26, 2022.</p>
B.5	<p><b>Most Recent Fiscal Year Audit.</b></p> <p>(a) Were there any findings in the most recent FY Audit?</p> <p>Y N  <input checked="" type="checkbox"/> <input type="checkbox"/></p> <p>(b) If yes, please describe: <b>See Attachment B.5</b></p>
<p><b>C. Other Document and/or Certification Requirements.</b></p>	
C.1	<p><b>Resident Advisory Board (RAB) Comments.</b></p> <p>(a) Did the RAB(s) have comments to the PHA Plan?</p> <p>Y N  <input checked="" type="checkbox"/> <input type="checkbox"/></p> <p>(b) If yes, comments must be submitted by the PHA as an attachment to the PHA Plan. PHAs must also include a narrative describing their analysis of the RAB recommendations and the decisions made on these recommendations.  <b>See Attachment C.1</b></p>
C.2	<p><b>Certification by State or Local Officials.</b></p> <p><a href="#">Form HUD 50077-SL</a>, <i>Certification by State or Local Officials of PHA Plans Consistency with the Consolidated Plan</i>, must be submitted by the PHA as an electronic attachment to the PHA Plan.</p>
C.3	<p><b>Civil Rights Certification/ Certification Listing Policies and Programs that the PHA has Revised since Submission of its Last Annual Plan.</b></p> <p>Form HUD-50077-ST-HCV-HP, <i>PHA Certifications of Compliance with PHA Plan, Civil Rights, and Related Laws and Regulations Including PHA Plan Elements that Have Changed</i>, must be submitted by the PHA as an electronic attachment to the PHA Plan.</p>
C.4	<p><b>Challenged Elements.</b> If any element of the PHA Plan is challenged, a PHA must include such information as an attachment with a description of any challenges to Plan elements, the source of the challenge, and the PHA’s response to the public.</p> <p>(a) Did the public challenge any elements of the Plan?</p> <p>Y N  <input type="checkbox"/> <input checked="" type="checkbox"/></p> <p>If yes, include Challenged Elements.</p>
C.5	<p><b>Troubled PHA.</b></p> <p>(a) Does the PHA have any current Memorandum of Agreement, Performance Improvement Plan, or Recovery Plan in place?</p> <p>Y N N/A  <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/></p> <p>(b) If yes, please describe:</p>

<b>D.</b>	<b>Affirmatively Furthering Fair Housing (AFFH).</b>				
<b>D.1</b>	<p><b>Affirmatively Furthering Fair Housing (AFFH).</b></p> <p>Provide a statement of the PHA’s strategies and actions to achieve fair housing goals outlined in an accepted Assessment of Fair Housing (AFH) consistent with 24 CFR § 5.154(d)(5). Use the chart provided below. (PHAs should add as many goals as necessary to overcome fair housing issues and contributing factors.) Until such time as the PHA is required to submit an AFH, the PHA is not obligated to complete this chart. The PHA will fulfill, nevertheless, the requirements at 24 CFR § 903.7(o) enacted prior to August 17, 2015. See Instructions for further detail on completing this item.</p> <table border="1"><tr><td data-bbox="180 661 1456 701"><b>Fair Housing Goal:</b></td></tr><tr><td data-bbox="180 701 1456 1115"><p><u><i>Describe fair housing strategies and actions to achieve the goal</i></u></p><p>PHA reaffirms its commitment to affirmatively further fair housing through its sustained relationships with residents, applicants, advocates, and organizations that assist people with disabilities and promote fair housing. Please see attachment D.1 for information on PHA’s progress in its goal to “Promote Equal Opportunity in Housing”.</p></td></tr><tr><td data-bbox="180 1136 1456 1176"><b>Fair Housing Goal:</b></td></tr><tr><td data-bbox="180 1176 1456 1549"><p><u><i>Describe fair housing strategies and actions to achieve the goal</i></u></p><p>All new hires go through Fair Housing training. <b>All</b> employees receive annual Fair Housing training.</p></td></tr></table>	<b>Fair Housing Goal:</b>	<p><u><i>Describe fair housing strategies and actions to achieve the goal</i></u></p> <p>PHA reaffirms its commitment to affirmatively further fair housing through its sustained relationships with residents, applicants, advocates, and organizations that assist people with disabilities and promote fair housing. Please see attachment D.1 for information on PHA’s progress in its goal to “Promote Equal Opportunity in Housing”.</p>	<b>Fair Housing Goal:</b>	<p><u><i>Describe fair housing strategies and actions to achieve the goal</i></u></p> <p>All new hires go through Fair Housing training. <b>All</b> employees receive annual Fair Housing training.</p>
<b>Fair Housing Goal:</b>					
<p><u><i>Describe fair housing strategies and actions to achieve the goal</i></u></p> <p>PHA reaffirms its commitment to affirmatively further fair housing through its sustained relationships with residents, applicants, advocates, and organizations that assist people with disabilities and promote fair housing. Please see attachment D.1 for information on PHA’s progress in its goal to “Promote Equal Opportunity in Housing”.</p>					
<b>Fair Housing Goal:</b>					
<p><u><i>Describe fair housing strategies and actions to achieve the goal</i></u></p> <p>All new hires go through Fair Housing training. <b>All</b> employees receive annual Fair Housing training.</p>					

# **Peoria Housing Authority IL003 2024 Annual PHA Plan**

## **Attachment A.1(b)**

Public Hearing Notices



# Peoria Housing Authority

*Moving Families Forward*

## RESIDENT NOTICE

August 1, 2023,

PHA Residents:

It is time for our annual plan meeting. What does this consist of?

The Housing Authority Management Team will be discussing what has taken place in the past year, what we are looking forward to achieving in the upcoming year. We will discuss the financial status of the agency, and future tasks within the agency. The Modernization Department will discuss what some of the past projects were and what some of the future projects are being looked into.

We want to hear what you would like to see completed in the coming years.

**The meetings will be held on Wednesday, August 9, 2023 please review the following schedule to see when your location is scheduled**

**Harrison Homes = 2610 W. Krause 10:00 – 11:00 a.m.**

**Sterling Towers = 2605 W. Reservoir Blvd. 2:00 – 3:00 p.m.**

**Scattered Sites, RiverWest, & RiverWest South PH families  
100 S. Richard Pryor Place, 4:30 – 5:30 p.m.**

Respectfully,

*Peoria Housing Management Team*



# 2024 PHA ANNUAL PLAN SUBMISSION PUBLIC NOTICE

As required by HUD, there will be a 45-day public comment period starting Monday, August 21 through Wednesday, October 4, 2023.

Copies of the plan for public review can be obtained at the following locations:

**PHA MAIN OFFICE – 100 S. Richard Pryor Place**  
**PHA WEBSITE – [www.peoriahousing.org](http://www.peoriahousing.org)**

A Public Hearing will be held on Thursday, October 5, 2023 to gather public input at the Peoria Housing Authority Administrative Office, 100 S. Richard Pryor Place, Peoria, IL 61605

Comments prior to the public hearing may be mailed to:  
PEORIA HOUSING AUTHORITY  
ATTN: Annual Plan Comments  
100 S. Richard Pryor Place, Peoria, IL 61605  
Or [comments@peoriahousing.org](mailto:comments@peoriahousing.org)

Section 511 of the Quality Housing and Work Responsibility Act (QHWRA) of 1998 created the public housing agency five (5) year and annual plan requirement. The five-year plan describes the mission of the agency and the agency's long-range goals and objectives for achieving its mission over a five-year period, and their approach to managing programs and providing services for the upcoming year. THE PHA Plan also serves as the annual application for grants to support improvements to public housing buildings (Capital Fund Program) and safety in public housing (Public Housing Drug Elimination Program).

# **Peoria Housing Authority IL003 2024 Annual PHA Plan**

## **Attachment A.1(c)**

Public Hearing Agenda

**Board of Commissioners:**

Office	Name	Appointed	Expires
Chairman	<b>Carl Cannon</b>	10/14/2003	06/30/2024
Vice Chair	<b>Robert Culp</b>	09/14/2021	06/30/2024
Treasurer	<b>Kadar Heffner</b>	03/12/2019	06/30/2024
Resident Commissioner	<b>John Ray Jones</b>	04/11/2023	06/30/2026
Commissioner	<b>Alma Brown</b>	04/08/2014	06/30/2025
Commissioner	<b>Helen King</b>	06/27/2017	06/30/2026
Secretary	(Vacant)		

PEORIA HOUSING AUTHORITY - BOARD OF COMMISSIONERS  
PUBLIC HEARING ON  
THE 2024 PUBLIC HOUSING AGENCY PLAN

**Thursday, October 12, 2023, 4:00 P.M.**  
**Peoria Housing Authority Administration Building**  
**100 S. Richard Pryor Place, Peoria, IL 61605**

<https://us02web.zoom.us/j/83710864303?pwd=V3FRSGVITGxLMW5RNXRaSEN2Rk9oQT09>

**Meeting ID:** 837 1086 4303

**Passcode:** 183501

Dial by Location: 312-626-6799 US (Chicago)

The public is welcome to attend in-person or electronically via  
Zoom.

**PEORIA HOUSING AUTHORITY - BOARD OF  
COMMISSIONERS PUBLIC HEARING:  
2024 PUBLIC HOUSING AGENCY PLAN**  
Thursday, October 12, 2023 @ 4:00 P.M.

**AGENDA**

- I. OPENING OF THE PHA BOARD OF COMMISSIONERS PUBLIC HEARING  
FOR THE 2024 PUBLIC HOUSING AGENCY PLAN**
- II. ROLL CALL**
- III. COMMUNITY COMMENTS**
- IV. NEW BUSINESS**
  - A. 2024 Public Housing Agency (PHA) Plan Presentation**
    - 1. Overview of the PHA Plan
    - 2. Financials
    - 3. 5-Year Capital Fund Plan and Development Initiatives
    - 4. Public Housing
    - 5. Housing Choice Vouchers
    - 6. Resident Services and Community Initiatives
  - B. Public Comments**
  - C. Board Comments**
- V. ADJOURNMENT OF THE PUBLIC HEARING**

# Peoria Housing Authority

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## **RAB Meeting Agenda August 15, 2023**

- I. Opening of the Public Hearing for Peoria Housing Authority's (PHA), 2023 Annual Plan
- II. Executive Overview of PHA's Proposed Annual Plan & Strategies to Addressing Operations & Housing Needs
- III. Departmental Progress Report, Significant Policy Changes and 2023 Operational Strategies
  - a. PHA Financial Health
  - b. 2022 Technology Implementations and 2023 Technology Plans
  - c. Modernization Upgrades & Development Activities
  - d. Low Income Public Housing and Mixed-Financed Programs
  - e. Housing Choice Voucher Program
- IV. Public Comments on the 2023 Draft Annual Plan and Significant Changes
- V. RAB Comments

# **Peoria Housing Authority IL003 2024 Annual PHA Plan**

## **Attachment B.1(a)**

Statement of Housing Needs and Strategy for Addressing Housing Needs

## Housing Needs of Families on the Waiting List

Waiting list type: (select one)

Section **8** tenant-based assistance

Public Housing

Combined Section 8 and Public Housing

Public Housing Site-Based or sub-jurisdictional waiting list (optional)

If used, identify which development/sub jurisdiction:

	# of families	% of total families	Annual Turnover
Waiting list total	1950		566
Extremely low income <=30% AMI	1664	85.23%	
Very low income (>30% but <=50% AMI)	167	8.56%	
Low income (>50% but <80% AMI)	39	2.00%	
Families with children	1,484	76.10%	
Elderly families	49	2.51%	
Families with Disabilities	311	15.95%	
Race/ethnicity W	233	11.95%	
Race/ethnicity B	1,617	82.92%	
Race/ethnicity A	5	0.26%	
Race/ethnicity Other	94	4.82%	

Is the waiting list closed (select one)? \_\_\_No XYes

Does the PHA expect to reopen the list in the PHA Plan year? \_\_\_No XYes

Does the PHA permit specific categories of families onto the waiting list, even if generally closed \_\_\_No XYes\*

\*Special Vouchers: Veterans Affairs Supportive Housing (VASH), Non-Elderly Disabled (NED), Project Based (PBV)/ Rental Assistance Demonstration (RAD), Foster Youth to Independence (FYI), Mainstream



## Housing Needs of Families on the Waiting List

- Waiting list type: (select one)
- Section 8 tenant-based assistance
- Public Housing
- Combined Section 8 and Public Housing
- Public Housing Site-Based or sub-jurisdictional waiting list (optional)

If used, identify which development/sub jurisdiction: **Harrison Homes South – AMP2**

<b>Harrison Homes South AMP 2</b>	# of families	% of total families	Annual Turnover
Waiting list total	216		75
Extremely low income <=30% AMI	195	90.28%	
Very low income (>30% but <=50% AMI)	16	7.41%	
Low income (>50% but <80% AMI)	5	2.31%	
Families with children	70	32.41%	
Elderly families	27	12.50%	
Families with Disabilities	47	21.76%	
Race/ethnicity W	36	16.67%	
Race/ethnicity B	171	79.17%	
Race/ethnicity A	1	0.46%	
Race/ethnicity Other	7	3.24%	
Characteristics by Bedroom Size (Public Housing Only)			
1BR	146	67.59%	36
2BR	38	17.59%	25
3BR	19	8.80%	9
4BR	13	6.02%	5
5BR	0	0.00%	0
5+BR	0	0.00%	0

Is the waiting list closed (select one)? \_\_\_No XYes

Does the PHA expect to reopen the list in the PHA Plan year? \_\_\_No XYes

Does the PHA permit specific categories of families onto the waiting list, even if generally closed XNo \_\_\_Yes

## Housing Needs of Families on the Waiting List

- Waiting list type: (select one)  
 Section 8 tenant-based assistance  
 Public Housing  
 Combined Section 8 and Public Housing  
 Public Housing Site-Based or sub-jurisdictional waiting list (optional)

If used, identify which development/sub jurisdiction: **Scattered Sites– AMP 3**

Scattered Sites AMP 3	# of families	% of total families	Annual Turnover
Waiting list total	72		47
Extremely low income <=30% AMI	57	79.17%	
Very low income (>30% but <=50% AMI)	12	16.67%	
Low income (>50% but <80% AMI)	2	2.78%	
Families with children	71	98.61%	
Elderly families	0	0.00%	
Families with Disabilities	6	8.33%	
Race/ethnicity W	9	12.50%	
Race/ethnicity B	61	84.72%	
Race/ethnicity A	0	0.00%	
Race/ethnicity Other	2	2.78%	
Characteristics by Bedroom Size (Public Housing Only)			
IBR	0	0.00%	0
2BR	0	0.00%	0
3BR	51	70.83%	41
4BR	21	29.17%	6
5BR	0	0.00%	0
5+BR	0	0.00%	0

Is the waiting list closed (select one)? \_\_\_No XYes

Does the PHA expect to reopen the list in the PHA Plan year? \_\_\_No XYes

Does the PHA permit specific categories of families onto the waiting list, even if generally closed? XNo \_\_\_Yes

## Housing Needs of Families on the Waiting List

- Waiting list type: (select one)  
 Section 8 tenant-based assistance  
 Public Housing  
 Combined Section 8 and Public Housing  
 Public Housing Site-Based or sub-jurisdictional waiting list (optional)

If used, identify which development/sub jurisdiction: **Sterling Towers – AMP 5**

<b>Sterling Towers AMP 5</b>	# of families	% of total families	Annual Turnover
Waiting list total	37		75
Extremely low income <=30% AMI	37	100.00%	
Very low income (>30% but <=50% AMI)	0	0.00%	
Low income (>50% but <80% AMI)	0	0.00%	
Families with children	0	0.00%	
Elderly families	11	29.73%	
Families with Disabilities	21	56.76%	
Race/ethnicity W	11	29.73%	
Race/ethnicity B	24	64.86%	
Race/ethnicity A	0	0.00%	
Race/ethnicity Other	2	5.41%	
Characteristics by Bedroom Size (Public Housing Only)			
1BR	37	100.00%	75
2BR	0	0.00%	0
3BR	0	0.00%	0
4BR	0	0.00%	0
5BR	0	0.00%	0
5+BR	0	0.00%	0

Is the waiting list closed (select one)? \_\_\_No XYes

Does the PHA expect to reopen the list in the PHA Plan year? \_\_\_No XYes

Does the PHA permit specific categories of families onto the waiting list, even if generally closed XNo \_\_\_Yes

## Housing Needs of Families on the Waiting List

- Waiting list type: (select one)  
 Section 8 tenant-based assistance  
 Public Housing  
 Combined Section 8 and Public Housing  
 Public Housing Site-Based or sub-jurisdictional waiting list (optional)

If used, identify which development/sub jurisdiction: **Harrison Homes Redevelopment – AMP 6**

<b>Harrison Homes Redevelopment AMP 6</b>	# of families	% of total families	Annual Turnover
Waiting list total	195		68
Extremely low income <=30% AMI	165	84.62%	
Very low income (>30% but <=50% AMI)	23	11.79%	
Low income (>50% but <80% AMI)	6	3.08%	
Families with children	78	40.00%	
Elderly families	0	0.00%	
Families with Disabilities	72	36.92%	
Race/ethnicity W	31	15.90%	
Race/ethnicity B	157	80.51%	
Race/ethnicity A	0	0.00%	
Race/ethnicity Other	7	3.59%	
Characteristics by Bedroom Size (Public Housing Only)			
IBR	117	60.00%	35
2BR	43	22.05%	21
3BR	14	7.18%	10
4BR	17	8.72%	2
5BR	4	2.05%	0
5+BR	0	0.00%	0

Is the waiting list closed (select one)? \_\_\_No Yes

Does the PHA expect to reopen the list in the PHA Plan year? \_\_\_No Yes

Does the PHA permit specific categories of families onto the waiting list, even if generally closed? No \_\_\_Yes

## Housing Needs of Families on the Waiting List

- Waiting list type: (select one)
- Section 8 tenant-based assistance
- Public Housing
- Combined Section 8 and Public Housing
- Public Housing Site-Based or sub-jurisdictional waiting list (optional)

If used, identify which development/sub jurisdiction: **Riverwest Homeownership Phase I – AMP 8**

<b>Riverwest Homeownership Phase I AMP 8</b>	# of families	% of total families	Annual Turnover
Waiting list total	155		0
Extremely low income <=30% AMI	121	78.06%	
Very low income (>30% but <=50% AMI)	23	14.84%	
Low income (>50% but <80% AMI)	5	3.23%	
Families with children	155	100.00%	
Elderly families	0	0.00%	
Families with Disabilities	27	17.42%	
Race/ethnicity W	19	12.26%	
Race/ethnicity B	133	85.81%	
Race/ethnicity A	0	0.00%	
Race/ethnicity Other	3	1.94%	
Characteristics by Bedroom Size (Public Housing Only)			
1BR	0	0.00%	0
2BR	91	58.71%	0
3BR	43	27.74%	0
4BR	21	13.55%	0
5BR	0	0.00%	0
5+BR	0	0.00%	0

Is the waiting list closed (select one)? \_\_\_No XYes

Does the PHA expect to reopen the list in the PHA Plan year? \_\_\_No XYes

Does the PHA permit specific categories of families onto the waiting list, even if generally closed XNo \_\_\_Yes

## Housing Needs of Families on the Waiting List

- Waiting list type: (select one)
- Section 8 tenant-based assistance
- Public Housing
- Combined Section 8 and Public Housing
- Public Housing Site-Based or sub-jurisdictional waiting list (optional)

If used, identify which development/sub jurisdiction: **Harrison Homes Redevelopment III- AMP 11**

<b>Harrison Homes Redevelopment III AMP 11</b>	# of families	% of total families	Annual Turnover
Waiting list total	161		51
Extremely low income <=30% AMI	135	83.85%	
Very low income (>30% but <=50% AMI)	18	11.18%	
Low income (>50% but <80% AMI)	6	3.73%	
Families with children	70	43.48%	
Elderly families	21	13.04%	
Families with Disabilities	41	25.47%	
Race/ethnicity W	25	14.91%	
Race/ethnicity B	131	81.37%	
Race/ethnicity A	0	0.00%	
Race/ethnicity Other	5	3.11%	
Characteristics by Bedroom Size (Public Housing Only)			
IBR	91	56.52%	18
2BR	40	24.84%	19
3BR	11	6.83%	10
4BR	16	8.72%	3
5BR	3	9.94%	1
5+BR	0	0.00%	0

Is the waiting list closed (select one)? \_\_\_No XYes

Does the PHA expect to reopen the list in the PHA Plan year? \_\_\_No XYes

Does the PHA permit specific categories of families onto the waiting list, even if generally closed? XNo \_\_\_Yes

### Housing Needs of Families on the Waiting List

- Waiting list type: (select one)  
 Section 8 tenant-based assistance  
 Public Housing  
 Combined Section 8 and Public Housing  
 Public Housing Site-Based or sub-jurisdictional waiting list (optional)

If used, identify which development/sub jurisdiction: **Scattered Sites– AMP 3**

Scattered Sites AMP 3	# of families	% of total families	Annual Turnover
Waiting list total	72		47
Extremely low income <=30% AMI	57	79.17%	
Very low income (>30% but <=50% AMI)	12	16.67%	
Low income (>50% but <80% AMI)	2	2.78%	
Families with children	71	98.61%	
Elderly families	0	0.00%	
Families with Disabilities	6	8.33%	
Race/ethnicity W	9	12.50%	
Race/ethnicity B	61	84.72%	
Race/ethnicity A	0	0.00%	
Race/ethnicity Other	2	2.78%	
Characteristics by Bedroom Size (Public Housing Only)			
1BR	0	0.00%	0
2BR	0	0.00%	0
3BR	51	70.83%	41
4BR	21	29.17%	6
5BR	0	0.00%	0
5+BR	0	0.00%	0

Is the waiting list closed (select one)? \_\_\_No XYes

Does the PHA expect to reopen the list in the PHA Plan year? \_\_\_No XYes

Does the PHA permit specific categories of families onto the waiting list, even if generally closed XNo \_\_\_Yes

**PEORIA HOUSING AUTHORITY - PHA IL003  
2024 PHA Plan  
Strategies for Addressing Performance Operations and Housing Needs**

In the upcoming fiscal year, and over the next 5 years, Peoria Housing Authority, (PHA) will implement a variety of strategies to address the shortage of affordable housing needs and the shortage reflected in the below waiting list statistics. PHA's "Statement of Housing Needs" strategies emanate from the Agency's 5-Year Plan goals and objectives and are aligned with HUD's strategic framework. PHA's core strategies include: maximizing affordable housing opportunities through continuous program improvements and management efficiencies including upgrading technology and streamlining business operations; leveraging additional repositioning resources to replace and/or reposition public housing units, implementing mixed-finance and mixed-income redevelopment; and generating new housing opportunities by applying for additional vouchers should they become available – including special purpose vouchers for targeted groups such as the elderly, disabled, veterans, foster youth, homeless, etc. Additionally, PHA will employ the following methods to meet the housing needs within our communities, by improving service delivery, and operational efficiencies as we take steps to expand access to quality housing and supportive services necessary to dramatically improve residents' quality of life:

1. **PHA will continue to implement operational processes and procedures to identify and address opportunities to improve management standards and efficiencies in the following programs, LIPH, Voucher Management, Capital Fund, Resident Services, and Accounting/Finance.**
  - a. PHA will continue to restructure and retool the organization to include, but not limited to the addition of key positions, such as, Compliance Managers and Compliance/Quality Assurance Specialists to help ensure regulatory and operational compliance in the Voucher, Property and Capital Fund Operations.
  - b. PHA will continue to reconcile and improve its financial sustainability through grant and cash management. PHA's Financial Services Department remains under the oversight of a third-party consultant, to reconcile and minimize audit errors associated with FDS reporting; Also, to aid with the implementation of best practices and measures that will further PHA's financial sustainability.
  - c. PHA will explore and streamline business operations to create operational efficiencies, effectiveness, reduce cost, implement cost savings related to central office space needs and relocation possibilities.
  - d. PHA will hire a maintenance, rehab, and construction manager to implement operational processes and training.
  - e. PHA will evaluate, and reconcile its procurement policies and procedures, this may entail retooling key positions in order to promote compliance of with the workflow process between contract management, procurement, and payables. PHA has procured a third-party consultant to complete this task.



## **2. Development and Expansion of access to long-term affordable housing**

- a. Develop criteria for identifying and prioritizing underperforming properties and for determining appropriate repositioning strategies agency-wide, including AMPs 002, 003, 005, 006, 007, 008, 009 and 011. PHA hired a Real Estate Management Company, Development Consultant, and a Development Attorney, due to the PHA's current capacity.
- b. Plan for the redevelopment of scattered sites and other vacant parcels, in partnership with community and municipal stakeholders in an effort to develop a neighborhood-centric approach, this includes the Choice Neighborhood Initiative in partnership with The City of Peoria.
- c. Seek publicly owned vacant lots within close proximity to develop.
- d. Explore opportunities for self-development and leverage resources to build new housing and modernize existing housing, while seeking funding to implement clean energy and sustainability measures throughout the portfolio.
- e. Applying for special-purpose vouchers targeted to the elderly, should they be available; develop and promote additional amenities in elderly developments, by creating additional elderly mixed-income developments.
- f. Utilization of Tax Credit, HOME Funds, and other financing tools to expand PHA's portfolio.
- g. PHA will continue its efforts to recapitalize and possibly consolidate AMPS 7, 8 and 9, within the Riverwest Communities.
- h. PHA will continue its partnership with BEAR Development on the redevelopment the former Taft Homes, now Providence Pointe.
- i. PHA explores collaboration with the City, County, and community leaders as we determine the approach for the expansion of housing.
- j. PHA will schedule ongoing training and development for all roles, agency-wide.
- k. The PHA was approved for the disposition of properties outlined in DDA 0011735. However, PHA may decide to rehab and lease the properties or sell to our NFP instrumentality for the use of affordable housing or homeownership, due to the shortage of housing in the Peoria Area.
- l. See significant deviations, amendments, and modifications, in attachment B.1(c).

## **3. Use of Training and Technology to Rebrand the Agency to improve PHA's public image and improve Customer Service**

- a. PHA's newly established Resident Services and Community Initiatives Department will aid with rebranding the agency to improve PHA's public image.
- b. Create a new visual identity using social media and other platforms (website, Facebook, Instagram), and maintain a media kit to facilitate communication with press outlets.
- c. Publicly communicate information about PHA initiatives through expanded participation in community and industry associations, at local and regional levels.
- d. Expand existing software to provide service through, landlord, and applicant portals, in areas such as waitlist applications, recertifications, and electronic rent payments. The portals will help reduce transaction times for clients, landlords, and other business partners.
- e. Distribute quarterly customer satisfaction surveys to obtain feedback from internal and external customers.

- f. Explore text blast and robocall technology to electronically send up-to-date notices to all tenants, landlords, and business partners.
  - g. Provide ongoing staff training in customer relations and interpersonal skill building.
  - h. Utilize document imaging software to convert program documents to an electronic format, ultimately reducing file storage and expediting record retrieval.
- 4. Achieve Standard - High-Performer status in the Housing Choice Voucher Program and Public Housing Program**
- a. Improve the Agency's performance under the Public Housing Assessment System (PHAS).
  - b. Achieve high performer status under the Section 8 Management Assessment Program (SEMAP).
  - c. Retool PHA's asset management protocol to drive continuous improvement in all areas of property management.
  - d. Establish and Implement a Regulatory and Operations Compliance Team, and a Quality Assurance Plan for both programs, to ensure ongoing compliance monitoring and tracking of PHAS, SEMAP and other LIPH and HCV performance metrics. PHA will implement roles or outsource the service, to cover duties of the Hearing Officer and 504 Coordinator.
  - e. Procure a third-party consultant to further evaluate and assist in the reconciliation of PHA's HCV program and regulatory requirements.
  - f. Restructuring of staffing and program assignments.
  - g. Increase leasing activity for both programs.
    - Improve the percentage of families who apply for public housing and are actually housed.
    - Recruit partners to provide down-payment assistance for homeowners and security deposit assistance for LIPH renters. PHA will use a portion of the admin fee.
    - Continue growing the Project Based Voucher program as an incentivizing tool for new housing development.
    - Establish viable and accurate waitlist: Close, purge/audit, and re-open waitlists over the next 12 months, for both programs.
    - Implement a 2-step application process to include a preliminary and final application, until PHA launches the new portals.
  - h. The LIPH Program will increase its marketing efforts to build a healthy waitlist of applicants for the AMPs with struggling occupancy and LTVs. Design and distribute extensive marketing materials regarding properties, services and programs, to potential applicants, landlords, and stakeholders, particularly in those areas outside of the minority and poverty concentrations.
  - i. The LIPH program will promote awareness of tenant-repayment agreements and partner with local Social Services and Outreach Agencies to aid in assisting families in jeopardy of eviction, due to TARs.
- 5. The LIPH Program and Capital Program (Modernization) will continue to address Peoria Housing Authority's Physical Needs and Maintenance Needs:**
- a. Vacancy reduction and the reconciliation of long-term vacant (LTV) units by reconciling the LTV public housing inventory through PIH Notice 2021-35,

while pending rehab or repositioning.

- b. PHA will seek to remediate other living conditions at its properties to meet compliance standards regarding environmental safety, elevators, fire-safety systems, and pest management, PHA seeks to establish a dedicated position for a Vermin Specialist and dedicate a PHA unit for Environmental Operations. PHA seeks to purchase a bedbug heat machine and materials necessary to treat units with vermin and pest infestations.
- c. Expand outreach to engage more Section 3/ MWBEs to promote DEI within our vendor partners, in an effort to increase the number of vendors interested in bidding on unit rehab and capital fund projects.
- d. Partner with workforce development agencies to train and hire maintenance technicians, necessary to address unit rehabs and LTVs.
- e. Complete the 5-year PCNA in order to properly gauge the immediate needs of the properties.
- f. Implement Maintenance Operations policies to include, but not limited to, preventative maintenance, integrated pest management plan, and improved unit-turn time.
- g. PHA will seek to address security concerns by: Hiring an additional part-time Safety and Security Officer, procuring cameras for the elevators at Sterling Towers, and consider implementing a community ambassador/safety captain program at all our properties.

**6. PHA will increase self-sufficiency program awareness, engagement and enrollment among our participants.**

- a. PHA will establish sustainable self-sufficiency programs that create economic mobility, workforce development, and economic empowerment.
- b. PHA has been awarded 1.5M for YouthBuild, for 36 months and a Literacy Grant. PHA will continue to aggressively recruit and establish visible case management and job development programs.
- c. Increase homeownership opportunities for PHA clients, the goal is to reach 2.5% of the HCV program in 5 years.
- d. Increase client participation in the Family Self-Sufficiency (FSS) Program annually to minimally sustain, 50 participants in LIPH and 140 in HCV, currently LIPH has 26 participants without a waitlist and HCV has 72 participants, with a robust waitlist.
- e. Expand the list of partners and events under PHA's ROSS Program.
- f. Expand opportunities for client employment and/or entrepreneurship including participation in Section 3 programs.
- g. Implement programs, form collaborations with community partners and pursue grant opportunities that will allow an opportunity for PHA participants to achieve their High School Diploma or Equivalency, or as well as attainment of college level. Although the goal is to offer this agency-wide, 61605 remains a focus as it is severely underserved.
- h. Help increase the number of tenants living in low-poverty neighborhoods through our rebranding and AFFHM awareness.
- i. Build partnerships with other governmental agencies and municipalities to address regional issues.

# **Peoria Housing Authority IL003 2024 Annual PHA Plan**

## **Attachment B.1(b)**

Deconcentration and Other Policies that Govern Eligibility, Selection, and Admissions

### **Deconcentration of Poverty and Income-Mixing [24 CFR 903.1 and 903.2]**

The PHA's admission policy must be designed to provide for deconcentration of poverty and income-mixing by bringing higher income tenants into lower income projects and lower income tenants into higher income projects. A statement of the PHA's deconcentration policies must be included in its annual plan [24 CFR 903.7(b)].

The PHA's deconcentration policy must comply with its obligation to meet the income targeting requirement [24 CFR 903.2(c)(5)].

Developments subject to the deconcentration requirement are referred to as 'covered developments' and include general occupancy (family) public housing developments. The following developments are not subject to deconcentration and income mixing requirements: developments operated by a PHA with fewer than 100 public housing units; mixed population or developments designated specifically for elderly or disabled families; developments operated by a PHA with only one general occupancy development; developments approved for demolition or for conversion to tenant-based public housing; and developments approved for a mixed-finance plan using HOPE VI or public housing funds [24 CFR 903.2(b)].

#### ***Steps for Implementation [24 CFR 903.2(c)(1)]***

To implement the statutory requirement to deconcentrate poverty and provide for income mixing in covered developments, the PHA must comply with the following steps:

Step 1. The PHA must determine the average income of all families residing in all the PHA's covered developments. The PHA may use the median income, instead of average income, provided that the PHA includes a written explanation in its annual plan justifying the use of median income.

##### PHA Policy

The PHA will determine the average income of all families in all covered developments on an annual basis.

Step 2. The PHA must determine the average income (or median income, if median income was used in Step 1) of all families residing in each covered development. In determining average income for each development, the PHA has the option of adjusting its income analysis for unit size in accordance with procedures prescribed by HUD.

##### PHA Policy

The PHA will determine the average income of all families residing in each covered development (not adjusting for unit size) on an annual basis.

Step 3. The PHA must then determine whether each of its covered developments falls above, within, or below the established income range (EIR), which is from 85% to 115% of the average family income determined in Step 1. However, the upper limit must never be less than the income at which a family would be defined as an extremely low-income family (federal poverty level or 30 percent of median income, whichever number is higher).

Step 4. The PHA with covered developments having average incomes outside the EIR must then determine whether or not these developments are consistent with its local goals and annual plan.

Step 5. Where the income profile for a covered development is not explained or justified in the annual plan submission, the PHA must include in its admission policy its specific policy to provide for deconcentration of poverty and income mixing.

Depending on local circumstances the PHA's deconcentration policy may include, but is not limited to the following:

- Providing incentives to encourage families to accept units in developments where their income level is needed, including rent incentives, affirmative marketing plans, or added amenities
- Targeting investment and capital improvements toward developments with an average income below the EIR to encourage families with incomes above the EIR to accept units in those developments
- Establishing a preference for admission of working families in developments below the EIR
- Skipping a family on the waiting list to reach another family in an effort to further the goals of deconcentration
- Providing other strategies permitted by statute and determined by the PHA in consultation with the residents and the community through the annual plan process to be responsive to local needs and PHA strategic objectives

A family has the sole discretion whether to accept an offer of a unit made under the PHA's deconcentration policy. The PHA must not take any adverse action toward any eligible family for choosing not to accept an offer of a unit under the PHA's deconcentration policy [24 CFR 903.2(c)(4)].

If, at annual review, the average incomes at all general occupancy developments are within the EIR, the PHA will be considered to be in compliance with the deconcentration requirement and no further action is required.

#### PHA Policy

For developments outside the EIR the PHA will take the following actions to provide for deconcentration of poverty and income mixing:

#### **Procedure for Corrective Action When Required**

The Deconcentration Rule requires admission policy procedures to correct imbalances within sites that do not meet the Established Income Range. The procedures are as follows;

- 1) When a development is determined to be outside of the Established Income Range, the Director of Housing and Chief Executive Officer will evaluate the degree to which the identified development is outside of the Established Income Range. A determination will be made as to why the situation developed, i.e. is there an identifiable reason that caused the situation to occur? When the determination is made, then a corrective plan of action will be developed. For example, capital improvements may be needed to make the site more desirable and such improvements may be included in the capital budget.

2) Depending on the reason for the situation, there may be a need to skip a family on the waiting list in an effort to further the goals of deconcentration. HUD has established that "skipping" for the purposes of deconcentration does not constitute an adverse action.

3) The Peoria Housing Authority may choose to justify to HUD the reason that the complex is outside of the Established Income Range.

4) The Peoria Housing Authority may choose to provide incentives, including an affirmative marketing plan, rent incentives or adding additional amenities to the site.

The chosen admission activities shall occur until the development is within the Established Income Range.

# **Peoria Housing Authority IL003 2024 Annual PHA Plan**

## **Attachment B.1(c)**

Significant Deviation/Amendment/Modification



## **Significant Amendment/Modification 2024 Annual PHA Plan**

In accordance with HUD regulations in 24 CFR 903.7 (r) and 24 CFR 905.3, PHA has defined below the basic criteria that will be used for determining: (i) substantial deviation from its 5-Year Plan; (ii) significant amendment or modification to the 5-Year and Annual PHA Plans; and (iii) significant amendment or modification to the Capital Fund Program (CFP) 5-Year Action Plan. Prior to implementing changes that meet such criteria, PHA will submit for HUD's approval, a revised plan(s) that meets full public process requirements including Resident Advisory Board review and consultation.

### **Significant Amendment or Modification” to the 5-Year and Annual PHA Plans:**

#### **1. LIPH Program**

Changes to rent, admission policies, or organization of the waiting list(s) in the Public Housing Program that will impact applicants and/or households assisted under the Program, adopted by the PHA Board prior to the submission of the Annual Plan.

- a. On March 13, 2023, HUD published Notice PIH-2023-03(HA) providing guidance to PHAs for the implementation of over-income provisions (HOTMA Section 103). All PHAs should have taken all necessary steps by June 14, 2023, to implement an OI policy in their Admissions and Continued Occupancy Policies (ACOP) of the public housing program, including updating their PHA Plan, if the implementation of these provisions required a significant amendment.
- b. The new income and asset regulations (implementing sections HOTMA 102 and 104) of HOTMA take effect on January 1, 2024. a PHA will transition to HOTMA rules for all affected areas of operations, including implementing policies surrounding Over-income in Public Housing, New Definition of Income and Net Family Assets, Income Reviews, and Asset Limitations. The implementation of the regulations will impact New Admissions, Interim Reexaminations, and Annual Reexaminations.
- c. Reclassification of vacant units for self-sufficiency, police unit, and suitable classifications, as noted under PIH Notice 2021-35.
- d. Revision of the LIPH Pet Policy to add language to further define “vicious animal breeds.”
- e. PHA will be closing and purging the LIPH waitlist with the intention of updating the application and recertification processes to a digital process.

- f. On June 30, 2023, HUD published Notice PIH-2023-16 regarding the NSPIRE final rule. The NSPIRE final rule, published on May 11, 2023, (88 FR 30442) aligns and consolidates HUD's inspection standards and procedures and incorporates provisions of the Economic Growth and Recovery, Regulatory Relief and Consumer Protection Act (P.L. 115-174) for HUD's rental assistance programs. All PHAs should have taken all necessary steps by July 1, 2023, to implement the change from UPCS to NSPIRE Inspection regulations for REAC Inspections in their Admissions and Continued Occupancy Policies (ACOP) of the public housing program, including updating their PHA Plan, if the implementation of these provisions required a significant amendment.

## 2. Voucher Program

Changes to rent, admission policies, or organization of the waiting list(s) in the Housing Choice Voucher Program that will impact applicants and/or households assisted under the Program.

- a. The new income and asset regulations (implementing sections HOTMA 102 and 104) of HOTMA take effect on January 1, 2024. a PHA will transition to HOTMA rules for all affected areas of operations, including implementation of policies surrounding: New Definition of Income and Net Family Assets, Income Reviews, and Asset Limitations. The implementation of the regulations will impact New Admissions, Interim Reexaminations, and Annual Reexaminations. PHA will take the necessary steps to update the Admin Plan and implement policies surrounding HOMTA Sections 102 and 104, which are required by law.
- b. Project-basing Vouchers support redevelopment and revitalization efforts. PHA's Administrative Plan allows for PHA to consider applications for PBV assistance using both the competitive and non-competitive methods as appropriate and allowable under regulations. PHA will also select properties for PBV subsidy as part of new construction, redevelopment, RAD, and other development initiatives, such as the Choice Neighborhood Initiative Grant (CNI).
- c. On September 15, 2023, PHA received a letter from the Office of Fair Housing and Equal Opportunity describing PHA's non-compliance specifically to, (1) the use of information discouraged by HUD and not allowed under state law, and (2) discrepancies in how the Authority communicates its policies that may discourage eligible applicants. In response, the PHA will update the HCV Administrative Plan, website and all marketing materials to reflect the policy as articulated in the PHA's most recent ACOP.
- d. PHA will be closing and purging the HCV waitlist with the intention of updating the application and recertification processes to a digital process.

- e. On June 30, 2023, HUD published Notice PIH-2023-16 regarding the NSPIRE final rule. The NSPIRE final rule, published on May 11, 2023, (88 FR 30442) aligns and consolidates HUD's inspection standards and procedures and incorporates provisions of the Economic Growth and Recovery, Regulatory Relief and Consumer Protection Act (P.L. 115-174) for HUD's rental assistance programs. PHA will make revisions to Admin Plan and to remove language regarding HQS Inspections and replace with NSPIRE Inspections no later than October 1, 2024, in order to comply with HUD's latest guidance. (NOTICE PIH 2023-28)

### **3. Capital Fund Program**

Substantial changes including demolition, disposition, designated housing, homeownership, or conversion activities proposed by PHA for the current HUD-approved Annual or 5-Year Plans.

- a. PHA proposes agency-wide, the demolition, disposition, homeownership, Capital Fund financing, development, or recapitalization of developments, utilization of Faircloth units, and use of any repositioning tools and funding available, will be considered significant amendments to the CFP 5-Year and Annual Action Plan.
- b. PHA proposed decoupling some of its scattered sites multi-plex and apartment buildings from the scattered sites single family homes and duplexes, to allow alternative repositioning strategies, including the adjacent vacant land to the scattered sites multi-plex and apartment buildings.
- c. PHA proposes the disposition of multiple single-family homes and duplexes and assigning interest to its not-for-profit, to help expand the availability of housing needed for voucher participants, based on the shortage of affordable housing and participating HCV landlords throughout the county.
- d. PHA or its not-for-profit, proposes the acquisition of several lots, land, or homes for sale by the City's Landbank, which are located near other properties and land owned by the PHA.
- e. PHA proposes repositioning of AMP 2 and/or possibly consolidating Harrison Homes Redevelopments AMPs 6 & 11, and possibly combining AMPs 2, 6, and 11, as one AMP at the time of repositioning.
- f. Upgrade the maintenance vehicles for the purpose of improving service delivery to units and buildings.
- g. PHADC, PHA's NFP affiliate, will assume the assignment of Riverwest, AMP 7 as it explores repositioning.
- h. Redevelopment of AMPs 7, 8, and 9, either individually or consolidating the AMPs during redevelopment.

- i. Explore opportunities for self-development by PHA and its instrumentalities.
- 4. Other Policies
  - a. Explore revisions to Admin Plan and ACOP to incorporate the 2-step application process, to include a preliminary and final application. The language will incorporate language on how to submit digital applications and outline processes for reasonable accommodations to remove obstacles for applicants with disabilities.

# **Peoria Housing Authority IL003 2024 Annual PHA Plan**

## **Attachment B.2**

New Activities

**Peoria Housing Authority – IL003  
2024 Annual Plan  
New Activities**

1. PHA revised its:
  - a. Public Housing program's Admission and Continued Occupancy Policy (ACOP) via Board Resolution in March 2023.
  - b. Public Housing Choice Voucher Program's Administrative Plan via Board Resolution in March 2023.
2. Choice Neighborhood Initiative Planning Grant was submitted in May 2023 and awarded in September 2023 for AMP 2, Harrison South, with the City of Peoria as a co-applicant.
3. Mixed Finance Development
  - a. PHA, along with its development instrumentality, will continue with the development selected to prepare for transformation plans of, Scattered Sites Multiplexes and apartment buildings, Riverwest, 07, 08, and 09; and Harrison AMP 2, with possible repositioning of Harrison's AMPs 6 & 11.
  - b. PHA has created a new Limited Liability Corporation, Peoria Housing Authority Development Corporation New Southtown GP, LLC in order to accept assignment from Riverwest Communities.
  - c. The Housing Authority intends to apply for Low-Income Housing Tax Credits (LIHTC)/Mixed Finance, and other financing opportunities, to recapitalize developments that make up the Riverwest Communities, AMPs 7, 8, and 9.
  - d. The Authority will also explore approval from IHDA to self-develop with guidance from a team of development consultants.
  - e. PHA will explore repositioning strategies for its LIPH portfolio, utilizing repositioning tools available including section 18, RAD-PBV, LIHTC, HOME, etc.
4. 1031 Shelley Street (Scattered Sites) was approved for disposition, however, PHA may consider submitting a DDA Application to include demolition.
5. PHA will explore, with the RAB, the possibility of returning the Sterling Towers as a near-elderly with a qualifying near elderly designation.
6. Projected Project Based Vouchers based on award letters issued in 2023:
  - a. Phoenix Communities: 55 PBV
  - b. Pivot Housing Partners / Peoria Opportunities Foundation: 16 PBV
7. PHA will collaborate with the RAB quarterly.
8. PHA intends to work with local partners to further establish and develop a robust community garden at Harrison Homes, including building out a community space to host farmer's markets and additional green space.
9. PHA will explore updating and revising the Procurement Policy to further align with HUD purchasing guidelines.

10. PHA has a goal of adding a resident and payment portal in 2024 which will allow residents to certify through our existing software and to make and apply payments to their accounts more efficiently.
11. Per consultation from our Safety and Security Officer, PHA will explore adding Security Cameras to our Riverwest Properties. Cameras could play a key role in reducing crime within the Riverwest Apartment Complex and the surrounding area as there have been 11 Weapons Offenses within the confines of the complex and 78 within ½ mile of the complex. These 78 could very well have a negative impact on residents of the RiverWest.
12. Established Resident Services Department
  - a. Administration of \$1.5M YouthBuild Grant.
    - i. The following properties could potentially be used for the trades training for complete gut rehabilitation;
      1. 3947 W. Creighton Terrace (HOPLIF)
      2. 4023 W. Creighton Terrace (HOPLIF)
      3. 2910 W. Arrowhead Street (HOPLIF)
  - b. Pursuit of Jobs Plus and other Workforce Development collaborations.
  - c. Expand outreach, services delivery, and rebranding of PHA.
13. Resident Engagement
  - a. Host monthly Resident Meetings at each AMP.
  - b. Provide support in establishing a Resident Council at each AMP in partnership with our local League of Women Voters.
  - c. Identify dedicated 'resident services' space at each property to establish a more everyday presence with the residents. This space will be used to provide individual supportive services as needed and/or to host group resident engagement activities. (Parent's Groups, Health/Wellness Classes, Community Presentations, Literacy Classes, etc.)
  - d. Establish a 'Resident Ambassador and/or Floor/Building Captain' program designated for PHA residents to help ensure health and safety for all our families.
  - e. Successfully send out a quarterly all-resident newsletter.
  - f. Improve the PHA's use of social media to engage more effectively with residents and partners.
  - g. Invest in a "bulk messaging system" that will allow us to communicate more efficiently with the residents to send reminders, emergency messages, announcements, etc. through text message and/or email.
14. Local Partnerships
  - a. Establish mutual agreements (MOUs) with local organizations to provide wraparound services and resources for all members of a household.
  - b. Meet regularly (at minimum quarterly) with community partners to ensure we are up to date on the services they are offering and how to provide referrals, when necessary.
  - c. Participate in other partner's events at least once monthly to foster mutual support and get out in the community to promote Peoria Housing Authority.
  - d. Partner with the City of Peoria and other community stakeholders to engage the Harrison Homes residents and surrounding neighbors in the Choice Neighborhoods Planning Grant.

#### 15. Supportive Services

- a. Establish an effective and efficient system for Property Managers and/or Leasing Specialists to refer residents/families in need of support, especially those at risk for eviction to the Resident Services team.
- b. Provide supportive services referrals to residents at risk for eviction either to rental assistance providers, Prairie State Legal Services, mental health providers, healthcare providers, substance abuse agencies, or other local agencies.
- c. Apply for additional grant funding to help provide household items, including furniture, to families in need.
- d. Explore ways to provide “housekeeping” classes at our sites to help increase health and safety for the residents as well as longevity for our homes.
- e. Establish, in advance, a plan of action to reach out to at-risk residents during extreme weather and/or unforeseen emergencies.

#### 16. Increase Self-Sufficiency

- a. Make contact with 100% of all new move-ins to explain our FSS and, when appropriate, ROSS Grant programs to increase participation and access to the services offered.
- b. Increase awareness around the Community Garden at Harrison Homes and work to improve participation, including providing opportunities to cook and/or sell the food grown in the garden locally.
- c. Have a dedicated staff person to overseeing the Homeownership Program and become a HUD-certified housing counselor to be able to increase participation in our Homeownership Program.
- d. Work with our AmeriCorps VISTA Literacy Leader to establish a well-rounded literacy program for all ages.
- e. Apply for a ROSS Multi-Family Grant to support the families at our other properties.
- f. Enroll and successfully graduate the first cohort (25 students) of our newly awarded YouthBuild Grant.



# **Peoria Housing Authority IL003 2024 Annual PHA Plan**

## **Attachment B.3**

Progress Report

## PEORIA HOUSING AUTHORITY - PHA IL003 2024 PHA Plan Progress Report

	<b>Project</b>	<b>Status</b>
1	The LIPH Program and Capital Program (Modernization) will address Peoria Housing Authority's unit vacancies through vacancy reduction, and the reconciliation of long-term vacate (LTV) units by reconciling the LTV public housing inventory through PIH Notice 2021-35, throughout PHA's public housing portfolio.	As PHA addresses its LTV units under CFP, PIH notice 2021-35 was utilized as a resource to reclassify and reconciled LTV public housing inventory throughout the agency, while PHA procure contracts and consider repositioning strategies.
2	The LIPH Program - implement effective maintenance and management policies to improve unit-turn time and leasing efforts	PHA has implemented measures to continue striving for this goal. PHA has restricted key positions within the agency and has hired a third-party consultant to help re-tool, refocus, and streamline operations. Meanwhile, PHA continues to recruit staffing and has to: Increase Outreach, update the waitlist, move to a preliminary application and continue employee development and training.
3	The LIPH Program will increase its marketing efforts to build a healthy waitlist of applicants for the AMPs with struggling occupancy and LTVs.	PHA's goal is to close, purge and reopen the waitlist, and create brochures and advertisements of the open waitlist. PHA will form a rebranding campaign as we re-tool and aim to provide better service delivery, including curb appeal, building maintenance, unit maintenance, and accessibility of the management team. PHA will offer more resident-friendly community engagement and solicit customer service surveys, to measure our service to residents and the community.
4.	The LIPH program will partner with local Social Services and Outreach Agencies to aid in assisting families in jeopardy of eviction, due to TARs	PHA fail short of achieving this goal. Over the next 12 months, PHA will collaborate with community partners and place greater emphasis and resources toward meeting this goal. PHA will host various resource workshops to aid families in jeopardy of eviction. PHA will also create more awareness of voluntary TPAs.

5	PHA will Implement Community Engagement and Resident Support Services departments	<p>PHA's Resident Services and Community Initiatives Department was initiated in November 2022. Some of noted accomplishments in the past year:</p> <ul style="list-style-type: none"> <li>- The department awarded \$1.5M YouthBuild Grant and Literacy Grant through Literacy Minnesota. Both the ROSS and FSS Grants were renewed.</li> <li>- Hosted multiple SOI Workshops, Fair Housing and Participant Roundtable with HCV, Prairie State Legal, Chicago Coalition for Homeless and others.</li> <li>- Partnered with a local gardener to start urban gardening at Harrison Homes</li> <li>- Had 8 Homeownership graduates.</li> <li>- Hosted a job-fair in April 2023 with over 15 local businesses.</li> <li>- Had 1<sup>st</sup> annual Coat give-a-way and turkey give-a-way in Fall 2022.</li> <li>- Hosted Night Out Against Crime event in collaboration with our City, Police, and Neighborhood Association partners in executing events in the national campaign the deter and reduce violence, while improving community relationships between citizens and the law enforcement.</li> <li>- Held our annual Strong Families Event! This year was carnival-style and included a community resource fair with partners such as, Busey Bank, Illinois Central College, and PCs for People</li> <li>- Started a partnership with local healthcare agencies to conduct resident needs/health assessments, provide nutrition education programing, and conduct vaccine clinics when needed.</li> </ul>
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# **Peoria Housing Authority IL003 2024 Annual PHA Plan**

## **Attachment B.5**

FY2022 Audit Findings

**PEORIA HOUSING AUTHORITY**  
**Peoria, Illinois**

**MANAGEMENT'S DISCUSSION & ANALYSIS**  
**AND AUDITED FINANCIAL STATEMENTS**

**YEAR ENDED DECEMBER 31, 2022**

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**PEORIA HOUSING AUTHORITY**  
**Peoria, Illinois**

**REPORT ON EXAMINATION  
OF FINANCIAL STATEMENTS  
AND SUPPLEMENTAL INFORMATION**

**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2022**



## INDEPENDENT AUDITORS' REPORT

Board of Commissioners  
Peoria Housing Authority  
Peoria, Illinois 61605

Chicago Regional Office  
Public Housing Division  
77 West Jackson Boulevard  
Ralph Metcalfe Federal Building  
Chicago, Illinois 60604

### Report on the Audit of Financial Statements

#### *Opinions*

We have audited the financial statements of the business-type activities and the aggregate discretely presented component units of the Peoria Housing Authority as of and for the year ended December 31, 2022, and the related notes to the financial statements which collectively comprise the Peoria Housing Authority's basic financial statements as listed in the table of contents.

The Authority's basic financial statements include the operations of the New Southtown Limited Partnership (dba Riverwest Apartments), River West South L.P., Taft 4 Redevelopment, LLC, and Taft 9 Redevelopment, LLC which represent 43.09 percent of total consolidated assets and 9.04 percent of total revenues of the Peoria Housing Authority. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for New Southtown Limited Partnership (dba Riverwest Apartments), River West South L.P., Taft 4 Redevelopment, LLC, and Taft 9 Redevelopment, LLC is based solely on the report of the other auditors.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of the Peoria Housing Authority, as of December 31, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards (*Government Auditing Standards*), issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Peoria Housing Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Responsibilities of Management for Financial Statements*

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Peoria Housing Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.



### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and Government Auditing Standards, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Peoria Housing Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Peoria Housing Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

### ***Required Supplementary Information***

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

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Peoria Housing Authority's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), as well as the Financial Data Schedules and Special Reports required by the U.S. Department of Housing and Urban Development, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the

underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards and the Financial Data Schedules and Special Reports are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

In accordance with Government Auditing Standards, we have also issued our report dated August 28, 2023, on our consideration of the Peoria Housing Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Peoria Housing Authority's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Peoria Housing Authority's internal control over financial reporting and compliance.

*Rector, Reeder & Lofton, P.C.*  
Certified Public Accountants

Loganville, Georgia  
August 28, 2023

**PEORIA HOUSING AUTHORITY**  
**Peoria, Illinois**

**MANAGEMENT'S DISCUSSION & ANALYSIS**

**YEAR ENDED DECEMBER 31, 2022**

**PEORIA HOUSING AUTHORITY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FISCAL YEAR ENDING DECEMBER 31, 2022**

**Management's Discussion and Analysis**

The management of the Peoria Housing Authority (the Authority) offers the readers of the Authority's financial statements this narrative overview and analysis of the Authority's financial activities for the year ended December 31, 2022.

This discussion and analysis is designed to:

- assist the reader in focusing on significant financial issues
- provide an overview of the Authority's financial activity
- highlight changes in the Authority's financial position
- identify individual program issues or concerns

Readers should consider the information presented here in conjunction with the Authority's financial statements to obtain a full understanding of its financial position.

This management's discussion and analysis is presented in accordance with the requirements of the Governmental Accounting Standards Board Statement No. 34 (GASB 34). Questions concerning the information provided in this discussion or requests for additional information should be addressed to the Authority's Executive Director.

**FINANCIAL HIGHLIGHTS**

- The Authority's assets exceeded its liabilities on December 31, 2022, by \$46,725,373 (Net Position). Of that amount, \$8,167,454 (Unrestricted) may be used to meet the Authority's ongoing obligations.
- Federal funding received by the Authority for the fiscal year ended December 31, 2022, was \$17,807,646 which was \$3,063,024 or 14.68% lower than FY 2021's total of \$20,870,670.
- The Authority's total Net Position increased by \$6,702,297 or 16.75% at FYE December 31, 2022.
- On December 31, 2022, the Authority's cash and investments balance was \$7,815,388, which represents an increase of \$2,639,549 or 51.0% from the December 31, 2021 balance.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

The Management's Discussion and Analysis is intended to serve as an introduction to the Authority's basic financial statements. The Authority's basic financial statements are comprised of three components: 1) authority-wide financial statements, 2) program financial statements and 3) notes to the financial statements. This report also contains other supplemental information to provide greater detail of data than that presented in the basic financial statements.

**Authority-Wide Financial Statements**

The Authority-wide financial statements are designed to be corporate-like in that all business type activities are consolidated into columns which add to a total for the entire Authority.

These Statements include a Statement of Net Position, which is similar to a Balance Sheet. The Statement of Net Position reports all financial and capital resources for the Authority. The statement is presented in the format where assets, minus liabilities, equal "Net Position," formerly known as equity. Assets and liabilities are presented in the order of liquidity, and are classified as "Current" (convertible into cash within one year), and "Non-current."

The focus of the Statement of Net Position is the “Unrestricted Net Position” which represents the net available liquid (non-capital) assets, net of liabilities, for the entire Authority. Net Position (formerly equity) are reported in three broad categories:

Net Investment in Capital Assets: This component of Net Position consists of all Capital Assets, reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted: This component of Net Position consists of restricted assets, when constraints are placed on the asset by creditors (such as debt covenants), grantors, contributors, laws, regulations, etc.

Unrestricted: Consists of Net Position that do not meet the definition of “Net Investment in Capital Assets,” or “Restricted.”

The Authority-wide financial statements also include a Statement of Revenues, Expenses, and Changes in Net Position (similar to an Income Statement). This Statement includes Operating Revenues, such as rental income, Operating Expenses, such as administrative, utilities, and maintenance, and depreciation, and Non-Operating Revenue and Expenses, such as grant revenue, investment income and interest expense.

The focus of the Statement of Revenues, Expenses, and Changes in Net Position is the “Change in Net Position,” which is similar to Net Income or Loss.

Finally, a Statement of Cash Flows is included, which discloses net cash provided by, or used for operating activities, non-capital financing activities, and from capital and related financing activities.

### **Consolidated Financial Statements**

Traditional users of governmental financial statements will find the Consolidated Financial Statements presentation more familiar. The focus is now on consolidating all programs in one column, rather than program types. The Authority consists of exclusively Enterprise Funds. Enterprise funds utilize the full accrual basis of accounting. The Enterprise method of accounting is similar to accounting utilized by the private sector.

Many of the programs maintained by the Authority are required by the Department of Housing and Urban Development. Other programs are utilized to enhance accountability and control.

### **The Authority’s Programs**

The programs of the Authority are recorded in one enterprise fund. Each is maintained using a separate set of self-balancing accounts. The programs include a Central Office Cost Center (COCC), Public Housing, which consists of eight Asset Management Projects (AMPS) (Harrison Homes, Scattered Sites, Taft Homes, Sterling Towers, Riverwest South, Harrison Homes Redevelopment, Harrison Homes Phase III, and New Southtown Limited Partnership), Homeownership Program, Revitalization of a Severely-Distressed Public Housing Program (HOPE VI), Capital Funds, Section 8 Housing Choice Vouchers, Section 8 Moderate Rehabilitation, Resident Opportunities and Self-Sufficiency (ROSS), and HOME Investment Partnership (HOME).

### **Component Units:**

The Authority is the sole member of River West South LLC, an Illinois limited liability company. River West South LLC is the general partner and developer for River West South, LP and is included in the Authority’s financial statement as a discretely presented component unit due to the influence the Authority has on management decisions. Additionally, during the current fiscal year, Taft 4 Redevelopment, LLP and Taft 9 Redevelopment, LLP were also added as discrete component units of the Authority.

Copies of the separately issued audited financial statements of the discretely presented component unit can be obtained by contacting the Executive Director, Peoria Housing Authority, 100 S. Richard Pryor Place, Peoria, IL 61605.

**Business Activities:**

The Authority's financial statements also include non-HUD related programs. These programs are included in the business activities program of the Authority.

The Authority has invested in two tax credit projects, New Southtown Limited Partnership and Riverwest South Limited Partnership. These investments are included in the business activities as other assets.

**AUTHORITY - WIDE STATEMENTS**

**STATEMENT OF NET POSITION**

The following table reflects the condensed Statement of Net Position at December 31, 2022, with a comparison to December 31, 2021. The Authority is engaged only in Business-Type Activities.

For more detailed information, see the Statement of Net Position included in the Authority's upper-level financial statements included in the audit report.

**Major Factors Affecting the Statement of Net Position**

	2022	2021	Change
<b>ASSETS</b>			
Cash and Investments	\$ 7,815,388	\$ 5,175,839	\$ 2,639,549
Other Current Assets	904,713	1,257,950	(353,237)
Notes Receivable, net	19,709,830	9,336,525	10,373,305
Other Assets	982,851	1,306,694	(323,843)
Net Capital Assets	<u>20,333,727</u>	<u>24,055,663</u>	<u>(3,721,936)</u>
Total Assets	<u>\$ 49,746,509</u>	<u>\$ 41,132,671</u>	<u>\$ 8,613,838</u>
<b>LIABILITIES</b>			
Current Liabilities	\$ 814,972	\$ 874,272	\$ (59,300)
Non-Current Liabilities	<u>2,206,164</u>	<u>235,323</u>	<u>1,970,841</u>
Total Liabilities	<u>3,021,136</u>	<u>1,109,595</u>	<u>1,911,541</u>
<b>NET POSITION</b>			
Net Investment in Capital Assets	20,253,262	24,055,663	(3,802,401)
Restricted	18,304,657	9,261,657	9,043,000
Unrestricted	<u>8,167,454</u>	<u>6,705,756</u>	<u>1,461,698</u>
Total Net Position	<u>46,725,373</u>	<u>40,023,076</u>	<u>6,702,297</u>
Total Liabilities and Net Position	<u>\$ 49,746,509</u>	<u>\$ 41,132,671</u>	<u>\$ 8,613,838</u>

Current assets increased by \$2,286,312 or 35.54%. The majority of this increase was due to an increase in cash and investments of \$2,639,549 or 51.0% as a result of operations for the year. Accounts receivable decreased by \$281,865 or 28.59% due to collections on amounts due from HUD.

Net capital assets decreased by \$3,721,936 or 15.47% which is illustrated further in this document in Tables 4 & 5, but represents current year depreciation expense and net dispositions in excess of capital asset additions.

Other noncurrent assets consist of long-term Notes Receivable of \$19,709,830, which increased significantly from the prior year balance of \$9,336,525 due to amounts issued for the Taft 4 and Taft 9 developments. Investment in joint ventures decreased by \$323,843 or 24.78% due to receipt of accrued interest.

Current liabilities decreased slightly by \$59,300 or 6.78%. Noncurrent liabilities increased by \$1,970,841 or 837.50% due to the acquisition of debt during the year for Notes Payable in connection with the Taft 4 and Taft 9 redevelopment projects. The Authority also implemented GASB 87, Leases, during the current fiscal year, which added capital debt of \$80,465, of which \$52,469 is considered non-current.

### Major Factors Affecting the Statement of Revenues, Expenses, and Changes in Net Position

While the results of operations are a significant measure of the Authority's activities, the analysis of the changes in Unrestricted Net Position provides a clearer picture of the changes in the PHA's financial well-being.

The following schedule summarizes the revenues and expenses for the current fiscal year 2022 and provides a comparison to prior fiscal year 2021. The Authority is engaged only in Business-Type Activities.

	2022	2021	Change
REVENUE AND GRANTS			
Tenant Revenue	\$ 1,162,688	\$ 1,427,955	\$ (265,267)
Operating and Capital Grants	17,807,646	20,870,670	(3,063,024)
Investment Income	303,668	111,396	192,272
Other Revenue	<u>6,584,877</u>	<u>297,042</u>	<u>6,287,835</u>
TOTAL REVENUE AND GRANTS	<u>\$ 25,858,879</u>	<u>\$ 22,707,063</u>	<u>\$ 3,151,816</u>

Tenant revenue increased from FY 2021 levels by \$3,151,816 or 13.88%. Tenant revenue decreased by \$265,267 or 18.58% due primarily to lower occupancy. Grant revenue also decreased by \$3,063,024 or 14.68% due to decreased capital fund draws and decreased operating subsidy. Investment income increased by \$192,272 due to interest received on investment in joint ventures. Other income increased by \$6,287,835 or 2,116.82% due to the receipt of developer fee income, gain on the sale of Capital Assets, and proceeds from a lawsuit with HUD regarding the recapture of subsidy in a prior period.

EXPENSES	<u>2022</u>	<u>2021</u>	<u>Change</u>
Administrative Expense	\$ 2,787,090	\$ 2,988,535	\$ (201,445)
Tenant Services	30,619	36,471	(5,852)
Utilities Expense	978,246	1,090,149	(111,903)
Protective Services	130,110	170,348	(40,238)
Maintenance Expense	1,829,656	2,135,570	(305,914)
General Expense	1,114,513	1,197,128	(82,615)
Interest Expense	1,091	0	1,091
HAP Expense	11,181,233	10,283,279	897,954
Depreciation Expense	1,461,224	1,703,486	(242,262)
<b>TOTAL EXPENSES</b>	<b>\$ <u>19,513,782</u></b>	<b>\$ <u>19,604,966</u></b>	<b>\$ <u>(91,184)</u></b>

Total expenses for the Authority decreased by \$91,184 or less than one percent.

Administrative expenses decreased by \$201,445 or 6.74%. Tenant services decreased by \$5,852 or 16.05% due to decreases in activities during the year. Utilities expense decreased by \$111,903 or 10.26% due to normal fluctuations. Maintenance costs decreased by \$305,914 or 14.32% due to decreased contract costs and labor. Protective services decreased by \$40,238 or 23.62% due to decreased salaries and benefits of \$25,128 and decreased contracts of \$12,518. General expenses decreased by \$82,615 or 6.90% due to primarily to decreases in insurance expense of \$108,780 or 20.87%. Interest expense increased by \$1,091 or 100% due to new debt acquired during the year. HAP expense increased by \$897,954 or 8.73%. Depreciation expense decreased by \$242,262 or 14.22%.

#### CAPITAL ASSETS

As of fiscal year end 2022, the Authority had \$20,333,727 invested in the following asset types:

	<u>2022</u>	<u>2021</u>	<u>Change</u>
Land	\$ 15,877,455	\$ 5,312,277	\$ 10,565,178
Buildings and Improvements	50,533,139	61,376,217	(10,843,078)
Equipment	6,796,324	6,418,888	377,436
Construction in Progress	2,548,917	4,909,164	(2,360,247)
Accumulated Depreciation	(55,422,108)	(53,960,883)	(1,461,225)
<b>Net Capital Assets</b>	<b>\$ <u>20,333,727</u></b>	<b>\$ <u>24,055,663</u></b>	<b>\$ <u>(3,721,936)</u></b>

#### Debt Outstanding

During the fiscal year, the Authority acquired operating debt in the Business Activities program of \$1,800,000 for promissory notes issues in connection with the development of Taft 4 Redevelopment, LLC and Taft 9 Redevelopment, LLC. These notes do not accrue interest and the entire amount will be due September 1, 2071, or when the property is sold, whichever event occurs first.

During the fiscal year, the Authority also implemented GASB 87, Leases, which requires certain leases to be capitalized over the useful life of the asset. The Authority identified leases in the amount of \$80,465, of which \$27,996 is considered current.



### **ECONOMIC FACTORS**

Significant economic factors affecting the Authority are as follows:

- Congressional funding of the Department of Housing and Urban Development
- Local inflationary, recessionary and employment trends, which can affect resident incomes and therefore the amount of rental income

### **REQUEST FOR INFORMATION**

This financial report is designed to provide a general overview of the Peoria Housing Authority's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or request for additional financial information may be addressed to:

Executive Director  
Peoria Housing Authority  
100 S. Richard Pryor Place  
Peoria, IL 61605

**PEORIA HOUSING AUTHORITY**  
**Peoria, Illinois**  
**AUDITED FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2022**

## PEORIA HOUSING AUTHORITY

Peoria, IL

**STATEMENT OF NET POSITION****December 31, 2022****ASSETS**

	<u>Primary Government</u>	<u>Discrete Component Unit</u>	<u>TOTAL (Memorandum Only)</u>
<b><u>Current Assets</u></b>			
Cash & cash equivalents - unrestricted	\$ 6,039,245	\$ 849,184	\$ 6,888,429
Cash & cash equivalents - restricted	1,174,064	5,562,311	6,736,375
Accounts receivable, net	703,973	365,670	1,069,643
Investments - unrestricted	602,079	-	602,079
Prepaid expenses	59,239	27,929	87,168
Inventories, net	141,501	-	141,501
	<u>8,720,101</u>	<u>6,805,094</u>	<u>15,525,195</u>
<b><u>Noncurrent Assets</u></b>			
Notes receivable	19,709,830	-	19,709,830
Other assets	-	7,845,303	7,845,303
Investment in joint ventures	982,851	-	982,851
	<u>20,692,681</u>	<u>7,845,303</u>	<u>28,537,984</u>
<b>Capital Assets</b>			
Land	15,877,455	633,558	16,511,013
Buildings	50,533,139	30,781,040	81,314,179
Furniture & equipment	6,796,324	-	6,796,324
Construction in progress	2,548,917	14,458,382	17,007,299
	75,755,835	45,872,980	121,628,815
Less: Accumulated depreciation	<u>(55,422,108)</u>	<u>(22,860,075)</u>	<u>(78,282,183)</u>
Total Capital Assets	<u>20,333,727</u>	<u>23,012,905</u>	<u>43,346,632</u>
Total Noncurrent Assets	<u>41,026,408</u>	<u>30,858,208</u>	<u>71,884,616</u>
<b>TOTAL ASSETS</b>	<u>\$ 49,746,509</u>	<u>\$ 37,663,302</u>	<u>\$ 87,409,811</u>

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

## LIABILITIES &amp; NET POSITION

	<u>Primary Government</u>	<u>Discrete Component Unit</u>	<u>TOTAL (Memorandum Only)</u>
<b><u>Current Liabilities</u></b>			
Accounts payable	\$ 401,147	\$ 371,197	\$ 772,344
Accrued liabilities	265,048	3,101,363	3,366,411
Unearned revenue	23,023	77,525	100,548
Current portion of mortgage & notes payable	27,996	-	27,996
Tenant security deposits/escrow deposits	97,758	77,173	174,931
	<u>814,972</u>	<u>3,627,258</u>	<u>4,442,230</u>
<b><u>Noncurrent Liabilities</u></b>			
Accrued compensated absences	77,396	-	77,396
Mortgage & Notes Payable - net of current	1,852,469	49,076,627	50,929,096
Other noncurrent liabilities	276,299	476,690	752,989
	<u>2,206,164</u>	<u>49,553,317</u>	<u>51,759,481</u>
<b>TOTAL LIABILITIES</b>	<u>3,021,136</u>	<u>53,180,575</u>	<u>56,201,711</u>
<b><u>NET POSITION</u></b>			
Net Investment in Capital Assets	20,253,262	(13,143,798)	7,109,464
Restricted	18,304,657	22,428	18,327,085
Unrestricted	8,167,454	(2,395,903)	5,771,551
	<u>46,725,373</u>	<u>(15,517,273)</u>	<u>31,208,100</u>
<b>TOTAL LIABILITIES &amp; NET POSITION</b>	<u>\$ 49,746,509</u>	<u>\$ 37,663,302</u>	<u>\$ 87,409,811</u>

PEORIA HOUSING AUTHORITY  
Peoria, IL

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<u>Primary Government</u>	<u>Discrete Component Unit</u>	<u>TOTAL (Memorandum Only)</u>
<b><u>Operating Revenues</u></b>			
Dwelling rent	\$ 1,162,688	\$ 2,546,698	\$ 3,709,386
Governmental grants & subsidy	17,202,750	-	17,202,750
Other income	1,268,265	23,202	1,291,467
<b>Total Operating Revenues</b>	<b>19,633,703</b>	<b>2,569,900</b>	<b>22,203,603</b>
<b><u>Operating Expenses</u></b>			
Administration	2,787,090	736,264	3,523,354
Tenant services	30,619	-	30,619
Utilities	978,246	557,308	1,535,554
Maintenance & operations	1,829,656	617,178	2,446,834
Protective services	130,110	29,515	159,625
General expense	1,114,513	311,126	1,425,639
Housing assistance payments	11,181,233	-	11,181,233
Depreciation expense & amortization	1,461,224	1,201,780	2,663,004
<b>Total Operating Expense</b>	<b>19,512,691</b>	<b>3,453,171</b>	<b>22,965,862</b>
<b>Net Operating Income/(Loss)</b>	<b>121,012</b>	<b>(883,271)</b>	<b>(762,259)</b>
<b><u>Nonoperating Revenues/(Expenses)</u></b>			
Investment income	10,817	713	11,530
Mortgage income	292,851	-	292,851
Interest expense	(1,091)	(1,613,962)	(1,615,053)
Gain/(Loss) on disposition of assets	5,316,612	-	5,316,612
<b>Net Nonoperating Revenues/(Expenses)</b>	<b>5,619,189</b>	<b>(1,613,249)</b>	<b>4,005,940</b>
<b>Net Income/(Loss) before capital contributions</b>	<b>5,740,201</b>	<b>(2,496,520)</b>	<b>3,243,681</b>
Capital grants/equity distributions	604,896	-	604,896
<b>Increase/(Decrease) in Net Position</b>	<b>6,345,097</b>	<b>(2,496,520)</b>	<b>3,848,577</b>
Total Net Position - beginning	40,023,076	(13,020,753)	27,002,323
Prior period adjustment	357,200	-	357,200
<b>Total Net Position - ending</b>	<b>\$ 46,725,373</b>	<b>\$ (15,517,273)</b>	<b>\$ 31,208,100</b>

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

**PEORIA HOUSING AUTHORITY**  
Peoria, IL

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<u>Primary Government</u>	<u>Component Unit</u>	<u>TOTAL (Memorandum Only)</u>
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>			
Receipts from customers and users	\$ 2,430,953	\$ 2,569,900	\$ 5,000,853
Governmental grants & subsidy - operations	17,202,750	-	17,202,750
Payments to suppliers	(2,099,981)	(1,906,643)	(4,006,624)
Payments for housing assistance	(11,181,233)	-	(11,181,233)
Payments to employees	(3,704,897)	(240,267)	(3,945,164)
NET CASH PROVIDED/(USED) FROM OPERATING ACTIVITIES	<u>2,647,592</u>	<u>422,990</u>	<u>3,070,582</u>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>			
Proceeds from sale of investments	1,046	-	1,046
Interest received	10,817	713	11,530
NET CASH PROVIDED/(USED) FROM INVESTING ACTIVITIES	<u>11,863</u>	<u>713</u>	<u>12,576</u>
<b><u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u></b>			
Grant revenue - capital grants	604,896	-	604,896
Acquisition of capital assets - capital grant	(604,896)	-	(604,896)
Acquisition of capital assets - operations	(99,536)	(7,640,579)	(7,740,115)
Proceeds from issuance of debt	80,465	3,440,580	3,521,045
Interest paid	(1,091)	-	(1,091)
Proceeds from disposition	1,302	-	1,302
NET CASH PROVIDED/(USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(18,860)</u>	<u>(4,199,999)</u>	<u>(4,218,859)</u>
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	2,640,595	(3,776,296)	(1,135,701)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>4,572,714</u>	<u>10,187,791</u>	<u>14,760,505</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$ 7,213,309</u>	<u>\$ 6,411,495</u>	<u>\$ 13,624,804</u>
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>			
Net Income/(Loss) from operations	\$ 121,012	\$ (883,271)	\$ (762,259)
Prior period adjustments	357,200	-	357,200
Adjustments to reconcile net loss to net cash provided by operating activities:			
Depreciation & amortization	1,461,224	1,201,780	2,663,004
Decrease (Increase) in accounts receivable	281,865	45,210	327,075
Decrease (Increase) in prepaid expenses	41,466	250	41,716
Decrease (Increase) in inventory	29,906	-	29,906
Increase in investments in joint venture	323,843	-	323,843
Increase (Decrease) in accounts payable	106,250	26,721	132,971
Increase (Decrease) in accrued liabilities	(159,338)	(29,718)	(189,056)
Increase (Decrease) in unearned revenue	(13,378)	57,735	44,357
Increase (Decrease) in security/trust deposits	97,542	4,283	101,825
NET CASH PROVIDED/(USED) FROM OPERATING ACTIVITIES	<u>\$ 2,647,592</u>	<u>\$ 422,990</u>	<u>\$ 3,070,582</u>

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

**PEORIA HOUSING AUTHORITY**  
**Peoria, Illinois**

**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**NOTE A - SUMMARY OF ORGANIZATION, SIGNIFICANT ACCOUNTING POLICIES AND REPORTING ENTITY:**

**1. Introduction:**

The financial statements of the Authority have been prepared in conformity with Generally Accepted Accounting Principles (GAAP). The following summary of the more significant accounting policies is presented to assist the reader in interpreting these financial statements, and should be viewed as an integral part of this report.

**2. Organization:**

The Peoria Housing Authority ("The Authority") is a public body and a body corporate and politic organized under the laws of the State of Illinois for the purpose of constructing, maintaining, and operating public housing and providing rental assistance to low income, disabled and elderly persons. Most of the Authority's funding is provided by the United States Department of Housing and Urban Development (HUD). All programs of the Authority are included in these statements.

**3. Reporting Entity:**

In determining how to define the reporting entity, management has considered all potential component units by applying the criteria set forth in Section 2100 and 2600 of the *Codification of Government Accounting Standards Board and Financial Accounting Standards Board and Statement Number 14 and Number 61 of the Government Accounting Standards Board, the Financial Reporting Entity*.

**Financial Accountability** - The Authority is responsible for its debts, does not impose a financial burden on the City of Peoria and is entitled to all surpluses. No separate agency receives a financial benefit nor imposes a financial burden on the Authority.

**Appointment of a Voting Majority** - The Authority is governed by a Board of Commissioners appointed by the Mayor of Peoria and has governance responsibilities over all activities related to all housing activities within the City of Peoria. The Board of Commissioners has decision making authority and the power to designate management. The members do not serve at the discretion of the City; i.e., they can be removed only for cause. The Authority's Board elects its own chairperson.

**Imposition of Will** - The County has no influence over the management, budget, or policies of the Authority. The Authority's Board of Commissioners has the responsibility to significantly influence the Authority's operations. This includes, but is not limited to, adoption of the budget, personnel management, sole title to, and residual interest in all assets (including facilities and properties), signing contracts, issuing bonds, and deciding which programs are to be provided.

On the basis of the application of these criteria, the Authority is a legally separate entity that is fiscally independent of other governments, and there are no other entities that are to be reported as component units of the Authority except as noted below, nor for the Authority to be included in the City's financial reports; therefore, the Authority reports independently.

**PEORIA HOUSING AUTHORITY**  
Peoria, Illinois

**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**  
(Continued)

**NOTE A - SUMMARY OF ORGANIZATION, SIGNIFICANT ACCOUNTING POLICIES AND REPORTING ENTITY: (Cont'd)**

**3. Reporting Entity: (Cont'd)**

**Programs Administered by the Authority:**

The programs of the Authority are recorded in one enterprise fund. Each is maintained using a separate set of self-balancing accounts. The programs include a Central Office Cost Center (COCC), Public Housing, which consists of seven Asset Management Projects (AMPS), Capital Funds, Section 8 Housing Choice Vouchers, Section 8 Moderate Rehabilitation, Resident Opportunities and Self-Sufficiency (ROSS), and HOME Investment Partnership (HOME). The housing authority also has a local business activities program which includes the Notes Receivable and Investment in Joint Venture of the following two component units.

**Component Units Discretely Presented:**

The following component units are included in the consolidated financial statements of the Housing Authority due to meeting the criteria established by the Governmental Accounting Standards Board.

- The Authority is the sole member of River West South LLC, an Illinois limited liability company. River West South LLC is the general partner and developer for River West South, LP which owns and operates 26 units. The tax credit property is subsidized with public housing operating subsidy and the mortgages are held by the Housing Authority.
- The New Southtown Limited Partnership was formed to own and operate 153 units of multifamily residential rental housing known as "Riverwest Apartments." These units are for low to moderate income families and are funded with tax credit contributions and mortgage notes held by the Housing Authority. In addition to this the Housing Authority has leased the land to this entity and has the first right of refusal on the property.
- The Taft 4 Redevelopment, LLC was formed to own and operate 60 units of low-income residential properties and is currently known as Providence Pointe 4%. In September 2021, the Authority's development corporation (Peoria Housing Authority Development Corporation) entered into a development agreement with Taft 4 Development, LLC and Bear Development, LLC.
- The Taft 9 Redevelopment, LLC was formed to own and operate 82 units of low-income residential properties and is currently known as Providence Pointe 9%. In September 2021, the Authority's development corporation (Peoria Housing Authority Development Corporation) entered into a development agreement with Taft 9 Development, LLC and Bear Development, LLC.

Copies of the separately issued audited financial statements of the discretely presented component units can be obtained by contacting the Executive Director, Peoria Housing Authority, 100 S. Richard Pryor Place, Peoria, IL 61605.



NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2022  
(Continued)

**NOTE A - SUMMARY OF ORGANIZATION, SIGNIFICANT ACCOUNTING POLICIES AND REPORTING ENTITY: (Cont'd)**

**4. Basis of Presentation, Basis of Accounting and Measurement Focus:**

Basis of Accounting - The Authority uses the accrual basis of accounting in the proprietary funds. Under this method, revenues are recorded when earned, and expenses are recorded when liabilities are incurred, regardless of when the related cash flow takes place.

Basis of Presentation - The financial statements of the Authority are presented from a fund perspective. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain Authority functions. The fund is a separate accounting entity with a self-balancing set of accounts. The accounting and financial reporting method applied by a fund is determined by the fund's measurement focus. The accounting objectives are determination of net income, financial position and cash flows. All assets and liabilities associated with the Proprietary Fund's activities are included on the Statement of Net Position.

**5. Revenues and Expenses:**

Revenues and expenses are recognized in essentially the same manner as used in commercial accounting. Revenues relating to the Authority's operating activities including rental related income, interest income and other sources of revenues are recognized in the accounting period in which they are earned. Other major sources of revenues include the operating subsidy from HUD and other HUD funding for capital and operating expenses.

**6. Encumbrances:**

Encumbrances represent commitments related to unperformed contracts for goods or services. The Authority does not utilize encumbrance accounting.

**7. Budgets:**

The Authority adopts budgets on the basis of accounting consistent with the basis of accounting for the fund to which the budget applies. The Authority prepares annual operating budgets that are formally adopted by its Governing Board of Commissioners. The budgets for programs funded by HUD form the basis of the Federal Financial Assistance received through HUD.

**8. Inventories:**

Inventory is valued using the average cost method.

**PEORIA HOUSING AUTHORITY**  
Peoria, Illinois

**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**  
(Continued)

**NOTE A - SUMMARY OF ORGANIZATION, SIGNIFICANT ACCOUNTING POLICIES AND REPORTING ENTITY: (Cont'd)**

**9. Capital Assets and Depreciation:**

Capital assets used in operations are recorded at historical cost, or estimated historical cost if historical cost is not available. The Authority has established a capitalization floor limit of \$5,000. Depreciation of capital assets is computed using the straight-line method at rates considered sufficient to prorate the cost of the property, plant, and equipment over the estimated useful life of the asset.

The estimated useful lives for each major class of depreciable capital assets are as follows:

Land Improvements	10 years
Buildings and improvements	10-40 years
Equipment	3-10 years

**10. Impairment of Long-Lived Assets:**

The Authority review its capital assets for impairment whenever events or changes in circumstances indicate that the carrying value of an asset may not be recovered. If the fair value is less than the carrying value of the asset, an impairment loss is recognized for the difference. No impairment loss has been recognized during the year ended December 31, 2022.

**11. Collection Losses:**

Collection losses on accounts receivable are expensed, in the appropriate Fund, on the specific write-off method.

**12. Insurance:**

The premiums on all major insurance policies are charged to prepaid insurance and amortized over the life of the policy.

**13. Cash and Cash Equivalents:**

For purposes of the statement of cash flows, the Authority considers all highly liquid investments purchased with a maturity date of three months or less to be cash equivalents.

Restricted cash and cash equivalents are segregated resources for tenants' security deposits, homebuyers' equity, tenants' family self-sufficiency (FSS) deposits, unspent housing assistance payments and unspent bond proceeds.

**PEORIA HOUSING AUTHORITY**  
Peoria, Illinois

**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**  
(Continued)

**NOTE A - SUMMARY OF ORGANIZATION, SIGNIFICANT ACCOUNTING POLICIES AND REPORTING ENTITY: (Cont'd)**

**14. Compensated Absences:**

The Authority allows permanent employees to accumulate the following compensated absences:

- Vacation time is earned at a rate of 1-2 days per month with a maximum of 120 hours for nonexempt employees and 160 hours for exempt employees. Unused vacation time is paid out at termination.
- Sick pay is earned at a rate of one day per month and can accumulate with no maximum carryover. Unused sick pay is lost at time of voluntary or involuntary termination.

The amount of accumulated benefits at December 31, 2022, was \$70,435 and is recorded as a liability in the applicable programs.

**15. Operating Revenue:**

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Authority are charges to customers for rents. Operating expenses include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Subsidies received from HUD or other grantor agencies, for operating purposes, are recorded as operating revenue in the operating statement, while capital grant funds are added to the net position below the non-operating revenue and expense.

**16. Homeownership Units:**

Homeownership dwelling units are carried at original cost plus the costs associated with improvements of the properties. The equity portion of the lease payments received under the Homeownership Program is reflected as homeowners' equity. Under the terms of the leases, the lessees accumulate equity in the property under lease, and after three years may elect an option to purchase at any time thereafter. The administrative and interest portion of each lease payment is reflected as income.

**17. Net Position Classification:**

Net position is classified into three components:

*Net Investment in Capital Assets* – Capital assets, net of accumulated depreciation and outstanding principal balances of debt attributable to the acquisition, construction, or improvement of those assets.

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2022  
(Continued)

NOTE A - SUMMARY OF ORGANIZATION, SIGNIFICANT ACCOUNTING POLICIES AND REPORTING ENTITY: (Cont'd)

17. Net Position Classification: (Cont'd)

*Restricted* – Net position whose use by the Authority is subject to externally imposed stipulations that can be fulfilled by actions of the Authority pursuant to those stipulations or that expire by the passage of time. Such assets include assets restricted for capital acquisition.

*Unrestricted* – Net position that is not subject to externally imposed stipulations.

Certain assets, including cash, may be classified as restricted net position on the statement of net position because their use is restricted for specific purposes. It is the Authority's policy to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

18. Federal Aids:

Federal aids for reimbursable programs are recognized as revenue in the year related program expenditures are incurred. Aids received prior to meeting revenue recognition criteria are recorded as unearned revenue.

19. Employee Retirement Plan:

The Authority has a retirement plan covering substantially all of its eligible employees which is funded through contributions to the Mutual of America Life Insurance Company.

20. Due To/From Other Programs:

During the course of operations, numerous transactions occur between individual programs for goods provided or services rendered. These receivables and payables are classified as "due from other programs" or "due to other programs" on the statement of net position.

21. New Accounting Pronouncements:

During FY 2022, the Authority implemented GASB 87, Leases, and any applicable leases are appropriately reflected in the financial statements.

NOTE B - CASH AND INVESTMENTS:

Cash and investments consist of cash on hand and cash in bank. Cash in bank is held in various demand deposit, savings deposit, and certificates of deposit accounts. The carrying amount of cash and investments at December 31, 2022 totaled \$7,815,388, with the bank balance totaling \$8,057,255. Of the bank balance, \$500,000 is covered by FDIC insurance and the remaining amount is collateralized using the dedicated method.

**Interest rate risk** - As a means of limiting its exposure to fair value losses arising from rising interest rates, the Authority's typically limits its investment portfolio to maturities of 12 months or less.

**Credit risk** - The Authority has no policy regarding credit risk.

**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**  
**(Continued)**

**NOTE B - CASH AND INVESTMENTS: (Cont'd)**

**Custodial credit risk** - For an investment, the custodial risk is the risk that in the event of the failure of the counterparty, the Authority will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Authority has no policy on custodial credit risk.

**Concentration of credit risk** - The Authority places no limit on the amount that it may invest in certificates of deposits. The Authority has no policy regarding credit risk.

**Investments:**

As of December 31, 2022, the Authority's investment balances were as follows:

Investment Type	Market Value	Maturity	Rating
Certificates of Deposit	\$ 602,079	Greater than 3 mos	N/A

**Restricted Cash:**

Restricted cash as of December 31, 2022, consisted of the following:

Tenants' Security Deposits	\$ 97,758
HAP Equity	800,007
FSS Escrow	<u>276,299</u>
	<u>\$ 1,174,064</u>

**Collateralization:**

As of December 31, 2022 the following sweep account securities were pledged as collateral to secure the deposits of the Peoria Housing Authority:

Security	Cusip	Maturity Date	Interest Rate	Market Value
<i>Busey Bank</i>	3132D56F4	10/01/35	2.50%	\$ 3,782,536
<i>Busey Bank</i>	3137BVBT2	10/15/45	3.00%	3,133,065
<i>Busey Bank</i>	3137BMXD3	03/15/29	3.50%	50,790
<i>Busey Bank</i>	4637778N5	09/15/34	2.48%	234,483
<i>Busey Bank</i>	162304BN8	08/01/24	0.00%	<u>52,267</u>
				<u>\$ 7,253,141</u>

**Discrete Component Units:**

Cash and cash equivalents as of December 31, 2022, consisted of the following:

Unrestricted cash	\$ 849,184
Restricted for reserves	5,486,588
Restricted for tenant security deposits	<u>75,723</u>
	<u>\$ 6,411,495</u>

**PEORIA HOUSING AUTHORITY**  
Peoria, Illinois

**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**  
(Continued)

**NOTE C - ACCOUNTS RECEIVABLE:**

Accounts receivable as of December 31, 2022, consisted of the following:

A/R – tenants (net of allowance of \$73,477)	\$ 110,492
A/R – tenant fraud recovery	39,480
A/R – HUD	415,972
A/R – miscellaneous, due from developer	<u>138,029</u>

\$ 703,973

**Discrete Component Units:**

Accounts receivable as of December 31, 2022, consisted of the following:

A/R – tenants (net of allowance of \$34,396)	\$ 36,057
A/R – other government	117,202
A/R – miscellaneous	<u>212,411</u>

\$ 365,670

**NOTE D - PREPAID CHARGES:**

Prepaid charges as of December 31, 2022, consisted of the following:

Prepaid insurance and other assets	\$ 59,239
Inventory (net of allowance of \$62,735)	<u>141,501</u>

\$ 200,740

**Discrete Component Units:**

Prepaid charges as of December 31, 2022, consisted of the following:

Prepaid insurance and other assets	<u>\$ 27,929</u>
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**NOTE E - CAPITAL ASSETS:**

A summary of changes in capital assets are as follows:

**PRIMARY GOVERNMENT**

	Beginning Balances	Additions	Transfers/ Dispositions/ Adjustments	Ending Balances
<b>Capital Assets:</b>				
Land	\$ 5,312,277	\$ -	\$ 10,565,178	\$ 15,877,455
Buildings & improvements	61,376,217	6,870	(10,849,948)	50,533,139
Furniture & equipment	6,418,888	92,665	284,771	6,796,324
Construction in progress	<u>4,909,164</u>	<u>604,897</u>	<u>(2,965,144)</u>	<u>2,548,917</u>
Total capital assets	78,016,546	704,432	(2,965,143)	75,755,835
Accumulated depreciation	<u>(53,960,883)</u>	<u>(1,461,224)</u>	<u>(1)</u>	<u>(55,422,108)</u>
<b>Net Capital Assets</b>	<u>\$ 24,055,663</u>	<u>\$ (756,792)</u>	<u>\$ (2,965,144)</u>	<u>\$ 20,333,727</u>

**PEORIA HOUSING AUTHORITY**  
Peoria, Illinois

**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**  
(Continued)

**NOTE E - CAPITAL ASSETS: (Cont'd)**

A summary of changes in capital assets are as follows:

**COMPONENT UNITS - DISCRETELY PRESENTED:**

	Beginning Balances	Additions	Dispositions/ Depreciation	Ending Balances
<b>Capital Assets:</b>				
Land	\$ 633,558	\$ -	\$ -	\$ 633,558
Buildings & improvements	30,781,040	-	-	30,781,040
Furniture & equipment	-	-	-	-
Construction in progress	-	7,640,579	6,817,803	14,458,382
Total capital assets	31,414,598	7,640,579	6,817,803	45,872,980
Accumulated depreciation	(21,734,534)	(1,125,541)	-	(22,860,075)
<b>Net Capital Assets</b>	<b>\$ 9,680,064</b>	<b>\$ 6,515,038</b>	<b>\$ 6,817,803</b>	<b>\$ 23,012,905</b>

**NOTE F - NOTES RECEIVABLE:**

Notes receivable as of December 31, 2022, consisted of the following:

New Southtown Corporation, an affiliate of the Authority and LR Development, Inc., formed a Limited Liability Corporation called "New Southtown Limited Liability Corporation (LLC)." New Southtown, LLC, the general partner, along with Apollo Housing Capital, LLC, the limited partner, and Apollo Housing Manager, the special limited partner, formed a limited partnership called "New Southtown Limited Partnership." The Partnership was formed to construct 153 rental units, of which 61 are public housing units, which may be purchased by the Authority. Also, 15 lease-to-purchase units and 32 homeownership units will be constructed and sold upon completion of the units. The Authority received permission from HUD to convert the remaining 30 homeownership units to rental units in 2005. The Partnership borrowed \$7,059,909 from the Authority. The Partnership will begin paying off the note receivable plus accrued interest upon achieving breakeven operations. The note receivable plus accrued interest and allowance is included in the "note receivable" on the balance sheet. The amount outstanding as of December 31, 2022, was \$7,033,164 and the accrued interest was \$18,937,221. The maturity date is July 19, 2042. The Authority has deemed the interest on this note to be uncollectable and has set up an allowance of \$18,937,221.

The Authority also issued a CDBG loan to the HOPE VI project in the amount of \$470,000. The maturity date is July 19, 2042.

The Authority is the sole member of River West South LLC. River West South LC is the general partner and developer for River West South, LP. River West South, LP is a tax credit project which consists of 26 units. In 2006, the Authority issued a Section 8 note receivable for \$214,785 to River West South, LP. The note will mature March 24, 2046, and interest shall accrued at the greater of 5% per annum, or the long-term applicable federal rate, as determined in the note agreement. The amount outstanding as of December 31, 2022, was \$214,785 and the accrued interest was \$256,319.

In 2006, the Authority issued a HOME note of \$643,500 to River West South, LP. In 2007, the Authority issued an additional \$6,500 on the 2006 HOME note. The note will mature March 24, 2046, and interest shall accrue at the greater of 5% per annum, or the long-term applicable federal rate, as determined in the note agreement. The amount outstanding as of December 31, 2022, was \$650,000 and accrued interest was \$805,582.

PEORIA HOUSING AUTHORITY  
Peoria, Illinois

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NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2022  
(Continued)

**NOTE F - NOTES RECEIVABLE: (Cont'd)**

During the current fiscal year, the Authority issued notes to Taft 4 Redevelopment, LLC and Taft 9, Redevelopment, LLC for developer fees due. The balance of the Taft 4 Redevelopment, LLC note is \$4,445,369 with \$144,625 in accrued interest. The balance of the Taft 9 Redevelopment, LLC note is \$5,635,085 with accrued interest of \$54,901.

**NOTE G - INVESTMENT IN JOINT VENTURE:**

As of December 31, 2022, the Authority had \$982,851 recorded in investment in joint ventures which consists of amounts invested in New Southtown LP of \$381,771 and Riverwest South, LP of \$601,080.

**NOTE H - ACCOUNTS PAYABLE:**

Accounts payable as of December 31, 2022, consisted of the following:

Vendors' and contractors' payable	\$ 121,787
Amounts due to HUD - OIG Audit	163,444
Payments in lieu of taxes	115,916
Long-term debt, current portion	27,996
Tenant security deposits	<u>97,758</u>
	<u>\$ 526,901</u>

**Discrete Component Units:**

Accounts payable as of December 31, 2022, consisted of the following:

Vendors and contractors payable	\$ 169,655
Accounts payable - other government	201,542
Tenant security deposits	<u>77,173</u>
	<u>\$ 448,370</u>

**NOTE I - ACCRUED LIABILITIES & UNEARNED REVENUE:**

Accrued liabilities and unearned revenue at December 31, 2022, consisted of the following:

Accrued compensation absences - current portion	\$ 19,348
Accrued wages/payroll taxes	109,392
Unearned revenue - tenant prepaid rent	23,023
Other accrued liabilities	90,640
Other current liabilities	<u>45,668</u>
	<u>\$ 288,071</u>



**PEORIA HOUSING AUTHORITY**  
Peoria, Illinois

**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**  
(Continued)

**NOTE I - ACCRUED LIABILITIES & UNEARNED REVENUE: (Cont'd)**

***Discrete Component Units:***

Accrued liabilities and unearned revenue at December 31, 2022, consisted of the following:

Unearned revenue	\$ 77,525
Construction payable	2,610,512
Due to related party	172,180
Other current liabilities	232,421
Accrued interest payable	23,770
Other accrued liabilities	<u>62,480</u>
	<u>\$ 3,178,888</u>

**NOTE J - OTHER NON-CURRENT LIABILITIES:**

As on December 31, 2022, non-current liabilities consisted of the following:

Accrued compensation absences - non-current portion	\$ 77,396
Long-term debt, operating	1,800,000
Long-term debt, capital	52,469
FSS Escrow	<u>276,299</u>
	<u>\$ 2,206,164</u>

***PRIMARY GOVERNMENT***

	Balance 1/1/2022	Increases	Decreases	Balance 12/31/2022	Current Portion of Balance
Compensated absences	\$ 70,435	\$ 96,746	\$ (70,437)	\$ 96,744	\$ 19,348
Notes payable - operating	-	1,800,000	-	1,800,000	-
Capital lease obligations	-	80,465	-	80,465	27,996
FSS Escrow Deposits	<u>178,976</u>	<u>100,555</u>	<u>(3,232)</u>	<u>276,299</u>	<u>-</u>
Total long-term liabilities	<u>\$ 249,411</u>	<u>\$ 2,077,766</u>	<u>\$ (73,669)</u>	<u>\$ 2,253,508</u>	<u>\$ 47,344</u>

**NOTE K - LONG-TERM DEBT:**

During the fiscal year, the Authority acquired operating debt in the Business Activities program of \$1,800,000 for promissory notes issues in connection with the development of Taft 4 Redevelopment, LLC and Taft 9 Redevelopment, LLC. These notes do not accrue interest and the entire amount will be due September 1, 2071, or when the property is sold, whichever event occurs first.

During the fiscal year, the Authority also implemented GASB 87, Leases, which requires certain leases to be capitalized over the useful life of the asset. The Authority identified leases in the amount of \$80,465, of which \$27,996 is considered current.

***Discrete Component Units:***

As of December 31, 2022, long-term debt consisted of \$49,076,627 due to the Peoria Housing Authority as detailed in Note F. All amounts are considered long-term, with no current maturities due.

**PEORIA HOUSING AUTHORITY**  
Peoria, Illinois

**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**  
(Continued)

**NOTE L - PENSION PLAN:**

The Authority has an employee defined contribution pension plan with Mutual of America Life Insurance Company.

A defined contribution pension plan provides pension benefits in return for services rendered, provides an individual account for each participant, and specifies how contributions to the individual accounts are to be determined instead of specifying the amount of benefits the individual is to receive.

To be eligible, an employee must be 21 years of age and have completed six months of service. Vesting occurs at 20% per year for five years at which time the employee is fully vested.

The Authority is required to contribute 10.7% of an employee's salary. The Authority's actual contribution was \$138,957 for the year ended December 31, 2022. Total payroll expense for the Authority was \$1,985,095.

**NOTE M - ECONOMIC DEPENDENCY:**

Peoria Housing Authority received approximately 69% of its revenue from the U.S. Department of Housing and Urban Development.

**NOTE N - CONTINGENCIES:**

The Authority is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Claims liabilities are reported when it is probably that a loss has occurred and the amount of that loss can be reasonably estimated. At December 31, 2022, there were no liabilities to be reported.

The Authority went through an OIG audit for the Section 8 Housing Choice Vouchers program and based on the results, the Authority needs to repay their Section 8 Housing Choice Vouchers program \$106,445 over the next 30 years, beginning May 2008. At December 31, 2022, the remaining balance that the Authority needs to repay is \$53,222.

The Authority went through a second OIG audit for the Section 8 Housing Choice Vouchers program and based on the results, the Authority needs to repay their Section 8 Housing Choice Vouchers program \$169,572 over the next 40 years, beginning March 2009. At December 31, 2022, the remaining balance that the Authority needs to repay is \$110,222.

**Grants and contracts:**

The Authority receives financial assistance from federal agencies in the form of grants. The expenditure of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements that are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability to the Authority. There were no such liabilities recorded as of December 31, 2022.

**Capital fund:**

The Authority receives capital funding each year for ongoing capital improvements and repairs and maintenance. As of December 31, 2022, the Authority has approximately \$2,484 of remaining and available for CFP 2019, \$7,369 of remaining and available for CFP 2020, \$187,606 of remaining and available for CFP 2021, and \$1,430,552 of remaining and available funds for CFP 2022.

PEORIA HOUSING AUTHORITY  
Peoria, Illinois

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2022  
(Continued)

**NOTE O - GROUND LEASE:**

On July 19, 2000, a ground lease was established for 99 years as part of the agreement between the Authority and New Southtown Limited Partnership, expiring on December 31, 2098. The lease requires annual payments of \$1 for the remainder of the lease. Upon execution of the lease, the Partnership prepaid the rent for the term of the lease in the amount of \$99. Upon expiration of the lease, the land and building will be returned to the Authority.

**NOTE P - SUPPLEMENTAL INFORMATION:**

The supplemental information has been included in order to show the financial statements of the Authority on the GAAP basis of accounting but in the format of the HUD Handbook 7476.3, *Audit Guide*. This is due to the fact that some supplemental information is reviewed by the field office and provides greater detail concerning the operations of the Authority.

**NOTE Q - SUBSEQUENT EVENTS:**

Events that occur after the statement of net position date but before the financial statements were available to be issued must be evaluated for recognition or disclosure. The effects of subsequent events that provide evidence about conditions that existed at the statement of net position are recognized in the accompanying financial statements. Subsequent events which provide evidence about conditions that existed after the statement of net position date require disclosure in the accompanying notes. Management evaluated the activity of the Authority through August 28, 2023 (the date the financial statements were available to be issued) and concluded that no subsequent events have occurred that would require recognition in the financial statements or disclosure in the notes to the financial statement.

**NOTE R - PRIOR PERIOD ADJUSTMENT:**

The Authority recorded a prior period adjustment during the current fiscal year of \$357,200 to correct interfund balances from the prior period.

**PEORIA HOUSING AUTHORITY**  
Peoria, Illinois

**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**  
(Continued)

**NOTE 5 - DISCRETE COMPONENT UNITS:**

The Authority has four discrete component units, as stated in Note A, 3. The condensed financials are presented below:

**FINANCIAL DATA SUBMISSION SUMMARY**  
**NET POSITION ACCOUNTS - DISCRETE COMPONENT UNITS**  
December 31, 2022

Account Description	New Southtown Limited Partnership	River West South Limited Partnership	Taft 4 Redevelopment Limited Liability Corp.	Taft 9 Redevelopment Limited Liability Corp.	Total
<b>ASSETS:</b>					
<b>CURRENT ASSETS:</b>					
Cash:					
Cash - unrestricted	\$ 41,638	\$ 197,859	\$ 375,780	\$ 233,907	\$ 849,184
Cash - restricted - modernization	0	0	0	0	0
Cash - other restricted	22,428	0	5,464,160	0	5,486,588
Cash - tenant security deposits	58,728	6,610	1,738	8,647	75,723
Cash - restricted for payment of current liabilities	0	0	0	0	0
<b>Total Cash</b>	<b>122,794</b>	<b>204,469</b>	<b>5,841,678</b>	<b>242,554</b>	<b>6,411,495</b>
Accounts and notes receivables:					
Accounts receivable - other government	0	0	87,456	29,746	117,202
Accounts receivable - miscellaneous	40,231	0	0	172,180	212,411
Accounts receivable - tenants rents	2,323	48,884	2,830	16,416	70,453
Allowance for doubtful accounts - tenants	(396)	(34,000)	0	0	(34,396)
<b>Total receivables - net</b>	<b>42,158</b>	<b>14,884</b>	<b>90,286</b>	<b>218,342</b>	<b>365,670</b>
Current investments:					
Prepaid expenses and other assets	15,113	11,361	1,116	339	27,929
<b>TOTAL CURRENT ASSETS</b>	<b>180,065</b>	<b>230,714</b>	<b>5,933,080</b>	<b>461,235</b>	<b>6,805,094</b>
<b>NONCURRENT ASSETS:</b>					
Capital Assets:					
Land	328,143	305,415	0	0	633,558
Buildings	25,804,812	4,976,228	0	0	30,781,040
Accumulated depreciation	(19,920,291)	(2,939,784)	0	0	(22,860,075)
Construction in progress	0	0	7,331,885	7,126,497	14,458,382
<b>Total capital assets - net</b>	<b>6,212,664</b>	<b>2,341,859</b>	<b>7,331,885</b>	<b>7,126,497</b>	<b>23,012,905</b>
Other assets	0	11,184	3,924,876	3,909,243	7,845,303
<b>TOTAL NONCURRENT ASSETS</b>	<b>6,212,664</b>	<b>2,353,043</b>	<b>11,256,761</b>	<b>11,035,740</b>	<b>30,858,208</b>
<b>TOTAL ASSETS &amp; DEFERRED OUTFLOW OF RESOURCES</b>	<b>\$ 6,392,729</b>	<b>\$ 2,583,757</b>	<b>\$ 17,189,841</b>	<b>\$ 11,496,975</b>	<b>\$ 37,663,302</b>

**PEORIA HOUSING AUTHORITY**  
Peoria, Illinois

**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**  
(Continued)

**NOTE S - DISCRETE COMPONENT UNITS: (Cont'd)**

**FINANCIAL DATA SUBMISSION SUMMARY**  
**NET POSITION ACCOUNTS - DCU**  
December 31, 2022

<u>Account Description</u>	<u>New Southtown Limited Partnership</u>	<u>River West South Limited Partnership</u>	<u>Taft 4 Redevelopment Limited Liability Corp.</u>	<u>Taft 9 Redevelopment Limited Liability Corp.</u>	<u>Total</u>
<b>LIABILITIES AND NET POSITION:</b>					
<b>LIABILITIES:</b>					
<b>CURRENT LIABILITIES:</b>					
Cash overdraft	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Accounts payable < 90 days	55,231	42,063	30,577	41,784	169,655
Accrued interest payable	0	0	15,120	8,650	23,770
Accounts payable - other gov.	193,342	0	0	8,200	201,542
Tenant security deposits	58,728	9,757	1,048	7,640	77,173
Unearned revenue	12,126	0	6,141	59,258	77,525
Other current liabilities	228,250	4,171	1,396,691	1,386,001	3,015,113
Accrued liabilities - other	20,526	0	20,736	21,218	62,480
<b>TOTAL CURRENT LIABILITIES</b>	<u>568,203</u>	<u>55,991</u>	<u>1,470,313</u>	<u>1,532,751</u>	<u>3,627,258</u>
<b>NONCURRENT LIABILITIES:</b>					
Long-term debt, net of current - capital	26,440,385	1,926,686	13,253,792	7,455,764	49,076,627
Noncurrent liabilities - other	0	0	237,836	238,854	476,690
<b>TOTAL NONCURRENT LIABILITIES</b>	<u>26,440,385</u>	<u>1,926,686</u>	<u>13,491,628</u>	<u>7,694,618</u>	<u>49,553,317</u>
<b>TOTAL LIABILITIES</b>	<u>27,008,588</u>	<u>1,982,677</u>	<u>14,961,941</u>	<u>9,227,369</u>	<u>53,180,575</u>
<b>NET POSITION:</b>					
Net Investment in Capital Assets	(20,227,721)	415,173	(457,747)	7,126,497	(13,143,798)
Restricted	22,428	0	0	0	22,428
Unrestricted	(410,566)	185,907	2,685,647	(4,856,891)	(2,395,903)
<b>TOTAL NET POSITION</b>	<u>(20,615,859)</u>	<u>601,080</u>	<u>2,227,900</u>	<u>2,269,606</u>	<u>(15,517,273)</u>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<u>\$ 6,392,729</u>	<u>\$ 2,583,757</u>	<u>\$ 17,189,841</u>	<u>\$ 11,496,975</u>	<u>\$ 37,663,302</u>

**PEORIA HOUSING AUTHORITY**  
Peoria, Illinois

**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**  
(Continued)

**NOTE 5 - DISCRETE COMPONENT UNITS: (Cont'd)**

**FINANCIAL DATA SUBMISSION SUMMARY**  
**REVENUES, EXPENSES, AND CHANGES IN NET POSITION ACCOUNTS - DCU**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

<u>Account Description</u>	<u>New Southtown Limited Partnership</u>	<u>River West South Limited Partnership</u>	<u>Taft 4 Redevelopment Limited Liability Corp.</u>	<u>Taft 9 Redevelopment Limited Liability Corp.</u>	<u>Total</u>
<b>REVENUES:</b>					
Net tenant rental revenue	\$ 1,052,023	\$ 97,233	\$ 580,086	\$ 801,071	\$ 2,530,413
Tenant revenue - other	<u>11,509</u>	<u>1,090</u>	<u>1,548</u>	<u>2,138</u>	<u>16,285</u>
Total tenant revenue	1,063,532	98,323	581,634	803,209	2,546,698
Investment income - unrestricted	1	629	35	48	713
Other revenue	<u>22,890</u>	<u>0</u>	<u>131</u>	<u>181</u>	<u>23,202</u>
<b>TOTAL REVENUES</b>	<b>\$ <u>1,086,423</u></b>	<b>\$ <u>98,952</u></b>	<b>\$ <u>581,800</u></b>	<b>\$ <u>803,438</u></b>	<b>\$ <u>2,570,613</u></b>
<b>EXPENSES:</b>					
Total Administrative Expense	\$ 416,631	\$ 34,493	\$ 118,710	\$ 166,430	\$ 736,264
Total Utilities Expense	214,088	21,598	135,081	186,541	557,308
Total Ordinary Maintenance & Operation	307,291	62,544	103,885	143,458	617,178
Total Protective Services	6,284	0	9,757	13,474	29,515
Total Insurance Premiums	79,183	14,697	0	0	93,880
Total General Expenses	194,287	7,771	6,379	8,809	217,246
Total Financial Expenses	<u>1,477,376</u>	<u>94,286</u>	<u>71,905</u>	<u>46,634</u>	<u>1,690,201</u>
<b>TOTAL OPERATING EXPENSE</b>	<b><u>2,695,140</u></b>	<b><u>235,389</u></b>	<b><u>445,717</u></b>	<b><u>565,346</u></b>	<b><u>3,941,592</u></b>
<b>EXCESS OPERATING REVENUE</b>	<b><u>(1,608,717)</u></b>	<b><u>(136,437)</u></b>	<b><u>136,083</u></b>	<b><u>238,092</u></b>	<b><u>(1,370,979)</u></b>
Other Expenses					
Depreciation expense	938,364	187,177	0	0	1,125,541
Total Other Expenses	<u>938,364</u>	<u>187,177</u>	<u>0</u>	<u>0</u>	<u>1,125,541</u>
<b>TOTAL EXPENSES</b>	<b><u>3,633,504</u></b>	<b><u>422,566</u></b>	<b><u>445,717</u></b>	<b><u>565,346</u></b>	<b><u>5,067,133</u></b>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b><u>(2,547,081)</u></b>	<b><u>(323,614)</u></b>	<b><u>136,083</u></b>	<b><u>238,092</u></b>	<b><u>(2,496,520)</u></b>
<b>Beginning Net Position</b>	<b>(18,068,778)</b>	<b>924,694</b>	<b>2,091,817</b>	<b>2,031,514</b>	<b>(13,020,753)</b>
Prior period adjustments	0	0	0	0	0
Equity transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Ending Net Position</b>	<b>\$ <u>(20,615,859)</u></b>	<b>\$ <u>601,080</u></b>	<b>\$ <u>2,227,900</u></b>	<b>\$ <u>2,269,606</u></b>	<b>\$ <u>(15,517,273)</u></b>

**PEORIA HOUSING AUTHORITY**  
**Peoria, Illinois**

**SINGLE AUDIT SECTION**

**YEAR ENDED DECEMBER 31, 2022**



**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**

Board of Commissioners  
Peoria Housing Authority  
Peoria, Illinois 61605

Chicago Regional Office  
Public Housing Division  
77 West Jackson Boulevard  
Ralph Metcalfe Federal Building  
Chicago, Illinois 60604

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 Peoria Housing Authority, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Peoria Housing Authority's basic financial statements, and have issued our report thereon dated August 28, 2023.

The Authority's basic financial statements include the operations of the New Southtown Limited Partnership (dba Riverwest Apartments), River West South L.P., Taft 4 Redevelopment, LLC, and Taft 9 Redevelopment, LLC which represent 43.09 percent of total consolidated assets and 9.04 percent of total revenues of the Peoria Housing Authority. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for New Southtown Limited Partnership (dba Riverwest Apartments), River West South L.P., Taft 4 Redevelopment, LLC, and Taft 9 Redevelopment, LLC is based solely on the report of the other auditors.

#### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Peoria Housing Authority's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Peoria Housing Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Peoria Housing Authority's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Peoria Housing Authority'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. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2022-001 and 2022-002 that we consider to be significant deficiencies.



**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Peoria Housing Authority's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as 2022-001.

**Peoria Housing Authority's Response to Findings**

Government Auditing Standards requires the auditor to perform limited procedures on the Peoria Housing Authority's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The Authority's response was not subjected to the auditing procedures applied in the audit of financial statements and, accordingly, we express no opinion on the response.

**Purpose of this Report**

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

*Rector, Reeder & Lofton, PC*  
Certified Public Accountants

Loganville, Georgia  
August 28, 2023



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

Board of Commissioners  
Peoria Housing Authority  
Peoria, Illinois 61605

Chicago Regional Office  
Public Housing Division  
77 West Jackson Boulevard  
Ralph Metcalfe Federal Building  
Chicago, Illinois 60604

**Report on Compliance for Each Major Federal Program**

***Qualified and Unmodified Opinions***

We have audited the Peoria Housing Authority's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Peoria Housing Authority's major federal programs for the year ended December 31, 2022. The Peoria Housing Authority's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

*Qualified Opinion on ALN14.850, Low-Income Public Housing and ALN14.871, Housing Choice Voucher Program*

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the Authority complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

*Unmodified Opinion on Each of the Other Major Federal Programs*

In our opinion, the Authority complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2022.

***Basis for Qualified and Unmodified Opinions***

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

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

*Matters Giving Rise to Qualified Opinion ALN14.850, Low-Income Public Housing and ALN14.871, Housing Choice Voucher Program*

As described in the accompanying schedule of findings and questioned costs, the Authority did not comply with requirements regarding ALN14.850, Low-Income Public Housing and ALN 14.871, Housing Choice Voucher Program, finding number 2022-001 for Internal Controls over Financial Reconciliation and Reporting, ALN14.850, Low-Income Public Housing, finding number 2022-002 for Equipment and Real Property Management, and ALN 14.871, Housing Choice Voucher Program, finding number 2022-003 for Eligibility.

Compliance with such requirements is necessary, in our opinion, for the Authority to comply with the requirements applicable to those programs.

***Responsibilities of Management for Compliance***

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

***Auditor's Responsibilities for the Audit of Compliance***

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

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

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

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

**Other Matters**

Government Auditing Standards requires the auditor to perform limited procedures on the Peoria Housing Authority's response to the noncompliance findings identified in our compliance audit described in the accompanying Corrective Action Plan. The Authority'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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-001, 2022-002 and 2022-003, to be significant deficiencies.

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

Government Auditing Standards requires the auditor to perform limited procedures on the Peoria Housing Authority's response to the internal control over compliance findings identified in our audit described in the accompanying Corrective Action Plan. The Authority'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.

*Rector, Reeder & Lofton, PC*  
Certified Public Accountants

Loganville, Georgia  
August 28, 2023

**PEORIA HOUSING AUTHORITY**  
**Peoria, Illinois**

***STATUS OF PRIOR AUDIT FINDINGS***

The prior audit report for the period ended December 31, 2021, contained one formal audit finding, the status of this is as follows:

**Finding 2021-001 – Internal Controls over Financial Reconciliation and Reporting – Significant Deficiency – Qualified at Single Audit Level**

**ALN 14.850 & 14.871**

Uniform Administrative Guidance and Standards for Internal Control in the Federal Government requires adequate internal controls over financial reporting to ensure that transactions are properly recorded and accounted for to permit the preparation of reliable financial statements and demonstrate compliance with laws, regulations, and other compliance requirements. Additionally, the Uniform Financial Reporting Standards require adequate internal controls over reporting.

The organization does not completely and accurately reconcile the cash accounts on a consistent basis. There were several items contained in the bank reconciliations which should have been adjusted or cleared out in subsequent months. Consequently, the reconciliations record adjustments and old activity which should not be on the reconciliation month after month. Additionally, the Housing Authority has not properly reported the grant activity from the Capital Fund Program. ***This finding continues in the current year as finding 2022-001.***

**PEORIA HOUSING AUTHORITY**  
Peoria, Illinois

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**Section I – Summary of 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?

**No**

Significant deficiency (ies) identified not considered to be material weaknesses?

**Yes**

Noncompliance material to the financial statements noted?

**Yes**

**Federal Awards**

Internal controls over major federal programs:

Material weakness (es) identified?

**No**

Significant deficiency (ies) identified not considered to be material weaknesses?

**Yes**

Type of auditor’s report issued on the compliance for major federal programs:

Unmodified for all major federal programs except for ALN 14.850 Public and Indian Housing and ALN 14.871 Section 8 Housing Choice Voucher program, which were qualified.

Any audit findings disclosed that are required to be reported in Accordance with Uniform Guidance?

**Yes**

Identification of major federal programs:

-ALN 14.850	Public and Indian Housing
-ALN 14.872	Public Housing Capital Fund Program
-ANL 14.871	Section 8 Housing Choice Voucher Program (Cluster)
-ALN 14.879	Mainstream Voucher Program (Cluster)

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

**\$750,000**

Did the Authority qualify as a low-risk auditee?

**No**

**PEORIA HOUSING AUTHORITY**  
Peoria, Illinois

***SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Cont'd)***

**Section II – Financial Statement Findings**

***Findings related to financial statements in accordance with GAGAS:***

**Finding 2022-001 – Internal Controls over Cash Reconciliations and Interfund reconciliations – Significant Deficiency – Noncompliance and Qualified at Single Audit Level**

**ALN No. 14.850 & 14.871**

**Criteria:** Uniform Administrative Guidance and Standards for Internal Control in the Federal Government requires adequate internal controls over financial reporting to ensure that transactions are properly recorded and accounted for to permit the preparation of reliable financial statements and demonstrate compliance with laws, regulations, and other compliance requirements. Additionally, the Uniform Financial Reporting Standards require adequate internal controls over reporting.

**Condition:** The organization does not completely and accurately reconcile the cash accounts on a consistent basis. There were imbalances in the bank reconciliations during the year. Consequently, at year-end there was adjustments to interfund and to cash accounts that should have been corrected during the year. Additionally at the end of the year there was an imbalance in the interfund accounts of around \$287,331.69. The PHA did not adequately record prior year audit adjustments but rather corrected the beginning equity and interfund entries. Together with these adjustments and the cash imbalances there was approximately \$201,318.69 in prior period adjustments which could not be determined.

**Effect:** The failure to reconcile the checking accounts and interfund accounts can result in misstating the financial operating results for any given period.

**Cause:** The Authority does not properly maintain and perform bank reconciliations and interfund reconciliations on a consistent monthly basis.

**Recommendation:** We recommend that the Authority reviews their current procedures for monthly reconciliations and the fiscal year close to ensure accuracy of financial reporting to include the items mentioned above.

**Questioned Costs:** None

**Repeat Finding:** Yes

**Was sampling statistically valid?** Yes

**Views of responsible officials:** The PHA agrees with the results of the audit and recommendations.

**PEORIA HOUSING AUTHORITY**  
Peoria, Illinois

***SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Cont'd)***

**Section II – Financial Statement Findings (Cont'd)**

***Findings related to financial statements in accordance with GAGAS:***

**Finding 2022-002 – Capital Assets are not properly maintained – Internal Controls over Property, Plant & Equipment – Significant Deficiency – Qualified at Single Audit Level**

**ALN No. 14.850**

**Criteria:**

Good internal control practices as provided in the Government Auditing Standards along with the common rule in Federal regulations require that the Capital Assets be supported with detailed capital asset records, and that these be supported by an inventory conducted at least every two years. The results of the inventory should be compared with the capital asset records to give assurance that the books and records of account are adequately supported. Additionally, depreciation should begin on assets as soon as they are placed into service, and old equipment items which have been disposed of should be removed from both the capital asset system and the general ledger.

**Condition:**

Upon review of the capital assets depreciation schedule, we noted several items which are being carried on the books are below the capitalization threshold and have been disposed of but are not written off the books of account. Consequently, there are numerous equipment items which are not physically present at the housing authority. Dispositions should be made annually and approved by the Board of Commissioners.

**Effect:**

The detailed capital asset schedule cannot be relied upon to give an accurate listing of equipment and assets owned by the Housing Authority. Consequently, both the cost on the general ledger and corresponding accumulated depreciation is overstated.

**Cause:**

The PHA has failed to adequately conduct a complete inventory of all nonexpendable equipment and reconcile this to the detailed property ledger and to the general ledger on a consistent annual basis.

**Recommendation:**

We recommend that the Housing Authority reconstruct the capital asset records and verify the equipment items which are physically in existence at PHA property. We also recommend that an annual inventory be conducted and used to reconcile to this property record. Additionally, all dispositions and write-offs of capital assets should be approved by the Board.

**Questioned Costs:** None

**Repeat Finding:** No

**Was sampling statistically valid?** Yes

**Views of responsible officials:** The PHA agrees with the results of the audit and recommendations.



**PEORIA HOUSING AUTHORITY**  
Peoria, Illinois

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Cont'd)**

**Section III – Federal Award Findings and Questioned Costs**

***Findings and questioned costs for Federal Awards as defined in Section .510:***

**Finding 2022-001 – Internal Controls over Cash Reconciliations and Interfund reconciliations – Significant Deficiency – Qualified at Single Audit Level**

*(Finding is stated above and doesn't need to be included in report again.)*

**Finding 2022-002 – Capital Assets are not properly maintained - Internal Controls over Property, Plant & Equipment – Significant Deficiency – Qualified at Single Audit Level**

*(Finding is stated above and doesn't need to be included in report again.)*

**Finding 2022-003 – Housing Choice Voucher Tenant File deficiencies – Significant Deficiency and Noncompliance with Eligibility – Qualified at Single Audit Level**

**ALN No. 14.871**

**Criteria:**

The Code of Federal Regulations, the Housing Authority's Admin Plan, and specific HUD guidelines in documenting and maintaining the Housing Choice Voucher tenant files.

**Condition & Cause:**

Our review of one hundred (100) Housing Choice Voucher tenant files revealed that there was a total of twelve (12) income-related errors, which represent 12% of the total files examined. We were able to numerically extrapolate ten (10) of these errors to the Housing Choice Voucher population. These consisted mainly of improper deductions, miscalculations, the use of outdated benefit information, and improper annualization of income. The remaining two (2) file errors were a result of lack of verification of income. Based on our extrapolation, we feel that the Housing Authority has a significant deficiency in this area of compliance.

The Housing Authority has experienced high employee turnover and there are multiple vacancies in the Housing Choice Voucher department, which contributed to the deficiencies.

**Effect:**

The failure to properly calculate Housing Assistance Payments can result in a misstatement of HAP expense and corresponding operating subsidy earned by the Housing Authority, as well as undue financial burden on the tenant.

**Recommendation:**

We recommend that the Agency conduct a thorough tenant file audit of existing tenants in the Housing Choice Voucher program to determine whether there are any misstatements of HAP expense. We also recommend that the Agency increase their monitoring and review of the Housing Choice Voucher program files to determine whether occupancy specialists need additional training or procedures added to ensure compliance.

**Questioned Costs:** None

**Repeat Finding:** No

**Was sampling statistically valid?** Yes

**Views of responsible officials:** The PHA agrees with the results of the audit and recommendations.

**PEORIA HOUSING AUTHORITY**  
**Peoria, Illinois**

**SUPPLEMENTAL INFORMATION**

**YEAR ENDED DECEMBER 31, 2022**

**PEORIA HOUSING AUTHORITY**  
Peoria, Illinois

**FINANCIAL DATA SUBMISSION SUMMARY**  
**NET POSITION ACCOUNTS**  
December 31, 2022

FDS Line#	Account Description						Section 8	
		Business Activities	Other Federal Program	Component Unit Discretely Presented	Public and Indian Housing 14.850	Housing Choice Vouchers 14.871	Mainstream Vouchers 14.879	
<b>ASSETS:</b>								
<b>CURRENT ASSETS:</b>								
Cash:								
111	Cash - unrestricted	\$ 1,456,119	\$ 0	\$ 849,184	\$ 2,481,175	\$ 1,373,166	\$ 15,766	
112	Cash - restricted - modernization	0	0	0	0	0	0	
113	Cash - other restricted	0	0	5,486,588	8,170	1,068,136	0	
114	Cash - tenant security deposits	0	0	75,723	97,758	0	0	
115	Cash - restricted for payment of current liabilities	0	0	0	0	0	0	
100	<b>Total Cash</b>	<b>1,456,119</b>	<b>0</b>	<b>6,411,495</b>	<b>2,587,103</b>	<b>2,441,302</b>	<b>15,766</b>	
Accounts and notes receivables:								
121	Accounts receivable - PHA projects	0	0	0	0	0	0	
122	Accounts receivable - HUD	0	0	0	383,995	0	15,591	
124	Accounts receivable - other government	0	0	117,202	0	0	0	
125	Accounts receivable - miscellaneous	119,173	0	212,411	16,703	0	0	
126	Accounts receivable - tenants rents	0	0	70,453	183,969	0	0	
126.1	Allowance for doubtful accounts - tenants	0	0	(34,396)	(73,477)	0	0	
126.2	Allowance for doubtful accounts - other	0	0	0	0	0	0	
127	Notes receivable - current	0	0	0	0	0	0	
128	Fraud recovery	0	0	0	19,139	20,341	0	
128.1	Allowance for doubtful accounts - fraud	0	0	0	0	0	0	
129	Accrued interest receivable	0	0	0	0	0	0	
120	<b>Total receivables - net</b>	<b>119,173</b>	<b>0</b>	<b>365,670</b>	<b>530,329</b>	<b>20,341</b>	<b>15,591</b>	
Current investments:								
131	Investments - unrestricted	0	0	0	602,079	0	0	
132	Investments - restricted	0	0	0	0	0	0	
135	Investments - restricted for payment of current lial	0	0	0	0	0	0	
142	Prepaid expenses and other assets	0	0	27,929	0	0	0	
143	Inventories	0	0	0	204,236	0	0	
143.1	Allowance for obsolete inventories	0	0	0	(62,735)	0	0	
144	Interprogram due from	0	0	0	6,940	0	0	
145	Assets held for sale	0	0	0	0	0	0	
150	<b>TOTAL CURRENT ASSETS</b>	<b>1,575,292</b>	<b>0</b>	<b>6,805,094</b>	<b>3,867,952</b>	<b>2,461,643</b>	<b>31,357</b>	
<b>NONCURRENT ASSETS:</b>								
Capital Assets:								
161	Land	1,110,413	0	633,558	14,193,904	0	0	
162	Buildings	0	0	30,781,040	48,158,479	0	0	
163	Furniture & equipment - dwelling	0	0	0	1,681,722	0	0	
164	Furniture & equipment - admin	0	0	0	2,511,381	279,553	0	
165	Improvements	0	0	0	0	0	0	
166	Accumulated depreciation	0	0	(22,860,075)	(50,594,487)	(239,509)	0	
167	Construction in progress	0	0	14,458,382	2,548,917	0	0	
168	Infrastructure	0	0	0	0	0	0	
160	<b>Total capital assets - net</b>	<b>1,110,413</b>	<b>0</b>	<b>23,012,905</b>	<b>18,499,916</b>	<b>40,044</b>	<b>0</b>	
171	Notes receivable - noncurrent	0	19,304,650	0	0	405,180	0	
172	Notes receivable - noncurrent past due	0	0	0	0	0	0	
173	Grants receivable - noncurrent	0	0	0	0	0	0	
174	Other assets	0	0	7,845,303	0	0	0	
176	Investment in joint ventures	982,851	0	0	0	0	0	
180	<b>TOTAL NONCURRENT ASSETS</b>	<b>2,093,264</b>	<b>19,304,650</b>	<b>30,858,208</b>	<b>18,499,916</b>	<b>445,224</b>	<b>0</b>	
200	DEFERRED OUTFLOW OF RESOURCES	0	0	0	0	0	0	
290	<b>TOTAL ASSETS &amp; DEFERRED OUTFLOW OF RESOURCES</b>	<b>\$ 3,668,556</b>	<b>\$ 19,304,650</b>	<b>\$ 37,663,302</b>	<b>\$ 22,367,868</b>	<b>\$ 2,906,867</b>	<b>\$ 31,357</b>	

FSS	ROSS	Central Office Cost Center	Elimination	TOTAL
14,896	14,870			
\$ 0	\$ 0	\$ 713,019	\$ 0	\$ 6,888,429
0	0	0	0	0
0	0	0	0	6,562,894
0	0	0	0	173,481
0	0	0	0	0
0	0	713,019	0	13,624,804
0	0	0	0	0
9,823	6,563	0	0	415,972
0	0	0	0	117,202
0	0	2,153	0	350,440
0	0	0	0	254,422
0	0	0	0	(107,873)
0	0	0	0	0
0	0	0	0	0
0	0	0	0	39,480
0	0	0	0	0
0	0	0	0	0
9,823	6,563	2,153	0	1,069,643
0	0	0	0	602,079
0	0	0	0	0
0	0	0	0	0
0	0	59,239	0	87,168
0	0	0	0	204,236
0	0	0	0	(62,735)
0	0	0	(6,940)	0
0	0	0	0	0
9,823	6,563	774,411	(6,940)	15,525,195
0	0	573,138	0	16,511,013
0	0	2,374,660	0	81,314,179
0	0	0	0	1,681,722
0	0	2,323,668	0	5,114,602
0	0	0	0	0
0	0	(4,588,112)	0	(78,282,183)
0	0	0	0	17,007,299
0	0	0	0	0
0	0	683,354	0	43,346,632
0	0	0	0	19,709,830
0	0	0	0	0
0	0	0	0	0
0	0	0	0	7,845,303
0	0	0	0	982,851
0	0	683,354	0	71,884,616
0	0	0	0	0
\$ 9,823	\$ 6,563	\$ 1,457,765	\$ (6,940)	\$ 87,409,811

**PEORIA HOUSING AUTHORITY**  
Peoria, Illinois

**FINANCIAL DATA SUBMISSION SUMMARY**  
**NET POSITION ACCOUNTS**  
December 31, 2022

FDS Line#	Account Description	Section 8					
		Business Activities	Other Federal Program	Component Unit Discretely Presented	Public and Indian Housing	Housing Choice Vouchers	Mainstream Vouchers
					14,850	14,871	14,879
<b>LIABILITIES AND NET POSITION:</b>							
<b>LIABILITIES:</b>							
<b>CURRENT LIABILITIES:</b>							
311	Cash overdraft	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
312	Accounts payable < 90 days	0	0	169,655	99,138	8,868	0
313	Account payable > 90 days	0	0	0	0	0	0
321	Accrued salaries/payroll withholding	0	0	0	48,722	16,511	0
322	Accrued compensated absences	0	0	0	5,749	3,552	0
324	Accrued contingency liability	0	0	0	0	0	0
325	Accrued interest payable	0	0	23,770	0	0	0
331	Accounts payable - HUD PHA programs	0	0	0	0	163,444	0
332	Accounts payable - PHA projects	0	0	0	0	0	0
333	Accounts payable - other gov.	0	0	201,542	32,255	83,661	0
341	Tenant security deposits	0	0	77,173	97,758	0	0
342	Unearned revenue	0	0	77,525	23,023	0	0
343	Current portion of L-T debt - capital projects	0	0	0	0	0	0
344	Current portion of L-T debt - operating	0	0	0	0	0	0
345	Other current liabilities	0	0	3,015,113	0	0	5,584
346	Accrued liabilities - other	0	0	62,480	85,066	5,574	0
347	Interprogram (due to)	0	0	0	0	0	0
348	Loan liability - current	0	0	0	0	0	0
310	<b>TOTAL CURRENT LIABILITIES</b>	<b>0</b>	<b>0</b>	<b>3,627,258</b>	<b>391,711</b>	<b>281,610</b>	<b>5,584</b>
<b>NONCURRENT LIABILITIES:</b>							
351	Long-term debt, net of current - capital	0	0	49,076,627	0	0	0
352	Long-term debt, net of current - operating	0	1,800,000	0	0	0	0
353	Noncurrent liabilities - other	0	0	476,690	8,170	268,129	0
354	Accrued comp. absences - long term	0	0	0	22,999	14,208	0
355	Loan liability - noncurrent	0	0	0	0	0	0
356	FASB 5 liabilities	0	0	0	0	0	0
357	Accrued pension and OPEB liabilities	0	0	0	0	0	0
350	<b>TOTAL NONCURRENT LIABILITIES</b>	<b>0</b>	<b>1,800,000</b>	<b>49,553,317</b>	<b>31,169</b>	<b>282,337</b>	<b>0</b>
300	<b>TOTAL LIABILITIES</b>	<b>0</b>	<b>1,800,000</b>	<b>53,180,575</b>	<b>422,880</b>	<b>563,947</b>	<b>5,584</b>
400	DEFERRED INFLOW OF RESOURCES	0	0	0	0	0	0
<b>NET POSITION:</b>							
508.4	Net investment in Capital Assets	1,110,413	0	(13,143,798)	18,499,916	40,044	0
511.4	Restricted	0	17,504,650	22,428	0	800,007	0
512.4	Unrestricted	2,558,143	0	(2,395,903)	3,445,072	1,502,869	25,773
513	<b>TOTAL NET POSITION</b>	<b>3,668,556</b>	<b>17,504,650</b>	<b>(15,517,273)</b>	<b>21,944,988</b>	<b>2,342,920</b>	<b>25,773</b>
600	<b>TOTAL LIABILITIES AND NET POSITION</b>	<b>\$ 3,668,556</b>	<b>\$ 19,304,650</b>	<b>\$ 37,663,302</b>	<b>\$ 22,367,868</b>	<b>\$ 2,906,867</b>	<b>\$ 31,357</b>

	FSS 14,896	ROSS 14,870	Central Office Cost Center	Elimination	TOTAL
\$	0	\$ 0	\$ 0	\$ 0	0
	0	919	12,862	0	291,442
	0	0	0	0	0
	5,851	1,932	36,376	0	109,392
	0	149	9,898	0	19,348
	0	0	0	0	0
	0	0	0	0	23,770
	0	0	0	0	163,444
	0	0	0	0	0
	0	0	0	0	317,458
	0	0	0	0	174,931
	0	0	0	0	100,548
	0	0	27,996	0	27,996
	0	0	0	0	0
	0	0	40,084	0	3,060,781
	0	0	0	0	153,120
	3,972	2,968	0	(6,940)	0
	0	0	0	0	0
	<u>9,823</u>	<u>5,968</u>	<u>127,216</u>	<u>(6,940)</u>	<u>4,442,230</u>
	0	0	52,469	0	49,129,096
	0	0	0	0	1,800,000
	0	0	0	0	752,989
	0	595	39,594	0	77,396
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	<u>0</u>	<u>595</u>	<u>92,063</u>	<u>0</u>	<u>51,759,481</u>
	<u>9,823</u>	<u>6,563</u>	<u>219,279</u>	<u>(6,940)</u>	<u>56,201,711</u>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	602,889	0	7,109,464
	0	0	0	0	18,327,085
	0	0	635,597	0	5,771,551
	0	0	1,238,486	0	31,208,100
\$	<u>9,823</u>	<u>6,563</u>	<u>1,457,765</u>	<u>(6,940)</u>	<u>87,409,811</u>

**PEORIA HOUSING AUTHORITY**  
Peoria, Illinois

**FINANCIAL DATA SUBMISSION SUMMARY**  
**REVENUES, EXPENSES, AND CHANGES IN NET POSITION ACCOUNTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

FDS Line#	Account Description	Section 8					
		Business Activities	Other Federal Program	Component Unit Discretely Presented	Public and Indian Housing 14.850	Housing Choice Vouchers 14.871	Mainstream Vouchers 14.879
<b>REVENUES:</b>							
70300	Net tenant rental revenue	\$ 0	\$ 0	\$ 2,530,413	\$ 1,109,407	\$ 0	\$ 0
70400	Tenant revenue - other	0	0	16,285	53,281	0	0
70500	Total tenant revenue	0	0	2,546,698	1,162,688	0	0
70600	HUD PHA grants - operating	0	0	0	3,856,884	12,844,601	314,531
70610	HUD PHA grants - capital	0	0	0	604,896	0	0
70710	Management fee	0	0	0	0	0	0
70720	Asset management fee	0	0	0	0	0	0
70730	Bookkeeping fee	0	0	0	0	0	0
70740	Front line service fee	0	0	0	0	0	0
70750	Other fees	0	0	0	0	0	0
70700	Total fee revenue	0	0	0	0	0	0
70800	Other government grants	0	0	0	0	0	0
71100	Investment income - unrestricted	0	0	713	6,015	4,802	0
71200	Mortgage interest income	0	273,003	0	0	19,848	0
71300	Proceeds from disposition of assets held for sale	0	0	0	0	0	0
71310	Cost of sale of assets	0	0	0	0	0	0
71400	Fraud income	0	0	0	0	0	0
71500	Other revenue	836,932	0	23,202	309,871	15,793	0
71600	Gain/(loss) on disposition	0	5,418,750	0	(102,138)	0	0
72000	Investment income - restricted	0	0	0	0	0	0
70000	<b>TOTAL REVENUES</b>	<b>\$ 836,932</b>	<b>\$ 5,691,753</b>	<b>\$ 2,570,613</b>	<b>\$ 5,838,216</b>	<b>\$ 12,885,044</b>	<b>\$ 314,531</b>
<b>EXPENSES:</b>							
<b>Administrative</b>							
91100	Administrative salaries	\$ 179,223	\$ 0	\$ 202,862	\$ 283,150	\$ 360,782	\$ 0
91200	Auditing fees	0	0	40,268	37,950	14,850	0
91300	Management fees	0	0	151,457	627,927	235,944	5,172
91310	Bookkeeping fees	0	0	0	39,772	145,305	3,642
91400	Advertising & marketing	0	0	56	75	0	0
91500	Employee benefits - administrative	52,306	0	73,652	78,162	112,077	0
91600	Office expense	11,387	0	72,067	163,288	85,779	0
91700	Legal expense	0	0	21,193	54,450	855	0
91800	Travel expense	0	0	0	417	21,899	0
91810	Allocated Overhead	0	0	0	0	0	0
91900	Other operating - administrative	0	0	174,709	33,261	73,364	0
91000	Total Administrative Expense	242,916	0	736,264	1,318,452	1,050,855	8,814
92000	Asset management fee	0	0	0	57,500	0	0
<b>Tenant Services</b>							
92100	Tenant services - salaries	0	0	0	939	5,657	0
92200	Relocation costs	0	0	0	3,103	0	0
92300	Employee benefits - tenant services	0	0	0	0	1,918	0
92400	Other tenant services	0	0	0	19,002	0	0
92500	Total Tenant Services	0	0	0	23,044	7,575	0
<b>Utilities</b>							
93100	Water	0	0	289,349	142,839	0	0
93200	Electricity	0	0	101,747	266,311	0	0
93300	Gas	0	0	80,142	251,463	0	0
93400	Fuel	0	0	0	0	0	0
93500	Labor	0	0	0	0	0	0
93600	Sewer	0	0	75,504	216,234	0	0
93700	Employee benefits - utilities	0	0	0	0	0	0
93800	Other utilities expense	0	0	10,566	42,117	0	0
93000	Total Utilities Expense	0	0	557,308	918,964	0	0

FSS 14,896	ROSS 14,870	Central Office Cost Center	Elimination	TOTAL
\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,639,820
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>69,566</u>
0	0	0	0	3,709,386
123,223	63,511	0	0	17,202,750
0	0	0	0	604,896
0	0	869,043	(869,043)	0
0	0	57,500	(57,500)	0
0	0	188,719	(188,719)	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	1,115,262	(1,115,262)	0
0	0	0	0	0
0	0	0	0	11,530
0	0	0	0	292,851
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	105,669	0	1,291,467
0	0	0	0	5,316,612
0	0	0	0	0
<u>\$ 123,223</u>	<u>\$ 63,511</u>	<u>\$ 1,220,931</u>	<u>\$ (1,115,262)</u>	<u>\$ 28,429,492</u>
\$ 79,985	\$ 43,297	\$ 378,947	\$ 0	\$ 1,528,246
0	0	2,200	0	95,268
0	0	0	(869,043)	151,457
0	0	0	(188,719)	0
0	0	5,194	0	5,325
41,433	10,997	114,998	0	483,625
0	9,787	260,093	0	602,401
0	0	136,547	0	213,045
0	0	33,050	0	55,366
0	0	0	0	0
0	0	107,287	0	388,621
<u>121,418</u>	<u>64,081</u>	<u>1,038,316</u>	<u>(1,057,762)</u>	<u>3,523,354</u>
0	0	0	(57,500)	0
0	0	0	0	6,596
0	0	0	0	3,103
0	0	0	0	1,918
0	0	0	0	19,002
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>30,619</u>
0	0	7,412	0	439,600
0	0	29,491	0	397,549
0	0	13,110	0	344,715
0	0	0	0	0
0	0	0	0	0
0	0	4,091	0	295,829
0	0	0	0	0
0	0	5,178	0	57,861
<u>0</u>	<u>0</u>	<u>59,282</u>	<u>0</u>	<u>1,535,554</u>



**PEORIA HOUSING AUTHORITY**  
Peoria, Illinois

**FINANCIAL DATA SUBMISSION SUMMARY**  
**REVENUES, EXPENSES, AND CHANGES IN NET POSITION ACCOUNTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

FDS Line#	Account Description	Business Activities	Other Federal Program	Component Unit Discretely Presented	Public and Indian Housing 14.850	Section 8	Mainstream Vouchers 14.879
						Housing Choice Vouchers 14.871	
Ordinary Maintenance & Operation							
94100	Labor	0	0	196,407	514,680	0	0
94200	Materials	0	0	205,217	158,148	2,648	0
94300	Contracts	8,738	0	192,672	698,058	5,164	0
94300-010	Garbage & trash removal contracts	0	0	27,686	78,993	0	0
94300-020	Heating & cooling contracts	0	0	4,235	45,082	0	0
94300-030	Snow Removal contracts	0	0	22,430	0	0	0
94300-040	Elevator maintenance contracts	0	0	0	15,584	0	0
94300-050	Landscape & grounds contracts	2,190	0	20,275	78,945	0	0
94300-060	Unit turnaround contracts	0	0	0	0	0	0
94300-070	Electrical contracts	0	0	0	3,628	0	0
94300-080	Plumbing contracts	6,548	0	0	52,322	0	0
94300-090	Extermination contracts	0	0	3,640	134,200	0	0
94300-100	Janitorial contracts	0	0	0	66,510	0	0
94300-110	Routine maintenance contracts	0	0	11,190	5,791	0	0
94300-120	Contract costs - other	0	0	103,216	217,003	5,164	0
94500	Employee benefit contributions	0	0	22,882	209,498	0	0
94000	Total Ordinary Maintenance & Operation	8,738	0	617,178	1,580,384	7,812	0
Protective Services							
95100	Protective services - salaries	0	0	0	58,467	0	0
95200	Protective services - other contract costs	0	0	29,515	50,420	0	0
95300	Protective services - other	0	0	0	413	0	0
95500	Employee benefits - protective services	0	0	0	17,223	0	0
95000	Total Protective Services	0	0	29,515	126,523	0	0
Insurance Premiums							
96110	Property insurance	0	0	88,461	260,532	12,569	0
96120	Liability insurance	0	0	0	50,094	1,851	0
96130	Workmen's compensation	0	0	4,719	23,259	9,561	0
96140	Insurance - other	0	0	700	13,404	453	0
96100	Total Insurance Premiums	0	0	93,880	347,289	24,434	0
General Expenses							
96200	Other general expense	329,843	0	4,171	25,784	4,574	0
96210	Compensated absences	0	0	0	28,749	17,760	0
96300	Payments in lieu of taxes	0	0	186,320	32,255	0	0
96400	Bad debt - tenant rents	0	0	26,755	199,793	0	0
96500	Bad debt - mortgages	0	0	0	0	0	0
96600	Bad debt - other	0	0	0	0	0	0
96800	Severance expense	0	0	0	0	0	0
96000	Total General Expenses	329,843	0	217,246	286,581	22,334	0
Financial Expenses							
96710	Interest expense - mortgage payable	0	0	1,613,962	0	0	0
96720	Interest expense - notes payable	0	0	0	0	0	0
96730	Amortization - issuance costs	0	0	76,239	0	0	0
96700	Total Financial Expenses	0	0	1,690,201	0	0	0
96900	<b>TOTAL OPERATING EXPENSE</b>	<b>581,497</b>	<b>0</b>	<b>3,941,592</b>	<b>4,658,737</b>	<b>1,113,010</b>	<b>8,814</b>
97000	<b>EXCESS OPERATING REVENUE</b>	<b>255,435</b>	<b>5,691,753</b>	<b>(1,370,979)</b>	<b>1,179,479</b>	<b>11,772,034</b>	<b>305,717</b>

FSS	ROSS	Central Office Cost Center	Elimination	TOTAL
14,896	14,870			
0	0	0	0	711,087
0	0	6,753	0	372,766
0	0	68,793	0	973,425
0	0	12,244	0	118,923
0	0	960	0	50,277
0	0	0	0	22,430
0	0	0	0	15,584
0	0	6,088	0	107,498
0	0	0	0	0
0	0	368	0	3,996
0	0	2,883	0	61,753
0	0	0	0	137,840
0	0	0	0	66,510
0	0	580	0	17,561
0	0	45,670	0	371,053
0	0	0	0	232,380
0	0	75,546	0	2,289,658
0	0	0	0	58,467
0	0	3,587	0	83,522
0	0	0	0	413
0	0	0	0	17,223
0	0	3,587	0	159,625
0	0	8,603	0	370,165
0	0	1,821	0	53,766
1,805	1,296	14,842	0	55,482
0	0	12,413	0	26,970
1,805	1,296	37,679	0	506,383
0	0	13,015	0	377,387
0	745	49,492	0	96,746
0	0	0	0	218,575
0	0	0	0	226,548
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	745	62,507	0	919,256
0	0	0	0	1,613,962
0	0	1,091	0	1,091
0	0	0	0	76,239
0	0	1,091	0	1,691,292
123,223	66,122	1,278,008	(1,115,262)	10,655,741
0	(2,611)	(57,077)	0	17,773,751

**PEORIA HOUSING AUTHORITY**  
Peoria, Illinois

**FINANCIAL DATA SUBMISSION SUMMARY**  
**REVENUES, EXPENSES, AND CHANGES IN NET POSITION ACCOUNTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

FDS Line#	Account Description	Business Activities	Other Federal Program	Component Unit Discretely Presented	Public and Indian Housing 14.850	Section 8	Mainstream Vouchers 14.879
						Housing Choice Vouchers 14.871	
<b>Other Expenses</b>							
97100	Extraordinary maintenance	0	0	0	0	0	0
97200	Casualty losses	0	0	0	155,312	0	0
97300	Housing assistance payments	0	0	0	0	10,899,117	279,944
97350	Portability HAP expense	0	0	0	0	2,172	0
97400	Depreciation expense	0	0	1,125,541	1,392,483	18,359	0
97500	Fraud losses	0	0	0	0	0	0
97600	Capital outlays - gov't fund	0	0	0	0	0	0
97700	Debt principal payment - gov't funds	0	0	0	0	0	0
97800	Dwelling units rent expense	0	0	0	0	0	0
	<b>Total Other Expenses</b>	<u>0</u>	<u>0</u>	<u>1,125,541</u>	<u>1,547,795</u>	<u>10,919,648</u>	<u>279,944</u>
90000	<b>TOTAL EXPENSES</b>	\$ <u>581,497</u>	\$ <u>0</u>	\$ <u>5,067,133</u>	\$ <u>6,206,532</u>	\$ <u>12,032,658</u>	\$ <u>288,758</u>
10010	Transfer of operating funds - in	0	0	0	533,259	0	0
10020	Transfer of operating funds - out	(150,000)	0	0	(533,259)	0	0
10030	Operating transfers from/to primary gov	0	0	0	0	0	0
10040	Operating transfers from/to CU	0	0	0	0	0	0
10050	Proceeds from Notes, Loans and Bonds	0	0	0	0	0	0
10060	Proceeds from property sales	0	0	0	0	0	0
10070	Extraordinary Items, net gain/loss	0	0	0	0	0	0
10080	Special Item - (net gain/loss)	0	0	0	0	0	0
10091	Inter project excess cash transfer in	0	0	0	141,322	0	0
10092	Inter project excess cash transfer out	0	0	0	(141,322)	0	0
10093	Transfers between Program & Project - in	0	0	0	1,394	0	0
10094	Transfers between Program & Project - out	0	0	0	(1,394)	0	0
10100	<b>Total Other Financing Sources (uses)</b>	<u>(150,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
10000	<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ <u>105,435</u>	\$ <u>5,691,753</u>	\$ <u>(2,496,520)</u>	\$ <u>(368,316)</u>	\$ <u>852,386</u>	\$ <u>25,773</u>
11020	Required annual debt principal payments	0	0	0	0	0	0
11030	<b>Beginning Net Position</b>	<u>3,563,121</u>	<u>8,951,193</u>	<u>(13,020,753)</u>	<u>24,973,689</u>	<u>1,490,534</u>	<u>0</u>
11040-010	Prior period adjustments	0	0	0	201,319	0	0
11040-070	Equity transfers	0	2,861,704	0	(2,861,704)	0	0
	<b>Ending Net Position</b>	\$ <u>3,668,556</u>	\$ <u>17,504,650</u>	\$ <u>(15,517,273)</u>	\$ <u>21,944,988</u>	\$ <u>2,342,920</u>	\$ <u>25,773</u>
11170	Administrative Fund Equity	-	-	-	-	1,542,913	-
11180	Housing Choice Voucher Equity	-	-	-	-	800,007	-
11190	<b>Units Available</b>	-	-	<u>3,852</u>	<u>8,053</u>	<u>24,444</u>	<u>780</u>
11210	<b>Units Leased</b>	-	-	<u>3,788</u>	<u>6,238</u>	<u>19,374</u>	<u>565</u>

FSS	ROSS	Central Office Cost Center	Elimination	TOTAL
14,896	14,870			
0	0	0	0	0
0	0	1,864	0	157,176
0	0	0	0	11,179,061
0	0	0	0	2,172
0	0	50,382	0	2,586,765
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>52,246</u>	<u>0</u>	<u>13,925,174</u>
\$ 123,223	\$ 66,122	\$ 1,330,254	\$ (1,115,262)	\$ 24,580,915
0	0	150,000	(683,259)	0
0	0	0	683,259	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	(141,322)	0
0	0	0	141,322	0
0	0	0	(1,394)	0
0	0	0	1,394	0
<u>0</u>	<u>0</u>	<u>150,000</u>	<u>0</u>	<u>0</u>
\$ 0	\$ (2,611)	\$ 40,677	\$ 0	\$ 3,848,577
0	0	0	0	0
0	2,611	1,041,928	0	27,002,323
0	0	155,881	0	357,200
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
\$ 0	\$ 0	\$ 1,238,486	\$ 0	\$ 31,208,100
-	-	-	-	1,542,913
-	-	-	-	800,007
-	-	-	-	37,129
-	-	-	-	29,965

**PEORIA HOUSING AUTHORITY**  
Peoria, IL

**SCHEDULE OF EXPENDITURES OF FEDERAL FINANCIAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<u>Type</u>	<u>Assistance Listing Number</u>	<u>Expenditures</u>
<b><u>FEDERAL GRANTOR</u></b>			
<b><u>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT:</u></b>			
<b>Public Housing:</b>			
Public and Indian Housing	A - Major	14.850	\$ 2,999,407
Public Housing Capital Fund Program	A - Major	14.872	1,462,373
Resident Opportunity and Supportive Services	B - Nonmajor	14.870	63,511
<b>Section 8 Housing Assistance Program:</b>			
Section 8 Housing Choice Voucher	A - Major	14.871	12,844,601
Mainstream Vouchers	A - Major	14.879	314,531
Total Housing Choice Voucher - Cluster			<u>13,159,132</u>
<b>Other Programs</b>			
PIH Family Self-Sufficiency	B - Nonmajor	14.896	<u>123,223</u>
<b>TOTAL FEDERAL FINANCIAL AWARDS</b>			<b>\$ <u>17,807,646</u></b>
<b>Threshold for Type A &amp; Type B</b>			<b>\$ <u>750,000</u></b>

**PEORIA HOUSING AUTHORITY**  
Peoria, Illinois

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

**NOTE A - BASIS OF PRESENTATION:**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the Authority under programs of the federal government for the year ended December 31, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Authority, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Authority.

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

**NOTE C - INDIRECT COST RATE:**

The Authority did not elect to use the 10% de minimis cost rate.

**NOTE D - SUBRECIPIENTS:**

The Authority provided no federal awards to subrecipients during the fiscal year ending December 31, 2022.

**NOTE E - DISCLOSURE OF OTHER FORMS OF ASSISTANCE:**

- The Peoria Housing Authority received no federal awards of non-monetary assistance that are required to be disclosed for the year ended December 31, 2022.
- The Peoria Housing Authority had no loans or loan guarantees to be disclosed as of December 31, 2022.
- There were no federally restricted endowment funds required to be disclosed for the fiscal year ended December 31, 2022.
- The Peoria Housing Authority maintains the following limits of insurance as of December 31, 2022:

Property	\$ 100,000,000
Liability	\$ 1,000,000
Commercial Auto	\$ 300,000
Worker Compensation	Statutory

Settled claims have not exceeded the above limits over the past three years.

**PEORIA HOUSING AUTHORITY**  
**Peoria, Illinois**

**SUPPLEMENTAL INFORMATION**  
**SPECIAL REPORTS**

**YEAR ENDED DECEMBER 31, 2022**

**PEORIA HOUSING AUTHORITY**  
Peoria, Illinois

**STATEMENT AND CERTIFICATION OF THE FAMILY SELF-SUFFICIENCY PROGRAM**  
**December 31, 2022**

**Grant Number: FSS21IL4010**

- 1 The Program Costs of FSS21IL4010 are as follows:

Funds Approved	\$	113,400
Funds Expended		<u>98,264</u>
Excess of Funds Approved	\$	<u><u>15,136</u></u>
Funds Advanced	\$	98,264
Funds Expended		<u>98,264</u>
Excess of Funds Advanced	\$	<u><u>-</u></u>

- 2 All costs were incurred and spent in a prior period and were not reaudited by Rector, Reeder & Lofton, PC.
- 3 The distribution of costs by as shown on the Final Federal Financial Report dated March 31, 2022, accompanying the SF 425 submitted to HUD for approval is in agreement with the PHA's records.
- 4 All Capital Fund Program costs have been paid and all related liabilities have been discharged through payment.



**PEORIA HOUSING AUTHORITY**  
Peoria, Illinois

**STATEMENT AND CERTIFICATION OF THE FAMILY SELF-SUFFICIENCY PROGRAM**  
**December 31, 2022**

**Grant Number: FSS22IL4659**

- 1 The Program Costs of FSS22IL4659 are as follows:

Funds Approved	\$	113,400
Funds Expended		<u>113,400</u>
Excess of Funds Approved	\$	<u><u>-</u></u>
Funds Advanced	\$	113,400
Funds Expended		<u>113,400</u>
Excess of Funds Advanced	\$	<u><u>-</u></u>

- 2 Audit period additions were \$113,400 and accordingly were audited by Rector, Reeder & Lofton, P.C.
- 3 The distribution of costs by as shown on the Final Federal Financial Report dated April 26, 2023, accompanying the SF 425 submitted to HUD for approval is in agreement with the PHA's records.
- 4 All Capital Fund Program costs have been paid and all related liabilities have been discharged through payment.

**PEORIA HOUSING AUTHORITY**  
**Peoria, Illinois**

**STATEMENT AND CERTIFICATION OF ACTUAL CAPITAL FUND PROGRAM COSTS**  
**December 31, 2022**

**PHASE IL06P003501-18**

- 1 The Actual Capital Fund Program Costs of IL06P003501-18 are as follows:

Funds Approved	\$	2,402,664
Funds Expended		<u>2,402,664</u>
Excess of Funds Approved	\$	<u><u>-</u></u>
Funds Advanced	\$	2,402,664
Funds Expended		<u>2,402,664</u>
Excess of Funds Advanced	\$	<u><u>-</u></u>

- 2 Audit period additions were \$14,518.81 and accordingly were audited by Rector, Reeder & Lofton, P.C.
- 3 The distribution of costs by major cost accounts as shown on the Final Statement of Modernization Cost dated December 31, 2022, accompanying the Actual Modernization Cost Certificate submitted to HUD for approval is in agreement with the PHA's records.
- 4 All Capital Fund Program costs have been paid and all related liabilities have been discharged through payment.

# Peoria Housing Authority

*Moving Families Forward*

## **Finding 2022-001 – Internal Control over Cash Reconciliations – Significant Deficiency – Noncompliance and Qualified at Single Audit Level**

### **PHA Response:**

The Peoria Housing Authority (PHA) has a policy to provide reasonable assurance that the Financial Statements are prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). Subsequent to December 31, 2022, the PHA procured the services of Bedrock Housing Consultants who have addressed the timeliness and accuracy of bank reconciliations as well as the monitoring of interfund accounts to ensure they are balanced. The PHA will resolve this issue during the 2023 calendar year.

### **Corrective Action Plan:**

The Peoria Housing Authority (PHA) will continue to ensure timely and accurate financial reports. Bedrock Housing Consultants will continue to work with the Finance Department to ensure timely and accurate bank reconciliations are being performed. Staff will continue to participate in training in Housing Authority financial management to understand better the industry's policies, procedures, and practices. The PHA will reconcile monthly all accounts, including accurate reconciliation of all bank accounts as well as balancing interfunds, and when possible reimbursing the amounts due. Any audit adjustments will be made in the proper period and in the accounts detailed per the auditor's adjusting journal entry report. This will be addressed during the 2023 calendar year.

### **Person Responsible:**

Kurt Dixon, Bedrock Housing Consultants in coordination with Shanda Green, Interim Controller, PHA Finance Department.

### **Anticipated Completion Date:**

December 31, 2023



**Finding 2022-002 – Internal Control over Cash Reconciliations – Significant Deficiency – Noncompliance and Qualified at Single Audit Level**

**PHA Response:**

Peoria Housing Authority (PHA) has a policy to provide reasonable assurance that the Financial Statements are prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). The PHA understands the importance of accurately tracking both fixed assets and inventory. The PHA will revise policies around fixed assets and inventory and ensure that they are being followed to provide an accurate representation of what the PHA owns.

**Corrective Action Plan:**

The Peoria Housing Authority will do a review of the fixed asset listing and bring the necessary dispositions to be approved by the Board of Commissioners to accurately state fixed assets owned by the PHA. This will become an annual process to be completed by the Finance Department in coordination with PHA staff. An annual inventory count will be completed each year at fiscal year-end to ensure that what is reported reflects what is owned by the PHA. An allowance will be set up for any obsolete inventory. This will be addressed during the 2023 calendar year.

**Person Responsible:**

Kurt Dixon, Bedrock Housing Consultants in coordination with Shanda Green, Interim Controller, PHA Finance Department.

**Anticipated Completion Date:**

December 31, 2023



## **CORRECTIVE ACTION PLAN 2022 External Program Audit**

09/13/2023

### **U.S. Department of Housing and Urban Development**

The Peoria Housing Authority (IL003) respectfully submits the following corrective action plan for the year ending December 31, 2022.

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

#### **2023-001 Section 8 Housing Choice Vouchers**

**Recommendation:** We recommend the Authority implement controls to ensure all tenant file documentation is accurate and available, and that management review their procedures relating to PIC uploads to ensure compliance with HUD's requirements and timelines.

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

#### **Action planned in response to finding:**

1. The PHA will implementing a Compliance Team to create and enforce a quality assurance plan. The plan will include a 100% file audit of HCV Participant Files to ensure full compliance, and PHA will process all corresponding corrections.
2. The Quality Assurance employees will continue to complete 10% of monthly internal file audits for recertification and 100% of new admissions, to ensure accurate calculations. The Quality Assurance team will also ensure that all proper documentation is present and accurate in all participant files.
3. In addition, PHA will contract a third-party consultant to complete a one-time 100% file audit, then test 10% of participant files, monthly.
4. The HCV Department Team, except for our inspectors, will complete Rent Calculation Training and obtain the exam certification, with a minimum requisite passing score of 80% Additionally, the third-party consultant will provide the HCV Team with technical support required to reconcile file deficiencies noted during the 100% file audit.

**Planned completion date for the corrective action plan:** December 31, 2023; Ongoing

If the U.S. Department of Housing and Urban Development has questions regarding this plan, please contact Armeca Crawford, CEO at (309)676-8736.

# **Peoria Housing Authority IL003 2024 Annual PHA Plan**

## **Attachment C.1**

RAB Comments

## RAB Meeting Comments & PHA Response

1. Concerns over lack of maintenance or longevity of maintenance staff.

**PHA Response:** There are significant barriers to recruitment efforts, so the PHA is working on adjusting the ways in which we hire including working with other community partners to recruit and/or looking outside the “typical” framework for people with transferable skills that can be trained.

2. What are the plans for outreach for the resident services grants? Specifically, the new YouthBuild grant.

**PHA Response:** The YouthBuild Grant was just awarded this year, so recruitment is just starting. We will be utilizing many different avenues and also looking for resident and outside volunteers to help with these efforts.

3. Do the resident services grant awards include money for resident participation dollars?

**PHA Response:** No, but there are resident participation dollars provided by HUD for each AMP that is separate from the grants awarded in the Resident Services Department. One of the goals of the Resident Services Department is to establish a Resident Council at each PHA site this year, so that those dollars are utilized in appropriate ways.

4. There is a lot of work being done on vacant units, but what about work being done on occupied units that need updates?

**PHA Response:** The PHA sets priorities based on the needs assessment that is provided during annual inspections. We would also like to complete a physical conditions needs assessment in this coming year to determine where the greatest needs are for the full life cycle of each property and each unit. It is significantly easier to get into un-occupied units for a quick repair and causes less disruption, but we always want our resident’s needs to be taken care of and happy, so encourage all residents to call in maintenance requests as soon as repairs are needed so that we can keep all homes in the best shape possible. The PHA is looking at repositioning, meaning, how can we leverage our property to bring in more dollars for redevelopment and more improvements.

5. A resident thanked the staff for having some painting done at Sterling Towers.

**PHA Response:** Director Crawford said she should thank Jimmey Garry, her property manager and Rachel Pollard as they are working hard to ensure they have great properties to live in.

6. Concerns over security. Specifically, teenagers going into vacant units. Also, the Peoria Police Department does not patrol the neighborhood frequently.

**PHA Response:** The PHA Ackwoledges that there is often a lack of response from Peoria First Responders. Director Crawford stated she plans to attend more City Council meetings to bring awareness to the needs of PHA families and collaborate more with city officials. The PHA is also considering costs to hire a second part-time security administrator from the Peoria Police Department. In all future redevelopment efforts, safety concerns will be a key factor. PHA is exploring surveillance options, but considerations around violating resident's rights has to be made before any decisions can be made. The PHA is also looking to implement resident safety committees and/or safety captains.



# **Peoria Housing Authority IL003 2024 Annual PHA Plan**

## **Attachment C.2**

HUD 50077-SL

Certification by State or Local Officials

**Certification by State or Local  
Official of PHA Plans Consistency  
with the Consolidated Plan or  
State Consolidated Plan  
(All PHAs)**

U. S Department of Housing and Urban Development

Office of Public and Indian Housing

OMB No. 2577-0226

Expires 2/29/2016

112

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

I, Kathryn Murphy, the Grants and Budget Manager  
*Official's Name* *Official's Title*

certify that the 5-Year PHA Plan and/or Annual PHA Plan of the

Peoria Housing Authority

*PHA Name*

is consistent with the Consolidated Plan or State Consolidated Plan and the Analysis of  
Impediments (AI) to Fair Housing Choice of the

City of Peoria

*Local Jurisdiction Name*

pursuant to 24 CFR Part 91.

Provide a description of how the PHA Plan is consistent with the Consolidated Plan or State  
Consolidated Plan and the AI.


The Peoria Housing Authority's Plan is consistent with the City's Consolidated Plan and Analysis  
of Impediments by providing decent, affordable housing to qualified households in Peoria.

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

Kathryn Murphy

Signature



Title

Grants and Budget Manager

Date

9/22/2023

# **Peoria Housing Authority IL003 2024 Annual PHA Plan**

## **Attachment C.3**

HUD 50077-ST-HCV-HP

Civil Rights Certification

# Civil Rights Certification (Qualified PHAs)

U.S. Department of Housing and Urban Development  
Office of Public and Indian Housing  
OMB Approval No. 2577-0226  
Expires 3/31/2024

## Civil Rights Certification

### Annual Certification and Board Resolution

Acting on behalf of the Board of Commissioners of the Public Housing Agency (PHA) listed below, as its Chairperson or other authorized PHA official if there is no Board of Commissioners, I approve the submission of the 5-Year PHA Plan, hereinafter referred to as "the Plan", of which this document is a part, and make the following certification and agreements with the Department of Housing and Urban Development (HUD) for the fiscal year beginning 2024 in which the PHA receives assistance under 42 U.S.C. 1437f and/or 1437g in connection with the mission, goals, and objectives of the public housing agency and implementation thereof:

The PHA certifies that it will carry out the public housing program of the agency in conformity with title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d-2000d—4), the Fair Housing Act (42 U.S.C. 3601-19), Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794), title II of the Americans with Disabilities Act (42 U.S.C. 12101 *et seq.*), and other applicable civil rights requirements and that it will affirmatively further fair housing in the administration of the program. In addition, if it administers a Housing Choice Voucher Program, the PHA certifies that it will administer the program in conformity with the Fair Housing Act, title VI of the Civil Rights Act of 1964, Section 504 of the Rehabilitation Act of 1973, title II of the Americans with Disabilities Act, and other applicable civil rights requirements, and that it will affirmatively further fair housing in the administration of the program. The PHA will affirmatively further fair housing, which means that it will take meaningful actions to further the goals identified in the Assessment of Fair Housing (AFH) conducted in accordance with the requirements of 24 CFR § 5.150 through 5.180, that it will take no action that is materially inconsistent with its obligation to affirmatively further fair housing, and that it will address fair housing issues and contributing factors in its programs, in accordance with 24 CFR § 903.7(o)(3). The PHA will fulfill the requirements at 24 CFR § 903.7(o) and 24 CFR § 903.15(d). Until such time as the PHA is required to submit an AFH, the PHA will fulfill the requirements at 24 CFR § 903.7(o) promulgated prior to August 17, 2015, which means that it examines its programs or proposed programs; identifies any impediments to fair housing choice within those programs; addresses those impediments in a reasonable fashion in view of the resources available; works with local jurisdictions to implement any of the jurisdiction's initiatives to affirmatively further fair housing that require the PHA's involvement; and maintains records reflecting these analyses and actions.

Peoria Housing Authority

IL003

PHA Name

PHA Number/HA Code

I hereby certify that all the statement above, as well as any information provided in the accompaniment herewith, is true and accurate. **Warning:** HUD will prosecute false claims and statements. Conviction may result in criminal and/or civil penalties. (18 U.S.C. 1001, 1010, 1012; 31 U.S.C. 3729, 3802)

Name of Executive Director: **Armeca N. Crawford**

Name of Board Chairperson: **Carl Cannon**

Signature

Date 10/13/2023

Signature

Date 10/13/2023

The United States Department of Housing and Urban Development is authorized to collect the information requested in this form by virtue of Title 12, U.S. Code, Section 1701 *et seq.*, and regulations promulgated thereunder at Title 12, Code of Federal Regulations. Responses to the collection of information are required to obtain a benefit or to retain a benefit. The information requested does not lend itself to confidentiality. The information is collected to ensure that PHAs carry out applicable civil rights requirements.

Public reporting burden for this information collection is estimated to average 0.16 hours per response, including the time for reviewing instructions, searching existing data sources, gathering, and maintaining the data needed, and completing and reviewing the collection of information. HUD may not collect this information, and respondents are not required to complete this form, unless it displays a currently valid OMB Control Number.

**Certifications of Compliance with  
PHA Plan and Related Regulations  
(Standard, Troubled, HCV-Only, and  
High Performer PHAs)**

U.S. Department of Housing and Urban Development  
Office of Public and Indian Housing  
OMB No. 2577-0226  
Expires 3/31/2024

**PHA Certifications of Compliance with PHA Plan, Civil Rights, and Related Laws and Regulations  
including PHA Plan Elements that Have Changed**

Acting on behalf of the Board of Commissioners of the Public Housing Agency (PHA) listed below, as its Chairperson or other authorized PHA official if there is no Board of Commissioners, I approve the submission of the \_\_\_ 5-Year and/or  Annual PHA Plan, hereinafter referred to as "the Plan", of which this document is a part, and make the following certification and agreements with the Department of Housing and Urban Development (HUD) for the PHA fiscal year beginning 2024, in connection with the submission of the Plan and implementation thereof:

1. The Plan is consistent with the applicable comprehensive housing affordability strategy (or any plan incorporating such strategy) for the jurisdiction in which the PHA is located (24 CFR § 91.2).
2. The Plan contains a certification by the appropriate State or local officials that the Plan is consistent with the applicable Consolidated Plan, which includes a certification that requires the preparation of an Analysis of Impediments (AI) to Fair Housing Choice, or Assessment of Fair Housing (AFH) when applicable, for the PHA's jurisdiction and a description of the manner in which the PHA Plan is consistent with the applicable Consolidated Plan (24 CFR §§ 91.2, 91.225, 91.325, and 91.425).
3. The PHA has established a Resident Advisory Board or Boards, the membership of which represents the residents assisted by the PHA, consulted with this Resident Advisory Board or Boards in developing the Plan, including any changes or revisions to the policies and programs identified in the Plan before they were implemented, and considered the recommendations of the RAB (24 CFR 903.13). The PHA has included in the Plan submission a copy of the recommendations made by the Resident Advisory Board or Boards and a description of the manner in which the Plan addresses these recommendations.
4. The PHA provides assurance as part of this certification that:
  - (i) The Resident Advisory Board had an opportunity to review and comment on the changes to the policies and programs before implementation by the PHA;
  - (ii) The changes were duly approved by the PHA Board of Directors (or similar governing body); and
  - (iii) The revised policies and programs are available for review and inspection, at the principal office of the PHA during normal business hours.
5. The PHA made the proposed Plan and all information relevant to the public hearing available for public inspection at least 45 days before the hearing, published a notice that a hearing would be held and conducted a hearing to discuss the Plan and invited public comment.
6. The PHA certifies that it will carry out the public housing program of the agency in conformity with title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d-2000d-4), the Fair Housing Act (42 U.S.C. 3601-19), Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794), title II of the Americans with Disabilities Act (42 U.S.C. 12101 et seq.), and other applicable civil rights requirements and that it will affirmatively further fair housing in the administration of the program. In addition, if it administers a Housing Choice Voucher Program, the PHA certifies that it will administer the program in conformity with the Fair Housing Act, title VI of the Civil Rights Act of 1964, Section 504 of the Rehabilitation Act of 1973, title II of the Americans with Disabilities Act, and other applicable civil rights requirements, and that it will affirmatively further fair housing in the administration of the program.
7. The PHA will affirmatively further fair housing, which means that it will take meaningful actions to further the goals identified in the Assessment of Fair Housing (AFH) conducted in accordance with the requirements of 24 CFR § 5.150 through 5.180, that it will take no action that is materially inconsistent with its obligation to affirmatively further fair housing, and that it will address fair housing issues and contributing factors in its programs, in accordance with 24 CFR § 903.7(o)(3). The PHA will fulfill the requirements at 24 CFR § 903.7(o) and 24 CFR § 903.15(d). Until such time as the PHA is required to submit an AFH, the PHA will fulfill the requirements at 24 CFR § 903.7(o) promulgated prior to August 17, 2015, which means that it examines its programs or proposed programs; identifies any impediments to fair housing choice within those programs; addresses those impediments in a reasonable fashion in view of the resources available; works with local jurisdictions to implement any of the jurisdiction's initiatives to affirmatively further fair housing that require the PHA's involvement; and maintains records reflecting these analyses and actions.
8. For PHA Plans that include a policy for site-based waiting lists:
  - The PHA regularly submits required data to HUD's 50058 PIC/IMS Module in an accurate, complete and timely manner (as specified in PIH Notice 2011-65);

- The system of site-based waiting lists provides for full disclosure to each applicant in the selection of the development in which to reside, including basic information about available sites; and an estimate of the period of time the applicant would likely have to wait to be admitted to units of different sizes and types at each site;
  - Adoption of a site-based waiting list would not violate any court order or settlement agreement or be inconsistent with a pending complaint brought by HUD;
  - The PHA shall take reasonable measures to assure that such a waiting list is consistent with affirmatively furthering fair housing; and
  - The PHA provides for review of its site-based waiting list policy to determine if it is consistent with civil rights laws and certifications, as specified in 24 CFR 903.7(o)(1).
9. The PHA will comply with the prohibitions against discrimination on the basis of age pursuant to the Age Discrimination Act of 1975.
  10. In accordance with 24 CFR § 5.105(a)(2), HUD’s Equal Access Rule, the PHA will not make a determination of eligibility for housing based on sexual orientation, gender identify, or marital status and will make no inquiries concerning the gender identification or sexual orientation of an applicant for or occupant of HUD-assisted housing.
  11. The PHA will comply with the Architectural Barriers Act of 1968 and 24 CFR Part 41, Policies and Procedures for the Enforcement of Standards and Requirements for Accessibility by the Physically Handicapped.
  12. The PHA will comply with the requirements of Section 3 of the Housing and Urban Development Act of 1968, Employment Opportunities for Low-or Very-Low Income Persons, and with its implementing regulation at 24 CFR Part 135.
  13. The PHA will comply with acquisition and relocation requirements of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 and implementing regulations at 49 CFR Part 24 as applicable.
  14. The PHA will take appropriate affirmative action to award contracts to minority and women’s business enterprises under 24 CFR 5.105(a).
  15. The PHA will provide the responsible entity or HUD any documentation that the responsible entity or HUD needs to carry out its review under the National Environmental Policy Act and other related authorities in accordance with 24 CFR Part 58 or Part 50, respectively.
  16. With respect to public housing the PHA will comply with Davis-Bacon or HUD determined wage rate requirements under Section 12 of the United States Housing Act of 1937 and the Contract Work Hours and Safety Standards Act.
  17. The PHA will keep records in accordance with 2 CFR 200.333 and facilitate an effective audit to determine compliance with program requirements.
  18. The PHA will comply with the Lead-Based Paint Poisoning Prevention Act, the Residential Lead-Based Paint Hazard Reduction Act of 1992, and 24 CFR Part 35.
  19. The PHA will comply with the policies, guidelines, and requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Financial Assistance, including but not limited to submitting the assurances required under 24 CFR §§ 1.5, 3.115, 8.50, and 107.25 by submitting an SF-424, including the required assurances in SF-424B or D, as applicable.
  20. The PHA will undertake only activities and programs covered by the Plan in a manner consistent with its Plan and will utilize covered grant funds only for activities that are approvable under the regulations and included in its Plan.
  21. All attachments to the Plan have been and will continue to be available at all times and all locations that the PHA Plan is available for public inspection. All required supporting documents have been made available for public inspection along with the Plan and additional requirements at the primary business office of the PHA and at all other times and locations identified by the PHA in its PHA Plan and will continue to be made available at least at the primary business office of the PHA.
  22. The PHA certifies that it is in compliance with applicable Federal statutory and regulatory requirements, including the Declaration of Trust(s).

Peoria Housing Authority  
PHA Name

IL003  
PHA Number/HA Code

Annual PHA Plan for Fiscal Year 2024  
 5-Year PHA Plan for Fiscal Years 20\_\_ - 20\_\_

I hereby certify that all the information stated herein, as well as any information provided in the accompaniment herewith, is true and accurate. **Warning:** HUD will prosecute false claims and statements. Conviction may result in criminal and/or civil penalties. (18 U.S.C. 1001, 1010, 1012; 31 U.S.C. 3729, 3802).

Name of Executive Director: Armecca N. Crawford

Name Board Chairman: Carl Cannon

  
Signature

10/13/2023

Date



10/13/2023

Signature

Date

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The United States Department of Housing and Urban Development is authorized to solicit the information requested in this form by virtue of Title 12, U.S. Code, Section 1701 et seq., and regulations promulgated thereunder at Title 12, Code of Federal Regulations. Responses to the collection of information are required to obtain a benefit or to retain a benefit. The information requested does not lend itself to confidentiality. This information is collected to ensure compliance with PHA Plan, Civil Rights, and related laws and regulations including PHA plan elements that have changed.

Public reporting burden for this information collection is estimated to average 0.16 hours per year per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. HUD may not collect this information, and respondents are not required to complete this form, unless it displays a currently valid OMB Control Number.

# **Peoria Housing Authority IL003 2024 Annual PHA Plan**

## **Attachment C.4**

Challenged Elements & PHA Response



# Peoria Housing Authority

*Moving Families Forward*

October 12, 2023

There were no challenged elements to the Peoria Housing Authority's FY2024 Annual Plan.

# **Peoria Housing Authority IL003 2024 Annual PHA Plan**

## **Attachment D.1**

Affirmatively Furthering Fair Housing (AFFH)

## **AFFIRMATIVELY FURTHERING FAIR HOUSING**

Peoria Housing Authority (PHA) is committed to Affirmatively Furthering Fair Housing. Our goal is to promote fair and equal housing opportunities for all persons throughout Peoria County, IL with low-and moderate income. PHA aims to provide housing and services without regard to race, color, ancestry, national origin, citizenship, immigration status, primary language, age, religion, disability (mental or physical), sex, gender, sexual orientation, gender identity, gender expression, genetic information, marital status, familial status, source of income and military or veteran status. To affirmatively further fair housing, PHA will continue to do the following:

1. Identify and acknowledge barriers to fair housing choice.
2. Take the necessary and appropriate actions to overcome the effects of the identified barriers.
3. Take purposeful actions that address the barriers and maintain records to reflect the actions and the analysis.
4. To promote fair housing, it requires a provision for freedom from the obstacle of discriminatory practices and other barriers to housing choice. As we continue to promote fair housing PHA will: Work to mitigate housing discrimination through training and education to families, employees, and stakeholders.; Provide information regarding fair housing rights and fair housing choice.; Develop and manage housing of choice that is safe, affordable, sustainable, and accessible to all persons.

PHA will work to promote & provide housing opportunities through development and partnerships that will enable families of Peoria County to experience social,

educational, and economic growth.