



**2023 Annual Public Housing Agency (PHA) Plan**  
Housing Authority of the City of Bloomington

Plan approved by Board of Commissioners October 6, 2022, Resolution No. 1469

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**1. Introduction and Summary**

The PHA Plan is a comprehensive guide to public housing agency (PHA) policies, programs, operations, and strategies for meeting local housing needs and goals. There are two parts to the PHA Plan: the 5-Year Plan, which each PHA submits to HUD once every fifth PHA fiscal year, and the Annual Plan, which is submitted to HUD every year.

The Housing Authority adopted its last 5-year plan on September 24, 2020 (Resolution 1334), which covers the 5-year period ending December 31, 2024. The [2020 5-Year Plan](#) includes the Housing Authority’s mission statement, a statement of organizational values, and a set of goals and objectives that will guide the agency’s actions and decisions in the coming years. No changes to these goals and objectives are proposed at this time.

**2. Form HUD-50075-ST (Annual PHA Plan Template)**

This form is the summary document that provides key information about the annual PHA Plan submittal. Information provided in this 2023 Annual PHA Plan will be entered onto HUD-50057-ST and submitted to HUD.

**3. Annual Plan Elements**

**a. Public Housing Admission and Occupancy Policy (ACOP)**

The Housing Authority has adopted a [Public Housing Admission and Occupancy Policy \(ACOP\)](#), which is a key document used by Housing Authority staff to administer the public housing program consistently and fairly. In many cases, the ACOP simply restates federal regulations. However, the Housing Authority has discretion in many areas to go beyond the scope of these regulations. The ACOP is a document intended for reference and use by residents and the general public in order to better understand the basis for Housing Authority decisions related to the public housing program.

The ACOP can only be amended by the Board of Commissioners (except when amendments are required by federal regulations). Housing Authority staff reviews the ACOP at least annually to consider revisions that would be in the best interest of the public housing program. The following revisions are proposed for the 2023 ACOP:

Page	Section	Summary of Change
29-30	VI.A.4, Minimum Total Tenant Payment (TTP)	Clarifies standards for hardship exemption from the \$50 minimum rent. Adds language noting Housing Authority will notify tenants of right to request hardship exemption.
37	VI.G.5(e), Over-Income Families	Updates “over-income” limits table using most recent Area Median Income (increases by 11.8%)

App. A	Definitions	Adds definition of “Long-term hardship”.
App. B	Income Limits	Increases income limits for admission to public housing as a result of 11.8% increase in income limits for McLean County, as reported by HUD for FY 2022.
App. C	Dwelling Lease	Simplifies late fee terms in section II.C.
App. E	Utility Allowances	Under Energy Performance Contract, Johnson Controls analyzes electric usage and billing in units, which results in an annual adjustment to utility allowances. For 2023, utility allowances will increase by \$2 to \$9, depending on unit size (approximately 10%).
App. F	Schedule of Charges	Makes late rent fee consistent with provisions in lease (\$25 for each month rent is paid after the 6 <sup>th</sup> of the month)
App. H	Flat Rents	Increase flat rents due to changes in the Fair Market Rents (FMR) for FY 2023. Increases range between \$71 for efficiency units to \$135 for 3-bedroom units.

**b. Section 8 Housing Choice Voucher Administrative Plan**

The Housing Authority has adopted an [Administrative Plan for the Housing Choice Voucher Program](#), which is a frequently referred to as the “Administrative Plan” or “Admin Plan”. This document is used by Housing Authority staff to administer the housing choice voucher program consistently and fairly. In many cases, the Administrative Plan simply restates federal regulations. However, the Housing Authority has discretion in many areas to go beyond the scope of these regulations. The Administrative Plan is a document intended for reference and use by participants and the general public in order to better understand the basis for Housing Authority decisions related to the housing choice voucher program.

The Administrative Plan can only be amended by the Board of Commissioners (except when amendments are required by federal regulations). Housing Authority staff reviews the Administrative Plan at least annually to consider revisions that would be in the best interest of the housing choice voucher program.

Revision to the Administrative Plan related to Applications, Waiting List, and Tenant Selection (Chapter 4) are being considered in September 2022 as the Housing Authority prepares to open the waiting list for the program for the first time since 2014. The table below lists all proposed changes. These changes to Chapter 4 represent significant changes to the application process and the organization of the waiting for the HCV program that together will make for a more efficient, effective program.

Page	Section	Description of Revision
4-3	4-I.B	Adds language recognizing online application process.
4-5 to 4-6	4-I.D	Adds a system of preference points that will be used to rank applicants on the waiting list. Proposed preference point categories: <ol style="list-style-type: none"> <li>1. Current resident of McLean County (30 points)</li> <li>2. Employed OR disabled OR elderly (15 points)</li> <li>3. Homeless (10 points)</li> <li>4. Veteran of US Armed Forces (5 points)</li> </ol>
4-7	4-II.A	Establishes requirements for the documentation of preference status.
4-7	4-II.A	Establishes a cap of 300 applicants for the waiting list. Provides detailed procedure for placement on the waiting list using preference point rank and randomized lottery for tied point scores.
4-9	4-II.C	Closes the waiting list when the cap of 300 applicants on the waiting list has been reached.
4-11	4-II.E	Adds language stating applicants on the waiting list will have the opportunity to electronically view and update their contact information.
4-14	4-III.B	Clarifies method of selection of households who qualify for targeted funding vouchers such as Veterans Affairs Supportive Housing (VASH) vouchers and Mainstream vouchers.
4-15	4-III.C	Distinguishes preferences for targeted funding vouchers from preferences established for standard vouchers in 4-I.D.
4-17	4-III.D	Specifies that applicants selected from the waiting list will be required to document their preference-point status.

#### c. Statement of Housing Needs and Strategy for Addressing Housing Needs

A statement of housing needs and strategy for addressing housing needs was developed in 2019 for the 2020 Five-Year/Annual PHA Plan. Although statistics have changed, the general assessment of the community's housing needs have not changed significantly. Therefore, no revisions to this section of the Annual Plan are proposed. The text below is provided for reference purposes.

### *Statement of Housing Needs and Strategy for Addressing Housing Needs*

This section describes the housing needs of the low-income, very low-income, and extremely-low income families, elderly families, families with disabilities, and households of various races and ethnic groups who reside in the Housing Authority's jurisdiction, and other families who are on the public housing and Section 8 tenant-based assistance waiting lists.

The housing need assessment discussed is organized into three components. These include (1) families with incomes below 30 percent of area median, (2) elderly families, and (3) households of various races and ethnic groups residing in the City of Bloomington or on the waiting list.

#### Extremely Low-Income

Households with incomes under 30 percent of the area median income as reported by HUD are classified as extremely low income. The median family income for the Bloomington-Normal metro area for FY 2019 is \$88,300. An extremely low-income household of four individuals would have less than \$26,500 in income.

According to the U.S. Census Bureau (2012-2016 American Community Survey (ACS) 5-Year Estimates), there were 6,438 households in Bloomington with annual income less than \$25,000 (20.3% of all households). A close approximation of extremely low income is the federal poverty level. The ACS reports that 8.7% of all families residing in the City of Bloomington had income in the past 12 months that was below the poverty level. The poverty rate for households with related children under 5 was higher at 10.3%, and for all households with children under 18 years, the portion below the poverty line was 13.1%. These rates have increased slightly from previous versions of the ACS 5-year estimates.

The latest ACS tables also indicate that 4,809 renter-occupied households paid gross rents that were 30% or more of their household income. This number of rent-burdened households has grown by 12.6% over the last two years (i.e., 539 more households in Bloomington are considered rent-burdened).

Taken together, these figures demonstrate the growing demand for affordable housing in Bloomington. Given that poverty rates for households with children is higher than the general population, the need for affordable housing for families with children is especially important.

#### Elderly Households

According to the 2012-2016 ACS 5-Year Estimates, there are 8,818 individuals in Bloomington aged 65 years and older, which represents 11.2% of the population. As of the 2010 Census, there were 1,401 renter-occupied housing units in Bloomington occupied by persons 65 and over. This represents 11.9% of all renter-occupied households. The proportion of elderly households in Bloomington that are below the poverty level is 8.5%. This is lower than the overall poverty rate of 12.9%. For elderly households below the poverty line (\$15,060 for a one-person household or \$20,290 for two-person household), housing costs will be a major expense, likely to consume more than 30% of income.

#### Race/Ethnic Groups

The burden of poverty and housing problems fall disproportionately on minority households, particularly on African American and Hispanic/Latino households. According to the 2012-2016 ACS 5-Year Estimates, 32.4% of African American families and 9.7% of Hispanic/Latino households in Bloomington were below the poverty level, whereas just 6.5% of white families had income below the poverty line. This indicates that the need for affordable housing is most acutely felt by African American households, followed by Hispanic/Latino households.

#### Strategy for Addressing Housing Needs

The Housing Authority of the City of Bloomington has adopted a five-year plan that addresses the housing needs of families of the public housing and Housing Choice Voucher programs and on the waiting list for the next five years.

The target populations the Housing Authority of the City of Bloomington has identified as a priority for addressing affordable housing are the extremely low-income and low-income households in Bloomington, Illinois.

The Housing Authority will continue to apply and receive Capital Fund Grants to preserve and modernize the existing public housing units.

The Housing Authority will increase the availability of affordable housing units by leveraging affordable housing resources through the creation of mixed finance housing.

The Housing Authority will affirmatively market to races/ethnicities shown to have disproportionate housing needs. The Housing Authority will utilize data to increase awareness of the Housing Authority resources as indicated by families on the Public Housing Waiting List to assess the needs and plan accordingly.

The Housing Authority will apply for special purpose grants targeted at providing self-sufficiency assistance to resident of public housing and HCV participants that support and encourage work.

#### d. Deconcentration and Other Policies that Govern Eligibility, Selection, and Admissions

The Housing Authority's Deconcentration Policy is provided below for reference; no revisions to the existing policy are proposed. Other policies governing eligibility, selection, and admissions to the *public housing program* are found in the ACOP. Policies governing eligibility, selection, and admission to the Section 8 Housing Choice Voucher program are found in the Housing Choice Voucher Administrative Plan.

#### DECONCENTRATION POLICY STATEMENT

PUBLIC HOUSING:

In an ongoing effort for The Housing Authority to meet or exceed the laws and regulations regarding its public housing programs, the following Deconcentration Policy has been developed in order to comply with the Quality Housing and Work Responsibility Act of 1998, Section 513.

**INCOME MIX TARGETING:** To meet the requirements of the Act, and subsequent HUD regulations, at least 40 percent of families admitted to public housing by the Housing Authority must have incomes that do not exceed 30% of the area median. If 40% or more of the housing authority units are occupied by families whose incomes do not exceed 30% of the area median income, this requirement shall be considered as being met.

**PROHIBITION OF CONCENTRATION OF LOW-INCOME FAMILIES:** The housing authority may not, in meeting this income mix targeting, concentrate very low-income families, or other families with relatively low incomes, in public housing units in certain developments. The Housing Authority will review the income and occupancy characteristics of the housing site to ensure that a low-income concentration does not occur.

**DECONCENTRATION:** The Housing Authority shall make every effort to deconcentrate families of certain income characteristics within the PHA complexes. To achieve this, the Housing Authority may offer incentives for eligible families having higher incomes to occupy dwelling units in projects predominantly occupied by eligible families having lower incomes. The determination of the higher incomes will be the same as listed on the point preference sheet for applicants who get broad range of income points.

The Housing Authority will continue to track the income mix within each AMP as an effort to avoid a concentration of higher or lower income families in any one development. It will vary annually based on a determination of the average income of all current public housing residents.

**e. Financial Resources**

The projected financial resources of the Housing Authority of the City of Bloomington during the plan year (FY 2023) are:

<b>Program</b>	<b>Source</b>	<b>Use of Funds</b>	<b>Amount</b>
Low-rent Housing	Operating Subsidy	Normal Operations	\$ 2,583,450
Low-rent Housing	Rents Charges	Normal Operations	\$ 1,672,115
Low-rent Housing	Non-rental Income	Normal Operations	\$ 177,601
Low-rent Housing	2020 Capital Fund Program <i>IL01P051501-20</i>	Capital Improvements	\$ 1,136,790
Low-rent Housing	2021 Capital Fund Program <i>IL01P051501-21</i>	Capital Improvements	\$ 1,338,469

Low-rent Housing	2022 Capital Fund Program <i>IL01P051501-22</i>	Capital Improvements	\$ 1,731,820
Low-rent Housing	Congregate Housing Services Program (CHSP) <i>MFSC189865</i>	Congregate Living	\$ 181,616
Low-rent Housing	ROSS Program <i>FSS23IL</i>	Family Self Sufficiency	\$ 99,568
Low-rent Housing	ROSS Program <i>ROSS211525</i>	ROSS Svc. Coord. (PH)	\$ 71,800
Housing Assistance	Section 8 Existing	Section 8 Vouchers	\$ 2,236,560
Housing Assistance	Section 8 Existing	Section 8 Admin	\$ 285,490
Housing Assistance	SRO Project Based	SRO Vouchers	\$ 39,240
Housing Assistance	Mainstream	Vouchers	\$ 64,644
Housing Assistance	Mainstream	Administration	\$ 10,845
		TOTAL	\$ 11,630,008

**f. Rent Determination**

The Rent Determination Policy is attached below for reference; no revisions to the policy are proposed.

**Rent Determination Policy**

The monthly Total Tenant Payment (TTP) amount for a family shall be an amount, based on the total family income, as verified by the Housing Authority that does not exceed the greatest of the following amounts:

1. 30% of Monthly Adjusted Income (after adjustments);
2. 10% of Monthly Income (before adjustments);
3. Flat rent is reviewed annually and set at no less than 80% of the Fair Market Rent.
4. Minimum TTP (Total Tenant Payment) of \$50.

**g. Operation and Management**

OPERATION AND MANAGEMENT POLICIES



The primary business of the Housing Authority of the City of Bloomington (HACB) is the ownership and management of residential communities and provider of rental assistance to a variety of special users that have in common an inability to compete successfully for shelter in the open market. To ensure the successful performance of that business, the HACB has the following policies that govern our operations:

- Admissions and Continued Occupancy Policy
- Section 8 Administrative Plan
- Contagious Disease Policy
- Capitalization Policy
- Facilities Use Policy
- Family Self Sufficiency Policy
- Criminal Trespass Policy
- Disposition Policy
- Drug Free Policy
- Code of Conduct Governing the Award and Administration of Contracts
- Harassment Policy
- Investment Policy
- Maintenance Policy
- Pest Control Policy
- Pet Policy
- Personnel Policy
- Procurement Policy
- Travel Policy
- Satellite Policy

Copies of these policies can be found at our Administrative Office, located at 104 E. Wood Street

The HACB operates the following programs:

PROGRAM	BRIEF DESCRIPTION
Public Housing	607 leasable units of public housing.
Section 8	Up to 462 vouchers.
Capital Fund	Renovate or modernize public housing units.
Elderly Services	Activities of daily living needs of elderly and disabled adults.

The HACB has 607 public housing units in the following locations.

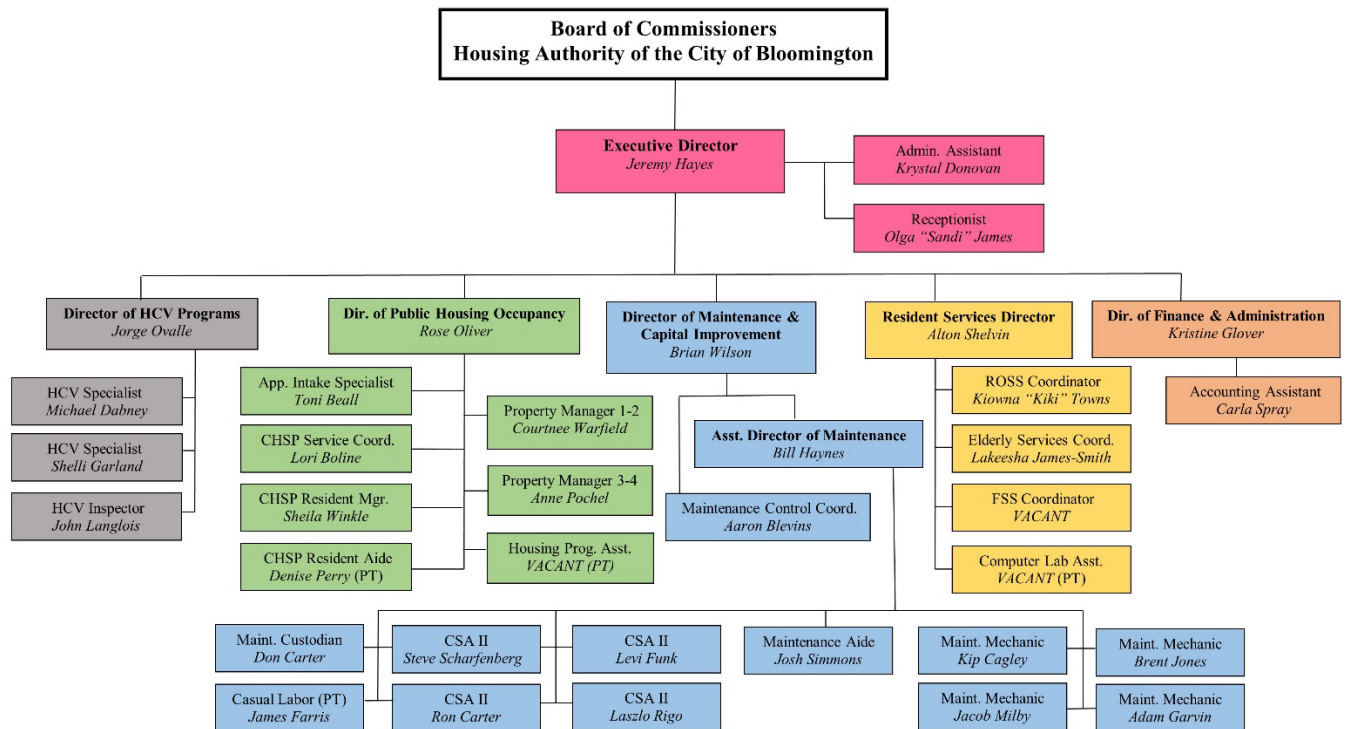
DEVELOPMENT NAME	NUMBER OF UNITS
Sunnyside Court	100
Holton Homes	64
Evergreen Place	36
John P. Kane Homes	30
Wood Hill South Towers	141

Wood Hill Family	50
Wood Hill North Towers	136
Irvin Apartments	26
Nierstheimer Apartments	16
McGraw Apartments	8

The HACB operates a tenant-based program under the Housing Choice Voucher program. We are authorized to issue up to 462 vouchers. Due to federal funding limitations, HACB is only able to assist approximately 375 households through the program at this time. On average 50 vouchers are surrendered each year and new families are assisted under this program.

The Housing Authority Board of Commissioners consists of a 5-member board appointed by the Mayor of Bloomington. One seat on the Board is required to be a resident commissioner.

Finally, an organizational chart of the HACB is included below.



**h. Grievance Procedures**

Grievance procedures related to the public housing program are provided in Appendix G of the ACOP. Grievance procedures related to the housing choice voucher program are provided in Chapter 16, Part III of the Administrative Plan. No changes to these procedures are proposed.

**i. Homeownership Programs**

See Chapter 15, Part VII of the Housing Choice Voucher Administrative Plan. No revisions to the policy are proposed.

j. Community Service and Self-Sufficiency Programs

See Appendix M of the ACOP. No changes to this section of the ACOP are proposed.

k. Safety and Crime Prevention

The Safety and Crime Prevention Statement is attached below for reference; no revisions to the policy are proposed.

Safety and Crime Prevention Statement

The Housing Authority of the City of Bloomington has established this Safety and Crime Prevention Plan which incorporate the following requirements:

- A. Safety measures are reviewed on a jurisdiction-wide basis to ensure the safety of the residents living in public housing owned and operated by the Bloomington Housing Authority.
- B. The Bloomington Housing Authority Safety and Crime Prevention Plan describe measures to ensure the safety of public housing residents and for crime prevention measure. This Plan describes activities in effect, planned, or contemplated by the Bloomington Housing Authority. This plan further describes the coordination undertaken between the Housing Authority and the Bloomington Police Department for carrying out the objectives of this Plan.

The Housing Authority has a Bloomington Police Department (BPD) officer to assist as a liaison between BPD and the agency. The liaison officer is in frequent contact with Housing Authority staff and regularly exchanges information. The officer meets with staff periodically to discuss police reports and issues pertaining to incidents in public housing sites and HCV units.

The Bloomington Police Department patrol and monitor all public housing sites regularly. The Housing Authority also has a Ban and Trespass Policy that gives the police an additional tool to keep unauthorized individuals off public housing properties. Individuals arrested on public housing properties are banned from visiting on public housing properties.

The Ban List is updated monthly and shared with the police department. The Police Department can access the list and make appropriate arrest of those who return and are located on Housing property after they are banned.

The Housing Authority does have quantifiable drug/crime data available from the Bloomington Police Department, which is provided on a quarterly basis.

l. Pet Policy

See chapters VIII and IX of the ACOP. The only changes to the policy are removing the requirement that cats be declawed.

#### m. Asset Management

### Asset Management Plan

#### Authority Profile

The Bloomington Housing Authority (BHA) was organized in 1947. Located in Bloomington, Illinois, BHA is a body of local government with a portfolio of 607 leasable apartments spread throughout 4 asset management projects (AMP's). BHA also administers up to 462 vouchers under the Housing Choice Voucher (HCV) program. A five-member board of commissioners appointed by the Mayor governs the authority. The Board is currently made up of four community leaders and one resident.

Staffed with 32 full-time employees, the Authority has a ratio of one employee to every 19 apartments (1:19). This ratio includes a balance between administrative and maintenance staff. Based on a review of the organizational chart, BHA is well staffed with long-term employees in critical roles.

The BHA has centralized certain management functions as a front-line cost and decentralized maintenance operation. Front-line allocations consist of providing resident services, work order processing, and applicant intake. Recertifications and interim adjustments are handled at the property level by the Property Managers of each asset management property (AMP).

#### The Assessment

Wood Hill Towers consists of 277 apartments in two multi-story high-rises. The high-rises have, for more than two decades, experienced a vacancy rate of 15 to 20 percent due to a high proportion of the units being obsolete efficiency apartments (one-bedroom units often have an occupancy rate of 95% or higher). This has been the Housing Authority's only significant occupancy challenge.

Beginning in 2017, the Housing Authority began a phased program of merging and renovating efficiency units in the northeast quadrant of the North Tower. As of 2022, this program is nearly complete. Despite various challenges, the phased unit merger project has resulted in a significant improvement in the occupancy rate. The Housing Authority has also recently received permission from HUD to place units on "Vacant—HUD Approved" status for both (see section 4.d below for details).

Long-term, the Housing Authority continues to explore ways to update and upgrade housing units at all its sites, including the largest (and oldest) family housing sites at Sunnyside Court and Holton Homes. The Housing Authority is also exploring opportunities in partnering in the development of mixed-finance development that would expand the community's options for affordable housing.

#### Site Based Management Services

The Housing Authority will continue to support the site-based asset management model. The core of the asset management plan is the decentralization of the management and leasing functions of the authority. Through the closer relationship between residents and management, issues can be better identified, assistance offered more expediently and the possibility of lost rent reduced.

With respect to the public housing inventory, the Housing Authority will continue to pursue long term planning to address maintenance, rehabilitation, redevelopment and capital management. The asset management activities the Housing Authority has undertaken include site-based accounting, inventory control and comprehensive stock assessment.

- |    |                                    |
|----|------------------------------------|
| n. | Substantial Deviation              |
| o. | Significant Amendment/Modification |

The Housing Authority’s definitions of “Significant Amendment” and “Substantial Deviation” is attached below for reference; no revisions to the policy are proposed.

#### Definition of Substantial Deviation and Significant Amendment

Substantial deviation to the 5-Year Plan or Significant Amendment or modification to the Annual plan are any additional changes that would affect the Housing Authority of the City of Bloomington’s mission, goals, objectives, and policies as stated in the Plan. The plan, however, will be modified and re-submitted to HUD should a substantial deviation from program goals and objectives occur. The Housing Authority defines substantial deviations as:

- A mandate from local government officials, specifically the governing board of the Housing Authority, to modify, revise, or delete the long-range goals and objectives of the program.
- A change in federal law takes effect and, in the opinion of the Housing Authority, it creates substantial obligations or administrative burdens beyond the programs under administration, excluding changes made necessary due to insufficient revenue, funding or appropriations, funding reallocations resulting from modifications made to the annual or five-year capital plan or due to the terms of a judicial decree.

A Significant Amendment or Modification to the Annual Plan and Five-Year Plans is defined as:

- Changes of a significant nature to the rent or admissions policies, or the organization of the waiting list not required by federal regulatory requirements as to effect a change in the Section 8 Administrative Plan or the Public Housing Admissions and Continued Occupancy Policy (ACOP).
- Proposed demolition, disposition, homeownership, Capital Fund Financing, development, mixed finance proposal, or conversion activities will be considered significant amendments to the CFP 5-Year Action Plan.

- Addition of non-emergency work items not included in the current CFP Annual Statement or CFP 5-Year Action Plan that exceeds \$100,000.

The exception to this Policy rule are as follows:

- Changes under the above definitions that are required due to HUD regulations, federal statutes, state or local laws/ordinances, or as a result of a declared national or local emergency will not be considered substantial deviation or significant amendment/modification.
- Changes under the above definitions which are funded by any source other than federal funds will not require Plan amendment or modification.
- Discretionary or administrative amendments consistent with the Housing Authority’s stated overall mission and objectives will not be considered substantial deviations or modifications.

**4. New activities proposed to be undertaken**

a. Mixed Finance Modernization or Development

The Housing Authority entered into a Joint Venture Agreement with the developer of a 56-unit multi-family development on Four Seasons Road in Bloomington known as Lincoln Lofts. The project benefits from Low Income Housing Tax Credits (LIHTC’s) and has 17 project-based vouchers provided by the Housing Authority. The construction phase was completed in 2021 and met lease-up goals by early 2022.

This project will fulfill a longstanding goal of the Housing Authority to promote and facilitate the development of new affordable housing stock in the community.

The Housing Authority continues to explore possible development projects in conjunction with the Housing Authority’s non-profit affiliate, Affordable Housing of Bloomington, Inc. (AHB).

b. Occupancy by Police Officers

An officer has not resided at a BHA housing site since 2014, but the Housing Authority would welcome a resident officer at any time. The Housing Authority will continue to reach out to the Bloomington Police Department to seek a sworn police officer to reside in public housing. Such a program encourages resident engagement and cooperation with law enforcement and deters criminal activity.

c. Project Based Vouchers

The Housing Authority has executed an Agreement to enter into a Housing Assistance Payments (AHAP) Contract for 17 project-based vouchers with the developer of a new affordable 56-unit multi-family development in Bloomington, Lincoln Lofts. The terms of the project and the provision of project-based vouchers are dictated by a joint venture

agreement with the developers. The construction phase was completed in 2021, and units, including PBV units, began in September 2021. The 17 PBV units were under lease by January 2022.

Under Chapter 17 its Administrative Plan, the Housing Authority may project-base up to 10 percent of its HCV budget authority. With only 17 vouchers being committed to Lincoln Lofts, the Housing Authority has the capacity to provide additional project-based vouchers to housing sites. In the coming year, as the Lincoln Lofts achieves full lease-up, the Board of Commissioners may consider (a) issuing additional requests for proposals for the use of additional project-based vouchers and (b) raising the cap on project-based vouchers from 10% of its budget authority to as much as 20% of its authorized vouchers, as is as allowed in accordance with PIH 2017–21. Such actions will be based on the best interests of the Housing Authority’s HCV program and the housing needs of the community.

d. Units with Approved Vacancies for Modernization

At present, a total of 17 units in Wood Hill Tower-North are approved with *Vacant HUD Approved – Undergoing Modernization* unit status (sometimes referred to as being “on MOD”). Four of these units are on the third floor and were “held over” from the last round of unit-merger construction; the third-floor units had to be vacated to merge and renovate the units directly above. These units are unable to leased until such time that they can be renovated “as is” or as part of the next phase of unit merger.

The other 13 units with *Vacant HUD Approved – Undergoing Modernization* status in Wood Hill Towers-North have obsolete galvanized plumbing lines that need to be replaced, which then require various renovations. For some of these units, re-plumbing has been completed but follow-up renovation has not yet been completed.

The table below provides detailed information about each unit with the *Vacant HUD Approved – Undergoing Modernization* status.

307 N. Tower (0-BR)	On MOD for next phase of unit merger project
308 N. Tower (0-BR)	On MOD for next phase of unit merger project
309 N. Tower (0-BR)	On MOD for next phase of unit merger project
310 N. Tower (0-BR)	On MOD for next phase of unit merger project
212 N. Tower (1-BR)	On MOD, held for future re-plumbing/renovation
512 N. Tower (1-BR)	On MOD, held for future re-plumbing/renovation
812 N. Tower (1-BR)	On MOD, held for future re-plumbing/renovation
813 N. Tower (0-BR)	On MOD, re-plumbing/renovation in progress
912 N. Tower (1-BR)	On MOD, held for future re-plumbing/renovation
913 N. Tower (0-BR)	On MOD, re-plumbing/renovation in progress
1012 N. Tower (1-BR)	On MOD, re-plumbing/renovation in progress
1013 N. Tower (0-BR)	On MOD, re-plumbing/renovation in progress
1112 N. Tower (1-BR)	On MOD, re-plumbing/renovation in progress
1113 N. Tower (0-BR)	On MOD, re-plumbing/renovation in progress
1212 N. Tower (1-BR)	On MOD, re-plumbing/renovation in progress

1213 N. Tower (0-BR)	On MOD, re-plumbing/renovation in progress
1312 N. Tower (1-BR)	On MOD, held for future re-plumbing/renovation

5. Civil rights certification

All required civil rights certifications are incorporated in Form HUD-50077-ST-HCV-HP, "PHA Certifications of Compliance with PHA Plan, Civil Rights, and Related Laws and Regulations". This form will be prepared and submitted as required by HUD as part of the Housing Authority's 2023 Annual Plan.

6. Most recent fiscal year audit

The independent audit report for the fiscal year ending December 31, 2021 has been completed in finalized form. This independent audit report is attached to and made part of this Annual PHA Plan.

7. Progress report

The Housing Authority of the City of Bloomington continues to strive and work toward meeting the mission and goals of the agency's 5-Year Plan. Below are the five high-level goals established in the 2020 5-Year Plan and comments about the progress achieved toward each goal:

**Goal 1: Help our residents and clients by connecting them with a range of education, employment, health, and social resources.**

Objective 1.1: Educate the public about our public housing and Section 8 programs and how they can partner to help our residents and clients.

Objective 1.2: Continue to support and enhance enrichment opportunities for public housing residents (e.g. Family Self-Sufficiency (FSS), Resident Opportunities for Self-Sufficiency (ROSS), CDBG-funded job training, holiday gift baskets distribution, gardening and other recreation opportunities, etc.)

Objective 1.2: Evaluate the benefits and costs of establishing a separate not-for-profit organization that could assist public housing residents and provide training to residents.

PROGRESS REPORT on GOAL 1: The coronavirus pandemic required Housing Authority staff to be more flexible and innovative in communicating with and serving our residents and clients. A new system was put in place in 2020 that allows email-to-text messaging and bulk text messaging capabilities. In 2020-21 we created and began using a Facebook page oriented toward sharing information with our residents and clients. In 2021 we increased the use of our webpage to provide additional information about the public housing and HCV programs. ROSS, FSS, and other resident support activities remained very active through 2022.



In 2020 the Housing Authority also established a not-for-profit organization, which broadens the options for seeking and providing assistance to public housing residents and Section 8 clients.

***Goal 2: Operate the Housing Choice Voucher (HCV) Program as efficiently as possible to provide the most possible benefit to the community.***

Objective 2.1: Consider options for managing HCV waiting list in ways that will reduce the length of time applicants are on the waiting list.

Objective 2.2: Educate the public and landlords about the benefits of the HCV program.

Objective 2.3: Review and revise HCV policies and procedures to most efficiently provide the best possible service to clients and landlords.

Objective 2.4: Evaluate staff duties and realign as needed to maximize efficiency.

PROGRESS REPORT on GOAL 2: In summer of 2022, the Housing Authority began drafting revisions to the Administrative Plan related to preference points, online applications, and other provisions that will make it much easier to manage the waiting list, such that we anticipate it being closed for periods less than two years. We are now using a consultant for automated rent reasonable reviews using web-based software. In 2021 the Housing Authority provided one-time landlord retention payments. We also continue to refine department operations to provide the best service for voucher-holders, landlords, and applicants.

***Goal 3: Carefully plan for the most efficient use of Housing Authority buildings and sites.***

Objective 3.1: Conduct a formal assessment of the physical needs of the public housing portfolio and use the assessment for prioritization and planning of capital improvements.

Objective 3.2: Evaluate the options for the best long-term use of the Lawrence Irvin Neighborhood Center, which is expected to be vacated by the Boys & Girls club in the future.

Objective 3.3: Consider options for improving administrative office space to provide a better experience for clients and employees.

PROGRESS REPORT on GOAL 3: A Physical Needs Assessment (PNA) was completed in 2021, and the results of that assessment have been incorporated into Maintenance Department planning (both short-term and long-term). Significant upgrades in administrative office space were completed in 2020-21 using CARES Act funds. This has resulted in more efficient use of space as offices in the Section 8 HCV. We continue to fine-tune the use of administrative spaces for staff to improve operational efficiency and effectiveness.

***Goal 4: Advocate for and participate in efforts to expand affordable housing options in the community.***

Objective 4.1: Proactively seek development partnerships to create new opportunities for affordable housing using tools such as project-based vouchers.

Objective 4.2: Evaluate need to revive or form new not-for-profit organization for affordable housing development.

Objective 4.3: Collaborate with community partners to study and advocate for affordable housing.

PROGRESS REPORT on GOAL 4: The Housing Authority's commitment of 17 project-based vouchers was critical in development of the 56-unit Lincoln Lofts project, which is opened in September 2021 and was fully leased by early 2022. As part of this process a new not-for-profit corporation, Affordable Housing of Bloomington (AHB) was formed in the spring of 2020. Through a joint venture agreement, AHB will receive a portion of developer fee from the project, which may be applied to future development opportunities. Housing Authority staff continues to participate in community efforts to study and advocate for affordable housing. The Housing Authority continues to evaluate opportunities for partnership to preserve or develop new affordable housing in our community.

***Goal 5: Invest in staff training, employee development, and management tools to improve agency operations, foster innovation, and expand staff leadership capacity.***

Objective 5.1: Evaluate key agency processes (e.g. interim rent reviews, public housing move-outs, etc.) to identify opportunities for streamlining and clarification.

Objective 5.2: Prepare staff training and development plan for each position.

Objective 5.3: Continue to develop staff and board expertise in the financial elements of federal housing programs for better long-term fiscal planning within the agency.

PROGRESS REPORT on GOAL 5: With the hiring of three new department heads in 2020, the Housing Authority is now poised to fine-tune key processes. Training in 2020 was focused on new staff, with more comprehensive training and development plans yet to be developed. Four retirements in 2021 created opportunities to evaluate job duties for those positions. In 2022 the Housing Authority created a written packet for public housing residents to request a rent review, and other document packages have been modernized and reconfigured for easier use by clients. In 2022, two members of the Board of Commissioners attended an extensive training on the role of housing authority governance boards.

***Goal 6: Use technology to improve client service, be more efficient, and promote Housing Authority programs.***

Objective 6.1: Upgrade agency information technology tools, including web and mobile capabilities.

Objective 6.2: Make better use of outside technology expertise and study other agencies as a model for using technology to advance the agency mission.

PROGRESS REPORT on GOAL 6: The coronavirus pandemic required that staff rely more on electronic means of communication with clients and residents. It also underscored the need for improving agency use of technology, including remote work options for key staff. In 2022 the Housing Authority continued to expand the use of its website, posting more documents. We are in the early phases of redesigning the website. More staff are using text messaging to communicate with clients.

8. Resident Advisory Board comments

A Resident Advisory Board (RAB) meeting was convened on September 8, 2022 at 3:30 PM in the Community Room at Wood Hill Towers, 104 E. Wood Street in Bloomington. The Housing Authority sent notices of the meeting to all public housing residents and Section 8 voucher-holders. A total of 9 participants (7 public housing residents and 2 voucher-holders) attended the meeting.

The RAB did not issue any formal comments on the plan, but the members raised a number of concerns and discussed the following topics: late fees and repayment agreements; tenant relations with Section 8 landlords; the “merged” units at Wood Hill Tower-North; the need for replacement of carpeting at Wood Hill Towers; the need for re-painting of units occupied by long-term residents; security concerns at Wood Hill Towers (including theft of items from common spaces); and maintenance of washers and dryers in the laundry rooms at Wood Hill Towers. Upon conclusion of the meeting, RAB attendees suggested that this body meet periodically through the year to discuss concerns and potential solutions.

9. Certification of Consistency with Consolidated Plan

The City of Bloomington prepares and adopts a Consolidated Plan in conformance with federal regulations. Housing Authority staff participates in the process of developing that plan and the annual reports related to the Consolidated Plan. The Housing Authority’s participation in the Consolidated Plan development process ensures that our Annual PHA will be consistent with the broad community development goals included therein.

The standard certification of compliance (Form HUD 50077-SL, Certification by State or Local Officials of PHA Plans Consistency with the Consolidated Plan) will be submitted as an electronic attachment to the PHA Plan submitted to HUD.

10. Statement of capital improvements

A Capital Fund Program Five-Year Action Plan (Form HUD 50075.2, FY 2022-2026) will be attached hereto and made part of this 2022 Annual PHA Plan. A summarized list of projects is presented below. A sixth year of proposed projects is included so that the Housing Authority will be ready to submit the next five-year plan (FY 2023-2027) as soon as FY 2023 funds are made available. With this in mind, the sixth year of projects shall be considered an integral part of BHA's approved plan for the Capital Fund Program.

These documents were presented and reviewed at the 9/8/2022 Resident Advisory Board meeting, the 9/15/2022 public hearing, and at the 9/27/2022 Board of Commissioners meeting.

<b>WORK STATEMENT FOR YEAR 1, FY 2022</b>	
Site improvements at Sunnyside (concrete walkway replacement, dumpster pad installation, tree planting, etc.)	\$440,000
Replacement of porch roofs, siding, soffit, and other building exterior improvements at Sunnyside	\$480,000
Interior improvements at Sunnyside (water supply lines, related improvements)	\$105,000
Architecture and engineering fees	\$75,000
Concrete walkway replacement/repair at Holton Homes	\$96,820
Replace hallway flooring, Wood Hill Towers-South	\$35,000
Concrete stoop/walkway replacement/repair at Wood Hill Family	\$180,000
Breaker panel replacement at Wood Hill Towers-North	\$20,000
Renovations associated with units re-plumbed at Wood Hill Towers-North	\$90,000
Electrical improvements associated with units renovated at Wood Hill Towers-North	\$90,000
Maintenance staff training	\$10,000
Administrative expenses	\$90,000
Maintenance operations	\$20,000
<b>TOTAL FOR YEAR 1, FY 2022</b>	<b>\$1,731,820</b>

<b>WORK STATEMENT FOR YEAR 2, FY 2023</b>	
Administrative expenses	\$100,000
Architecture and engineering fees	\$100,000
Maintenance staff training	\$5,000
Maintenance operations	\$131,820
Replace all windows at Irvin Apartments	\$90,000
Repair or replace concrete balconies and railings at Wood Hill Towers-South	\$450,000
Replace siding and porches at Wood Hill Family Apartments (9 buildings)	\$400,000
Repair or replace concrete balconies and railings at Wood Hill Towers-North	\$250,000
Replace concrete floor of shop area at Wood Hill Towers-North	\$150,000

Replace hallway flooring, Wood Hill Towers-North	\$55,000
<b>TOTAL FOR YEAR 2, FY 2023</b>	<b>\$1,731,820</b>

<b>WORK STATEMENT FOR YEAR 3, FY 2024</b>	
Administrative expenses	\$100,000
Maintenance staff training	\$5,000
Architecture and engineering fees	\$100,000
Maintenance operations	\$131,820
Renovate unit interiors at Sunnyside	\$400,000
Replace siding and porch roofs at Holton and Evergreen	\$785,000
Replace playground at Wood Hill Family Apartments	\$120,000
Replace fire alarm panel at Wood Hill Towers-South	\$72,500
Replace hallway flooring, Wood Hill Towers-South	\$17,500
<b>TOTAL FOR YEAR 3, FY 2024</b>	<b>\$1,731,820</b>

<b>WORK STATEMENT FOR YEAR 4, FY 2025</b>	
Administrative expenses	\$100,000
Architecture and engineering fees	\$100,000
Maintenance staff training	\$10,000
Maintenance operations	\$149,320
Replace furnaces and install central air conditioning at Holton Homes	\$500,000
Replace playground equipment at Holton Homes	\$100,000
Repair or replace asphalt parking lot surfaces at Sunnyside, Holton, and Evergreen	\$100,000
Replace furnaces and install central air conditioning at John Kane Homes	\$100,000
Repair or replace fence and retaining walls at Nierstheimer Apts.	\$50,000
Replace furnaces and install central air conditioning at Wood Hill Family	\$400,000
Replace hallway flooring, Wood Hill Towers-South	\$50,000
Replace hallway flooring, Wood Hill Towers-North	\$22,500
Replace fire alarm panel at Wood Hill Towers-North	\$50,000
<b>TOTAL FOR YEAR 4, FY 2025</b>	<b>\$1,731,820</b>

<b>WORK STATEMENT FOR YEAR 5, FY 2026</b>	
Administrative expenses	\$130,000
Architecture and engineering fees	\$100,000
Maintenance staff training	\$10,000
Purchase maintenance equipment	\$30,000
Maintenance operations	\$140,000

Renovate unit interiors at Sunnyside	\$400,000
Window replacement at Wood Hill Towers-South	\$400,000
Replace water lines (hallways), Wood Hill Towers-South	\$60,910
Window replacement at Wood Hill Towers-North	\$400,000
Replace water lines (hallways), Wood Hill Towers-North	\$60,910
<b>TOTAL FOR YEAR 5, FY 2026</b>	<b>\$1,731,820</b>

<b>WORK STATEMENT FOR YEAR 6, FY 2027</b>	
Administrative expenses	\$130,000
Architecture and engineering fees	\$20,000
Maintenance staff training	\$10,000
Purchase maintenance equipment	\$30,000
Maintenance operations	\$120,000
Window replacement at Wood Hill Towers-South	\$400,000
Window replacement at Wood Hill Towers-North	\$400,000
Renovate unit interiors at Sunnyside	\$500,000
Parking lot resealing at Nierstheimer, Irvins, McGraw Apartments	\$121,820
<b>TOTAL FOR YEAR 6, FY 2027</b>	<b>\$1,731,820</b>

Capital Fund Program - Five-Year Action Plan

Status: Approved

Approval Date: 06/30/2022

Approved By: MACON, TOWANDA

<b>Part I: Summary</b>						
<b>PHA Name :</b> Housing Authority of the City of Bloomington, IL			<b>Locality (City/County &amp; State)</b>			
<b>PHA Number:</b> IL051			<input checked="" type="checkbox"/> <b>Original 5-Year Plan</b>		<input type="checkbox"/> <b>Revised 5-Year Plan (Revision No: )</b>	
<b>A.</b>	<b>Development Number and Name</b>	<b>Work Statement for Year 1 2022</b>	<b>Work Statement for Year 2 2023</b>	<b>Work Statement for Year 3 2024</b>	<b>Work Statement for Year 4 2025</b>	<b>Work Statement for Year 5 2026</b>
	AUTHORITY-WIDE	\$175,000.00	\$205,000.00	\$205,000.00	\$227,500.00	\$127,500.00
	HANDICAPPED UNITS (IL051000002)		\$90,000.00		\$185,000.00	
	WOODHILL (IL051000003)	\$235,000.00	\$685,000.00	\$245,000.00	\$250,000.00	
	IWOODHILL NORTH (IL051000004)	\$200,000.00	\$455,000.00		\$72,500.00	
	HOLTON,SUNNYSIDE,EVERGREEN (IL051000001)	\$1,121,820.00		\$985,000.00	\$700,000.00	\$1,007,500.00

Capital Fund Program - Five-Year Action Plan

<b>Part II: Supporting Pages - Physical Needs Work Statements (s)</b>				
<b>Work Statement for Year</b>				
1	2022			
<b>Identifier</b>	<b>Development Number/Name</b>	<b>General Description of Major Work Categories</b>	<b>Quantity</b>	<b>Estimated Cost</b>
	HOLTON,SUNNYSIDE,EVERGREEN (IL051000001)			\$1,121,820.00
ID0098	Sunnyside, Evergreen, & Holton Homes(Dwelling Unit-Site Work (1480)-Signage,Dwelling Unit-Site Work (1480)-Striping,Dwelling Unit-Site Work (1480)-Landscape,Dwelling Unit-Site Work (1480)-Lighting,Dwelling Unit-Site Work (1480)-Other,Dwelling Unit-Site Work (1480)-Parking,Dwelling Unit-Site Work (1480)-Asphalt - Concrete - Paving,Dwelling Unit-Site Work (1480)-Seal Coat)	Amp 1-Site work Sunny side, Holton Concrete, sidewalk replacement, Replace Main Water supply for Sunny Side buildings, Plant trees at Holton & other site improvement		\$440,000.00
ID0101	Sunnyside, Evergreen, & Holton Homes(Dwelling Unit-Exterior (1480)-Balconies-Porches-Railings-etc,Dwelling Unit-Exterior (1480)-Building Slab,Dwelling Unit-Exterior (1480)-Decks and Patios,Dwelling Unit-Exterior (1480)-Exterior Doors,Dwelling Unit-Exterior (1480)-Exterior Lighting,Dwelling Unit-Exterior (1480)-Exterior Paint and Caulking,Dwelling Unit-Exterior (1480)-Landings and Railings,Dwelling Unit-Exterior (1480)-Roofs,Dwelling Unit-Exterior (1480)-Siding,Dwelling Unit-Exterior (1480)-Soffits,Dwelling Unit-Exterior (1480)-Windows)	Sunnyside: Exterior Improvements porch roofs, siding, soffits & other exterior work		\$480,000.00
ID0105	Sunnyside, Evergreen, & Holton Homes(Dwelling Unit-Interior (1480)-Bathroom Flooring (non cyclical),Dwelling Unit-Interior (1480)-Flooring (non routine),Dwelling Unit-Interior (1480)-Kitchen Cabinets,Dwelling Unit-Interior (1480)-Kitchen Sinks and Faucets,Dwelling Unit-Interior (1480)-Other,Dwelling Unit-Exterior (1480)-Other,Dwelling Unit-Interior (1480)-Plumbing,Dwelling Unit-Interior (1480)-Tubs and Showers)	Sunny side: Interior Improvements Replace Main water supply		\$105,000.00
ID0287	holton Homes walkways(Dwelling Unit-Site Work (1480)-Other)	remove and replace concrete walkways at Holton Homes		\$96,820.00
	AUTHORITY-WIDE (NAWASD)			\$175,000.00
ID0143	Authority-Wide Improvements(Management Improvement (1408)-Staff Training)	Staff Training: Management Improvement Training		\$10,000.00



<b>Part II: Supporting Pages - Physical Needs Work Statements (s)</b>				
<b>Work Statement for Year</b>				
1	2022			
<b>Identifier</b>	<b>Development Number/Name</b>	<b>General Description of Major Work Categories</b>	<b>Quantity</b>	<b>Estimated Cost</b>
ID0147	Authority-Wide Improvements(Administration (1410)-Other,Administration (1410)-Salaries)	Administration: Salary, benefits, etc. Payroll, cell & benefits, work truck		\$90,000.00
ID0290	Architect and engineering(Contract Administration (1480)-Other Fees and Costs)	Architect and engineering		\$75,000.00
	IWOODHILL NORTH (IL051000004)			\$200,000.00
ID0246	Wood Hill Towers-North(Dwelling Unit-Interior (1480)-Electrical,Non-Dwelling Interior (1480)-Electrical)	Breaker Panel replacement		\$20,000.00
ID0278	Wood Hill Towers-North(Dwelling Unit-Interior (1480)-Electrical,Non-Dwelling Interior (1480)-Electrical)	Electrical improvements associated with units re-plumbed at Wood Hill Towers-North		\$90,000.00
ID0279	Wood Hill Towers-North(Dwelling Unit-Interior (1480)-Plumbing,Non-Dwelling Interior (1480)-Plumbing)	Interior improvements at Wood Hill Towers-North (repair/renovation of units replumbed at Wood Hill Towers-North)		\$90,000.00
	WOODHILL (IL051000003)			\$235,000.00

<b>Part II: Supporting Pages - Physical Needs Work Statements (s)</b>				
<b>Work Statement for Year</b>				
1	2022			
<b>Identifier</b>	<b>Development Number/Name</b>	<b>General Description of Major Work Categories</b>	<b>Quantity</b>	<b>Estimated Cost</b>
ID0247	Wood Hill Family Apartments and Wood Hill Towers-South(Non-Dwelling Interior (1480)-Common Area Flooring)	hall way floor replacement WHT South		\$35,000.00
ID0289	Concrete walkways Wood Hill Family(Non-Dwelling Exterior (1480)-Other,Dwelling Unit-Exterior (1480)-Balconies-Porches-Railings-etc,Dwelling Unit-Exterior (1480)-Other,Non-Dwelling Exterior (1480)-Balconies and Railings)	Remove and replace concrete walkways at Wood Hill Family		\$200,000.00
	Subtotal of Estimated Cost			\$1,731,820.00



<b>Part II: Supporting Pages - Physical Needs Work Statements (s)</b>				
<b>Work Statement for Year</b> 2		2023		
<b>Identifier</b>	<b>Development Number/Name</b>	<b>General Description of Major Work Categories</b>	<b>Quantity</b>	<b>Estimated Cost</b>
ID0249	Wood Hill Family Apartments and Wood Hill Towers-South(Non-Dwelling Exterior (1480)-Balconies and Railings)	Repair or replace concrete balconies and railings at Wood Hill Towers-South		\$250,000.00
ID0250	Wood Hill Family Apartments and Wood Hill Towers-South(Non-Dwelling Exterior (1480)-Roofs,Non-Dwelling Exterior (1480)-Siding,Non-Dwelling Exterior (1480)-Soffits)	Replace siding and porches at Wood Hill Family Apartments (9 buildings)		\$400,000.00
ID0280	Wood Hill Family Apartments and Wood Hill Towers-South(Non-Dwelling Interior (1480)-Common Area Flooring)	Replace hallway flooring, Wood Hill Towers-South		\$35,000.00
	IWOODHILL NORTH (IL051000004)			\$455,000.00
ID0251	Wood Hill Towers-North(Non-Dwelling Exterior (1480)-Balconies and Railings)	Repair or replace concrete balconies and railings at Wood Hill Towers-North		\$250,000.00
ID0252	Wood Hill Towers-North(Non-Dwelling Interior (1480)-Other)	Replace concrete floor of shop area at Wood Hill Towers-North		\$150,000.00
ID0255	Wood Hill Towers-North(Non-Dwelling Interior (1480)-Common Area Flooring)	Replace hallway flooring, Wood Hill Towers-North		\$55,000.00



<b>Part II: Supporting Pages - Physical Needs Work Statements (s)</b>				
<b>Work Statement for Year 3 2024</b>				
<b>Identifier</b>	<b>Development Number/Name</b>	<b>General Description of Major Work Categories</b>	<b>Quantity</b>	<b>Estimated Cost</b>
	AUTHORITY-WIDE (NAWASD)			\$205,000.00
ID0243	Authority-Wide Improvements(Administration (1410)-Other,Administration (1410)-Salaries)	Administration: Salary, benefits, etc. Payroll, cell & benefits, work truck		\$100,000.00
ID0260	Authority-Wide Improvements(Management Improvement (1408)-Staff Training)	Staff training		\$5,000.00
ID0271	Authority-Wide Improvements(Contract Administration (1480)-Other)	Architect and Engineer		\$100,000.00
	HOLTON,SUNNYSIDE,EVERGREEN (IL051000001)			\$985,000.00
ID0256	Sunnyside, Evergreen, & Holton Homes(Dwelling Unit-Interior (1480)-Appliances,Dwelling Unit-Interior (1480)-Bathroom Counters and Sinks,Dwelling Unit-Interior (1480)-Bathroom Flooring (non cyclical),Dwelling Unit-Interior (1480)-Call-for-Aid Systems,Dwelling Unit-Interior (1480)-Commodes,Dwelling Unit-Interior (1480)-Electrical,Dwelling Unit-Interior (1480)-Flooring (non routine),Dwelling Unit-Interior (1480)-Interior Doors,Dwelling Unit-Interior (1480)-Interior Painting (non routine),Dwelling Unit-Interior (1480)-Kitchen Cabinets,Dwelling Unit-Interior (1480)-Kitchen Sinks and Faucets,Dwelling Unit-Interior (1480)-Mechanical,Dwelling Unit-Interior (1480)-Other,Dwelling Unit-Interior (1480)-Plumbing,Dwelling Unit-Interior (1480)-Tubs and Showers)	Renovate unit interiors at Sunnyside		\$400,000.00



<b>Part II: Supporting Pages - Physical Needs Work Statements (s)</b>				
<b>Work Statement for Year 4 2025</b>				
<b>Identifier</b>	<b>Development Number/Name</b>	<b>General Description of Major Work Categories</b>	<b>Quantity</b>	<b>Estimated Cost</b>
	AUTHORITY-WIDE (NAWASD)			\$227,500.00
ID0262	Authority-Wide Improvements(Administration (1410)-Salaries)	Administration: Salary, benefits, etc. Payroll, cell & benefits, work truck		\$100,000.00
ID0267	Authority-Wide Improvements(Contract Administration (1480)-Other,Contract Administration (1480)-Other Fees and Costs)	architect and engineering		\$100,000.00
ID0268	Authority-Wide Improvements(Management Improvement (1408)-Staff Training)	staff training		\$10,000.00
ID0269	Authority-Wide Improvements(Management Improvement (1408)-Other)	maintenance equipment purchase		\$17,500.00
	HOLTON,SUNNYSIDE,EVERGREEN (IL051000001)			\$700,000.00
ID0263	Sunnyside, Evergreen, & Holton Homes(Dwelling Unit-Interior (1480)-Electrical,Dwelling Unit-Interior (1480)-Mechanical)	Replace furnaces and install central air conditioning at Holton Homes		\$500,000.00







<b>Part II: Supporting Pages - Physical Needs Work Statements (s)</b>				
<b>Work Statement for Year</b>				
5	2026			
<b>Identifier</b>	<b>Development Number/Name</b>	<b>General Description of Major Work Categories</b>	<b>Quantity</b>	<b>Estimated Cost</b>
	AUTHORITY-WIDE (NAWASD)			\$127,500.00
ID0282	administration(Administration (1410)-Other,Administration (1410)-Salaries)	salaries and related		\$100,000.00
ID0284	Maintenance staff training(Management Improvement (1408)-Staff Training)	Maintenance staff training		\$10,000.00
ID0285	purchase maintenance equipment(Non-Dwelling Equipment-Expendable/Non-Expendable (1480)-Other)	Purchase maintenance equipment		\$17,500.00
	HOLTON,SUNNYSIDE,EVERGREEN (IL051000001)			\$1,007,500.00
ID0283	Architecture and engineering fees(Contract Administration (1480)-Other,Contract Administration (1480)-Other Fees and Costs)	Architecture and engineering fees		\$100,000.00
ID0286	renovate unit interiors at Sunnyside(Dwelling Unit-Interior (1480)-Bathroom Counters and Sinks,Dwelling Unit-Interior (1480)-Bathroom Flooring (non cyclical),Dwelling Unit-Interior (1480)-Commodes,Dwelling Unit-Interior (1480)-Electrical,Dwelling Unit-Interior (1480)-Flooring (non routine),Dwelling Unit-Interior (1480)-Interior Doors,Dwelling Unit-Interior (1480)-Interior Painting (non routine),Dwelling Unit-Interior (1480)-Kitchen Cabinets,Dwelling Unit-Interior (1480)-Kitchen Sinks and Faucets,Dwelling Unit-Interior (1480)-Mechanical,Dwelling Unit-Interior (1480)-Other,Dwelling Unit-Interior (1480)-Plumbing,Dwelling Unit-Interior (1480)-Tubs and Showers)	Renovate interiors at Sunnyside		\$507,500.00



<b>Part III: Supporting Pages - Management Needs Work Statements (s)</b>	
<b>Work Statement for Year</b> 1	2022
<b>Development Number/Name General Description of Major Work Categories</b>	<b>Estimated Cost</b>
Housing Authority Wide	
Authority-Wide Improvements(Management Improvement (1408)-Staff Training)	\$10,000.00
Authority-Wide Improvements(Administration (1410)-Other,Administration (1410)-Salaries)	\$90,000.00
Architect and engineering(Contract Administration (1480)-Other Fees and Costs)	\$75,000.00
Subtotal of Estimated Cost	\$175,000.00

<b>Part III: Supporting Pages - Management Needs Work Statements (s)</b>	
<b>Work Statement for Year</b> 2	2023
<b>Development Number/Name General Description of Major Work Categories</b>	<b>Estimated Cost</b>
Housing Authority Wide	
Authority-Wide Improvements(Administration (1410)-Other,Administration (1410)-Salaries)	\$100,000.00
Authority-Wide Improvements(Contract Administration (1480)-Other)	\$100,000.00
Authority-Wide Improvements(Management Improvement (1408)-Staff Training)	\$5,000.00
Subtotal of Estimated Cost	\$205,000.00

<b>Part III: Supporting Pages - Management Needs Work Statements (s)</b>	
<b>Work Statement for Year</b> 3	2024
<b>Development Number/Name General Description of Major Work Categories</b>	<b>Estimated Cost</b>
Housing Authority Wide	
Authority-Wide Improvements(Administration (1410)-Other,Administration (1410)-Salaries)	\$100,000.00
Authority-Wide Improvements(Management Improvement (1408)-Staff Training)	\$5,000.00
Authority-Wide Improvements(Contract Administration (1480)-Other)	\$100,000.00
Subtotal of Estimated Cost	\$205,000.00

<b>Part III: Supporting Pages - Management Needs Work Statements (s)</b>	
<b>Work Statement for Year</b> 4	2025
<b>Development Number/Name General Description of Major Work Categories</b>	<b>Estimated Cost</b>
Housing Authority Wide	
Authority-Wide Improvements(Administration (1410)-Salaries)	\$100,000.00
Authority-Wide Improvements(Contract Administration (1480)-Other,Contract Administration (1480)-Other Fees and Costs)	\$100,000.00
Authority-Wide Improvements(Management Improvement (1408)-Staff Training)	\$10,000.00
Authority-Wide Improvements(Management Improvement (1408)-Other)	\$17,500.00
Subtotal of Estimated Cost	\$227,500.00



<b>Part III: Supporting Pages - Management Needs Work Statements (s)</b>	
<b>Work Statement for Year</b> 5	2026
<b>Development Number/Name General Description of Major Work Categories</b>	<b>Estimated Cost</b>
Housing Authority Wide	
administration(Administration (1410)-Other,Administration (1410)-Salaries)	\$100,000.00
Maintenance staff training(Management Improvement (1408)-Staff Training)	\$10,000.00
purchase maintenance equipment(Non-Dwelling Equipment-Expendable/Non-Expendable (1480)-Other)	\$17,500.00
Subtotal of Estimated Cost	\$127,500.00

HOUSING AUTHORITY OF THE CITY OF  
BLOOMINGTON, ILLINOIS

REPORT ON EXAMINATION  
OF  
FINANCIAL STATEMENTS AND SUPPLEMENTAL DATA

YEAR ENDED DECEMBER 31, 2021

HOUSING AUTHORITY OF THE CITY OF  
BLOOMINGTON, ILLINOIS

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## INDEPENDENT AUDITOR'S REPORT

Board of Commissioners  
Housing Authority of the City of Bloomington  
Bloomington, Illinois

### Report on the Audit of the Financial Statements

#### Opinion

We have audited the accompanying financial statements of the Housing Authority of the City of Bloomington (the Authority) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statement as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Authority as of December 31, 2021, and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### Basis for Opinion

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

#### Responsibilities of Management for the Financial Statements

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

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

#### 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 opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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 generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

#### **Required Supplementary Information**

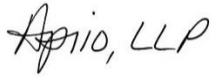
Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis on pages 9 through 17 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### **Supplemental Information**

Our audit was performed for the purpose of forming an opinion on the financial statements that collectively comprise the Authority's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, the Financial Data Schedule and the Statement and Certification of Program Costs 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; Financial Data Schedule; Statement and Certification of Program Costs 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 23, 2022, on our consideration of the Authority's internal control over financial reporting and 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 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 the Authority's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Aprio, LLP". The signature is written in a cursive, slightly slanted style.

Birmingham, Alabama  
August 23, 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  
Housing Authority of the City of Bloomington  
Bloomington, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Housing Authority of the City of Bloomington (the Authority), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated August 23, 2022.

### Report on Internal Control Over Financial Reporting

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

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the 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.

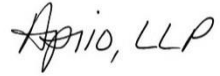
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be *material weaknesses* or *significant deficiencies*. Given these limitations, during our audit we did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

### Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority'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 Authority's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Handwritten signature of Aprio, LLP in black ink.

Birmingham, Alabama  
August 23, 2022



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

Board of Commissioners  
Housing Authority of the City of Bloomington  
Bloomington, Illinois

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

#### **Opinion on the Major Program**

We have audited the Housing Authority of the City of Bloomington's (the 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 the Authority's major federal programs for the year ended December 31, 2021. The 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 the Capital Fund 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 the Capital Fund Program for the year ended December 31, 2021.

#### **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, 2021.

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

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) 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.

## **Matter Giving Rise to Qualified Opinion on the Capital Fund Program**

As described in the accompanying Schedule of Findings and Questioned Costs, the Authority did not comply with requirements regarding the Assistance Listing No. 14.872 Capital Fund Program as described in Finding 2021-001 for the Special Tests and Provisions (Davis Bacon Act Compliance) requirement.

Compliance with such requirement is necessary, in our opinion, for the Authority to comply with the requirements applicable to that program.

### **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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Authority's compliance with the requirements of each major federal program as a whole.

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

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

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

### **Other Matter**

The results of our auditing procedures disclosed an instance of noncompliance applicable to the Public Housing Program which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying Schedule of Findings and Questioned Costs as Finding 2021-001. Our opinion on the Public Housing Program is not modified with respect to this matter.

*Government Auditing Standards* requires the auditor to perform limited procedures on the Authority's response to the noncompliance finding identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. 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. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a *material weakness*.

*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 compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as Finding 2021-001 to be a *material weakness*.

*A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a *material weakness* in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our 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 Authority's response to the internal control over compliance finding identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. The Authority's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

*Aprio, LLP*

Birmingham, Alabama  
August 23, 2022

**HOUSING AUTHORITY OF THE CITY OF BLOOMINGTON  
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
FOR THE YEAR ENDED DECEMBER 31, 2021**

The Housing Authority of the City of Bloomington's ("the Authority") Management's Discussion and Analysis is designed to (a) assist the reader in focusing on significant financial issues, (b) provide an overview of the Authority's financial activity, (c) identify changes in the Authority's financial position (its ability to address the next and subsequent year challenges), and (d) identify individual program issues or concerns.

Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes and currently known facts, please read it in conjunction with the Authority's financial statements.

***Financial Highlights***

- The Authority's net position increased \$95,893 during 2021. Net Position was \$7,450,887 and \$7,546,780 for 2020 and 2021, respectively.
- Revenues increased \$179,567 during 2021, and were \$8,337,573 and \$8,517,140 for 2020 and 2021, respectively.
- Expenses remained relatively stable and were \$8,353,208 in 2020 and \$8,421,247 in 2021.

*USING THIS ANNUAL REPORT*

The Report includes three major sections, the “Management’s Discussion and Analysis (MD&A)”, “Basic Financial Statements”, and “Other Required Supplementary Information”:

***MD&A***

*~ MANAGEMENT DISCUSSION  
AND ANALYSIS ~*

***BASIC FINANCIAL STATEMENTS***

*~ AUTHORITY-WIDE FINANCIAL STATEMENTS ~  
~ NOTES TO FINANCIAL STATEMENTS ~*

***OTHER REQUIRED SUPPLEMENTARY INFORMATION***

*~ REQUIRED SUPPLEMENTARY INFORMATION ~  
(OTHER THAN MD&A)*

## Authority-Wide Financial Statements

### **Statement of Net Position**

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 in which assets and deferred outflows of resources, equal liabilities, deferred inflows of resources and “Net Position”, formerly known as net assets. Assets and liabilities are presented in 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 (the “Unrestricted Net Position”) is designed to represent the net available liquid (non-capital) assets and deferred outflows of resources, net of liabilities and deferred inflows of resources, for the entire Authority. Net Position (formerly net assets) is reported in three broad categories:

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

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

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

### **Statement of Revenues, Expenses, and Changes in Net Position**

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, maintenance, and depreciation, and non-operating revenue and expenses, such as capital 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.

### **Statement of Cash Flows**

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

## THE AUTHORITY'S MAIN PROGRAMS

Significant Programs – The focus of the Authority's Financial Statements should be on the significant programs of the Authority. The following are considered significant programs of the Authority.

Conventional Public Housing – Under the Conventional Public Housing Program, the Authority rents units that it owns to low-income households. The Conventional Public Housing Program is operated under an Annual Contributions Contract (ACC) with HUD, and HUD provides Operating Subsidy and Capital Grant funding to enable the PHA to offer housing at a rent that is based upon 30% of household income. The Conventional Public Housing Program also includes the Capital Fund Program, which is the primary funding source for physical and management improvements to the Authority's properties.

Housing Choice Voucher Program – Under the Housing Choice Voucher Program, the Authority administers contracts with independent landlords that own the property. The Authority subsidizes the family's rent through a Housing Assistance Payment made to the landlord. The program is administered under an Annual Contributions Contract (ACC) with HUD. HUD provides Annual Contributions Funding to enable the Authority to structure a lease that sets the participants' rent at 30% of household income.

Other Programs – In addition to the significant programs above, the Authority also maintains the following programs:

- Central Office Cost Center
- Congregate Housing Service Program
- Section 8 Moderate Rehabilitation – Single Room Occupancy Program
- Family Self Sufficiency Program
- Resident Opportunity and Supportive Services Program
- Mainstream Voucher Program
- Blended Component Unit
- CARES Act Funding Programs
- Emergency Housing Voucher Program

## AUTHORITY-WIDE STATEMENTS

### Condensed Statement of Net Position

The following table reflects the Condensed Statement of Net Position compared to the prior year.

**TABLE 1**  
**CONDENSED STATEMENT OF NET POSITION**

	<u>2021</u>	<u>2020</u>	<u>Variance</u>
Assets and Deferred Outflows of Resources:			
Current and Restricted Assets	\$ 3,537,076	\$ 3,227,959	\$ 309,117
Capital Assets	7,783,252	8,135,529	(352,277)
Deferred Outflows of Resources	-	-	-
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$ 11,320,328</b>	<b>\$ 11,363,488</b>	<b>\$ (43,160)</b>
Liabilities and Deferred Inflows of Resources:			
Current Liabilities	\$ 688,295	\$ 531,964	\$ 156,331
Non-Current Liabilities	3,085,253	3,380,637	(295,384)
Deferred Inflows of Resources	-	-	-
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>\$ 3,773,548</b>	<b>\$ 3,912,601</b>	<b>\$ (139,053)</b>
Net Position:			
Net Investment in Capital Assets	\$ 4,628,558	\$ 4,871,608	\$ (243,050)
Restricted Net Position	126,776	136,017	(9,241)
Unrestricted Net Position	2,791,446	2,443,262	348,184
<b>Total Net Position</b>	<b>\$ 7,546,780</b>	<b>\$ 7,450,887</b>	<b>\$ 95,893</b>

### Major Factors Affecting the Condensed Statement of Net Position

During 2021, current and restricted assets increased due to increases of cash and investments. See the Statement of Cash Flows for additional details regarding cash inflows and outflows. Capital assets decreased due to depreciation exceeding capital improvements on the dwelling properties. See Tables 4 and 5 below, and the Notes to the Financial Statements for additional details on the changes in capital assets. Current liabilities increased due primarily to increases of accounts payable due to vendors, the current portion of capital debt owed, and accrued interest payable on capital debt. Non-current liabilities decreased due a reduction of the non-current portion of capital debt owed.



Table 2 presents details on the change in Unrestricted Net Position

**TABLE 2**

**CHANGE IN UNRESTRICTED NET POSITION**

Unrestricted Net Position, January 1, 2021	\$ 2,443,262
Results of Operations	(447,444)
Capital Asset Purchases from Operations	(138,712)
Principal and Interest Expended on Capital Debt	(267,627)
Interest Income	229
Housing Assistance Payments Funded from Restricted Reserves	9,241
Depreciation Expense	<u>1,192,497</u>
<b>Unrestricted Net Position, December 31, 2021</b>	<b><u><u>\$ 2,791,446</u></u></b>

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 understanding of the change in financial well-being.

**TABLE 3**

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**

The following Schedule compares the revenues and expenses for the current and previous fiscal years.

	<u>2021</u>	<u>2020</u>	<u>Variance</u>
Revenues:			
Rental and Other Tenant Revenue	\$ 1,639,991	\$ 1,501,644	\$ 138,347
Operating Grants	5,942,514	5,853,782	88,732
Capital Grants	701,508	683,505	18,003
Interest Income	229	764	(535)
Other Revenue	232,898	297,878	(64,980)
<b>Total Revenues</b>	<b><u>\$ 8,517,140</u></b>	<b><u>\$ 8,337,573</u></b>	<b><u>\$ 179,567</u></b>
Expenses:			
Administrative Expenses	\$ 1,432,844	\$ 1,360,927	\$ 71,917
Tenant Services	353,709	418,567	(64,858)
Utilities	661,716	648,631	13,085
Maintenance and Operations	1,647,370	1,426,895	220,475
General Expense	565,200	366,527	198,673
Interest Expense	158,400	163,328	(4,928)
Depreciation	1,192,497	1,301,639	(109,142)
Loss on the Disposition of Capital Assets	-	6,102	(6,102)
Housing Assistance Payments	2,409,511	2,660,592	(251,081)
<b>Total Expenses</b>	<b><u>\$ 8,421,247</u></b>	<b><u>\$ 8,353,208</u></b>	<b><u>\$ 68,039</u></b>
<b>Excess (Deficiency) of Revenues Over Expenses</b>	<b><u>\$ 95,893</u></b>	<b><u>\$ (15,635)</u></b>	<b><u>\$ 111,528</u></b>

**Major Factors Affecting the Schedule of Revenue, Expenses and Changes in Net Position**

Tenant revenues increased due predominantly to an increase of tenants' income. Operating grants increased slightly due mainly to increases of subsidies recognized through the Section 8 Housing Choice Voucher and CARES Act Funding Programs.

Maintenance expenses increased due mainly to increases of materials and external contracting costs incurred. General expenses increased due primarily to landlord incentive payments made and an increase of bad debt expenses incurred. Depreciation charges decreased due to assets reaching their estimated useful lives. Housing assistance payments decreased due to a reduction of leasing and an increase of tenants' income.

## Capital Assets

As of year-end, the Authority had \$7,783,252 invested in a variety of capital assets as reflected in the following schedule. For additional detail see the Notes to the Financial Statements.

**TABLE 4  
CAPITAL ASSETS AT YEAR-END  
(NET OF DEPRECIATION)**

	<u>2021</u>	<u>2020</u>	<u>Variance</u>	<u>% Change</u>
Land	\$ 599,261	\$ 599,261	\$ -	0%
Buildings and Improvements	41,527,053	40,789,773	737,280	2%
Furniture and Equipment	759,823	732,975	26,848	4%
Accumulated Depreciation	<u>(35,102,885)</u>	<u>(33,986,480)</u>	<u>(1,116,405)</u>	<u>3%</u>
<b>Net Capital Assets</b>	<b><u>\$ 7,783,252</u></b>	<b><u>\$ 8,135,529</u></b>	<b><u>\$ (352,277)</u></b>	<b><u>-4%</u></b>

**TABLE 5  
CHANGE IN CAPITAL ASSETS**

The following reconciliation summarizes the change in Capital Assets.

<b>Beginning Balance, January 1, 2021</b>	<b>\$ 8,135,529</b>
Additions:	
CFP Funded Public Housing Improvements	701,508
Other Public Housing Improvements	35,772
Equipment Purchases	102,940
Depreciation Expense	<u>(1,192,497)</u>
<b>Ending Balance, December 31, 2021</b>	<b><u>\$ 7,783,252</u></b>

## **ECONOMIC FACTORS**

Significant economic factors affecting the Authority are as follows:

- Federal funding provided by Congress to the Department of Housing and Urban Development
- Local labor supply and demand, which can affect salary and wage rates
- Local inflationary, recessionary and employment trends, which can affect resident incomes and therefore the amount of rental income
- Inflationary pressure on utility rates, supplies and other costs

## **FINANCIAL CONTACT**

The individual to be contacted regarding this report is the Executive Director. Specific requests may be submitted to the Housing Authority of the City of Bloomington, 104 East Wood Street, Bloomington, Illinois 61701.

**HOUSING AUTHORITY OF THE CITY OF BLOOMINGTON**  
**STATEMENT OF NET POSITION**  
**DECEMBER 31, 2021**

**ASSETS AND DEFERRED**  
**OUTFLOWS OF RESOURCES**

	<b>Enterprise Fund</b>
<u>Current Assets</u>	
Cash and Cash Equivalents	\$ 2,744,834
Accounts Receivable	121,161
Investments	305,579
Prepaid Costs	143,437
Total Current Assets	<u>3,315,011</u>
<u>Restricted Assets</u>	
Cash and Cash Equivalents	<u>222,065</u>
Total Restricted Assets	<u>222,065</u>
<u>Capital Assets</u>	
Land	599,261
Buildings and Improvements	41,527,053
Furniture and Equipment	<u>759,823</u>
	42,886,137
(Less): Accumulated Depreciation	<u>(35,102,885)</u>
Net Capital Assets	<u>7,783,252</u>
Total Assets	<u>11,320,328</u>
Deferred Outflows of Resources	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 11,320,328</u>

See the accompanying notes to financial statements.

**HOUSING AUTHORITY OF THE CITY OF BLOOMINGTON  
STATEMENT OF NET POSITION  
DECEMBER 31, 2021**

**LIABILITIES, DEFERRED INFLOWS OF  
RESOURCES AND NET POSITION**

	<b>Enterprise Fund</b>
<u>Current Liabilities</u>	
Accounts Payable	\$ 202,768
Accrued Wages and Payroll Taxes	40,770
Accrued Compensated Absences	45,185
Accrued Interest Payable	82,349
Tenant Security Deposits	85,400
Unearned Revenue	8,578
Current Portion of Capital Debt	223,245
Total Current Liabilities	<u>688,295</u>
<u>Long Term Liabilities</u>	
Long Term Capital Debt	2,931,449
FSS Escrow Liability	95,289
Accrued Compensated Absences	58,515
Total Long Term Liabilities	<u>3,085,253</u>
Total Liabilities	<u>3,773,548</u>
Deferred Inflows of Resources	<u>-</u>
Total Liabilities and Deferred Inflows of Resources	<u>3,773,548</u>
<u>Net Position</u>	
Net Investment in Capital Assets	4,628,558
Restricted Net Position	126,776
Unrestricted Net Position	2,791,446
Total Net Position	<u>7,546,780</u>
Total Liabilities, Deferred Inflows of Resources and Net Position	<u>\$ 11,320,328</u>

See the accompanying notes to financial statements.

**HOUSING AUTHORITY OF THE CITY OF BLOOMINGTON  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<b>Enterprise Fund</b>
<u>Operating Revenues</u>	
Dwelling Rent	\$ 1,639,991
Operating Grants	5,942,514
Other Revenue	232,898
Total Operating Revenues	<u>7,815,403</u>
<u>Operating Expenses</u>	
Administrative	1,432,844
Tenant Services	353,709
Utilities	661,716
Maintenance and Operations	1,647,370
General Expense	565,200
Housing Assistance Payments	2,409,511
Depreciation	1,192,497
Total Operating Expenses	<u>8,262,847</u>
Operating Income (Loss)	<u>(447,444)</u>
<u>Non-Operating Revenue (Expense)</u>	
Interest Income	229
Interest Expense	(158,400)
Total Non-Operating Revenue (Expense)	<u>(158,171)</u>
Increase (decrease) before Capital Contributions	<u>(605,615)</u>
Capital Contributions	<u>701,508</u>
Increase (Decrease) in Net Position	95,893
Net Position, Beginning	<u>7,450,887</u>
Net Position, Ending	<u>\$ 7,546,780</u>

See the accompanying notes to financial statements.

**HOUSING AUTHORITY OF THE CITY OF BLOOMINGTON  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<b>Enterprise Fund</b>
<u>Cash flows from operating activities:</u>	
Cash Received from Dwelling Rent	\$ 1,572,777
Cash Received from Operating Grants	5,805,162
Cash Received from Other Sources	254,977
Cash Payments for Salaries and Benefits	(2,159,114)
Cash Payments to Vendors and Landlords	(4,656,636)
Net cash provided (used) by operating activities	<u>817,166</u>
<u>Cash flows from capital and related financing activities:</u>	
Capital Grants Received	732,884
Capital Outlay	(840,220)
Principal and Interest Paid on Capital Debt	(185,278)
Net cash provided (used) by capital and related financing activities	<u>(292,614)</u>
<u>Cash flows from investing activities:</u>	
Interest Received on Cash and Investments	229
Transfer to Investments	(305,579)
Net cash provided (used) by investing activities	<u>(305,350)</u>
<b>Net increase in cash and cash equivalents</b>	<b>219,202</b>
Total Cash and Restricted Cash, Beginning of Year	<u>2,747,697</u>
<b>Total Cash and Restricted Cash, End of Year</b>	<b><u>\$ 2,966,899</u></b>

*Continued on next page*



**HOUSING AUTHORITY OF THE CITY OF BLOOMINGTON  
STATEMENT OF CASH FLOWS - CONTINUED  
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<b>Enterprise Fund</b>
<b><u>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</u></b>	
Operating Income (Loss)	\$ (447,444)
Adjustment to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Depreciation	1,192,497
Bad Debt Expense (Tenants)	88,521
Bad Debt Expense (Other)	27,858
Change in Accounts Receivable (Tenants)	(49,888)
Change in Accounts Receivable (Grants)	(30,633)
Change in Accounts Receivable (Other)	27,214
Change in Prepaid Costs and Inventory	121,216
Change in Accounts Payable (Operating)	47,064
Change in Accrued Expenses	(30,059)
Change in Unearned Revenue (Tenants)	(17,326)
Change in Unearned Revenue (Grants)	(106,719)
Change in Security and Escrow Deposits Held	(5,135)
Net cash provided (used) by operating activities	<u>\$ 817,166</u>

See the accompanying notes to financial statements.

HOUSING AUTHORITY OF THE CITY OF  
BLOOMINGTON, ILLINOIS

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2021

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Housing Authority have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Authority is a Special Purpose Government engaged only in business-type activities and therefore, presents only the financial statements required for the enterprise fund, in accordance with GASB Statement 34 paragraph 138 and GASB Statement 63.

The Authority has multiple programs which are accounted for in one enterprise fund, which is presented as the "Enterprise Fund" in the basic financial statements as follows:

Enterprise Fund – In accordance with the Enterprise Fund Method, activity is recorded using the accrual basis of accounting and the measurement focus is on the flow of economic resources. Under the accrual basis of accounting revenues are recorded when earned and expenses are recorded when are incurred. This required the Housing Authority to account for operations in a manner similar to private business or where the Board has decided that the determination of revenues earned, costs incurred, and/or net income is necessary for management accountability.

Governmental Accounting Standards – The Housing Authority has applied all applicable Governmental Accounting Standards Board pronouncements as well as applicable pronouncements issued by the Financial Accounting Standards Board.

Cash and Investments

The Housing Authority considers cash on hand and cash in checking to be cash equivalents. Cash on hand is not included in calculation of collateral required. The Authority's investments consisted of a certificate of deposit.

Accounts Receivable

Accounts receivable are reported at amounts management expects to collect and consisted of tenant and fraud receivables, grants receivable and other miscellaneous receivables. Gross accounts receivable totaled \$245,132 and are reported net of allowances of \$123,971. See Note K for additional detail regarding accounts receivable.

Prepaid Items

Prepaid items consist of payments made to vendors for services and materials that will benefit future periods.

## NOTES TO FINANCIAL STATEMENTS - CONTINUED

### NOTE A - SIGNIFICANT ACCOUNTING POLICIES- CONTINUED

#### Property and Equipment

Property and equipment are recorded at cost. Depreciation is computed using the straight-line method over the estimated useful lives of the assets. The costs of maintenance and repairs are expensed, while significant renewals and betterments are capitalized. Small dollar value minor equipment items are expensed. Depreciation on assets has been expensed in the statement of income and expenses. Estimated useful lives are as follows:

Buildings and Improvements	10 - 27 years
Furniture and equipment	5 years

Authority management has assessed the carrying values of capital asset balances as of December 31, 2021, and as of August 23, 2022. No significant capital asset value impairments exist as of the noted dates.

#### PILOT Agreement

The Authority has entered into a Payment-in-Lieu of Taxes (PILOT) Agreement with the City of Bloomington, whereby the Authority agrees to pay a negotiated sum in lieu of local real property taxes. The Authority incurred \$41,603 of PILOT expense during 2021 and owed the City \$51,333 of PILOT as of December 31, 2021, which is reported in Accounts Payable on the Statement of Net Position.

#### Deferred Outflows and Inflows of Resources

A deferred outflow of resources is a consumption of assets by the Authority that is applicable to a future reporting period. Conversely, a deferred inflow of resources is an acquisition of assets by the Authority that is applicable to a future reporting period. As of December 31, 2021, the Authority did not have any deferred outflows or inflows of resources.

#### Revenue Accounting Policies

Dwelling rent income, HUD grants received for operations, other operating fund grants and operating miscellaneous income are shown as operating income. HUD grants received for capital assets and all other revenue is shown as non-operating revenue.

#### Indirect Costs Recovery

Direct costs are charged to the Authority's applicable programs. The Authority charges indirect costs to its Central Office Cost Center and charges the programs management fees based on fee rates provided by the Department of Housing and Urban Development.

## NOTES TO FINANCIAL STATEMENTS - CONTINUED

### NOTE B - REPORTING ENTITY DEFINITION

The Housing Authority was established by the City of Bloomington pursuant to the laws of the State of Illinois to provide assisted housing for qualified individuals. An independent Board of Commissioners, appointed by the Mayor, is responsible for the activities of the Authority. The Housing Authority has complete legislative and administrative authority and it recruits and employs personnel. The Authority adopts a budget that is approved by the Board of Commissioners, funded primarily by the U.S. Department of Housing and Urban Development (HUD) based upon performance funding and program and capital grants. The Authority has substantial legal authority to control its affairs without local government approval; therefore, all operations of the Authority are a separate reporting entity as reflected in this report. The Authority is responsible for its debts and is entitled to surpluses.

In determining how to define the reporting entity, management has considered all potential component units. The decision to include a component unit in the reporting entity was made by applying the criteria set forth in *Section 2100 and 2600 of the Codification of Governmental Accounting and Financial Reporting Standards, Statement No. 14 (amended)*, of the *Governmental Accounting Standards Board: The Financial Reporting Entity, Statement No. 39: Determining Whether Certain Organizations are Component Units*, and *Statement No. 61: The Financial Reporting Entity: Omnibus*. These criteria include manifestation of oversight responsibility including financial accountability, appointment of a voting majority, imposition of will, financial benefit to or burden on a primary organization, financial accountability as a result of fiscal dependency, potential for dual inclusion, and organizations included in the reporting entity although the primary organization is not financially accountable.

Based upon the application of these criteria, the Authority has the following component unit:

*Affordable Housing of Bloomington, Inc.* (the Corporation) – is a legally separate not-for-profit corporation, organized for the purpose of assisting the Authority in providing affordable housing for low-moderate income individuals and families in the Bloomington area. The Corporation is a blended component unit of the Authority and has a December 31 year end. The Corporation's financial balances as of, and activity for the year ended December 31, 2021, which consisted of current assets and net position of \$18,119 and \$1,839 of operating expenses and cash outflows have been incorporated into the Authority's financial statements. The Corporation does not issue stand-alone financial statements.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

NOTE C - CASH AND INVESTMENT DEPOSITS

*Custodial Credit Risk* - The Authority's policy is to limit credit risk by adherence to the list of HUD-permitted investments, which are backed by the full faith and credit of or a guarantee of principal and interest by the U.S. Government.

*Interest Rate Risk* - The Authority's formal investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from interest rate volatility.

The U.S. Department of HUD requires housing authorities to invest excess funds in obligations of the U.S., certificates of deposit or any other federally insured investments.

The Housing Authority's cash, and cash equivalents consisted of funds held in interest bearing checking accounts with reconciled balances totaling \$2,966,899. Investments consisted of a certificate of deposit totaling \$305,579. Deposits balances held with financial institutions were secured as follows:

	<b>Bank Deposits</b>
Insured by FDIC	\$ 523,119
Collateralized with specific securities in the Authority's name which are held by a third-party financial institution	<u>2,988,311</u>
	<b><u>\$ 3,511,430</u></b>

All investments are carried at cost plus accrued interest, which approximates market. The Authority had no realized gains or losses on the sale of investments. The calculation of realized gains or losses is independent of a calculation of the net change in the fair value of investments.

NOTE D - CONTRACTUAL COMMITMENTS

The Authority's outstanding contractual commitments, as of December 31, 2021, were as follows:

<b><u>Type of Commitment:</u></b>	
Modernizations and Improvements	\$ 26,980
Administrative	5,407
Repairs and Maintenance	<u>24,769</u>
<b>Total Outstanding Contractual Commitments</b>	<b><u>\$ 57,156</u></b>

NOTE E - CONCENTRATION OF RISK

The Housing Authority receives most of its funding from HUD. These funds and grants are subject to modification by HUD depending on the availability of funding.

## NOTES TO FINANCIAL STATEMENTS – CONTINUED

### NOTE F – SIGNIFICANT ESTIMATES

These financial statements are prepared in accordance with generally accepted accounting principles. The financial statements include some amounts that are based on management’s best estimates and judgments. The most significant estimates relate to depreciation and useful lives, employees’ earned sick leave to be utilized and the realizable value of accounts receivable. These estimates may be adjusted as more current information becomes available, and any adjustment could be significant.

### NOTE G – RISK MANAGEMENT

The Housing Authority is exposed to various risks of losses related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Housing Authority carries commercial insurance for all risks of loss, including workman’s compensation and employee health and accident insurance. The Housing Authority has not had any significant reductions in insurance coverage.

### NOTE H – INTER-PROGRAM ACTIVITY

The Housing Authority manages several programs. Many charges, i.e., payroll, benefits, insurance, etc. are paid by the Housing Authority’s various funds and subsequently reimbursed. Balances due for such charges are reflected in the Inter-Program Due to/Due from account balances. Inter-program balances as of year-end consisted of the following:

Central Office Cost Center	\$	63,438
Resident Opportunity and Supportive Services Program		(12,791)
Congregate Housing Service Program		(34,351)
Section 8 Moderate Rehabilitation Program		<u>(16,296)</u>
	\$	<u><u>-</u></u>

### NOTE I – DEFINED CONTRIBUTION RETIREMENT PLAN

The Authority provides retirement benefits for all of its eligible full-time employees through a defined contribution plan, known as the Housing Authority of the City of Bloomington Retirement Plan. The plan is administered by AXA Equitable Life Insurance Company. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. The Authority contributes 13.7% of the eligible employees’ base salaries and employees are not required to contribute to the plan. Contributions and allocated investment earnings are fully vested after 5 years of continuous service. During 2021, the Authority made the required contributions in the amount of \$211,279, and there were no significant unpaid pension liabilities outstanding as of December 31, 2021.

NOTES TO FINANCIAL STATEMENTS – CONTINUED

NOTE J – RESTRICTED ASSETS AND RESTRICTED NET POSITION

The Authority's restricted assets consisted of the following as of December 31, 2021:

Funds held for Housing Assistance Payments	\$ 126,776
FSS Escrow Funds	<u>95,289</u>
<b>Total Restricted Assets</b>	<b><u><u>\$ 222,065</u></u></b>

There is no off-setting liability for funds held for housing assistance payments. Therefore, \$126,776 is reported as Restricted Net Position in the Statement of Net Position.

NOTE K – ACCOUNTS RECEIVABLE

As of December 31, 2021, the Authority's accounts receivable consisted of the following:

	<u>Receivable</u>	<u>Allowance for Doubtful Accounts</u>	<u>Net Receivable</u>
Tenant Rent Receivables	\$ 87,314	\$ (68,971)	\$ 18,343
Fraud Recovery Receivables	55,254	(55,000)	254
Grants Receivable due from HUD	89,757	-	89,757
Other Miscellaneous Receivables	<u>12,807</u>	<u>-</u>	<u>12,807</u>
<b>Total Receivables, Net of Allowances</b>	<b><u><u>\$ 245,132</u></u></b>	<b><u><u>\$ (123,971)</u></u></b>	<b><u><u>\$ 121,161</u></u></b>

NOTE L – COMPENSATED ABSENCES

Employees earn vacation and sick time annually, in varying amounts depending on tenure with the Authority. The Authority's policy allows employees to accumulate and carry-over up to 240 hours of vacation leave and 960 hours of sick leave. This policy also allows for payment of accrued vacation leave upon termination, with certain limitations and specified exceptions. The Authority's leave liability accrual is divided and reported between current and non-current liabilities in the Statement of Net Position.

NOTES TO FINANCIAL STATEMENTS – CONTINUED

NOTE M – CAPITAL DEBT AND OTHER NON-CURRENT LIABILITIES

In July of 2013, the Authority obtained a loan from Financial Bank NA for an amount up to \$4,750,000. The loan was issued to finance the installation of energy efficient plumbing and lighting fixtures in the Public Housing dwelling properties. As of December 31, 2021, \$4,470,103 has been drawn against the loan and the principal balance owed was \$3,154,694. Interest expense incurred during 2021 was \$158,400 of which \$82,349 remained payable as of year-end. The loan requires semi-annual principal and interest payments of \$185,278, bears interest at 4.75%, matures in 2034 and is secured with the applicable equipment and fixtures. The Authority anticipates retiring the loan in 2033. Future projected debt service requirements are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Principal Balance Due</u>
2022	\$ 223,245	\$ 147,311	\$ 2,931,449
2023	234,063	136,493	2,697,386
2024	245,313	125,243	2,452,073
2025	257,104	113,452	2,194,969
2026	269,461	101,095	1,925,508
2027 - 2031	1,554,485	298,295	371,023
2032 - 2033	371,023	13,673	-
	<u><b>\$ 3,154,694</b></u>	<u><b>\$ 935,562</b></u>	<u><b>\$ -</b></u>

A summary of non-current liability activity and balances as of December 31, 2021, is as follows:

	<u>January 1, 2021 Balance</u>	<u>Increase</u>	<u>Decrease</u>	<u>December 31, 2021 Balance</u>	<u>Due Within One Year</u>
EPC Loan	\$ 3,263,921	\$ -	\$ 109,227	\$ 3,154,694	\$ 223,245
FSS Escrow Liability	100,374	-	5,085	95,289	-
Compensated Absences	131,304	96,900	124,504	103,700	45,185
Less: Current portion	(114,962)			(268,430)	
<b>Long Term Liabilities</b>	<u><b>\$ 3,380,637</b></u>	<u><b>\$ 96,900</b></u>	<u><b>\$ 238,816</b></u>	<u><b>\$ 3,085,253</b></u>	<u><b>\$ 268,430</b></u>

NOTE N – COMMITMENTS AND CONTINGENCIES

Amounts received or receivable from HUD are subject to audit and adjustment by grantor agencies. If expenses are disallowed as a result of these audits, the claims for reimbursement to the grantor agency would become a liability of the Authority. In the opinion of management, any such adjustments would not be significant.



NOTES TO FINANCIAL STATEMENTS – CONTINUED

NOTE O – CAPITAL ASSETS

A summary of capital asset balances as of, and activity for the year ended December 31, 2021, is as follows:

	<b>January 1, 2021</b>		<b>Transfers and</b>	<b>December 31, 2021</b>
	<b><u>Balance</u></b>	<b><u>Additions</u></b>	<b><u>Deletions</u></b>	<b><u>Balance</u></b>
Land	\$ 599,261	\$ -	\$ -	\$ 599,261
Total Assets not being depreciated	599,261	-	-	599,261
Buildings and Improvements	40,789,773	737,280	-	41,527,053
Furniture and Equipment	<u>732,975</u>	<u>102,940</u>	<u>(76,092)</u>	<u>759,823</u>
Total Capital Assets	42,122,009	840,220	(76,092)	42,886,137
Less Accumulated Depreciation				
Buildings and Improvements	(33,431,529)	(1,122,692)	-	(34,554,221)
Furniture and Equipment	<u>(554,951)</u>	<u>(69,805)</u>	<u>76,092</u>	<u>(548,664)</u>
<b>Net Book Value</b>	<b><u>\$ 8,135,529</u></b>	<b><u>\$ (352,277)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 7,783,252</u></b>

NOTE P – SUBSEQUENT EVENTS

In preparing the financial statements, management evaluated subsequent events through August 23, 2022, the date the financial statements were available to be issued.

**HOUSING AUTHORITY OF THE CITY OF BLOOMINGTON  
 STATEMENT AND CERTIFICATION OF PROGRAM COSTS - CAPITAL FUND PROGRAM  
 FOR THE YEAR ENDED DECEMBER 31, 2021**

	<b><u>IL01P05150118</u></b>
Funds Approved	\$ 1,272,524
Funds Expended	<u>1,272,524</u>
Excess of Funds Approved	<u>\$ -</u>
Funds Advanced	\$ 1,272,524
Funds Expended	<u>1,272,524</u>
Excess of Funds Advanced	<u>\$ -</u>

1. The distribution of costs as shown on the Actual Modernization Cost Certificate submitted to HUD for approval is in agreement with the Housing Authority's records.
2. All Modernization costs have been paid and all related liabilities have been discharged through payment.

HOUSING AUTHORITY OF THE CITY OF  
BLOOMINGTON, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2021

**EXPENDITURES**

Congregate Housing Service Program	
Total Assistance Listing No. 14.170	\$ 164,346
Section 8 Moderate Rehabilitation - SRO	
Total Assistance Listing No. 14.249*	42,854
Public Housing Program	
Total Assistance Listing No. 14.850a	2,397,902
Public Housing CARES Act Funding	
Total Assistance Listing No. 14.PHC	222,788
Section 8 Housing Choice Voucher Program	
Total Assistance Listing No. 14.871**	2,613,006
Housing Choice Voucher CARES Act Funding	
Total Assistance Listing No. 14.HCC	104,778
Capital Fund Program	
Total Assistance Listing No. 14.872	962,964
Resident Opportunity and Supportive Services Program	
Total Assistance Listing No. 14.870	54,441
Mainstream Voucher Program	
Total Assistance Listing No. 14.879**	43,829
Mainstream Voucher CARES Act Funding	
Total Assistance Listing No. 14.MSC	1,941
PIH Family Self Sufficiency Program	
Total Assistance Listing No. 14.896	35,173
TOTAL HUD EXPENDITURES	6,644,022
<b>TOTAL FEDERAL EXPENDITURES</b>	<b>\$ 6,644,022</b>

\* - Section 8 Project-Based Cluster

\*\* - Housing Choice Voucher Cluster

HOUSING AUTHORITY OF THE CITY OF  
BLOOMINGTON, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2021

NOTE 1 – BASIS OF PRESENTATION

The above Schedule of Expenditures of Federal Awards includes the federal award activity of the Authority under programs of the federal government for the year ended December 31, 2021. The information on this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Because the Schedule presents only a selected portion of operations of the Authority, it is not intended to and does not present the financial net position, changes in net position, or cash flows of the Authority.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE 3 – INDIRECT COST RATE

The Authority has elected not to use the 10% *De Minimus Indirect Cost Rate* allowed under the Uniform Guidance.

Housing Authority of the City of Bloomington, IL  
 Bloomington, IL

**Entity Wide Balance Sheet Summary**

Fiscal Year

End: 12/31/2021

	Project Total	14.PHC Public Housing CARES Act Funding	14.170 Congregate Housing Service Program	14.MSC Mainstream CARES Act Funding	6.2 Component Unit - Blended	14.896 PIH Family Self-Sufficiency Program	14.879 Mainstream Vouchers
111 Cash - Unrestricted	\$ 1,607,275	\$ -	\$ 14,814	\$ -	\$ 18,119	\$ -	\$ -
112 Cash - Restricted - Modernization and Development	-	-	-	-	-	-	-
113 Cash - Other Restricted	65,477	-	-	-	-	-	-
114 Cash - Tenant Security Deposits	85,400	-	-	-	-	-	-
115 Cash - Restricted for Payment of Current Liabilities	-	-	-	-	-	-	-
<b>100 Total Cash</b>	<b>\$ 1,758,152</b>	<b>\$ -</b>	<b>\$ 14,814</b>	<b>\$ -</b>	<b>\$ 18,119</b>	<b>\$ -</b>	<b>\$ -</b>
121 Accounts Receivable - PHA Projects	-	-	-	-	-	-	-
122 Accounts Receivable - HUD Other Projects	54,537	-	21,266	-	-	-	-
124 Accounts Receivable - Other Government	-	-	-	-	-	-	-
125 Accounts Receivable - Miscellaneous	-	-	-	-	-	-	-
126 Accounts Receivable - Tenants	87,314	-	-	-	-	-	-
126.1 Allowance for Doubtful Accounts -Tenants	(68,971)	-	-	-	-	-	-
126.2 Allowance for Doubtful Accounts - Other	-	-	-	-	-	-	-
127 Notes, Loans, & Mortgages Receivable - Current	-	-	-	-	-	-	-
128 Fraud Recovery	-	-	-	-	-	-	-
128.1 Allowance for Doubtful Accounts - Fraud	-	-	-	-	-	-	-
129 Accrued Interest Receivable	-	-	-	-	-	-	-
<b>120 Total Receivables, Net of Allowances for Doubtful Accounts</b>	<b>\$ 72,880</b>	<b>\$ -</b>	<b>\$ 21,266</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
131 Investments - Unrestricted	305,579	-	-	-	-	-	-
132 Investments - Restricted	-	-	-	-	-	-	-
135 Investments - Restricted for Payment of Current Liability	-	-	-	-	-	-	-
142 Prepaid Expenses and Other Assets	117,494	-	3,746	-	-	-	-
143 Inventories	-	-	-	-	-	-	-
143.1 Allowance for Obsolete Inventories	-	-	-	-	-	-	-
144 Inter Program Due From	-	-	-	-	-	-	-
145 Assets Held for Sale	-	-	-	-	-	-	-
<b>150 Total Current Assets</b>	<b>\$ 2,254,105</b>	<b>\$ -</b>	<b>\$ 39,826</b>	<b>\$ -</b>	<b>\$ 18,119</b>	<b>\$ -</b>	<b>\$ -</b>
161 Land	455,361	-	-	-	-	-	-

Housing Authority of the City of Bloomington, IL  
 Bloomington, IL

**Entity Wide Balance Sheet Summary**

Fiscal Year

End: 12/31/2021

	Project Total	14.PHC Public Housing CARES Act Funding	14.170 Congregate Housing Service Program	14.MSC Mainstream CARES Act Funding	6.2 Component Unit - Blended	14.896 PIH Family Self-Sufficiency Program	14.879 Mainstream Vouchers
162 Buildings	41,121,056	-	-	-	-	-	-
163 Furniture, Equipment & Machinery - Dwellings	-	-	-	-	-	-	-
164 Furniture, Equipment & Machinery - Administration	488,434	-	21,761	-	-	-	-
165 Leasehold Improvements	-	-	-	-	-	-	-
166 Accumulated Depreciation	(34,429,341)	-	(21,761)	-	-	-	-
167 Construction in Progress	-	-	-	-	-	-	-
168 Infrastructure	-	-	-	-	-	-	-
<b>160 Total Capital Assets, Net of Accumulated Depreciation</b>	<b>\$ 7,635,510</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
171 Notes, Loans and Mortgages Receivable - Non-Current	-	-	-	-	-	-	-
172 Notes, Loans, & Mortgages Receivable - Non Current - Past Due	-	-	-	-	-	-	-
173 Grants Receivable - Non Current	-	-	-	-	-	-	-
174 Other Assets	-	-	-	-	-	-	-
176 Investments in Joint Ventures	-	-	-	-	-	-	-
<b>180 Total Non-Current Assets</b>	<b>\$ 7,635,510</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>200 Deferred Outflow of Resources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>290 Total Assets and Deferred Outflow of Resources</b>	<b>\$ 9,889,615</b>	<b>\$ -</b>	<b>\$ 39,826</b>	<b>\$ -</b>	<b>\$ 18,119</b>	<b>\$ -</b>	<b>\$ -</b>
311 Bank Overdraft	-	-	-	-	-	-	-
312 Accounts Payable <= 90 Days	84,333	-	-	-	-	-	1,573
313 Accounts Payable >90 Days Past Due	-	-	-	-	-	-	-
321 Accrued Wage/Payroll Taxes Payable	26,651	-	2,224	-	-	-	-
322 Accrued Compensated Absences - Current Portion	13,420	-	5,326	-	-	-	-
324 Accrued Contingency Liability	-	-	-	-	-	-	-
325 Accrued Interest Payable	82,349	-	-	-	-	-	-
331 Accounts Payable - HUD PHA Programs	-	-	-	-	-	-	-
332 Account Payable - PHA Projects	-	-	-	-	-	-	-
333 Accounts Payable - Other Government	51,333	-	-	-	-	-	-
341 Tenant Security Deposits	85,400	-	-	-	-	-	-

Housing Authority of the City of Bloomington, IL  
 Bloomington, IL

**Entity Wide Balance Sheet Summary**

Fiscal Year

End: 12/31/2021

	Project Total	14.PHC Public Housing CARES Act Funding	14.170 Congregate Housing Service Program	14.MSC Mainstream CARES Act Funding	6.2 Component Unit - Blended	14.896 PIH Family Self-Sufficiency Program	14.879 Mainstream Vouchers
342 Unearned Revenue	-	-	-	-	-	-	-
343 Current Portion of Long-term Debt - Capital Projects/Mortgage Revenue	223,245	-	-	-	-	-	-
344 Current Portion of Long-term Debt - Operating Borrowings	-	-	-	-	-	-	-
345 Other Current Liabilities	-	-	-	-	-	-	-
346 Accrued Liabilities - Other	55,224	-	-	-	-	-	-
347 Inter Program - Due To	-	-	34,351	-	-	-	-
348 Loan Liability - Current	-	-	-	-	-	-	-
<b>310 Total Current Liabilities</b>	<b>\$ 621,955</b>	<b>\$ -</b>	<b>\$ 41,901</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,573</b>
351 Long-term Debt, Net of Current - Capital Projects/Mortgage Revenue	2,931,449	-	-	-	-	-	-
352 Long-term Debt, Net of Current - Operating Borrowings	-	-	-	-	-	-	-
353 Non-current Liabilities - Other	65,477	-	-	-	-	-	-
354 Accrued Compensated Absences - Non Current	54,977	-	1,195	-	-	-	-
355 Loan Liability - Non Current	-	-	-	-	-	-	-
356 FASB 5 Liabilities	-	-	-	-	-	-	-
357 Accrued Pension and OPEB Liabilities	-	-	-	-	-	-	-
<b>350 Total Non-Current Liabilities</b>	<b>\$ 3,051,903</b>	<b>\$ -</b>	<b>\$ 1,195</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>300 Total Liabilities</b>	<b>\$ 3,673,858</b>	<b>\$ -</b>	<b>\$ 43,096</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,573</b>
<b>400 Deferred Inflow of Resources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
508.4 Net Investment in Capital Assets	4,480,816	-	-	-	-	-	-
511.4 Restricted Net Position	-	-	-	-	-	-	-
512.4 Unrestricted Net Position	1,734,941	-	(3,270)	-	18,119	-	(1,573)
<b>513 Total Equity - Net Assets / Position</b>	<b>\$ 6,215,757</b>	<b>\$ -</b>	<b>\$ (3,270)</b>	<b>\$ -</b>	<b>\$ 18,119</b>	<b>\$ -</b>	<b>\$ (1,573)</b>
<b>600 Total Liabilities, Deferred Inflows of Resources and Equity - Net</b>	<b>\$ 9,889,615</b>	<b>\$ -</b>	<b>\$ 39,826</b>	<b>\$ -</b>	<b>\$ 18,119</b>	<b>\$ -</b>	<b>\$ -</b>

Housing Authority of the City of Bloomington, IL  
 Bloomington, IL

**Entity Wide Revenue and Expense Summary**

Fiscal Year

End: 12/31/2021

	Project Total	14.PHC Public Housing CARES Act Funding	14.170 Congregate Housing Service Program	14.MSC Mainstream CARES Act Funding	6.2 Component Unit - Blended	14.896 PIH Family Self-Sufficiency Program	14.879 Mainstream Vouchers
70300 Net Tenant Rental Revenue	\$ 1,574,932	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70400 Tenant Revenue - Other	65,059	-	-	-	-	-	-
<b>70500 Total Tenant Revenue</b>	<b>\$ 1,639,991</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
70600 HUD PHA Operating Grants	2,659,358	222,788	164,346	1,941	-	35,173	43,829
70610 Capital Grants	701,508	-	-	-	-	-	-
70710 Management Fee	-	-	-	-	-	-	-
70720 Asset Management Fee	-	-	-	-	-	-	-
70730 Book Keeping Fee	-	-	-	-	-	-	-
70740 Front Line Service Fee	-	-	-	-	-	-	-
70750 Other Fees	-	-	-	-	-	-	-
<b>70700 Total Fee Revenue</b>	<b>\$ 3,360,866</b>	<b>\$ 222,788</b>	<b>\$ 164,346</b>	<b>\$ 1,941</b>	<b>\$ -</b>	<b>\$ 35,173</b>	<b>\$ 43,829</b>
70800 Other Government Grants	-	-	-	-	-	-	-
71100 Investment Income - Unrestricted	229	-	-	-	-	-	-
71200 Mortgage Interest Income	-	-	-	-	-	-	-
71300 Proceeds from Disposition of Assets Held for Sale	-	-	-	-	-	-	-
71310 Cost of Sale of Assets	-	-	-	-	-	-	-
71400 Fraud Recovery	-	-	-	-	-	-	-
71500 Other Revenue	126,876	-	52,209	-	-	-	-
71600 Gain or Loss on Sale of Capital Assets	-	-	-	-	-	-	-
72000 Investment Income - Restricted	-	-	-	-	-	-	-
<b>70000 Total Revenue</b>	<b>\$ 5,127,962</b>	<b>\$ 222,788</b>	<b>\$ 216,555</b>	<b>\$ 1,941</b>	<b>\$ -</b>	<b>\$ 35,173</b>	<b>\$ 43,829</b>
91100 Administrative Salaries	210,882	-	38,087	-	-	-	8,460
91200 Auditing Fees	29,600	-	-	-	-	-	-
91300 Management Fee	629,989	-	16,906	-	-	-	-
91310 Book-keeping Fee	50,262	-	-	-	-	-	-
91400 Advertising and Marketing	672	-	-	-	-	-	-
91500 Employee Benefit contributions - Administrative	89,576	-	11,629	-	-	-	3,129
91600 Office Expenses	42,873	4,992	3,061	666	1,650	-	-



Housing Authority of the City of Bloomington, IL  
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**Entity Wide Revenue and Expense Summary**

Fiscal Year

End: 12/31/2021

	Project Total	14.PHC Public Housing CARES Act Funding	14.170 Congregate Housing Service Program	14.MSC Mainstream CARES Act Funding	6.2 Component Unit - Blended	14.896 PIH Family Self-Sufficiency Program	14.879 Mainstream Vouchers
91700 Legal Expense	220	-	-	-	189	-	-
91800 Travel	40	-	608	-	-	-	-
91810 Allocated Overhead	-	-	-	-	-	-	-
91900 Other	107,141	-	-	-	-	-	-
<b>91000 Total Operating - Administrative</b>	<b>\$ 1,161,255</b>	<b>\$ 4,992</b>	<b>\$ 70,291</b>	<b>\$ 666</b>	<b>\$ 1,839</b>	<b>\$ -</b>	<b>\$ 11,589</b>
<b>92000 Asset Management Fee</b>	<b>\$ 74,200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
92100 Tenant Services - Salaries	97,012	3,100	32,816	-	-	24,133	-
92200 Relocation Costs	-	-	-	-	-	-	-
92300 Employee Benefit Contributions - Tenant Services	37,342	-	11,887	-	-	11,040	-
92400 Tenant Services - Other	42,263	10,828	78,613	-	-	-	-
<b>92500 Total Tenant Services</b>	<b>\$ 176,617</b>	<b>\$ 13,928</b>	<b>\$ 123,316</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,173</b>	<b>\$ -</b>
93100 Water	310,442	-	-	-	-	-	-
93200 Electricity	123,902	-	-	-	-	-	-
93300 Gas	220,206	-	-	-	-	-	-
93400 Fuel	-	-	-	-	-	-	-
93500 Labor	-	-	-	-	-	-	-
93600 Sewer	-	-	-	-	-	-	-
93700 Employee Benefit Contributions - Utilities	-	-	-	-	-	-	-
93800 Other Utilities Expense	-	-	-	-	-	-	-
<b>93000 Total Utilities</b>	<b>\$ 654,550</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
94100 Ordinary Maintenance and Operations - Labor	461,577	161,965	-	-	-	-	-
94200 Ordinary Maintenance and Operations - Materials and Other	313,493	14,760	810	1,275	-	-	-
94300 Ordinary Maintenance and Operations Contracts	437,561	-	-	-	-	-	-
94500 Employee Benefit Contributions - Ordinary Maintenance	204,383	27,143	-	-	-	-	-
<b>94000 Total Maintenance</b>	<b>\$ 1,417,014</b>	<b>\$ 203,868</b>	<b>\$ 810</b>	<b>\$ 1,275</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
95100 Protective Services - Labor	-	-	-	-	-	-	-
95200 Protective Services - Other Contract Costs	-	-	-	-	-	-	-

Housing Authority of the City of Bloomington, IL  
 Bloomington, IL

**Entity Wide Revenue and Expense Summary**

Fiscal Year

End: 12/31/2021

	Project Total	14.PHC Public Housing CARES Act Funding	14.170 Congregate Housing Service Program	14.MSC Mainstream CARES Act Funding	6.2 Component Unit - Blended	14.896 PIH Family Self-Sufficiency Program	14.879 Mainstream Vouchers
95300 Protective Services - Other	-	-	-	-	-	-	-
95500 Employee Benefit Contributions - Protective Services	-	-	-	-	-	-	-
<b>95000 Total Protective Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
96110 Property Insurance	108,384	-	-	-	-	-	-
96120 Liability Insurance	24,108	-	7,276	-	-	-	-
96130 Workmen's Compensation	71,816	-	7,276	-	-	-	-
96140 All Other Insurance	7,325	-	922	-	-	-	-
<b>96100 Total insurance Premiums</b>	<b>\$ 211,633</b>	<b>\$ -</b>	<b>\$ 15,474</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
96200 Other General Expenses	50,346	-	52	-	-	-	-
96210 Compensated Absences	7,463	-	-	-	-	-	-
96300 Payments in Lieu of Taxes	41,603	-	-	-	-	-	-
96400 Bad debt - Tenant Rents	88,521	-	-	-	-	-	-
96500 Bad debt - Mortgages	-	-	-	-	-	-	-
96600 Bad debt - Other	-	-	-	-	-	-	-
96800 Severance Expense	-	-	-	-	-	-	-
<b>96000 Total Other General Expenses</b>	<b>\$ 187,933</b>	<b>\$ -</b>	<b>\$ 52</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
96710 Interest of Mortgage (or Bonds) Payable	-	-	-	-	-	-	-
96720 Interest on Notes Payable (Short and Long Term)	158,400	-	-	-	-	-	-
96730 Amortization of Bond Issue Costs	-	-	-	-	-	-	-
<b>96700 Total Interest Expense and Amortization Cost</b>	<b>\$ 158,400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>96900 Total Operating Expenses</b>	<b>\$ 4,041,602</b>	<b>\$ 222,788</b>	<b>\$ 209,943</b>	<b>\$ 1,941</b>	<b>\$ 1,839</b>	<b>\$ 35,173</b>	<b>\$ 11,589</b>
<b>97000 Excess of Operating Revenue over Operating Expenses</b>	<b>\$ 1,086,360</b>	<b>\$ -</b>	<b>\$ 6,612</b>	<b>\$ -</b>	<b>\$ (1,839)</b>	<b>\$ -</b>	<b>\$ 32,240</b>
97100 Extraordinary Maintenance	-	-	-	-	-	-	-
97200 Casualty Losses - Non-capitalized	11,155	-	-	-	-	-	-
97300 Housing Assistance Payments	-	-	-	-	-	-	67,729

Housing Authority of the City of Bloomington, IL  
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**Entity Wide Revenue and Expense Summary**

Fiscal Year

End: 12/31/2021

	Project Total	14.PHC Public Housing CARES Act Funding	14.170 Congregate Housing Service Program	14.MSC Mainstream CARES Act Funding	6.2 Component Unit - Blended	14.896 PIH Family Self-Sufficiency Program	14.879 Mainstream Vouchers
97350 HAP Portability-In	-	-	-	-	-	-	-
97400 Depreciation Expense	1,191,599	-	-	-	-	-	-
97500 Fraud Losses	-	-	-	-	-	-	-
<b>90000 Total Expenses</b>	<b>\$ 5,244,356</b>	<b>\$ 222,788</b>	<b>\$ 209,943</b>	<b>\$ 1,941</b>	<b>\$ 1,839</b>	<b>\$ 35,173</b>	<b>\$ 79,318</b>
10010 Operating Transfer In	-	-	-	-	-	-	-
10020 Operating transfer Out	-	-	-	-	-	-	-
<b>10100 Total Other financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>10000 Excess (Deficiency) of Total Revenue Over (Under) Total Expenses</b>	<b>\$ (116,394)</b>	<b>\$ -</b>	<b>\$ 6,612</b>	<b>\$ -</b>	<b>\$ (1,839)</b>	<b>\$ -</b>	<b>\$ (35,489)</b>
<b>11030 Beginning Equity</b>	<b>\$ 6,332,151</b>	<b>\$ -</b>	<b>\$ (9,882)</b>	<b>\$ -</b>	<b>\$ 19,958</b>	<b>\$ -</b>	<b>\$ 33,916</b>
11040 Prior Period Adjustments, Equity Transfers and Correction of Errors	-	-	-	-	-	-	-
11170 Administrative Fee Equity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11180 Housing Assistance Payments Equity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11190 Unit Months Available	7,420	-	-	-	-	-	204
11210 Number of Unit Months Leased	6,695	-	-	-	-	-	184
11610 Land Purchases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11620 Building Purchases	701,508	-	-	-	-	-	-
11630 Furniture & Equipment - Dwelling Purchases	-	-	-	-	-	-	-
11640 Furniture & Equipment - Administrative Purchases	-	-	-	-	-	-	-
11650 Leasehold Improvements Purchases	-	-	-	-	-	-	-
13901 Replacement Housing Factor Funds	-	-	-	-	-	-	-

Housing Authority of the City of Bloomington, IL  
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**Entity Wide Balance Sheet Summary**

Fiscal Year

End: 12/31/2021

	14.871 Housing Choice Vouchers	14.870 Resident Opportunity and Supportive Services	14.HCC HCV CARES Act Funding	14.249 Section 8 Moderate Rehabilitation Single Room Occupancy	COCC	ELIM	Total Enterprise Fund
111 Cash - Unrestricted	\$ 177,837	\$ -	\$ -	\$ 2,977	\$ 838,412	\$ -	\$ 2,659,434
112 Cash - Restricted - Modernization and Development	-	-	-	-	-	-	-
113 Cash - Other Restricted	156,588	-	-	-	-	-	222,065
114 Cash - Tenant Security Deposits	-	-	-	-	-	-	85,400
115 Cash - Restricted for Payment of Current Liabilities	-	-	-	-	-	-	-
<b>100 Total Cash</b>	<b>\$ 334,425</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,977</b>	<b>\$ 838,412</b>	<b>\$ -</b>	<b>\$ 2,966,899</b>
121 Accounts Receivable - PHA Projects	-	-	-	-	-	-	-
122 Accounts Receivable - HUD Other Projects	-	13,954	-	-	-	-	89,757
124 Accounts Receivable - Other Government	-	-	-	-	12,807	-	12,807
125 Accounts Receivable - Miscellaneous	-	-	-	-	-	-	-
126 Accounts Receivable - Tenants	-	-	-	-	-	-	87,314
126.1 Allowance for Doubtful Accounts -Tenants	-	-	-	-	-	-	(68,971)
126.2 Allowance for Doubtful Accounts - Other	-	-	-	-	-	-	-
127 Notes, Loans, & Mortgages Receivable - Current	-	-	-	-	-	-	-
128 Fraud Recovery	55,254	-	-	-	-	-	55,254
128.1 Allowance for Doubtful Accounts - Fraud	(55,000)	-	-	-	-	-	(55,000)
129 Accrued Interest Receivable	-	-	-	-	-	-	-
<b>120 Total Receivables, Net of Allowances for Doubtful Accounts</b>	<b>\$ 254</b>	<b>\$ 13,954</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,807</b>	<b>\$ -</b>	<b>\$ 121,161</b>
131 Investments - Unrestricted	-	-	-	-	-	-	305,579
132 Investments - Restricted	-	-	-	-	-	-	-
135 Investments - Restricted for Payment of Current Liability	-	-	-	-	-	-	-
142 Prepaid Expenses and Other Assets	5,107	-	-	-	17,090	-	143,437
143 Inventories	-	-	-	-	-	-	-
143.1 Allowance for Obsolete Inventories	-	-	-	-	-	-	-
144 Inter Program Due From	-	-	-	-	63,438	(63,438)	-
145 Assets Held for Sale	-	-	-	-	-	-	-
<b>150 Total Current Assets</b>	<b>\$ 339,786</b>	<b>\$ 13,954</b>	<b>\$ -</b>	<b>\$ 2,977</b>	<b>\$ 931,747</b>	<b>\$ (63,438)</b>	<b>\$ 3,537,076</b>
161 Land	3,800	-	-	-	140,100	-	599,261

Housing Authority of the City of Bloomington, IL  
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**Entity Wide Balance Sheet Summary**

Fiscal Year

End: 12/31/2021

	14.871 Housing Choice Vouchers	14.870 Resident Opportunity and Supportive Services	14.HCC HCV CARES Act Funding	14.249 Section 8 Moderate Rehabilitation Single Room Occupancy	COCC	ELIM	Total Enterprise Fund
162 Buildings	-	-	-	-	405,997	-	41,527,053
163 Furniture, Equipment & Machinery - Dwellings	-	-	-	-	-	-	-
164 Furniture, Equipment & Machinery - Administration	26,609	-	-	-	223,019	-	759,823
165 Leasehold Improvements	-	-	-	-	-	-	-
166 Accumulated Depreciation	(26,609)	-	-	-	(625,174)	-	(35,102,885)
167 Construction in Progress	-	-	-	-	-	-	-
168 Infrastructure	-	-	-	-	-	-	-
<b>160 Total Capital Assets, Net of Accumulated Depreciation</b>	<b>\$ 3,800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 143,942</b>	<b>\$ -</b>	<b>\$ 7,783,252</b>
171 Notes, Loans and Mortgages Receivable - Non-Current	-	-	-	-	-	-	-
172 Notes, Loans, & Mortgages Receivable - Non Current - Past Due	-	-	-	-	-	-	-
173 Grants Receivable - Non Current	-	-	-	-	-	-	-
174 Other Assets	-	-	-	-	-	-	-
176 Investments in Joint Ventures	-	-	-	-	-	-	-
<b>180 Total Non-Current Assets</b>	<b>\$ 3,800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 143,942</b>	<b>\$ -</b>	<b>\$ 7,783,252</b>
<b>200 Deferred Outflow of Resources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>290 Total Assets and Deferred Outflow of Resources</b>	<b>\$ 343,586</b>	<b>\$ 13,954</b>	<b>\$ -</b>	<b>\$ 2,977</b>	<b>\$ 1,075,689</b>	<b>\$ (63,438)</b>	<b>\$ 11,320,328</b>
311 Bank Overdraft	-	-	-	-	-	-	-
312 Accounts Payable <= 90 Days	1,349	-	-	-	8,888	-	96,143
313 Accounts Payable >90 Days Past Due	-	-	-	-	-	-	-
321 Accrued Wage/Payroll Taxes Payable	2,001	1,163	-	-	8,731	-	40,770
322 Accrued Compensated Absences - Current Portion	5,325	-	-	-	21,114	-	45,185
324 Accrued Contingency Liability	-	-	-	-	-	-	-
325 Accrued Interest Payable	-	-	-	-	-	-	82,349
331 Accounts Payable - HUD PHA Programs	-	-	-	-	-	-	-
332 Account Payable - PHA Projects	-	-	-	-	-	-	-
333 Accounts Payable - Other Government	-	-	-	-	-	-	51,333
341 Tenant Security Deposits	-	-	-	-	-	-	85,400

Housing Authority of the City of Bloomington, IL  
 Bloomington, IL

**Entity Wide Balance Sheet Summary**

Fiscal Year

End: 12/31/2021

	14.871 Housing Choice Vouchers	14.870 Resident Opportunity and Supportive Services	14.HCC HCV CARES Act Funding	14.249 Section 8 Moderate Rehabilitation Single Room Occupancy	COCC	ELIM	Total Enterprise Fund
342 Unearned Revenue	-	-	-	-	8,578	-	8,578
343 Current Portion of Long-term Debt - Capital Projects/Mortgage Revenue	-	-	-	-	-	-	223,245
344 Current Portion of Long-term Debt - Operating Borrowings	-	-	-	-	-	-	-
345 Other Current Liabilities	-	-	-	-	-	-	-
346 Accrued Liabilities - Other	-	-	-	-	68	-	55,292
347 Inter Program - Due To	-	12,791	-	16,296	-	(63,438)	-
348 Loan Liability - Current	-	-	-	-	-	-	-
<b>310 Total Current Liabilities</b>	<b>\$ 8,675</b>	<b>\$ 13,954</b>	<b>\$ -</b>	<b>\$ 16,296</b>	<b>\$ 47,379</b>	<b>\$ (63,438)</b>	<b>\$ 688,295</b>
351 Long-term Debt, Net of Current - Capital Projects/Mortgage Revenue	-	-	-	-	-	-	2,931,449
352 Long-term Debt, Net of Current - Operating Borrowings	-	-	-	-	-	-	-
353 Non-current Liabilities - Other	29,812	-	-	-	-	-	95,289
354 Accrued Compensated Absences - Non Current	1,177	-	-	-	1,166	-	58,515
355 Loan Liability - Non Current	-	-	-	-	-	-	-
356 FASB 5 Liabilities	-	-	-	-	-	-	-
357 Accrued Pension and OPEB Liabilities	-	-	-	-	-	-	-
<b>350 Total Non-Current Liabilities</b>	<b>\$ 30,989</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,166</b>	<b>\$ -</b>	<b>\$ 3,085,253</b>
<b>300 Total Liabilities</b>	<b>\$ 39,664</b>	<b>\$ 13,954</b>	<b>\$ -</b>	<b>\$ 16,296</b>	<b>\$ 48,545</b>	<b>\$ (63,438)</b>	<b>\$ 3,773,548</b>
<b>400 Deferred Inflow of Resources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
508.4 Net Investment in Capital Assets	3,800	-	-	-	143,942	-	4,628,558
511.4 Restricted Net Position	126,776	-	-	-	-	-	126,776
512.4 Unrestricted Net Position	173,346	-	-	(13,319)	883,202	-	2,791,446
<b>513 Total Equity - Net Assets / Position</b>	<b>\$ 303,922</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (13,319)</b>	<b>\$ 1,027,144</b>	<b>\$ -</b>	<b>\$ 7,546,780</b>
<b>600 Total Liabilities, Deferred Inflows of Resources and Equity - Net</b>	<b>\$ 343,586</b>	<b>\$ 13,954</b>	<b>\$ -</b>	<b>\$ 2,977</b>	<b>\$ 1,075,689</b>	<b>\$ (63,438)</b>	<b>\$ 11,320,328</b>

Housing Authority of the City of Bloomington, IL  
 Bloomington, IL

**Entity Wide Revenue and Expense Summary**

Fiscal Year

End: 12/31/2021

	14.871 Housing Choice Vouchers	14.870 Resident Opportunity and Supportive Services	14.HCC HCV CARES Act Funding	14.249 Section 8 Moderate Rehabilitation Single Room Occupancy	COCC	ELIM	Total Enterprise Fund
70300 Net Tenant Rental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,574,932
70400 Tenant Revenue - Other	-	-	-	-	-	-	65,059
<b>70500 Total Tenant Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,639,991</b>
70600 HUD PHA Operating Grants	2,613,006	54,441	104,778	42,854	-	-	5,942,514
70610 Capital Grants	-	-	-	-	-	-	701,508
70710 Management Fee	-	-	-	-	669,394	(669,394)	-
70720 Asset Management Fee	-	-	-	-	74,200	(74,200)	-
70730 Book Keeping Fee	-	-	-	-	50,262	(50,262)	-
70740 Front Line Service Fee	-	-	-	-	-	-	-
70750 Other Fees	-	-	-	-	-	-	-
<b>70700 Total Fee Revenue</b>	<b>\$ 2,613,006</b>	<b>\$ 54,441</b>	<b>\$ 104,778</b>	<b>\$ 42,854</b>	<b>\$ 793,856</b>	<b>\$ (793,856)</b>	<b>\$ 6,644,022</b>
70800 Other Government Grants	-	-	-	-	-	-	-
71100 Investment Income - Unrestricted	-	-	-	-	-	-	229
71200 Mortgage Interest Income	-	-	-	-	-	-	-
71300 Proceeds from Disposition of Assets Held for Sale	-	-	-	-	-	-	-
71310 Cost of Sale of Assets	-	-	-	-	-	-	-
71400 Fraud Recovery	12,060	-	-	-	-	-	12,060
71500 Other Revenue	12,062	-	-	-	29,691	-	220,838
71600 Gain or Loss on Sale of Capital Assets	-	-	-	-	-	-	-
72000 Investment Income - Restricted	-	-	-	-	-	-	-
<b>70000 Total Revenue</b>	<b>\$ 2,637,128</b>	<b>\$ 54,441</b>	<b>\$ 104,778</b>	<b>\$ 42,854</b>	<b>\$ 823,547</b>	<b>\$ (793,856)</b>	<b>\$ 8,517,140</b>
91100 Administrative Salaries	123,773	34,769	4,582	-	351,530	-	772,083
91200 Auditing Fees	9,000	-	-	-	4,200	-	42,800
91300 Management Fee	18,055	2,104	-	2,340	-	(669,394)	-
91310 Book-keeping Fee	-	-	-	-	-	(50,262)	-
91400 Advertising and Marketing	-	-	-	-	284	-	956
91500 Employee Benefit contributions - Administrative	49,172	13,050	-	-	110,555	-	277,111
91600 Office Expenses	18,395	500	11,290	-	121,424	-	204,851

Housing Authority of the City of Bloomington, IL  
 Bloomington, IL

**Entity Wide Revenue and Expense Summary**

Fiscal Year

End: 12/31/2021

	14.871 Housing Choice Vouchers	14.870 Resident Opportunity and Supportive Services	14.HCC HCV CARES Act Funding	14.249 Section 8 Moderate Rehabilitation Single Room Occupancy	COCC	ELIM	Total Enterprise Fund
91700 Legal Expense	-	-	-	-	2,005	-	2,414
91800 Travel	-	-	1,682	-	73	-	2,403
91810 Allocated Overhead	-	-	-	-	-	-	-
91900 Other	5,774	-	-	8,392	8,919	-	130,226
<b>91000 Total Operating - Administrative</b>	<b>\$ 224,169</b>	<b>\$ 50,423</b>	<b>\$ 17,554</b>	<b>\$ 10,732</b>	<b>\$ 598,990</b>	<b>\$ (719,656)</b>	<b>\$ 1,432,844</b>
<b>92000 Asset Management Fee</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (74,200)</b>	<b>\$ -</b>
92100 Tenant Services - Salaries	-	-	-	-	-	-	157,061
92200 Relocation Costs	-	-	-	-	-	-	-
92300 Employee Benefit Contributions - Tenant Services	-	-	-	-	-	-	60,269
92400 Tenant Services - Other	-	4,018	657	-	-	-	136,379
<b>92500 Total Tenant Services</b>	<b>\$ -</b>	<b>\$ 4,018</b>	<b>\$ 657</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 353,709</b>
93100 Water	-	-	-	-	1,255	-	311,697
93200 Electricity	-	-	-	-	2,921	-	126,823
93300 Gas	-	-	-	-	2,990	-	223,196
93400 Fuel	-	-	-	-	-	-	-
93500 Labor	-	-	-	-	-	-	-
93600 Sewer	-	-	-	-	-	-	-
93700 Employee Benefit Contributions - Utilities	-	-	-	-	-	-	-
93800 Other Utilities Expense	-	-	-	-	-	-	-
<b>93000 Total Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,166</b>	<b>\$ -</b>	<b>\$ 661,716</b>
94100 Ordinary Maintenance and Operations - Labor	-	-	-	-	-	-	623,542
94200 Ordinary Maintenance and Operations - Materials and Other	-	-	6,490	-	3,784	-	340,612
94300 Ordinary Maintenance and Operations Contracts	29	-	-	-	2,945	-	440,535
94500 Employee Benefit Contributions - Ordinary Maintenance	-	-	-	-	-	-	231,526
<b>94000 Total Maintenance</b>	<b>\$ 29</b>	<b>\$ -</b>	<b>\$ 6,490</b>	<b>\$ -</b>	<b>\$ 6,729</b>	<b>\$ -</b>	<b>\$ 1,636,215</b>
95100 Protective Services - Labor	-	-	-	-	-	-	-
95200 Protective Services - Other Contract Costs	-	-	-	-	-	-	-



Housing Authority of the City of Bloomington, IL  
 Bloomington, IL

**Entity Wide Revenue and Expense Summary**

Fiscal Year

End: 12/31/2021

	14.871 Housing Choice Vouchers	14.870 Resident Opportunity and Supportive Services	14.HCC HCV CARES Act Funding	14.249 Section 8 Moderate Rehabilitation Single Room Occupancy	COCC	ELIM	Total Enterprise Fund
95300 Protective Services - Other	-	-	-	-	-	-	-
95500 Employee Benefit Contributions - Protective Services	-	-	-	-	-	-	-
<b>95000 Total Protective Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
96110 Property Insurance	-	-	-	-	13,029	-	121,413
96120 Liability Insurance	5,947	-	-	-	2,870	-	40,201
96130 Workmen's Compensation	5,325	-	-	-	8,460	-	92,877
96140 All Other Insurance	-	-	-	-	763	-	9,010
<b>96100 Total insurance Premiums</b>	<b>\$ 11,272</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,122</b>	<b>\$ -</b>	<b>\$ 263,501</b>
96200 Other General Expenses	77	-	80,077	-	5,702	-	136,254
96210 Compensated Absences	-	-	-	-	-	-	7,463
96300 Payments in Lieu of Taxes	-	-	-	-	-	-	41,603
96400 Bad debt - Tenant Rents	-	-	-	-	-	-	88,521
96500 Bad debt - Mortgages	-	-	-	-	-	-	-
96600 Bad debt - Other	27,858	-	-	-	-	-	27,858
96800 Severance Expense	-	-	-	-	-	-	-
<b>96000 Total Other General Expenses</b>	<b>\$ 27,935</b>	<b>\$ -</b>	<b>\$ 80,077</b>	<b>\$ -</b>	<b>\$ 5,702</b>	<b>\$ -</b>	<b>\$ 301,699</b>
96710 Interest of Mortgage (or Bonds) Payable	-	-	-	-	-	-	-
96720 Interest on Notes Payable (Short and Long Term)	-	-	-	-	-	-	158,400
96730 Amortization of Bond Issue Costs	-	-	-	-	-	-	-
<b>96700 Total Interest Expense and Amortization Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 158,400</b>
<b>96900 Total Operating Expenses</b>	<b>\$ 263,405</b>	<b>\$ 54,441</b>	<b>\$ 104,778</b>	<b>\$ 10,732</b>	<b>\$ 643,709</b>	<b>\$ (793,856)</b>	<b>\$ 4,808,084</b>
<b>97000 Excess of Operating Revenue over Operating Expenses</b>	<b>\$ 2,373,723</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,122</b>	<b>\$ 179,838</b>	<b>\$ -</b>	<b>\$ 3,709,056</b>
97100 Extraordinary Maintenance	-	-	-	-	-	-	-
97200 Casualty Losses - Non-capitalized	-	-	-	-	-	-	11,155
97300 Housing Assistance Payments	2,309,134	-	-	32,648	-	-	2,409,511

Housing Authority of the City of Bloomington, IL  
 Bloomington, IL

**Entity Wide Revenue and Expense Summary**

Fiscal Year

End: 12/31/2021

	14.871 Housing Choice Vouchers	14.870 Resident Opportunity and Supportive Services	14.HCC HCV CARES Act Funding	14.249 Section 8 Moderate Rehabilitation Single Room Occupancy	COCC	ELIM	Total Enterprise Fund
97350 HAP Portability-In	-	-	-	-	-	-	-
97400 Depreciation Expense	-	-	-	-	898	-	1,192,497
97500 Fraud Losses	-	-	-	-	-	-	-
<b>90000 Total Expenses</b>	<b>\$ 2,572,539</b>	<b>\$ 54,441</b>	<b>\$ 104,778</b>	<b>\$ 43,380</b>	<b>\$ 644,607</b>	<b>\$ (793,856)</b>	<b>\$ 8,421,247</b>
10010 Operating Transfer In	-	-	-	-	-	-	-
10020 Operating transfer Out	-	-	-	-	-	-	-
<b>10100 Total Other financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>10000 Excess (Deficiency) of Total Revenue Over (Under) Total Expenses</b>	<b>\$ 64,589</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (526)</b>	<b>\$ 178,940</b>	<b>\$ -</b>	<b>\$ 95,893</b>
<b>11030 Beginning Equity</b>	<b>\$ 239,333</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (12,793)</b>	<b>\$ 848,204</b>	<b>\$ -</b>	<b>\$ 7,450,887</b>
11040 Prior Period Adjustments, Equity Transfers and Correction of Errors	-	-	-	-	-	-	-
11170 Administrative Fee Equity	\$ 177,146	\$ -	\$ -	\$ -	\$ -	-	\$ 177,146
11180 Housing Assistance Payments Equity	\$ 126,776	\$ -	\$ -	\$ -	\$ -	-	\$ 126,776
11190 Unit Months Available	5,160	-	-	120	-	-	12,904
11210 Number of Unit Months Leased	4,466	-	-	120	-	-	11,465
11610 Land Purchases	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
11620 Building Purchases	-	-	-	-	-	-	701,508
11630 Furniture & Equipment - Dwelling Purchases	-	-	-	-	-	-	-
11640 Furniture & Equipment - Administrative Purchases	-	-	-	-	-	-	-
11650 Leasehold Improvements Purchases	-	-	-	-	-	-	-
13901 Replacement Housing Factor Funds	-	-	-	-	-	-	-

HOUSING AUTHORITY OF THE CITY OF BLOOMINGTON  
BLOOMINGTON, ILLINOIS

SCHEDULE OF FINDINGS  
AND QUESTIONED COSTS

DECEMBER 31, 2021

**Section I: Summary of Auditor's Results:**

**FINANCIAL STATEMENTS**

Type of auditor's report issued: Unmodified

Internal Control over financial reporting:

Are material weaknesses identified?      Yes   X   No

Are significant deficiencies that are not considered to be material weaknesses identified?      Yes   X   None Reported

Is noncompliance that could have a material effect on the financial statements identified?      Yes   X   No

**FEDERAL AWARDS**

Internal control over major programs:

Are material weaknesses identified?   X   Yes      No

Are significant deficiencies that are not considered to be material weaknesses identified?      Yes   X   None Reported

Type of report issued on compliance with requirements applicable to each major program:

Public Housing Program	Unmodified
Public Housing CARES Act Funding	Unmodified
Capital Fund Program	Modified

Are there any audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a) of the Uniform Guidance?   X   Yes      No

**Identification of major programs:**

<u>Name of Federal Program</u>	<u>Assistance Listing No.</u>
Public Housing Program	14.850a
Public Housing CARES Act Funding	14.PHC
Capital Fund Program	14.872

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Is the auditee identified as a low-risk auditee?   X   Yes      No

HOUSING AUTHORITY OF THE CITY OF BLOOMINGTON  
BLOOMINGTON, ILLINOIS

SCHEDULE OF FINDINGS  
AND QUESTIONED COSTS

DECEMBER 31, 2021

**Section II: Financial Statement Findings:**

**Summary Schedule of Prior Year Findings:**

None

**Current Year Findings and Questioned Costs:**

None

HOUSING AUTHORITY OF THE CITY OF BLOOMINGTON  
BLOOMINGTON, ILLINOIS

SCHEDULE OF FINDINGS  
AND QUESTIONED COSTS

DECEMBER 31, 2021

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

**Summary Schedule of Prior Year Findings:**

None

**Current Year Findings and Questioned Costs:**

**Finding 2021-001 – Non-compliance with the Davis-Bacon Act** (Material Weakness applicable to the Public Housing and Capital Fund Programs, Non-Compliance/Other Matter applicable to the Public Housing Program, Material Non-Compliance applicable to the Capital Fund Program)

Public Housing Program – Assistance Listing No. 14.850a, Capital Fund Program – Assistance Listing No. 14.872, Grant Period: Year-End December 31, 2021

Criteria

The Davis-Bacon Act applies to contractors and subcontractors performing on federally funded or assisted contracts in excess of \$2,000 for the construction, alteration, or repair (including painting and decorating) of public buildings or public works. Title 29 of the Code of Federal Regulations, Subtitle A, Part 5, Subpart A describes the Davis-Bacon Act and includes a requirement that applicable agencies shall include in their contracts a provision that the contractor or subcontractor comply with those requirements of the Department of Labor regulations (the Davis-Bacon Act). 29 CFR, Subtitle A, Part 5, Subpart A 5.5-A.3 *Payrolls and Basic Records* includes a requirement for the contractor or subcontractor to submit to the non-federal entity weekly, for each week in which any contract work is performed, a copy of the payroll and a statement of compliance (certified payrolls).

Condition, Cause and Perspective

During audit fieldwork, auditors sampled five contractor files for compliance with the Davis Bacon Act. The Authority was unable to provide certified payrolls for two of the five applicable contractors which were required to submit certified payrolls for each week work was performed during the year.

Questioned Costs - None

Effect

Non-compliance with the Davis-Bacon Act.

Recommendation

We recommend that the Authority attain weekly certified payrolls from contractors as applicable for all federally funded contracts subject to the Davis-Bacon Act.

HOUSING AUTHORITY OF THE CITY OF BLOOMINGTON  
BLOOMINGTON, ILLINOIS

SCHEDULE OF FINDINGS  
AND QUESTIONED COSTS

DECEMBER 31, 2021

**Section III: Federal Award Findings and Questioned Costs - Continued:**

**Current Year Findings and Questioned Costs - Continued**

**Finding 2021-001 – Non-compliance with the Davis-Bacon Act - Continued**

**Management's Response**

The Authority will attain weekly certified payrolls from contractors as applicable for all federally funded contracts subject to the Davis-Bacon Act. The Authority's Executive Director, Jeremy Hayes, has assumed the responsibility of executing this corrective action as of September 1, 2022.

HOUSING AUTHORITY OF THE CITY OF BLOOMINGTON  
BLOOMINGTON, ILLINOIS

CORRECTIVE ACTION PLAN

DECEMBER 31, 2021

**Finding 2021-001 – Non-compliance with the Davis-Bacon Act**

Corrective Action

The Authority will attain weekly certified payrolls from contractors as applicable for all federally funded contracts subject to the Davis-Bacon Act. The Authority's Executive Director, Jeremy Hayes, has assumed the responsibility of executing this corrective action as of September 1, 2022.