

NACOGDOCHES HOUSING AUTHORITY
STATE OF TEXAS
COUNTY OF NACOGDOCHES

PUBLIC NOTICE OF MEETING
TAKE NOTICE THE REGULAR MEETING OF THE
HOUSING AUTHORITY OF
THE CITY OF NACOGDOCHES, TEXAS

will be held at the

Nacogdoches Housing Authority
Office Conference Room
715 Summit Street
Nacogdoches, Texas

commencing at 5:45 p.m. on the

28th day of March 2019 to consider and act upon the following:

**Please Note: A quorum of the Nacogdoches City Council
may attend the above stated board meeting.**

AGENDA

1. Call to Order - Roll Call
2. Approval of Minutes from Last Meeting
3. Financial Reports
4. Resolution 2019-04 Writing Off Vacated Tenants Accounts Receivable
5. Resolution 2019-05 Revising Procurement Policy
6. Resolution 2019-06 Revising Financial Management Standards & Internal Controls
7. Resolution 2019-07 Approving Disposition of Capital Equipment
8. Resolution 2019-08 Revising the Budget for FYE 3/31/2019
9. Resolution 2019-09 Approving Section 8 Management Assessment Program Certification
10. Resolution 2019-10 Revising Cost Allocation Plan
11. Setting time and place for next meeting
12. Adjournment

NOTICE: ANY INDIVIDUAL WITH PHYSICAL DISABILITIES WISHING TO ATTEND THIS MEETING WHO WILL REQUIRE SPECIAL ASSISTANCE, PLEASE CONTACT THE NACOGDOCHES HOUSING AUTHORITY OFFICE AT 569-1131 BY 5 pm MARCH 27, 2019.

Witness my hand and the seal of said Housing Authority this 24nd day of March 2019.



Robert Crow, Secretary

MINUTES OF THE REGULAR MEETING OF THE HOUSING AUTHORITY OF THE CITY OF NACOGDOCHES, TEXAS

HELD ON JANUARY 10, 2019

The Nacogdoches Housing Authority Board of Commissioners met on January 10, 2019, at 5:45 p.m. at the Nacogdoches Housing Authority Parkcrest Community building 2613 Daybreak Dr. Nacogdoches, Tx.

Barry Bell called the meeting to order at 6:04 p.m. Board members present were, Matthew Gallagher, Barry Bell, Maristina Montgomery and La Tasha Kennedy. Housing Authority employee in attendance was executive director Robby Crow.

Barry Bell called for the public hearing for the 2019 Annual Plan. The board reviewed the comments from the resident advisory board. There were no members of the public present so the public hearing on the annual plan was closed.

Matthew Gallagher moved to approve the minutes of the last meeting. Barry Bell seconded and the motion carried.

Robby Crow presented the financial reports as of 11/30/2018, as attached. After some discussion Barry Bell moved to accept the reports as presented. Maristina Montgomery seconded and the motion carried.

The board reviewed the audit report for the fiscal year ending 3/31/2018. Barry Bell moved to accept the audit report as presented. Maristina Montgomery seconded and the motion carried.

Resolution 2019-01, as attached, revising the Administrative Plan for the Housing Choice Voucher Program was presented and reviewed. The revisions concerning a residency preference were discussed. Barry Bell moved to approve the resolution. Matthew Gallagher seconded and the motion carried.

Resolution 2019-02, as attached, approving the Annual Plan for the fiscal year beginning 4/1/2019 was presented and reviewed. After discussion Matthew Gallagher moved to approve the resolution. Barry Bell seconded and the motion carried.

Resolution 2019-03, as attached, adopting the Operating Budget for the fiscal year beginning 4/1/2019 was presented and reviewed. Crow explained that he has projected a proration of administrative fees at 79% in the budget based on the current fiscal year. The funding is uncertain as a HUD budget has yet to be passed. He said that as a result of the federal shutdown funding will be available only through February 2019 this fiscal year unless an agreement is reached in Washington.

Maristina Montgomery moved to approve the resolution. Matthew Gallagher seconded and the motion carried.

The board reviewed the Investment Policy and Investment Strategy for the authority. Crow explained that the Public Funds Investment Act requires an annual review of these and that he is proposing no changes at this time. The board declined to make any changes to the policy and strategy.

The board members decided to set the time and place for the next meeting for March 28, 2019 at 5:45 p.m. in the Housing Authority office conference room.

The meeting was adjourned at 7:10 pm.

Chairman

Secretary

**Nacogdoches Housing Authority
Balance Sheet Voucher Program**

Accrual Basis

As of February 28, 2019

	Feb 28, 19
ASSETS	
Current Assets	
Checking/Savings	
111 · Cash	
111.B · Checking for bills (Citizens Bank)	12,497.44
111.H · Checking for HAP (Citizen's Bank)	28,090.21
111.V · MMA Voucher (Citizen's Bank)	
113 · Restricted cash - for HAP	110,121.00
111.V · MMA Voucher (Citizen's Bank) - Other	368,757.51
Total 111.V · MMA Voucher (Citizen's Bank)	478,878.51
Total 111 · Cash	519,466.16
131 · Investments - Urestricted	
131.VC1 · CD-50848332 (Citizen's Bank CD)	119,766.03
131.VC2 · CD-50852797 (Citizen's Bank CD)	118,809.81
131.VC3 · CD-50837889 (Citizen's Bank CD)	120,685.39
Total 131 · Investments - Urestricted	359,261.23
Total Checking/Savings	878,727.39
Other Current Assets	
128 · Fraud recovery Receivable	45,873.00
128.1 · Allowance for doubtful fraud	-45,873.00
142 · Prepaid expenses & Other Assets	2,443.68
Total Other Current Assets	2,443.68
Total Current Assets	881,171.07
Fixed Assets	
162 · Buildings	2,001.07
164 · Furniture, Equip. & Machinery	70,216.06
166 · Accumulated Depreciation	-69,862.95
Total Fixed Assets	2,354.18
TOTAL ASSETS	883,525.25
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
312.cit · Citi card	2,056.66
Total Credit Cards	2,056.66
Other Current Liabilities	
312 · Accounts payable <= 90 days	
312.AF · Acc Pay Adim Fee	36.34
312.H · Acc. Pay HAP	4,402.00
Total 312 · Accounts payable <= 90 days	4,438.34

**Nacogdoches Housing Authority
Balance Sheet Voucher Program**

Accrual Basis

As of February 28, 2019

	<u>Feb 28, 19</u>
322 · Accrued Compensated Absences	17,384.60
Total Other Current Liabilities	21,822.94
Total Current Liabilities	23,879.60
Total Liabilities	23,879.60
Equity	
508.4 · Net Invest in Capital Assets	2,354.18
512.4 · Unrestricted net position	
512Post · Adm Res Post-2003 (earned after FFY03)	529,822.75
512Pre · Adm Res Pre-2004 (earned before FFY04)	192,064.00
Total 512.4 · Unrestricted net position	721,886.75
Net Income	135,404.72
Total Equity	859,645.65
TOTAL LIABILITIES & EQUITY	883,525.25

Nacogdoches Housing Authority
Balance Sheet NHA Communities LLC
As of February 28, 2019

Accrual Basis

	Feb 28, 19
ASSETS	
Current Assets	
Checking/Savings	
111 · Cash	
111.B · Checking for bills (Citizens Bank)	59,895.12
111.PC · Petty cash	100.00
111.ROP · NHA Communities LLC Operati...	164,207.37
113.RRR · NHA Communities LLC Reserve	359,038.34
Total 111 · Cash	583,240.83
114.RSD · NHA Communities LLC Sec Dep	17,629.71
132 · Investments - restricted	
132.RCD · NHA Communities Reserve CD	267,170.47
Total 132 · Investments - restricted	267,170.47
Total Checking/Savings	868,041.01
Other Current Assets	
125 · AR Misc	
LIHTC make ready	185.59
LIHTC repairs	149.57
LIHTC supportive services	50.00
Total 125 · AR Misc	385.16
126 · Accounts Rec Tenants	
126.O · Other	1,540.07
126.R · Rent	4,338.93
126.SD · Sec Deposit Rec	100.00
Total 126 · Accounts Rec Tenants	5,979.00
142 · Prepaid expenses & Other Assets	8,581.67
Total Other Current Assets	14,945.83
Total Current Assets	882,986.84
Fixed Assets	
161 · Land	195,914.15
162 · Buildings	5,763,654.53
164 · Furniture, Equip. & Machinery	161,030.86
166 · Accumulated Depreciation	-5,531,768.56
168 · Infrastructure	122,837.23
Total Fixed Assets	711,668.21
TOTAL ASSETS	1,594,655.05
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
312.cit · Citi card	3,342.86
312.low · Lowes card	643.27
Total Credit Cards	3,986.13
Other Current Liabilities	
312 · Accounts payable <= 90 days	7,348.86

	Feb 28, 19
322 · Accrued Compensated Absences	3,761.54
341 · Tenant Security Deposits	17,625.00
342 · Unearned Revenues	1,038.29
Total Other Current Liabilities	29,773.69
Total Current Liabilities	33,759.82
Long Term Liabilities	
351 · RAD loan payable noncurrent	376,750.39
Total Long Term Liabilities	376,750.39
Total Liabilities	410,510.21
Equity	
508.4 · Net Invest in Capital Assets	289,055.83
511.4 · Restricted Net Position	552,389.75
512.4 · Unrestricted net position	253,347.97
Net Income	89,351.29
Total Equity	1,184,144.84
TOTAL LIABILITIES & EQUITY	1,594,655.05

Nacogdoches Housing Authority
Balance Sheet Business Activities
As of February 28, 2019

Accrual Basis

	Feb 28, 19
ASSETS	
Current Assets	
Checking/Savings	
111 · Cash	
111.B · Checking for bills (Citizens Bank)	46,439.88
111.MF · MMA Managment Fee (Citizen's Bank)	27,884.73
Total 111 · Cash	74,324.61
Total Checking/Savings	74,324.61
Other Current Assets	
125 · AR Misc	
LIHTC accounting & audit	1,150.00
LIHTC compliance fees	850.00
LIHTC Electricity	126.50
LIHTC exterminating	495.00
LIHTC grounds	1,706.25
LIHTC Inspections	1,008.00
LIHTC Intake clerk	240.00
LIHTC Janitorial	18.68
LIHTC Maintenance Labor	2,471.73
LIHTC make ready	2,160.97
LIHTC Man Fee	2,902.56
LIHTC manager	3,034.00
LIHTC office supplies	141.78
LIHTC payroll taxes & benefits	3,180.16
LIHTC receptionist	256.00
LIHTC repairs	1,253.60
LIHTC supportive services	41.70
LIHTC Telecommunication	67.40
LIHTC travel & training	359.50
LIHTC water	103.85
125 · AR Misc - Other	7,348.86
Total 125 · AR Misc	28,916.54
142 · Prepaid expenses & Other Assets	338.70
Total Other Current Assets	29,255.24
Total Current Assets	103,579.85
Fixed Assets	
161 · Land	292,220.40
Total Fixed Assets	292,220.40
TOTAL ASSETS	395,800.25
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
312.cit · Citi card	1,954.30
312.low · Lowes card	538.66
Total Credit Cards	2,492.96
Other Current Liabilities	
321 · Payrol deduct	
321.Af · Aflac	177.24
321.INS · Insurance	194.82
Total 321 · Payrol deduct	372.06
322 · Accrued Compensated Absences	1,836.76
Total Other Current Liabilities	2,208.82
Total Current Liabilities	4,701.78
Total Liabilities	4,701.78
Equity	
508.4 · Net Invest in Capital Assets	292,220.40
512.4 · Unrestricted net position	75,267.77

Nacogdoches Housing Authority
Balance Sheet Business Activities
As of February 28, 2019

Accrual Basis

	<u>Feb 28, 19</u>
Net Income	<u>23,610.30</u>
Total Equity	<u>391,098.47</u>
TOTAL LIABILITIES & EQUITY	<u>395,800.25</u>

Nacogdoches Housing Authority Balance Sheet Nacogdoches Housing Development Corporation

Accrual Basis

As of February 28, 2019

	Feb 28, 19
ASSETS	
Current Assets	
Checking/Savings	
111 · Cash	
111.B · Checking for bills (Citizens Bank)	2,774.86
111.NDC · Nac Housing Dev Corp Checking	176,367.83
	179,142.69
Total 111 · Cash	
131 · Investments - Urestricted	
131.CC1 · 12 Mth CD NHDC 50876820	105,824.03
	105,824.03
Total 131 · Investments - Urestricted	
Total Checking/Savings	284,966.72
Other Current Assets	
127 · RAD Loan current position	258.27
	258.27
Total Other Current Assets	
Total Current Assets	285,224.99
Other Assets	
171 · RAD loan noncurrent	376,750.39
176 · Investments in Joint Ventures	152,519.44
	529,269.83
Total Other Assets	
TOTAL ASSETS	814,494.82
LIABILITIES & EQUITY	
Equity	
512.4 · Unrestricted net position	730,289.28
Net Income	84,205.54
	814,494.82
Total Equity	
TOTAL LIABILITIES & EQUITY	814,494.82

Nacogdoches Housing Authority
Balance Sheet DHAP-IKE Program
As of February 28, 2019

Accrual Basis

	<u>Feb 28, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
111 · Cash	
111.V · MMA Voucher (Citizen's Bank)	32,090.08
Total 111 · Cash	32,090.08
Total Checking/Savings	32,090.08
Total Current Assets	32,090.08
TOTAL ASSETS	<u>32,090.08</u>
LIABILITIES & EQUITY	
Equity	
512.4 · Unrestricted net position	
512Post · Adm Res Post-2003 (earned after FFY03)	34,090.08
Total 512.4 · Unrestricted net position	34,090.08
Net Income	-2,000.00
Total Equity	32,090.08
TOTAL LIABILITIES & EQUITY	<u>32,090.08</u>

**Nacogdoches Housing Authority
Profit & Loss ALL**

April 2018 through February 2019

Accrual Basis

	1 Voucher	2 NHA Communities L...	3 Business	4 NHDC	5 IKE-DHAP	TOTAL
Ordinary Income/Expense						
Income						
703 · Net tenant rent	0.00	111,724.00	0.00	0.00	0.00	111,724.00
704 · Tenant Revenue - Other	0.00	7,737.01	0.00	0.00	0.00	7,737.01
706 · HUD Op Grts						
706.adm · HCV adm fees	573,936.00	0.00	0.00	0.00	0.00	573,936.00
Total 706 · HUD Op Grts	573,936.00	0.00	0.00	0.00	0.00	573,936.00
70750 · Management Fees Earned	0.00	0.00	69,829.70	0.00	0.00	69,829.70
708 · Other Gov Grants	0.00	271,600.00	0.00	0.00	0.00	271,600.00
711 · Investment Income	4,734.68	2,440.09	159.76	1,341.74	0.00	8,676.27
712 · Mortgage Interest Income	0.00	0.00	0.00	7,903.04	0.00	7,903.04
714.020 · HCV fraud recovery	2,563.00	0.00	0.00	0.00	0.00	2,563.00
715 · Other Income						
715.OR · Office Rent	0.00	20,700.00	0.00	0.00	0.00	20,700.00
715.P · Port-In HAP & AdmFee	17,822.42	0.00	0.00	0.00	0.00	17,822.42
715 · Other Income - Other	35.00	5,674.35	537.25	76,465.76	0.00	82,712.36
Total 715 · Other Income	17,857.42	26,374.35	537.25	76,465.76	0.00	121,234.78
720 · Restricted investment income	0.00	2,723.71	0.00	0.00	0.00	2,723.71
Total Income	599,091.10	422,599.16	70,526.71	85,710.54	0.00	1,177,927.51
Gross Profit	599,091.10	422,599.16	70,526.71	85,710.54	0.00	1,177,927.51
Expense						
911 · Admin Salaries						
911.1 · Temp Services	0.00	172.79	0.00	0.00	0.00	172.79
911 · Admin Salaries - Other	335,376.07	41,891.44	27,269.39	0.00	0.00	404,536.90
Total 911 · Admin Salaries	335,376.07	42,064.23	27,269.39	0.00	0.00	404,709.69
912 · Auditing Fees	7,679.80	714.40	535.80	0.00	0.00	8,930.00
91300 · Management Fee Expense	0.00	38,038.42	0.00	0.00	0.00	38,038.42
91310 · Book-keeping Fee	0.00	0.00	0.00	505.00	0.00	505.00
914 · Advertising & marketing	1,066.11	459.12	4.22	0.00	0.00	1,529.45
915 · Emp Benefits - Admin.	124,212.80	15,644.15	8,050.55	0.00	0.00	147,907.50
916 · Office expenses						
916.1 · communications	3,750.67	815.84	591.06	0.00	0.00	5,157.57
916.2 · training fees & supplies	2,025.00	1,468.50	72.00	0.00	0.00	3,565.50
916.3 · supplies & equip	15,769.73	2,333.60	2,376.53	0.00	0.00	20,479.86
916.4 · misc.	16,127.28	1,653.26	1,790.83	0.00	0.00	19,571.37
916.6 · Office Rent	17,652.00	0.00	3,048.00	0.00	0.00	20,700.00
Total 916 · Office expenses	55,324.68	6,271.20	7,878.42	0.00	0.00	69,474.30
917 · Legal	0.00	2,438.95	0.00	0.00	0.00	2,438.95
918 · Travel	6,981.55	2,761.32	439.14	0.00	0.00	10,182.01
919 · Other adm expenses	6,801.02	676.56	1,384.57	0.00	0.00	8,862.15
924 · Tenant Ser - other	0.00	3,418.82	0.00	1,000.00	2,000.00	6,418.82
930 · Utilities						
931 · Water	0.00	3,864.69	0.00	0.00	0.00	3,864.69
932 · Electricity	1,558.05	6,320.66	560.90	0.00	0.00	8,439.61
933 · Gas	203.10	1,848.28	73.11	0.00	0.00	2,124.49
936 · Sewer	0.00	1,235.42	0.00	0.00	0.00	1,235.42
Total 930 · Utilities	1,761.15	13,269.05	634.01	0.00	0.00	15,664.21
940 · Maintenance						
941 · Labor	0.00	75,778.81	0.00	0.00	0.00	75,778.81
942 · Materials	0.00	39,195.81	0.00	0.00	0.00	39,195.81
943 · Contracted						
943010 · Garbage	0.00	2,095.97	0.00	0.00	0.00	2,095.97

Nacogdoches Housing Authority
Profit & Loss ALL
April 2018 through February 2019

Accrual Basis

	1 Voucher	2 NHA Communities L...	3 Business	4 NHDC	5 IKE-DHAP	TOTAL
943020 · HVAC	0.00	1,725.93	0.00	0.00	0.00	1,725.93
943050 · Grounds	0.00	4,000.00	0.00	0.00	0.00	4,000.00
943070 · Electrical	0.00	1,737.96	0.00	0.00	0.00	1,737.96
943080 · Plumbing	0.00	2,215.00	0.00	0.00	0.00	2,215.00
943090 · Extermination	0.00	6,820.00	0.00	0.00	0.00	6,820.00
943100 · Janitorial	1,116.44	6,335.56	0.00	0.00	0.00	7,452.00
943110 · Routine maint	109.89	6,627.22	0.00	0.00	0.00	6,737.11
943120 · Misc contracts	2,383.20	6,229.45	49.49	0.00	0.00	8,662.14
Total 943 · Contracted	3,609.53	37,787.09	49.49	0.00	0.00	41,446.11
945 · Emp Benefits- Maint	0.00	23,847.36	0.00	0.00	0.00	23,847.36
Total 940 · Maintenance	3,609.53	176,609.07	49.49	0.00	0.00	180,268.09
961 · Insurance Premiums						
96110 · Property insurance	1,103.78	12,703.12	163.74	0.00	0.00	13,970.64
96120 · Liability insurance	2,254.20	257.63	386.43	0.00	0.00	2,898.26
96130 · Workman's comp	1,428.11	3,948.06	120.65	0.00	0.00	5,496.82
Total 961 · Insurance Premiums	4,786.09	16,908.81	670.82	0.00	0.00	22,365.72
962 · General Expense						
962.PF · 80% port fees paid	8,969.00	0.00	0.00	0.00	0.00	8,969.00
Total 962 · General Expense	8,969.00	0.00	0.00	0.00	0.00	8,969.00
964 · Bad Debt- Tenant Rents	0.00	2,154.00	0.00	0.00	0.00	2,154.00
966 · Bad Debt - other	0.00	4,175.00	0.00	0.00	0.00	4,175.00
96720 · Interest on notes payable	0.00	7,644.77	0.00	0.00	0.00	7,644.77
97350 · HAP for portables billed	16,747.00	0.00	0.00	0.00	0.00	16,747.00
Total Expense	573,314.80	333,247.87	46,916.41	1,505.00	2,000.00	956,984.08
Net Ordinary Income	25,776.30	89,351.29	23,610.30	84,205.54	-2,000.00	220,943.43
Other Income/Expense						
Other Income						
706.HAP · HUD HAP Funding						
706.HCV · HAP HCV funding	6,153,941.66	0.00	0.00	0.00	0.00	6,153,941.66
Total 706.HAP · HUD HAP Funding	6,153,941.66	0.00	0.00	0.00	0.00	6,153,941.66
714.010 · Fraud HAP portion	2,571.00	0.00	0.00	0.00	0.00	2,571.00
Total Other Income	6,156,512.66	0.00	0.00	0.00	0.00	6,156,512.66
Other Expense						
973 · Housing Assistance Payments						
973.HCV · HAP HCV	5,774,698.24	0.00	0.00	0.00	0.00	5,774,698.24
973.RAD · HAP RAD	272,186.00	0.00	0.00	0.00	0.00	272,186.00
Total 973 · Housing Assistance Payments	6,046,884.24	0.00	0.00	0.00	0.00	6,046,884.24
Total Other Expense	6,046,884.24	0.00	0.00	0.00	0.00	6,046,884.24
Net Other Income	109,628.42	0.00	0.00	0.00	0.00	109,628.42
Net Income	135,404.72	89,351.29	23,610.30	84,205.54	-2,000.00	330,571.85

The following resolution was introduced by Executive Director Robert Crow read in full and considered:

March 28, 2019

RESOLUTION # 2019-04

RESOLUTION WRITING OFF VACATED TENANTS ACCOUNTS RECEIVABLE

WHEREAS, efficient financial management dictates that the Housing Authority of the City of Nacogdoches, Texas write off any old accounts receivable not likely to be collected; and

WHEREAS, it is understood that the write off is for financial control purposes and does not absolve the persons listed below of their responsibility to pay the amounts owed;

NOW, THEREFORE BE IT RESOLVED, by the Commissioners of the Housing Authority of the City of Nacogdoches, Texas, that the Accounts Receivables listed below be written off as loss:

Vacated Tenant	Amount Owed
Len Haskins	640.00
Gisela Lopez	829.00
TOTAL for RAD property	1469.00



U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
WASHINGTON, DC 20410-5000

OFFICE OF PUBLIC AND INDIAN HOUSING

MAR 12 2019

Dear Executive Director:

I am writing to give you an update about the implementation of statutory changes to the Micro-Purchase and the Simplified Acquisition Thresholds for Financial Assistance. By a June 20, 2018, Memorandum for Chief Financial Officers and Heads of Small Executive Agencies (M-18-18) (<https://www.whitehouse.gov/wp-content/uploads/2018/06/M-18-18.pdf>), OMB has implemented provisions of the National Defense Authorization Act (NDAA) for FY 2018 (Pub. L. No. 115-91 enacted on December 12, 2017). Specifically, section 806 of the NDAA raised the micro-purchase threshold from \$3,500 to \$10,000, and section 805 of NDAA raised the simplified acquisition threshold from \$100,000 to \$250,000 for all grant recipients (Nonfederal entities, as defined in 2 CFR 200.69 (e.g., PHAs)).

Pursuant to 2 CFR 200.67 and 200.88, these higher thresholds are typically not effective until implemented in the Federal Acquisition Regulation (FAR) and Uniform Guidance (2 CFR Part 200). In order to allow maximum flexibility for grant recipients, OMB granted an exception under its authority in 2 CFR 200.102 to allow all grant recipients, except where prohibited by statute (e.g., state law with lower simplified acquisition thresholds), to use these higher thresholds effective June 20, 2018. PIH is applying this exception to all grant recipients (e.g. PHAs), and grant recipients should document any change based on this exception in accordance with 2 CFR 200.318 in their general procurement standard procedures.

Should you have any questions on the Micro-Purchase and the Simplified Acquisition Thresholds for Financial Assistance, please send your inquiry to your local Field Office. Thank you for your continued commitment to providing housing to those most in need.

Sincerely,

A handwritten signature in black ink, appearing to read "Dominique Blom".

Dominique Blom
General Deputy Assistant Secretary
for Public and Indian Housing

The following resolution was introduced by Executive Director Robert Crow read in full and considered:

March 28, 2019

RESOLUTION # 2019-05

RESOLUTION REVISING PROCUREMENT POLICY

WHEREAS, Federal statutory changes have raised the Micro-Purchase Threshold to \$10,000 and Simplified Acquisition Threshold to \$250,000 and

WHEREAS, the Office of Management & Budget (OMB) has granted authority for housing authorities to use the thresholds, except where prohibited by statute, and

WHEREAS, Texas statute has a \$50,000 Simplified Acquisition Threshold for municipalities;

NOW THEREFORE BE IT RESOLVED, that we the Board of Commissioners do hereby revise the Nacogdoches Housing Authority Procurement Policy section 7.2, as attached, raising the Micro-Purchase threshold to \$10,000.

- 2) Petty Cash Accounts may be established in an amount sufficient to cover small purchases made during a reasonable period, e.g., one month.
- 3) For all Petty Cash Accounts, the PHA shall ensure that security is maintained and only authorized individuals have access to the account.
- 4) These accounts will be reconciled and replenished periodically.

7.1.2. Cost Analysis

No formal cost or price analysis is required. Rather, the execution of a purchase by the Contracting Officer through a Purchase Order or other means shall serve as the Contracting Officer's determination that the price obtained is reasonable, which may be based on the Contracting Officer's prior experience or other factors.

7.1.3. Solicitation

The PHA may contact only one source if the price is considered reasonable.

7.2. Micro Purchases (greater than \$100 but not exceeding ~~\$10,000~~\$3,000 ~~(\$2,000 for construction-related procurements)~~)

7.2.1. General

- 1) For any amounts above the Petty Cash ceiling, but not exceeding ~~\$10,000~~\$3,000, only one quote is required provided the quote is considered reasonable.
- 2) To the greatest extent feasible, and to promote competition, small purchases should be distributed among qualified sources.
- 3) Award shall be made to the qualified vendor that provides the best value to the PHA.
- 4) The PHA shall not break down requirements aggregating more than the Micro Purchase threshold into several purchases that are less than the applicable threshold merely to permit use of the Small Purchase procedures or avoid any requirements that apply to purchases that exceed the Micro Purchase threshold.

7.2.2. Cost Analysis

No formal cost or price analysis is required. Rather, the execution of a purchase by the Contracting Officer through a Purchase Order or other means shall serve as the Contracting Officer's determination that the price obtained is reasonable, which may be based on the Contracting Officer's prior experience or other factors.

7.2.3. Solicitation

Quotes may be obtained orally (either in person or by phone), by fax, in writing, e-mail or E-Procurement.

7.3. Small Purchases (over ~~10,000~~\$3,000 ~~(\$2,000 for construction-related procurements)~~ but not exceeding \$50,000)

7.3.1. General

- 1) PHA shall obtain a reasonable number of quotes, preferably three.
- 2) To the greatest extent feasible, and to promote competition, small purchases

The following resolution was introduced by Executive Director Robert Crow read in full and considered:

March 28, 2019

RESOLUTION # 2019-06

**RESOLUTION REVISING NACOGDOCHES HOUSING AUTHORITY
FINANCIAL MANAGEMENT STANDARDS & INTERNAL CONTROLS**

WHEREAS, federal regulations require agencies utilizing federal funds to have and maintain a system of financial management standards and internal controls, and

WHEREAS, in order to protect and ensure the proper and lawful use of federal funds;

NOW THEREFORE BE IT RESOLVED, that we the Board of Commissioners do hereby revise the *Nacogdoches Housing Authority Financial Management Standards & Internal Controls* as attached.

Payment Procedures

The NHA must maintain written payment procedures.

Allowable Costs

The NHA must maintain written procedures for determining if costs are allowable in accordance with 2 CFR 200.

Overview of the Financial Management/Accounting System

The NHA uses different software systems to account for the use of federal funds.

HousingPro by ~~Happy MRI~~ Software LLC is used by program staff (intake officer, housing ~~counselors~~case managers, housing coordinator, inspectors, property managers, property maintenance staff, Deputy Director and the Executive Director) for:

- Maintaining applicant and participant records
- Determining, tracking and paying proper rental assistance for qualified program participants
- Determining proper tenant rent payments and tracking receipt of those payments
- Determining and tracking receipt of payments from other housing agencies
- Maintaining work orders for managed rental property
- Maintaining an inventory of maintenance supplies and equipment
- Creating and uploading required reports to HUD

QuickBooks Pro by Intuit, Inc. is used by the Executive Director for:

- Maintaining a general ledger and book of accounts, classified by federal award CFDA and non-federal funds.
- Paying bills and reconciling bank statements.
- Maintaining and reporting budgets and financial reports

Microsoft Excel is used by the Executive Director for:

- Creating budgets
- Tracking and determining depreciation
- Tracking capitalized equipment inventory
- Determining payroll and compensated absences
- Cost allocation worksheets
- Backup for Voucher Management System reporting

Internal Controls Financial

The NHA employs safeguards to ensure that financial transactions are properly authorized, appropriated, executed and recorded and that federal programs are administered in accordance with statute and regulations.

Lines of Authority

The Board of Commissioners has the authority to adopt fiscal, operating and administrative policy.

Executive Director has the authority to develop and implement procedures necessary to carry out the policies.

Conflict of Interest

Policy: All employees and members of the Board of Commissioners are expected to use good judgment, to adhere to high ethical standards, and to act in such a manner as to avoid any actual or potential conflict of interest. A conflict of interest occurs when the personal, professional, or business interests of an employee or Board member conflict with the interests of the NHA. Both the fact and the appearance of a conflict of interest should be avoided.

Procedures:

- Is the proposed cost consistent with program specific fiscal rules?

As a practical matter, NHA staff should also consider whether the proposed cost is consistent with the underlying needs of the program. For example, program funds must benefit the appropriate population of clients for which they are allocated. This means that, for instance, funds allocated under the Housing Choice Voucher program must only be spent for the benefit of Housing Choice Voucher participants and cannot be used to benefit Public Housing participants.

Financial Planning & Reporting

Budgeting Process

Policy: The Nacogdoches Housing Authority's annual budget is prepared and approved annually for all departments. The budget is prepared by the Executive Director. The budget is to be approved by the Board of Commissioners prior to the start of each fiscal year. The budget is revised during the year only if approved by the Board of Commissioners.

Procedures:

The Executive Director will work together with the Property Managers, Maintenance Foreman, and Housing Coordinator, and Deputy Director to ensure that the annual budget is an accurate reflection of programmatic and infrastructure goals for the coming year.

The Executive Director will ensure that the budget is developed while considering the allowability of costs the Nacogdoches Housing Authority's standard revenue recognition and the approved Cost Allocation Plan.

The Executive Director shall submit the budget for approval to the Board of Commissioners prior to the board meeting scheduled for the approval of the Annual Plan.

The Executive Director will submit a budget verses income and expenses report at each board meeting and revisions to the budget will be submitted to the Board of Commissioners as needed before the end of the budgeted fiscal year.

Accounting Procedures

This section covers basic accounting procedures for the NHA. The accounting procedures used by the NHA shall conform to Generally Accepted Accounting Principles (GAAP) to ensure accuracy of information and compliance with external standards.

Basis of Accounting

Policy: The NHA uses the accrual basis of accounting. The accrual basis is the method of accounting whereby revenue and expenses are identified with specific periods of time, such as a month or year, and are recorded as incurred. This method of recording revenue and expenses is without regard to date of receipt or payment of cash.

Procedures:

Throughout the fiscal year, expenses are accrued into the month in which they are incurred. The books are closed no later than the 8 working days after the close of the month. Invoices for the closing month received after closing the books will be counted as a current-month expense.

At the close of the fiscal year, this rule is not enforced. All expenses that should be accrued into the prior fiscal year, are so accrued, in order to ensure that year-end financial statements reflect all expenses incurred during the fiscal year. Year-end books are closed no later than 90 days after the end of the fiscal year.

Revenue is always recorded in the month in which it was earned.

Bank Reconciliations

Policy: All bank statements will be reviewed in a timely manner. Bank reconciliation and approval will occur within 8 working days of the close of the month.

Procedures:

All bank statements will be downloaded and printed by the Executive Director upon notification by the bank.

The bank reconciliations will reconcile the bank balance to the general ledger balance. A journal entry will need to be posted each month for items on the bank statements which are not already recorded in the general ledger. These reconciling items may include: interest earned, service charges, NSF checks, direct deposits and other debit or credit memos.

The Executive Director will reconcile the bank statements and forward them to the ~~Housing Coordinator~~Deputy Director.

The ~~Housing Coordinator~~Deputy Director will review and approve reconciliation reports by signing and dating the report.

End of Month Accounting Procedures

Policy: The Executive Director prepares the monthly financial statements and the board of commissioners approves them at the next scheduled board meeting.

Procedures:

The cutoff for information in the monthly statements is eight working days after the month end.

Upon completion of the monthly bank reconciliations, the Executive Director will formulate and post the monthly journal entries.

Once the final general journal entries are posted, the monthly financial statements for each federal and non-federal program are printed along with a copy of the general journal entries posted for that month.

The Executive Director prepares a budget to actual income and expense report for the Board of Commissioners to be included with the monthly financial statements.

End of Year Accounting Procedures

Policy: The Executive Director prepares the year-end financial statements and is responsible for preparing for the annual financial audit and for working with the outside accountant to complete the audit.

The Board of Commissioners approves the year-end financial statements.

The Executive Director will arrange to move all records from the year which is closing to storage.

Procedures:

The cutoff for March financial statements is extended to four weeks after year end.

Depreciation expense, accumulated depreciation, accrued compensated absences and restricted and unrestricted net position will be calculated at year-end instead of monthly.

After closing the books at year-end the Executive Director will enter the unaudited reports required by the Department of Housing and Urban Development (HUD) into the Financial Assessment Subsystem – Public Housing (FASS-PH) within 60 days of fiscal year end.

The Executive Director will contact the independent accountants and sign the audit engagement letter to begin planning the scheduling and work needed to complete the audit. The Executive Director will ensure that adequate space is provided for the independent accountants to work in our offices

The Executive Director will work with the independent accountants to determine what confirmations will be required. This process will be completed as soon after year end as possible. The Executive Director will sign the confirmations and mail them to the independent auditors.

The Executive Director will be responsible for preparing as many of the schedules which the auditors will use as possible. The completed monthly reconciliations for March will partially fulfill this requirement

Some of the information which needs to be organized and made available includes: the complete general ledger for the year, a chart of accounts, all bank statements, all paid invoices, all cash receipts logs, all payroll records, including timesheets, payroll summaries for each pay period, 941s, and W-2s, Board minutes for the year under

audit through the most recent minutes available, grant contract files, insurance policies, documentation for fixed assets capitalized, policies and procedures, and tenant files selected for review.

The Executive Director will be available at all times throughout the audit to facilitate the work of the independent accountants. Other staff will schedule time to meet with the independent accountants as needed during the audit.

The Executive Director will plan a meeting with the independent accountants at the end of the audit to discuss any issues raised, review the audit journal entries, evaluate the audit process and plan improvements for the following year.

The Executive Director will enter the audited reports required by the Department of Housing and Urban Development (HUD) into the Financial Assessment Subsystem – Public Housing (FASS-PH) within 9 months of fiscal year end and ensure that the auditor agrees with the reports before submission.

After final audit approval by HUD and the Board of Commissioners the audited financial records will be stored in a locked room for ten years from the fiscal year end date and then shredded.

Revenue & Accounts Receivable

Rents and Other Charges

Policy: The NHA will use specialized software for the calculation of rents from NHA tenants and the housing assistance payments (HAP) reimbursements due from other housing agencies under the portability regulations. The NHA will make appropriate efforts to collect all amounts due.

Procedures:

The Property Managers will enter into the specialized software the required information, in accordance with program regulations, necessary for the calculation of the correct rent for the tenants of the properties they manage which will flow to the Tenant Accounts Receivable (TARs) module of the software. They will also enter any required security deposits and any other charges in accordance with the lease into TARs each month.

The Deputy Director, Intake Officer, Housing Counselors/Case Managers, and Housing Coordinator will enter into the specialized software the required information, in accordance with program regulations, necessary for the calculation of the correct HAP for the program participants that have ported into our program area. If it is determined by the Executive Director that the initial housing agency will be billed for the HAP and allowable administrative fee, he will complete the portability billing required documents and submit them to the housing agency. The amounts due will flow to TARs.

The Housing Coordinator in consultation with the Housing Counselors/Case Managers will calculate any overpaid HAP that is a result of improper reporting by the program participants. The Executive Director or a Hearing Officer may determine that a repayment agreement will be allowed in order to collect the overpayments. The Executive Director will enter the amounts due from a repayment agreement into TARs and an Excel spreadsheet.

As part of the monthly close process, the Executive Director reviews Accounts Receivable Aging reports and discusses these reports with the Property Managers concerning their managed properties and the Housing Counselors/Case Managers concerning their clients.

Property Managers should be following approved collection policies and the approved lease for their respective properties.

Any accounts receivable from vacated tenants or terminated participants may be written off as collection loss by resolution of the Board of Commissioners, but not those of current tenants or participants.

Cash Receipts

Policy: The Executive Director approves authorized individuals for collecting payments. Efforts will be made to only accept checks, money orders or direct electronic payments. If it is very likely that a non-recurring payment due will not be collected unless cash is immediately accepted, then it makes sense to accept cash for that payment.

Procedures:

The Receptionist or the staff person designated to that function when the Receptionist is absent will generally retrieve and open mail from the locked mail box and the locked mail drop. They will also receive payments from walk-ins. They will log the payments to the Payments Received Log for the property or program. Checks and money orders for a property will be stamped for deposit only to the bank account required for that property account, and dropped in a locked box for that particular property. A Property Manager not assigned to that property or responsible for determining and posting the rent and other charges for that property, will open the locked box, post the payments to TARs, print receipts and make deposits at least weekly. The Property Managers will verify that deposits made match the Payments Received Log at the time of deposit.

After the Receptionist or designated staff person stamps “for deposit only” and logs in any payments for the Housing Choice Voucher program, they will be brought to the Executive Director who will post them into TARs and lock them in the file safe for deposit at least once per month.

The Executive Director and ~~Housing Coordinator~~ Deputy Director will verify that the Payments Received Logs match the deposits as part of the bank statement reconciliation process each month.

The Executive Director will verify that the bank statement deposits match the property rental registers for the month.

Direct deposit of electronic payments for a property will be posted in TARs by the Property Manager that does not determine rent and other payment for that property.

Direct deposits to the Housing Choice Voucher program will be posted by the Executive Director into TARs.

Expense & Accounts Payable

Payroll

Policy: There will be 24 pay periods per year normally on the 15th and 30th of every month for services performed during that month. Wage and salary policies are set out in the Nacogdoches Housing Authority Employee Manual.

Time Sheet Preparation & Approval

Policy: All employees, exempt and non-exempt, are required to record time worked, holidays, and leave taken for payroll, benefits tracking, and cost allocation purposes.

Procedures:

Maintenance employees complete and sign their timesheets and submit them to the property manager two days before expected pay date. The Property Manager will review the timesheets for accuracy and completeness, sign, and, forward them to the Executive Director.

Other employees will complete and sign timesheets and submit them to the Deputy Director or Housing Coordinator two days before the expected pay day. The Deputy Director or Housing Coordinator will review, sign, and forward them to the Executive Director.

The Executive Director will compare the timesheets against previous time records, the budget, and Cost Allocation Plan and enter the information into the payroll and accounting systems as needed.

The Executive Director, who has signature authority authorized by the Board of Commissioners, will prepare and print a payroll worksheet and enter the information into the bank ACH system for direct electronic payment to the employee authorized bank accounts.

The Deputy Director, Housing Coordinator or Property Manager who has signature authority authorized by the Board of Commissioners will review the payroll worksheet against the ACH bank record and approve the ACH disbursement.

Payroll Additions, Deletions, and Changes

Policy: Except for the salary of the Executive Director, which is determined by the Board of Commissioners, the Executive Director has overall authority to approve payroll changes within the Board approved budget and Cost Allocation Plan.

Procedures:

New employees will follow the Executive Director's instructions on completing all the required payroll, tax, and benefit forms for the Executive Director to enter them into the payroll, accounting and benefits systems.

At least yearly at the beginning of the calendar year each employee will complete a new W-4 form and the Executive Director will calculate the required withholding. Changes to employee determined withholdings may be requested any time during the year by the employee submitting to the Executive Director completed proper forms.

Pay Upon Termination

Policy: Upon voluntary or involuntary termination, an employee is required to submit a final timesheet recording time worked, holidays, and leave taken.

Procedures:

The same procedures as regular timesheet preparation and approval will be followed except that the timesheet may be submitted as soon as the last day of work, will be processed that day if possible, and will include payment for all accrued vacation time unused.

Quarterly/Annual Payroll Reports

Policy: Payroll tax reports will be prepared and submit by staff as required by law.

Procedures:

The Executive Director will prepare employee W2s by January 31 each year and the ~~Housing Coordinator~~Deputy Director will review them against the payroll records to ensure accuracy.

The Executive Director will prepare quarterly 941 payroll tax reports and the ~~Housing Coordinator~~Deputy Director will review them against the payroll records to ensure accuracy.

Purchases & Procurement

Policy: The Nacogdoches Housing Authority Procurement Policy approved by the Board of Commissioners will be followed when making purchases.

Procedures:

Generally micro and small purchases will be made by completing a purchase request to be approved by the Property Manager, ~~Housing Coordinator~~Deputy Director and/ or the Executive Director.

The person submitting the request must sign the request

The person approving the request should determine the allowability of the cost and budget availability before signing the request. If there is a question about allowability or budget availability the Executive Director should be consulted before the purchase. A different person from the person who requested or approved the request must document and sign that the goods or service was received as ordered.

Micro purchases for gasoline and incidental vehicle requirements (i.e. fuel injector cleaner, car wash, inspection) may be made by authorized credit card with receipt submitted to the Executive Director designating the mileage of the vehicle (for gas purchase) and the vehicle identified.

Independent Contractors

Policy: The NHA may use independent contractors for specialized work, or work that requires special license, to perform procedures that require independence, and in order to facilitate completion of work projects. Within the approved budget and in accordance with the adopted Procurement Policy, the Executive Director has the authority to establish contracts and designate contracting officers

Procedures:

Independent contractors must provide a W-9 which the Executive Director will verify as valid through the IRS eService website.

Contracts above the micro purchase limit will require the use of HUD contract forms and documentation of not being debarred or on HUD's Limited Denial of Participation list.

Invoice Approval & Processing

Policy: All invoices must be reviewed by the person who approved the purchase request. Unless otherwise established in a contract for a specific purchase, payment must be made to the vendor within 30 days of the receipt of an approved invoice or 30 days after the receipt of goods and services, whichever is later.

Procedures:

Invoices and bills will be opened by the receptionist and routed to the appropriate person for authorization prior to payment being issued. Invoices will be matched to purchase requests and/or purchase order.

The Executive Director and the [Deputy Director](#), Housing Coordinator or Property Manager will approve and initial the invoice for payment.

Cash Disbursements – Payment of Bills

Policy: Checks for payment, ACH payments, and direct electronic payments will require signatures or approval from two of the signatories authorized by the Board of Commissioners.

Procedures:

The Executive Director will process checks and other payments and present them with invoices or other documentation to another Board authorized signer who will review the documentation presented and counter sign the check or authorize the payment.

The Executive Director and the ~~Housing Coordinator~~[Deputy Director](#) will review the bank statements each month to insure they match the payments authorized and recorded in the accounting system.

Petty Cash

Policy: The Executive Director will keep a petty cash box in the file safe not to exceed \$100. Petty cash will generally be used to reimburse staff that had to make small out of pocket purchases as a result of unusual circumstances or other unusual cash needs. Examples would be a gas purchase was made but the credit card did not work, or a mail item arrived with postage due.

Procedures:

Receipts for all purchases are kept in the petty cash box and posted to the petty cash tracking form. When cash is low the Executive Director will reconcile the petty cash and process a check request form and present it to another authorized signer with the receipts and tracking form to be approved for payment.

A check will be cut in the amount to bring petty cash back to \$100. It is the Executive Director's responsibility to cash the check and keep track of funds in the box.

Procedures:

Credit card purchases must be authorized in accordance with purchase policies and procedures.

Micro purchases for gasoline and incidental vehicle requirements (i.e. fuel injector cleaner, car wash, inspection) may be made by authorized credit card with receipt submitted to the Executive Director designating the mileage of the vehicle (for gas purchase) and the vehicle identified.

Credit card receipts for approved travel expenses will be reviewed by the Executive Director and the ~~Housing Coordinator~~ Deputy Director.

Other credit card receipts will be match against purchase requests by the person who approved the purchase.

The Executive Director will enter credit card charges into the accounting system and the Deputy Director, Housing Coordinator or Project Manager with signature authority will review and approve the payment of the credit card statement with all receipts attached.

Housing Assistance Payments (HAP)

Policy: HAP which includes utility reimbursement payments to participants will be made on or around the first of each month in accordance with Housing Choice Voucher program regulations

Procedures

Tenant rent amounts and HAP payments are calculated by the software system as a result of data entered by appropriate and trained personnel and documented in the tenant files.

Payments are put on hold in the software system for any required contract signatures, required documents that have not been received, inspections that have not passed, and for any units where occupancy is in doubt.

The Executive Director, Deputy Director or Housing Coordinator will verify that the reasons for holding payments have been dismissed before releasing the payments for processing.

Tenant files of pending contract terminations are filed in the Executive Director's office for review before any payments are processed.

Before payments are processed, a report is generated showing all HAP payments to landlords listing each tenant separately and the HAP amount due to that landlord and the utility reimbursement payment if any to the tenant. The Executive Director or Deputy Director, and the Housing Coordinator will review the report for inconsistencies, unfamiliar landlords, or any single large amounts which may appear suspicious.

HAP payments are processed through the software system to the greatest extent possible by a Direct Deposit ACH file uploaded to the bank. The ACH upload requires the electronic approval through password protected keys by two employees with board approved signature authority.

Expense Allocations

Policy: Nacogdoches Housing Authority will use a board approved cost allocation plan for allocation of expenses.

Procedures:

The Executive Director will develop the cost allocation plan for board review and approval. Updates and revisions will be presented to the board as needed when programs or regulations change, staffing changes, or new projects or programs are added.

Based on staff input and documentation, the Executive Director will use the cost allocation plan to classify expenses in the accounting software

Asset Management

Cash Management and Investments

Policy: Nacogdoches Housing Authority will maintain cash and investments in accordance with its board approved Investment Policy and Investment Strategy.

Procedures:

The Executive Director will establish bank accounts as needed and required for the programs and projects administered. The Executive Director or other board authorized staff person has the authority to transfer funds within the bank between accounts in order to insure program funds are properly utilized for the program they were intended, but two authorized employees must approve disbursement from the bank. The balances in each account are classified in the accounting software to the program and project for which they are allocated.

Capital Equipment

Capitalization

Policy: All land and all buildings donated or purchased or constructed from funds donated, borrowed or granted for the development of a housing project shall be capitalized property

All other property purchased by the NHA or donated to the Authority regardless of the source of funds shall be considered capital property only if its value is greater than ~~\$3,000~~ ~~\$1,000~~ at the time of purchase or donation and it has a useful life of more than one year.

Procedures:

The Executive Director will classify capital purchases and once each year, inventory the capital equipment.

The Executive Director will maintain the depreciation schedule on a straight line method and post it to the general ledger once per year at fiscal year end

Disposition

Policy: Capital property shall not be sold or exchanged for less than its fair value. Capital property of a value ~~greater than \$3,000~~ ~~of \$1,500 or more~~ that is to be sold to other than a public body for a public use, shall be sold at public sale.

The Housing Authority Board may approve the donation of excess capital property to other public bodies for public use or to non-profit organizations providing assistance to low-income families or to Public Housing resident organizations.

Excess capital property may not be destroyed or abandoned without prior approval of the Housing Authority Board.

Procedures:

The Executive Director will make the determination as to estimated fair value of excess capital property.

Any excess capital property of no value or of a value less than the cost of disposal as determined by the Executive Director will be presented to the Board with recommendations for disposition.

Sales for excess capital property shall be made in the following manner:

- If the estimated sales value of the property offered for sale is less than \$500, the Executive Director or his designated employee, may negotiate a sale in the open market after such informal inquiry as he considers necessary to ensure a fair return to the Housing Authority. The sale shall be documented by an appropriate bill of sale.
- For sales from \$500 to ~~\$3,000~~ ~~\$1,500~~, the Executive Director or his designated employee shall solicit informal bids orally, by telephone, or in writing from all known prospective purchasers and a tabulation of all such bids received shall be prepared and retained until after an annual independent audit has been completed. The sale shall be documented by an appropriate bill of sale.
- Sales of ~~more than \$3,000~~ ~~\$1,500 or more~~ and the award of such contract, shall be made only after advertising for formal bids. Such advertising shall be at least 15 days prior to award of the sales contract and shall be by advertisement in newspapers or circular letters to all prospective purchasers. In addition, notices shall be posted in public places. Bids shall be opened publicly at a time and place specified in the advertisement. A tabulation of all such bids received shall be prepared and retained with the contract until

The following resolution was introduced by Executive Director Robert Crow read in full and considered:

March 28, 2019

RESOLUTION # 2019-07

RESOLUTION APPROVING DISPOSITION OF CAPITAL EQUIPMENT

WHEREAS, the Nacogdoches Housing Authority has obsolete, non-functioning, or dilapidated and fully depreciated capitalized equipment and inventory identified as:

Dell Latitude D600 laptop purchased 11/03/2003 for a total of \$2,410.95.

Dell Precision T1600 computer serial # 24HTXR1 purchased 12/20/2011 for a total of \$1,765.00

Paint Sprayer Equipment serial # 512410536 purchased 10/04/2005 for a total of \$1,022.24

Security Camera Equipment purchased and installed by G&G Lock on 11/4/2004 for a total of \$5,054.99

Security Camera Equipment purchased and installed by 3D Max on 3/3/2005 for a total of \$10,193.33

Security Camera Equipment purchased and installed by 3D Max on 10/31/2005 for a total of \$7,010.37

NOW THEREFORE BE IT RESOLVED by the Board of Commissioners of the Housing Authority of the City of Nacogdoches, Texas that the Executive Director may dispose of this equipment as needed and may donate it to other governmental or charitable organizations and remove it from the capital assets.

The following resolution was introduced by Executive Director Robert Crow read in full and considered:

March 28, 2019

RESOLUTION # 2019-08

RESOLUTION REVISING THE BUDGET FOR FYE 3/31/2019

WHEREAS, WE THE BOARD OF COMMISSIONERS, of the Housing Authority of the City of Nacogdoches, Texas have studied the proposed budget estimates as attached, and

WHEREAS no employee reflected in the proposed Budget Revision is serving in a variety of positions that will exceed 100% allocation of his/her time, and

NOW THEREFORE BE IT RESOLVED, that we the said Board of Commissioners do approve the Operating Budget Revision as presented and hereby authorize the Chairman of this Board to sign the attached form HUD-52574 approving the Operating Budget Revision.

PHA Board Resolution
Approving Operating Budget

U.S. Department of Housing
and Urban Development
Office of Public and Indian Housing -
Real Estate Assessment Center (PIH-REAC)

OMB No. 2577-0026
(exp. 07/31/2019)

Public reporting burden for this collection of information is estimated to average 10 minutes 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. This agency may not collect this information, and you are not required to complete this form, unless it displays a currently valid OMB control number.

This information is required by Section 6(c)(4) of the U.S. Housing Act of 1937. The information is the operating budget for the low-income public housing program and provides a summary of the proposed/budgeted receipts and expenditures, approval of budgeted receipts and expenditures, and justification of certain specified amounts. HUD reviews the information to determine if the operating plan adopted by the public housing agency (PHA) and the amounts are reasonable, and that the PHA is in compliance with procedures prescribed by HUD. Responses are required to obtain benefits. This information does not lend itself to confidentiality.

PHA Name: Nacogdoches Housing Authority

PHA Code: TX486

PHA Fiscal Year Beginning: 4/1/2018

Board Resolution Number: 2019-08

Acting on behalf of the Board of Commissioners of the above-named PHA as its Chairperson, I make the following certifications and agreement to the Department of Housing and Urban Development (HUD) regarding the Board's approval of (check one or more as applicable):

DATE

Operating Budget approved by Board resolution on:

Operating Budget submitted to HUD, if applicable, on:

Operating Budget revision approved by Board resolution on:

03/28/2019

Operating Budget revision submitted to HUD, if applicable, on:

I certify on behalf of the above-named PHA that:

1. All statutory and regulatory requirements have been met;
2. The PHA has sufficient operating reserves to meet the working capital needs of its developments;
3. Proposed budget expenditure are necessary in the efficient and economical operation of the housing for the purpose of serving low-income residents;
4. The budget indicates a source of funds adequate to cover all proposed expenditures;
5. The PHA will comply with the wage rate requirement under 24 CFR 968.110(c) and (f); and
6. The PHA will comply with the requirements for access to records and audits under 24 CFR 968.110(i).

I hereby certify that all the information stated within, as well as any information provided in the accompaniment herewith, if applicable, 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 and 3802)

Print Board Chairperson's Name: Barry Bell	Signature:	Date: 03/28/2019
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Nacogdoches Housing Authority
BUDGET REVISION FYE 3/31/2019

		2 Voucher	3 Business	4 NHDC	5 IKE-DHAP	6 NHA Communities LLC	Total
Ordinary Income/Expense							
Income							
	703 · Net tenant rent	0.00	0.00	0.00	0.00	121,880.00	121,880.00
	704 · Tenant Revenue - Other	0.00	0.00	0.00	0.00	8,440.00	8,440.00
	706 · HUD Op Grts						
	706.RDa · RAD Adm Fees	41,020.00					41,020.00
	706.adm · HCV adm fees	553,244.00	0.00	0.00	0.00	0.00	553,244.00
	Total 706 · HUD Op Grts	594,264.00	0.00	0.00	0.00	0.00	594,264.00
	70750 · Management Fees Earned	0.00	76,180.00	0.00	0.00	0.00	76,180.00
	708 · Other Gov Grants	0.00	0.00	0.00	0.00	296,290.00	296,290.00
	711 · Investment Income	5,170.00	170.00	1,460.00	0.00	2,500.00	9,300.00
	712 · Mortgage Interest Income	0.00	0.00	7,900.00	0.00	0.00	7,900.00
	714.020 · HCV fraud recovery	2,800.00	0.00	0.00	0.00	0.00	2,800.00
	715 · Other Income						
	715.OR · Office Rent	0.00	0.00	0.00	0.00	20,700.00	20,700.00
	715.P · Port-In HAP & AdmFee	20,360.00	0.00	0.00	0.00	0.00	20,360.00
	715 · Other Income - Other	40.00	590.00	76,465.00	0.00	6,000.00	83,095.00
	Total 715 · Other Income	20,400.00	590.00	76,465.00	0.00	26,700.00	124,155.00
	720 · Restricted investment income	0.00	0.00	0.00	0.00	2,970.00	2,970.00
	Total Income	622,634.00	76,940.00	85,825.00	0.00	458,780.00	1,244,179.00
	Gross Profit	622,634.00	76,940.00	85,825.00	0.00	458,780.00	1,244,179.00
Expense							
	911 · Admin Salaries						
	911.1 · Temp Services	0.00	0.00	0.00	0.00	190.00	190.00
	911 · Admin Salaries - Other	365,860.00	29,750.00	0.00	0.00	45,700.00	441,310.00
	Total 911 · Admin Salaries	365,860.00	29,750.00	0.00	0.00	45,890.00	441,500.00
	912 · Audit Fee Expense	8,380.00	580.00	0.00	0.00	780.00	9,740.00
	91300 · Management Fee Expense	0.00	0.00	0.00	0.00	41,500.00	41,500.00
	91310 · Book-keeping Fee	0.00	0.00	550.00	0.00	0.00	550.00
	914 · Advertising & marketing	1,160.00	0.00	0.00	0.00	500.00	1,660.00
	915 · Emp Benefits - Admin.	135,500.00	8,780.00	0.00	0.00	17,070.00	161,350.00
	916 · Office expenses						
	916.1 · communications	4,090.00	640.00	0.00	0.00	890.00	5,620.00
	916.2 · training fees & supplies	2,210.00	80.00	0.00	0.00	1,600.00	3,890.00
	916.3 · supplies & equip	27,000.00	3,600.00	0.00	0.00	3,600.00	34,200.00
	916.4 · misc.	17,590.00	1,950.00	0.00	0.00	1,800.00	21,340.00
	916.6 · Office Rent	17,650.00	3,048.00	0.00	0.00	0.00	20,698.00
	Total 916 · Office expenses	68,540.00	9,318.00	0.00	0.00	7,890.00	85,748.00
	917 · Legal	0.00	0.00	0.00	0.00	2,660.00	2,660.00
	918 · Travel	7,620.00	480.00	0.00	0.00	3,010.00	11,110.00
	919 · Other adm expenses	7,420.00	1,510.00	0.00	0.00	740.00	9,670.00
	924 · Tenant Ser - other	0.00	0.00	1,000.00	2,000.00	3,730.00	6,730.00
	930 · Utilities						
	931 · Water	0.00	0.00	0.00	0.00	4,220.00	4,220.00
	932 · Electricity	1,700.00	610.00	0.00	0.00	6,900.00	9,210.00
	933 · Gas	220.00	80.00	0.00	0.00	2,020.00	2,320.00
	936 · Sewer	0.00	0.00	0.00	0.00	1,350.00	1,350.00
	Total 930 · Utilities	1,920.00	690.00	0.00	0.00	14,490.00	17,100.00
	940 · Maintenance						
	941 · Labor						
	941.1 · Temp Services	0.00	0.00	0.00	0.00	0.00	0.00
	941 · Labor - Other	0.00	0.00	0.00	0.00	82,670.00	82,670.00
	Total 941 · Labor	0.00	0.00	0.00	0.00	82,670.00	82,670.00
	942 · Materials	0.00	0.00	0.00	0.00	42,760.00	42,760.00

**Nacogdoches Housing Authority
BUDGET REVISION FYE 3/31/2019**

		2 Voucher	3 Business	4 NHDC	5 IKE-DHAP	6 NHA Communities LLC	Total
	943 · Contracted						
	943010 · Garbage	0.00	0.00	0.00	0.00	2,290.00	2,290.00
	943020 · HVAC	0.00	0.00	0.00	0.00	1,880.00	1,880.00
	943050 · Grounds	0.00	0.00	0.00	0.00	4,360.00	4,360.00
	943070 · Electrical	0.00	0.00	0.00	0.00	1,900.00	1,900.00
	943080 · Plumbing	0.00	0.00	0.00	0.00	2,420.00	2,420.00
	943090 · Extermination	0.00	0.00	0.00	0.00	7,440.00	7,440.00
	943100 · Janitorial	1,220.00	0.00	0.00	0.00	6,910.00	8,130.00
	943110 · Routine maint	120.00	0.00	0.00	0.00	7,230.00	7,350.00
	943120 · Misc contracts	2,600.00	50.00	0.00	0.00	6,800.00	9,450.00
	Total 943 · Contracted	3,940.00	50.00	0.00	0.00	41,230.00	45,220.00
	945 · Emp Benefits- Maint	0.00	0.00	0.00	0.00	26,020.00	26,020.00
	Total 940 · Maintenance	3,940.00	50.00	0.00	0.00	192,680.00	196,670.00
	961 · Insurance Premiums						
	96110 · Property insurance	1,110.00	165.00	0.00	0.00	12,700.00	13,975.00
	96120 · Liability insurance	2,260.00	390.00	0.00	0.00	260.00	2,910.00
	96130 · Workman's comp	1,430.00	120.00	0.00	0.00	3,950.00	5,500.00
	Total 961 · Insurance Premiums	4,800.00	675.00	0.00	0.00	16,910.00	22,385.00
	962 · General Expense						
	962.PF · 80% port fees paid	9,780.00	0.00	0.00	0.00	0.00	9,780.00
	96210 · Compensated Absences Admin	0.00	0.00	0.00	0.00	0.00	0.00
	96210 · Compensated Absences Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
	Total 962 · General Expense	9,780.00	0.00	0.00	0.00	0.00	9,780.00
	964 · Bad Debt- Tenant Rents	0.00	0.00	0.00	0.00	2,350.00	2,350.00
	966 · Bad Debt	0.00	0.00	0.00	0.00	4,550.00	4,550.00
	96720 · Interest on notes payable	0.00	0.00	0.00	0.00	8,340.00	8,340.00
	97350 · HAP for portables billed	17,240.00	0.00	0.00	0.00	0.00	17,240.00
	Total Expense	632,160.00	51,833.00	1,550.00	2,000.00	363,090.00	1,050,633.00
	Net Ordinary Income	-9,526.00	25,107.00	84,275.00	-2,000.00	95,690.00	193,546.00
	Other Income/Expense						
	Other Income						
	706.HAP · HUD HAP Funding						
	706.HCV · HAP HCV funding	6,600,700.00	0.00	0.00	0.00	0.00	6,600,700.00
	Total 706.HAP · HUD HAP Funding	6,600,700.00	0.00	0.00	0.00	0.00	6,600,700.00
	714.010 · Fraud HAP portion	2,800.00	0.00	0.00	0.00	0.00	2,800.00
	Total Other Income	6,603,500.00	0.00	0.00	0.00	0.00	6,603,500.00
	Other Expense						
	973 · Housing Assistance Payments						
	973.HCV · HAP HCV	6,306,588.00	0.00	0.00	0.00	0.00	6,306,588.00
	973.RAD · HAP RAD	296,912.00	0.00	0.00	0.00	0.00	296,912.00
	Total 973 · Housing Assistance Payments	6,603,500.00	0.00	0.00	0.00	0.00	6,603,500.00
	Total Other Expense	6,603,500.00	0.00	0.00	0.00	0.00	6,603,500.00
	Net Other Income	0.00	0.00	0.00	0.00	0.00	0.00
	Net Income	-9,526.00	25,107.00	84,275.00	-2,000.00	95,690.00	193,546.00
	Debt Service					10,100.00	
	Reserve for replacement Contributions					69,316.00	
	+/- Reserve Accounts					16,274.00	

The following resolution was introduced by Executive Director Robert Crow read in full and considered:

March 28, 2019

RESOLUTION # 2019-09

**RESOLUTION APPROVING SECTION 8 MANAGEMENT ASSESSMENT
PROGRAM (SEMAP) CERTIFICATION**

WHEREAS, SEMAP provides policies and procedures for HUD's use in identifying Section 8 Housing Agency management capabilities and deficiencies; and

WHEREAS, HUD requires the Commissioners of the Housing Authority of the City of Nacogdoches, Texas to approve HUD-52648 SECTION 8 MANAGEMENT ASSESSMENT PROGRAM (SEMAP) CERTIFICATION,

NOW, THEREFORE BE IT RESOLVED by the Board of Commissioners of the Housing Authority of the City of Nacogdoches, Texas do hereby approve the certification as attached.

Section 8 Management Assessment Program (SEMAP) Certification

U.S. Department of Housing
and Urban Development
Office of Public and Indian Housing

OMB Approval No. 2577-0215
(exp. 02/29/2020)

Public reporting burden for this collection of information is estimated to average 12 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. This agency may not conduct or sponsor, and you are not required to respond to, a collection of information unless it displays a currently valid OMB control number.

This collection of information is required by 24 CFR sec 985.101 which requires a Public Housing Agency (PHA) administering a Section 8 tenant-based assistance program to submit an annual SEMAP Certification within 60 days after the end of its fiscal year. The information from the PHA concerns the performance of the PHA and provides assurance that there is no evidence of seriously deficient performance. HUD uses the information and other data to assess PHA management capabilities and deficiencies, and to assign an overall performance rating to the PHA. Responses are mandatory and the information collected does not lend itself to confidentiality.

Instructions Respond to this certification form using the PHA's actual data for the fiscal year just ended.

PHA Name Nacogdoches Housing Authority	For PHA FY Ending (mm/dd/yyyy) 03/31/2019	Submission Date (mm/dd/yyyy)
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Check here if the PHA expends less than \$300,000 a year in Federal awards

Indicators 1 - 7 will not be rated if the PHA expends less than \$300,000 a year in Federal awards and its Section 8 programs are not audited for compliance with regulations by an independent auditor. A PHA that expends less than \$300,000 in Federal awards in a year must still complete the certification for these indicators.

Performance Indicators

1. Selection from the Waiting List. (24 CFR 982.54(d)(1) and 982.204(a))

(a) The PHA has written policies in its administrative plan for selecting applicants from the waiting list.

PHA Response Yes No

(b) The PHA's quality control samples of applicants reaching the top of the waiting list and of admissions show that at least 98% of the families in the samples were selected from the waiting list for admission in accordance with the PHA's policies and met the selection criteria that determined their places on the waiting list and their order of selection.

PHA Response Yes No

2. Reasonable Rent. (24 CFR 982.4, 982.54(d)(15), 982.158(f)(7) and 982.507)

(a) The PHA has and implements a reasonable written method to determine and document for each unit leased that the rent to owner is reasonable based on current rents for comparable unassisted units (i) at the time of initial leasing, (ii) before any increase in the rent to owner, and (iii) at the HAP contract anniversary if there is a 5 percent decrease in the published FMR in effect 60 days before the HAP contract anniversary. The PHA's method takes into consideration the location, size, type, quality, and age of the program unit and of similar unassisted units, and any amenities, housing services, maintenance or utilities provided by the owners.

PHA Response Yes No

(b) The PHA's quality control sample of tenant files for which a determination of reasonable rent was required shows that the PHA followed its written method to determine reasonable rent and documented its determination that the rent to owner is reasonable as required for (check one):

PHA Response At least 98% of units sampled 80 to 97% of units sampled Less than 80% of units sampled

3. Determination of Adjusted Income. (24 CFR part 5, subpart F and 24 CFR 982.516)

The PHA's quality control sample of tenant files shows that at the time of admission and reexamination, the PHA properly obtained third party verification of adjusted income or documented why third party verification was not available; used the verified information in determining adjusted income; properly attributed allowances for expenses; and, where the family is responsible for utilities under the lease, the PHA used the appropriate utility allowances for the unit leased in determining the gross rent for (check one):

PHA Response At least 90% of files sampled 80 to 89% of files sampled Less than 80% of files sampled

4. Utility Allowance Schedule. (24 CFR 982.517)

The PHA maintains an up-to-date utility allowance schedule. The PHA reviewed utility rate data that it obtained within the last 12 months, and adjusted its utility allowance schedule if there has been a change of 10% or more in a utility rate since the last time the utility allowance schedule was revised.

PHA Response Yes No

5. HQS Quality Control Inspections. (24 CFR 982.405(b))

A PHA supervisor (or other qualified person) reinspected a sample of units during the PHA fiscal year, which met the minimum sample size required by HUD (see 24 CFR 985.2), for quality control of HQS inspections. The PHA supervisor's reinspected sample was drawn from recently completed HQS inspections and represents a cross section of neighborhoods and the work of a cross section of inspectors.

PHA Response Yes No

6. HQS Enforcement. (24 CFR 982.404)

The PHA's quality control sample of case files with failed HQS inspections shows that, for all cases sampled, any cited life-threatening HQS deficiencies were corrected within 24 hours from the inspection and, all other cited HQS deficiencies were corrected within no more than 30 calendar days from the inspection or any PHA-approved extension, or, if HQS deficiencies were not corrected within the required time frame, the PHA stopped housing assistance payments beginning no later than the first of the month following the correction period, or took prompt and vigorous action to enforce the family obligations for (check one):

PHA Response At least 98% of cases sampled Less than 98% of cases sampled

7. Expanding Housing Opportunities. (24 CFR 982.54(d)(5), 982.153(b)(3) and (b)(4), 982.301(a) and 983.301(b)(4) and (b)(12)).

Applies only to PHAs with jurisdiction in metropolitan FMR areas.

Check here if not applicable

(a) The PHA has a written policy to encourage participation by owners of units outside areas of poverty or minority concentration which clearly delineates areas in its jurisdiction that the PHA considers areas of poverty or minority concentration, and which includes actions the PHA will take to encourage owner participation.

PHA Response Yes No

(b) The PHA has documentation that shows that it took actions indicated in its written policy to encourage participation by owners outside areas of poverty and minority concentration.

PHA Response Yes No

(c) The PHA has prepared maps that show various areas, both within and neighboring its jurisdiction, with housing opportunities outside areas of poverty and minority concentration; the PHA has assembled information about job opportunities, schools and services in these areas; and the PHA uses the maps and related information when briefing voucher holders.

PHA Response Yes No

(d) The PHA's information packet for voucher holders contains either a list of owners who are willing to lease, or properties available for lease, under the voucher program, or a list of other organizations that will help families find units and the list includes properties or organizations that operate outside areas of poverty or minority concentration.

PHA Response Yes No

(e) The PHA's information packet includes an explanation of how portability works and includes a list of neighboring PHAs with the name, address and telephone number of a portability contact person at each.

PHA Response Yes No

(f) The PHA has analyzed whether voucher holders have experienced difficulties in finding housing outside areas of poverty or minority concentration and, where such difficulties were found, the PHA has considered whether it is appropriate to seek approval of exception payment standard amounts in any part of its jurisdiction and has sought HUD approval when necessary.

PHA Response Yes No

8. Payment Standards. The PHA has adopted current payment standards for the voucher program by unit size for each FMR area in the PHA jurisdiction and, if applicable, for each PHA-designated part of an FMR area, which do not exceed 110 percent of the current applicable FMR and which are not less than 90 percent of the current FMR (unless a lower percent is approved by HUD). (24 CFR 982.503)

PHA Response Yes No

Enter current FMRs and payment standards (PS)

0-BR FMR <u>553</u>	1-BR FMR <u>687</u>	2-BR FMR <u>831</u>	3-BR FMR <u>1090</u>	4-BR FMR <u>1309</u>
PS <u>551</u>	PS <u>632</u>	PS <u>761</u>	PS <u>983</u>	PS <u>1261</u>

If the PHA has jurisdiction in more than one FMR area, and/or if the PHA has established separate payment standards for a PHA-designated part of an FMR area, attach similar FMR and payment standard comparisons for each FMR area and designated area.

9. Annual Reexaminations. The PHA completes a reexamination for each participating family at least every 12 months. (24 CFR 982.516)

PHA Response Yes No

10. Correct Tenant Rent Calculations. The PHA correctly calculates tenant rent in the rental certificate program and the family rent to owner in the rental voucher program. (24 CFR 982, Subpart K)

PHA Response Yes No

11. Precontract HQS Inspections. Each newly leased unit passed HQS inspection before the beginning date of the assisted lease and HAP contract. (24 CFR 982.305)

PHA Response Yes No

12. Annual HQS Inspections. The PHA inspects each unit under contract at least annually. (24 CFR 982.405(a))

PHA Response Yes No

13. Lease-Up. The PHA executes assistance contracts on behalf of eligible families for the number of units that has been under budget for at least one year.

PHA Response Yes No

14a. Family Self-Sufficiency Enrollment. The PHA has enrolled families in FSS as required. (24 CFR 984.105)

Applies only to PHAs required to administer an FSS program.

Check here if not applicable

PHA Response

a. Number of mandatory FSS slots (Count units funded under the FY 1992 FSS incentive awards and in FY 1993 and later through 10/20/1998. Exclude units funded in connection with Section 8 and Section 23 project-based contract terminations; public housing demolition, disposition and replacement; HUD multifamily property sales; prepaid or terminated mortgages under section 236 or section 221(d)(3); and Section 8 renewal funding. Subtract the number of families that successfully completed their contracts on or after 10/21/1998.)

or, Number of mandatory FSS slots under HUD-approved exception

b. Number of FSS families currently enrolled

c. Portability: If you are the **initial** PHA, enter the number of families currently enrolled in your FSS program, but who have moved under portability and whose Section 8 assistance is administered by another PHA

Percent of FSS slots filled (b + c divided by a)

14b. Percent of FSS Participants with Escrow Account Balances. The PHA has made progress in supporting family self-sufficiency as measured by the percent of currently enrolled FSS families with escrow account balances. (24 CFR 984.305)

Applies only to PHAs required to administer an FSS program .

Check here if not applicable

PHA Response **Yes** **No**

Portability: If you are the **initial** PHA, enter the number of families with FSS escrow accounts currently enrolled in your FSS program, but who have moved under portability and whose Section 8 assistance is administered by another PHA

Deconcentration Bonus Indicator (Optional and only for PHAs with jurisdiction in metropolitan FMR areas).

The PHA is submitting with this certification data which show that:

- (1) Half or more of all Section 8 families with children assisted by the PHA in its principal operating area resided in low poverty census tracts at the end of the last PHA FY;
- (2) The percent of Section 8 mover families with children who moved to low poverty census tracts in the PHA's principal operating area during the last PHA FY is at least two percentage points higher than the percent of all Section 8 families with children who resided in low poverty census tracts at the end of the last PHA FY;

or

- (3) The percent of Section 8 mover families with children who moved to low poverty census tracts in the PHA's principal operating area over the last two PHA FYs is at least two percentage points higher than the percent of all Section 8 families with children who resided in low poverty census tracts at the end of the second to last PHA FY.

PHA Response **Yes** **No** **If yes, attach completed deconcentration bonus indicator addendum.**

I hereby certify that, to the best of my knowledge, the above responses under the Section 8 Management Assessment Program (SEMAP) are true and accurate for the PHA fiscal year indicated above. I also certify that, to my present knowledge, there is not evidence to indicate seriously deficient performance that casts doubt on the PHA's capacity to administer Section 8 rental assistance in accordance with Federal law and regulations.

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)

Executive Director, signature

Chairperson, Board of Commissioners, signature

Date (mm/dd/yyyy) 03/28/2019

Date (mm/dd/yyyy) 03/28/2019

The PHA may include with its SEMAP certification any information bearing on the accuracy or completeness of the information used by the PHA in providing its certification.

SEMAP Certification - Addendum for Reporting Data for Deconcentration Bonus Indicator

Date (mm/dd/yyyy) _____

PHA Name _____

Principal Operating Area of PHA _____
(The geographic entity for which the Census tabulates data)

Special Instructions for State or regional PHAs Complete a copy of this addendum for each metropolitan area or portion of a metropolitan area (i.e., principal operating areas) where the PHA has assisted 20 or more Section 8 families with children in the last completed PHA FY. HUD will rate the areas separately and the separate ratings will then be weighted by the number of assisted families with children in each area and averaged to determine bonus points.

1990 Census Poverty Rate of Principal Operating Area _____

Criteria to Obtain Deconcentration Indicator Bonus Points

To qualify for bonus points, a PHA must complete the requested information and answer yes for only one of the 3 criteria below. However, State and regional PHAs must always complete line 1) b for each metropolitan principal operating area.

- 1) _____ a. Number of Section 8 families with children assisted by the PHA in its principal operating area at the end of the last PHA FY who live in low poverty census tracts. A low poverty census tract is a tract with a poverty rate at or below the overall poverty rate for the principal operating area of the PHA, or at or below 10% whichever is greater.
- _____ b. Total Section 8 families with children assisted by the PHA in its principal operating area at the end of the last PHA FY.
- _____ c. Percent of all Section 8 families with children residing in low poverty census tracts in the PHA's principal operating area at the end of the last PHA FY (line a divided by line b).
- Is line c 50% or more? Yes No

- 2) _____ a. Percent of all Section 8 families with children residing in low poverty census tracts in the PHA's principal operating area at the end of the last completed PHA FY.
- _____ b. Number of Section 8 families with children who moved to low poverty census tracts during the last completed PHA FY.
- _____ c. Number of Section 8 families with children who moved during the last completed PHA FY.
- _____ d. Percent of all Section 8 mover families with children who moved to low poverty census tracts during the last PHA fiscal year (line b divided by line c).
- Is line d at least two percentage points higher than line a? Yes No

- 3) _____ a. Percent of all Section 8 families with children residing in low poverty census tracts in the PHA's principal operating area at the end of the second to last completed PHA FY.
- _____ b. Number of Section 8 families with children who moved to low poverty census tracts during the last two completed PHA FYs.
- _____ c. Number of Section 8 families with children who moved during the last two completed PHA FYs.
- _____ d. Percent of all Section 8 mover families with children who moved to low poverty census tracts over the last two completed PHA FYs (line b divided by line c).
- Is line d at least two percentage points higher than line a? Yes No

If one of the 3 criteria above is met, the PHA may be eligible for 5 bonus points.

See instructions above concerning bonus points for State and regional PHAs.

The following resolution was introduced by Executive Director Robert Crow read in full and considered:

March 28, 2019

RESOLUTION # 2019-10

RESOLUTION AMENDING THE NACOGDOCHES HOUSING AUTHORITY COST ALLOCATION PLAN

WHEREAS, 2 CFR 200 Subpart E “Cost Principles” establishes the principles for determining costs of grants, contracts and other agreements with the Federal Government. and

WHEREAS, the Nacogdoches Housing Authority has programs that are funded by the Federal Government and

WHEREAS, the Nacogdoches Housing Authority wishes to allocate costs among its various programs in a reasonable, allowable and efficient manner and

WHEREAS, the Nacogdoches Housing Authority has made changes to administrative staff duties associated with various programs and

NOW THEREFORE BE IT RESOLVED, that we the Board of Commissioners do hereby amend the *Nacogdoches Housing Authority Cost Allocation Plan Attachment A*, as attached.

Nacogdoches Housing Authority
Cost Allocation Plan

	Housing Choice Voucher	RAD Project	Park Estates	Tower Village	Total Units	Business Man. Fee	NHDC
# of units	1101	76	36	36	1249	148	
% of Total	88%	6%	3%	3%	100%	12%	
Addition because of foot and phone traffic		2%	2%	2%			
Reduction of the additions	-6%						
Intake Coordinator & Receptionist	82%	8%	5%	5%	100%		
RAD, Park Estates & Tower Village % of total added						12%	
Executive Director & Deputy Director	62%					29%	9%
HCV Housing Coordinator	100%						
HCV Housing Counselors	100%						
HCV Inspector	100%						
NHA Communities Manager		100%					
Low Income Housing Tax Credit Manager			50%	50%			
Maintenance Staff wages will be allocated based on the time spent working at each development.		RAD Project	Park Estates	Tower Village	Total Units		
	# of units	76	36	36	148		
Maintenance Staff fixed benefits & training & fixed service costs will be allocated based on the percentage of units managed.	% of Total	52%	24%	24%	100%		

Attachment "A" Revised Effective April 1, 2019