



Public Hearing Notice

The Housing Authority of the City of Camden's

5 year plan (2025-2029) and 2025 Annual Plan

And

Updates and Amendments to the

Housing Choice Voucher (Section 8) Administrative Plan (Admin Plan)

And

Public Housing Admissions and Continued Occupancy Policy (ACOP)

The Housing Authority of the City of Camden has completed its 5 year plan (2025-2029) and 2025 Annual Plan in compliance with HUD Regulations, as may be amended. The Housing Authority of the City of Camden has also completed updates and amendments to its Housing Choice Voucher (Section 8) Administrative Plan ("Admin Plan") and Public Housing Admissions and Continued Occupancy Policy ("ACOP") in compliance with the Housing Opportunity Through Modernization Act of 2016 (HOTMA) and applicable HUD regulations, as may be amended.

Document Review Availability

The Housing Authority of the City of Camden's PHA 5 Year Plan (2025-2029) and 2025 Annual Plan, Admin Plan, and ACOP are available for 45-day public review. The review period is from October 31, 2024, through December 16, 2024. The plan can be reviewed at the HACC Central Office, located at 2021 Watson Street, Camden, NJ 08105, www.camdenhousing.org, or any of the HACC public housing site offices. All comments/concerns and suggestions must be submitted in writing to: Housing Authority of the City of Camden, 2021 Watson Street, 2nd Floor, Camden, NJ 08105 Attention: Almar Dyer, Regional Asset Manager. Comment concerns or suggestions can be hand-delivered to any of the HACC Site Offices no later than December 16, 2024.

Public Hearing

A public hearing will be held on Wednesday, December 18, 2024 at 5:00 PM at Housing Authority of the City of Camden, located at 2021 Watson Street, 2nd Floor Camden, NJ 08105. The 5 year Plan (2025-2029) and 2025 Annual Plan and the updated and amended Admin Plan and ACOP; and hearing information are available for public inspection on the Housing Authority's website: www.camdenhousing.org, in the Administrative Office at 2021 Watson Street, 2nd Floor Camden, NJ 08105, and at any of the HACC public housing site offices. Written comments regarding the 5 year Plan (2025-2029) and 2025 Annual Plan, and the updates and amendments to the ACOP and to the Admin Plan may be submitted directly to Almar Dyer, Regional Asset Manager, Housing Authority of the City of Camden at 2021 Watson Street, 2nd Floor Camden, NJ 08105 no later than December 16, 2024.

MELODY JOHNSON-WILLIAMS

Executive Director

**U.S. Department of Housing and Urban development
Office of Public and Indian Housing**

**PHA Plan
5 – Year Plan for Fiscal Years 2025 – 2029
Annual Plan for Fiscal Year 2025**



**HOUSING AUTHORITY OF THE CITY OF CAMDEN
CAMDEN, NEW JERSEY**

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

Applicability. The **Form HUD-50075-5Y** is to be completed once every 5 PHA fiscal years by all PHAs.

A.	PHA Information.																																					
A.1	<p>PHA Name: <u>Housing Authority of the City of Camden</u> PHA Code: <u>NJ010</u></p> <p>PHA Plan for Fiscal Year Beginning: (MM/YYYY): <u>01/2025</u></p> <p>The Five-Year Period of the Plan (i.e. 2019-2023): <u>2025 - 2029</u></p> <p>PHA Plan Submission Type: <input checked="" type="checkbox"/> 5-Year Plan Submission <input type="checkbox"/> Revised 5-Year Plan Submission</p> <p>Availability of Information. In addition to the items listed in this form, PHAs must have the elements listed below readily available to the public. A PHA must identify the specific location(s) where the proposed PHA Plan, PHA Plan Elements, and all information relevant to the public hearing and proposed PHA Plan are available for inspection by the public. Additionally, the PHA must provide information on how the public may reasonably obtain additional information on the PHA policies contained in the standard Annual Plan, but excluded from their streamlined submissions. At a minimum, PHAs must post PHA Plans, including updates, at each Asset Management Project (AMP) and main office or central office of the PHA. PHAs are strongly encouraged to post complete PHA Plans on their official websites. PHAs are also encouraged to provide each resident council a copy of their PHA Plans.</p> <p><input type="checkbox"/> PHA Consortia: (Check box if submitting a Joint PHA Plan and complete table below.)</p> <table border="1" data-bbox="212 989 1471 1623"> <thead> <tr> <th rowspan="2">Participating PHAs</th> <th rowspan="2">PHA Code</th> <th rowspan="2">Program(s) in the Consortia</th> <th rowspan="2">Program(s) not in the Consortia</th> <th colspan="2">No. of Units in Each Program</th> </tr> <tr> <th>PH</th> <th>HCV</th> </tr> </thead> <tbody> <tr> <td>Lead PHA:</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>						Participating PHAs	PHA Code	Program(s) in the Consortia	Program(s) not in the Consortia	No. of Units in Each Program		PH	HCV	Lead PHA:																							
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Lead PHA:																																						
B.	Plan Elements. Required for <u>all</u> PHAs completing this form.																																					
B.1	<p>Mission. State the PHA’s mission for serving the needs of low-income, very low-income, and extremely low-income families in the PHA’s jurisdiction for the next five years.</p> <p>To expand community growth by offering quality housing choices and proven empowerment program</p>																																					

B.2	<p>Goals and Objectives. Identify the PHA’s quantifiable goals and objectives that will enable the PHA to serve the needs of low-income, very low-income, and extremely low-income families for the next five years.</p> <p>See Attachment.</p>
B.3	<p>Progress Report. Include a report on the progress the PHA has made in meeting the goals and objectives described in the previous 5-Year Plan.</p> <p>See Attachment.</p>
B.4	<p>Violence Against Women Act (VAWA) Goals. Provide a statement of the PHA’s goals, activities, objectives, policies, or programs that will enable the PHA to serve the needs of child and adult victims of domestic violence, dating violence, sexual assault, or stalking.</p> <p>See ACOP Chapter 16 VII; ADMIN PLAN Chapter 16 – 16-VII.c, 16-VII.d, 16-VII.e, Exhibit 16-1, Exhibit 16-2, Exhibit 16-3, Exhibit 16-4</p>
<p>C. Other Document and/or Certification Requirements.</p>	
C.1	<p>Significant Amendment or Modification. Provide a statement on the criteria used for determining a significant amendment or modification to the 5-Year Plan.</p> <p>See Attachment</p>
C.2	<p>Resident Advisory Board (RAB) Comments.</p> <p>(a) Did the RAB(s) have comments to the 5-Year PHA Plan?</p> <p>Y N <input type="checkbox"/> <input type="checkbox"/></p> <p>(b) If yes, comments must be submitted by the PHA as an attachment to the 5-Year PHA Plan. PHAs must also include a narrative describing their analysis of the RAB recommendations and the decisions made on these recommendations.</p>
C.3	<p>Certification by State or Local Officials.</p> <p>Form HUD-50077-SL, <i>Certification by State or Local Officials of PHA Plans Consistency with the Consolidated Plan</i>, must be submitted by the PHA as an electronic attachment to the PHA Plan.</p>
C.4	<p>Required Submission for HUD FO Review.</p> <p>(a) Did the public challenge any elements of the Plan?</p> <p>Y N <input type="checkbox"/> <input type="checkbox"/></p> <p>(b) If yes, include Challenged Elements.</p>
D.	<p>Affirmatively Furthering Fair Housing (AFFH).</p>

D.1

Affirmatively Furthering Fair Housing. (Non-qualified PHAs are only required to complete this section on the Annual PHA Plan. All qualified PHAs must complete this section.)

Provide a statement of the PHA's strategies and actions to achieve fair housing goals outlined in an accepted Assessment of Fair Housing (AFH) consistent with 24 CFR § 5.154(d)(5). Use the chart provided below. (PHAs should add as many goals as necessary to overcome fair housing issues and contributing factors.) Until such time as the PHA is required to submit an AFH, the PHA is not obligated to complete this chart. The PHA will fulfill, nevertheless, the requirements at 24 CFR § 903.7(o) enacted prior to August 17, 2015. See Instructions for further detail on completing this item.

Fair Housing Goal:

Describe fair housing strategies and actions to achieve the goal

N/A

Fair Housing Goal:

Describe fair housing strategies and actions to achieve the goal

N/A

Fair Housing Goal:

Describe fair housing strategies and actions to achieve the goal

N/A

Instructions for Preparation of Form HUD-50075-5Y - 5-Year PHA Plan for All PHAs

A. **PHA Information.** All PHAs must complete this section. (24 CFR § 903.4)

- A.1** Include the full **PHA Name**, **PHA Code**, **PHA Fiscal Year Beginning** (MM/YYYY), **Five-Year Period** that the Plan covers, i.e. 2019-2023, **PHA Plan Submission Type**, and the **Availability of Information**, specific location(s) of all information relevant to the hearing and proposed PHA Plan.

PHA Consortia: Check box if submitting a Joint PHA Plan and complete the table.

B. Plan Elements.

- B.1 Mission.** State the PHA's mission for serving the needs of low- income, very low- income, and extremely low- income families in the PHA's jurisdiction for the next five years. ([24 CFR § 903.6\(a\)\(1\)](#))
- B.2 Goals and Objectives.** Identify the PHA's quantifiable goals and objectives that will enable the PHA to serve the needs of low- income, very low- income, and extremely low- income families for the next five years. ([24 CFR § 903.6\(b\)\(1\)](#))
- B.3 Progress Report.** Include a report on the progress the PHA has made in meeting the goals and objectives described in the previous 5- Year Plan. ([24 CFR § 903.6\(b\)\(2\)](#))
- B.4 Violence Against Women Act (VAWA) Goals.** Provide a statement of the PHA's goals, activities objectives, policies, or programs that will enable the PHA to serve the needs of child and adult victims of domestic violence, dating violence, sexual assault, or stalking. ([24 CFR § 903.6\(a\)\(3\)](#)).

C. Other Document and/or Certification Requirements.

- C.1 Significant Amendment or Modification.** Provide a statement on the criteria used for determining a significant amendment or modification to the 5-Year Plan. For modifications resulting from the Rental Assistance Demonstration (RAD) program, refer to the 'Sample PHA Plan Amendment' found in Notice PIH-2012-32, REV 2.

C.2 Resident Advisory Board (RAB) comments.

- (a) Did the public or RAB have comments?
- (b) If yes, submit comments as an attachment to the Plan and describe the analysis of the comments and the PHA's decision made on these recommendations. ([24 CFR § 903.17\(b\)](#), [24 CFR § 903.19](#))

C.3 Certification by State or Local Officials.

[Form HUD-50077-SL](#), *Certification by State or Local Officials of PHA Plans Consistency with the Consolidated Plan*, must be submitted by the PHA as an electronic attachment to the PHA Plan.

C.4 Required Submission for HUD FO Review.

Challenged Elements.

- (a) Did the public challenge any elements of the Plan?
- (b) If yes, include such information as an attachment to the Annual PHA Plan or 5-Year PHA Plan with a description of any challenges to Plan elements, the source of the challenge, and the PHA's response to the public.

D. Affirmatively Furthering Fair Housing.

(Non-qualified PHAs are only required to complete this section on the Annual PHA Plan. All qualified PHAs must complete this section.)

D.1 Affirmatively Furthering Fair Housing. The PHA will use the answer blocks in item D.1 to provide a statement of its strategies and actions to implement each fair housing goal outlined in its accepted Assessment of Fair Housing (AFH) consistent with 24 CFR § 5.154(d)(5) that states, in relevant part: "To implement goals and priorities in an AFH, strategies and actions shall be included in program participants' ... PHA Plans (including any plans incorporated therein) Strategies and actions must affirmatively further fair housing" Use the chart provided to specify each fair housing goal from the PHA's AFH for which the PHA is the responsible program participant – whether the AFH was prepared solely by the PHA, jointly with one or more other PHAs, or in collaboration with a state or local jurisdiction – and specify the fair housing strategies and actions to be implemented by the PHA during the period covered by this PHA Plan. If there are more than three fair housing goals, add answer blocks as necessary.

Until such time as the PHA is required to submit an AFH, the PHA will not have to complete section D.; nevertheless, the PHA will address its obligation to affirmatively further fair housing in part by fulfilling the requirements at 24 CFR 903.7(o)(3) enacted prior to August 17, 2015, which means that it examines its own programs or proposed programs; identifies any impediments to fair housing choice within those programs; addresses those impediments in a reasonable fashion in view of the resources available; works with local jurisdictions to implement any of the jurisdiction's initiatives to affirmatively further fair housing that require the PHA's involvement; and maintain records reflecting these analyses and actions. Furthermore, under Section 5A(d)(15) of the U.S. Housing Act of 1937, as amended, a PHA must submit a civil rights certification with its Annual PHA Plan, which is described at 24 CFR 903.7(o)(1) except for qualified PHAs who submit the Form HUD-50077-CR as a standalone document.

This information collection is authorized by Section 511 of the Quality Housing and Work Responsibility Act, which added a new section 5A to the U.S. Housing Act of 1937, as amended, which introduced the 5-Year PHA Plan. The 5-Year PHA Plan provides the PHA's mission, goals and objectives for serving the needs of low- income, very low- income, and extremely low- income families and the progress made in meeting the goals and objectives described in the previous 5-Year Plan.

Public reporting burden for this information collection is estimated to average 1.64 hours per year per response or 8.2 hours per response every five years, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. HUD may not collect this information, and respondents are not required to complete this form, unless it displays a currently valid OMB Control Number.

Privacy Act Notice. The United States Department of Housing and Urban Development is authorized to solicit the information requested in this form by virtue of Title 12, U.S. Code, Section 1701 et seq., and regulations promulgated thereunder at Title 12, Code of Federal Regulations. Responses to the collection of information are required to obtain a benefit or to retain a benefit. The information requested does not lend itself to confidentiality.

Housing Authority of the City of Camden

Attachment

5 Year and Annual Plan Goals and Objectives

1. Goal: Housing Stock

Improve the housing stock through a combination of significant security enhancements, green initiatives, capital improvements, redevelopments and Homeownership opportunities.

- a) Replacing distressed housing in Ablett Village via the Choice Neighborhoods Implementation Grant for the Cramer Hill community.
- b) Continue RAD Transformations for the ACC units
- c) Create Homeownership opportunities through new construction for sale or support for the purchase of homes

Objectives:

1. Where new development, to close one housing development deal a year and ready for construction
2. Where new development, to complete construction and relocation/occupancy on each housing development within 2.5 years of closing.
3. Where significant capital improvements are needed, identify the problems, procure/provide the necessary resources and complete the improvement within one year of the start of the project.
4. Within one year, outline Security needs of all developments and identify ways of addressing the needs of the residents.
5. Within 18 months, develop a plan of action to improve security in the short term and the long term at all of the properties
6. Lower Energy costs by a TBD % as projects receive significant capital improvements and/or re-developed
7. Expand the HACC's Green Initiative and investigate Solar Farms Development

2. Goal: Development Entities

Maintain appropriate control in Development deals. Create additional legal entities as needed.

Objectives:

1. To have HACC maintain appropriate control in legal transactions relating to development.
2. To have HACC maintain appropriate control and ability to branch out into other endeavors relating to HACC Mission.

3. Goal: Forecasting

1. Prepare Multi-Year Forecast of Operating Revenues and Expenses for the Housing Authority and/or its subsidiaries so that their Operations, Revenues and

Expenses keep in line with Development plans. Compare forecasts to actual results each year and update as needed to maximize operating efficiencies and expected cash surpluses and deficits.

2. Determine amounts that the Housing Authority and/or its subsidiaries can provide to development deals as Long Term Investments and to the Development Planning Budgets.

Objectives:

1. To determine appropriate actions needed to be undertaken by HACC to ensure enough funds are available to operate as AMPs transition from public housing.
2. To plan for at least a break even projection or projections that allow HACC to consider additional service provisions for residents and the community.
3. Update the plan each year as needed.

4. Goal: Cost Savings

Prepare a plan to outline cost-saving measures over the next 5-year period to minimize net annual deficits.

Objectives:

1. Achieve a 3-5% cost savings each year over a 5 year period
2. Minimize possible net deficits

5. Goal: Revenue

Create additional Revenue sources for the Housing Authority and its subsidiaries

Objectives:

1. Market and offer services of the Modernization Department and any other HACC department, as appropriate, for a fee. Achieve one contract every 24 months.
2. In one year, create marketing strategies to increase revenue for HACC and its various affiliates and instrumentalities
3. Apply for Federal and Non-Federal Grants. Identify one new grant and apply every 12 months.
4. Evaluate opportunities to become a regional housing authority. Complete the evaluation within one year.

6. Goal: Public Housing and S8 Metrics

Develop and implement goals and measurements for each AMP to meet the standards of PHAS, PIC Reporting and SEMAP in order to operate more efficiently and get removed from HUD Troubled status. Evaluate organizational policies and procedures to identify possible improvements.

Objectives:

1. To be removed from HUD Troubled status within 24 months.
2. To be able to successfully property manage properties that have been managed by third party property managers and HACC will receive the right to request to

become the property manager over the next 5 years.

7. Goal: Residents

Improve quality of life issues for residents and the community

Objectives:

1. Expand services delivered to the high-risk youth, through promotion of parental involvement thru program allocations. Continue to seek funding sources. Projected program start in 18-24 months.
2. Increase customer satisfaction. Hire third-party company to perform customer service assessments if needed. Projected start date in 6 months.
3. Provide and promote supportive services to increase independence for the elderly or families with disabilities. Projected program start in 24 months.

8. Goal: Management Improvements

Continue to upgrade Information Technology infrastructure.

Objectives:

1. To improve staff efficiencies and reporting capabilities
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Housing Authority of the City of Camden

Attachment

5 Year and Annual Plan Progress Towards Goals and Objectives

1. **Goal: Housing Stock**

Improve the housing stock through a combination of significant security enhancements, green initiatives, capital improvements, redevelopments and Homeownership opportunities.

- a) Replacing distressed housing in Ablett Village via the Choice Neighborhoods Implementation Grant for the Cramer Hill community.
- b) Continue RAD Transformations for the ACC units
- c) Create Homeownership opportunities through new construction for sale or support for the purchase of homes

Objectives:

1. Where new development, to close one housing development deal a year and ready for construction
2. Where new development, to complete construction and relocation/occupancy on each housing development within 2.5 years of closing.
3. Where significant capital improvements are needed, identify the problems, procure/provide the necessary resources and complete the improvement within one year of the start of the project.
4. Within one year, outline Security needs of all developments and identify ways of addressing the needs of the residents.
5. Within 18 months, develop a plan of action to improve security in the short term and the long term at all of the properties
6. Lower Energy costs by a TBD % as projects receive significant capital improvements and/or re-developed
7. Expand the HACC's Green Initiative and investigate Solar Farms Development

Progress Toward Goal:

In Process. RFP going out in 2025 to RAD three projects – Kennedy, Westfield and Mickle. Physical Needs Assessments are currently being done or will be scheduled to identify the scope of remedial work that may be needed. Security Assessments of the HACC owned sites will be procured over the coming 12 months. All new developments will include a security component to the project plan.

2. **Goal: Development Entities**

Maintain appropriate control in Development deals. Create additional legal entities as needed.

Objectives:

1. To have HACC maintain appropriate control in legal transactions relating to development.
 2. To have HACC maintain appropriate control and ability to branch out into other
-

endeavors relating to HACC Mission.

Progress Towards Goal:

In Process. First legal entities projected to be created 2024 4Q/2025 1Q,

3. Goal: Forecasting

1. Prepare Multi-Year Forecast of Operating Revenues and Expenses for the Housing Authority and/or its subsidiaries so that their Operations, Revenues and Expenses keep in line with Development plans. Compare forecasts to actual results each year and update as needed to maximize operating efficiencies and expected cash surpluses and deficits.
2. Determine amounts that the Housing Authority and/or its subsidiaries can provide to development deals as Long Term Investments and to the Development Planning Budgets.

Objectives:

1. To determine appropriate actions needed to be undertaken by HACC to ensure enough funds are available to operate as AMPs transition from public housing.
2. To plan for at least a break even projection or projections that allow HACC to consider additional service provisions for residents and the community.
3. Update the plan each year as needed.

Progress Towards Goal:

Start date, TBD after Development Plans have been outlined.

4. Goal: Cost Savings

Prepare a plan to outline cost-saving measures over the next 5-year period to minimize net annual deficits.

Objectives:

1. Achieve a 3-5% cost savings each year over a 5 year period
2. Minimize possible net deficits

Progress Towards Goal:

Plan to be developed over the next six months

5. Goal: Revenue

Create additional Revenue sources for the Housing Authority and its subsidiaries

Objectives:

1. Market and offer services of the Modernization Department and any other HACC department, as appropriate, for a fee. Achieve one contract every 24 months.
2. In one year, create marketing strategies to increase revenue for HACC and its various affiliates and instrumentalities
3. Apply for Federal and Non-Federal Grants. Identify one new grant and apply every 12 months.

4. Evaluate opportunities to become a regional housing authority. Complete the evaluation within one year.

Progress Towards Goal:

Start date TBD.

6. **Goal: Public Housing and S8 Metrics**

Develop and implement goals and measurements for each AMP to meet the standards of PHAS, PIC Reporting and SEMAP in order to operate more efficiently and get removed from HUD Troubled status. Evaluate organizational policies and procedures to identify possible improvements.

Objectives:

1. To be removed from HUD Troubled status within 24 months.
2. To be able to successfully property manage properties that have been managed by third party property managers and HACC will receive the right to request to become the property manager over the next 5 years.

Progress Towards Goal:

In Process.

7. **Goal: Residents**

Improve quality of life issues for residents and the community

Objectives:

1. Expand services delivered to the high-risk youth, through promotion of parental involvement thru program allocations. Continue to seek funding sources. Projected program start in 18-24 months.
2. Increase customer satisfaction. Hire third-party company to perform customer service assessments if needed. Projected start date in 6 months.
3. Provide and promote supportive services to increase independence for the elderly or families with disabilities. Projected program start in 24 months.

Progress Towards Goal:

In Process.

8. **Goal: Management Improvements**

Continue to upgrade Information Technology infrastructure.

Objectives:

1. To improve staff efficiencies and reporting capabilities

Progress Towards Goal:

Analysis to be started in 9 months

Housing Authority of the City of Camden

Attachment

Annual Plan C.1 Substantial Deviation from 5 Year Plan and Significant Amendment/Modification

Substantial Deviation and Significant Amendment:

The HACC has revised our definitions to reflect RAD Conversion activities. The HACC's definition of "Significant Amendment or Substantial Deviation" from its Five-Year and Annual Plans:

1. Changes to rent or admissions policies or organization of the waiting list.
2. Addition of non-emergency work, items (items not included in the Annual Statement or Five-Year Action Plan) or a change in the use of replacement reserve funds under the Capital Fund.
3. Any change with regard to a proposed demolition, disposition, homeownership, RAD conversion, Capital Fund Financing, development, or a mixed finance proposal.

An exception to this definition will be made for any of the above that are adopted to reflect changes in HUD regulatory requirements.

RAD-Section 18 "75-25" Blend – This is a type of blend outlined in Notice PIH 2018-04 which allows a PHA to reposition 25% of the units in a project through Section 18 provided the other 75% is repositioning through RAD, and the project involves new construction or substantial rehabilitation

Capital Fund Program - Five-Year Action Plan

U.S. Department of Housing and Urban Development
 Office of Public and Indian Housing
 2577-0274
 02/28/2022

Status: Submitted

Approval Date:

Approved By:

Part I: Summary						
PHA Name : HOUSING AUTHORITY OF THE CITY OF CAMDEN PHA Number: NJ010			Locality (City/County & State) <input checked="" type="checkbox"/> Original 5-Year Plan <input type="checkbox"/> Revised 5-Year Plan (Revision No:)			
A.	Development Number and Name	Work Statement for Year 1 2025	Work Statement for Year 2 2026	Work Statement for Year 3 2027	Work Statement for Year 4 2028	Work Statement for Year 5 2029
	AUTHORITY-WIDE - OPERATIONS	\$701,265	\$459,863	\$413,163	\$285,282	\$180,211
	AUTHORITY-WIDE - ADMINISTRATION	\$280,506	\$183,945	\$165,265	\$114,113	\$72,084
	AUTHORITY-WIDE – MANAGEMENT IMPROVEMENTS	\$280,506	\$183,945	\$165,265	\$114,113	
	RAD	\$400,000	\$400,000	\$400,000	\$400,000	\$468,547
	AMPS	\$1,142,783	\$611,698	\$508,958	\$227,619	
	TOTAL	\$2,805,060	\$1,839,451	\$1,652,651	\$1,141,127	\$720,842

Part II: Supporting Pages - Physical Needs Work Statements (s)				
Work Statement for Year 1 2025				
Identifier	Development Number/Name	General Description of Major Work Categories	Quantity	Estimated Cost
	Authority-Wide	RAD: Planning, Closing on various sites		\$400,000
	NJ010-000013 Baldwin Run	General Capital Improvements: Site Improvements, Unit Turnovers, Building Repairs, Security Improvements		\$280,928
	NJ010-000015 Baldwin Run II	General Capital Improvements: Site Improvements, Unit Turnovers, Building Repairs, Security Improvements		\$280,928
	NJ010-000017 Westfield Tower	General Capital Improvements: Site Improvements, Unit Turnovers, Building Repairs, Security Improvements		\$150,000
	NJ010-000018 Mickle Tower	General Capital Improvements: Site Improvements, Unit Turnovers, Building Repairs, Security Improvements		\$150,000
	NJ010-000019 Baldwin Run Senior	General Capital Improvements: Site Improvements, Unit Turnovers, Building Repairs, Security Improvements		\$280,928
	Total			\$1,542,783

Part II: Supporting Pages - Physical Needs Work Statements (s)				
Work Statement for Year 2 2026				
Identifier	Development Number/Name	General Description of Major Work Categories	Quantity	Estimated Cost
	Authority-Wide	RAD: Planning, Closing on various sites		\$400,000
	NJ010-000008 Roosevelt Manor V	General Capital Improvements: Site Improvements, Unit Turnovers, Building Repairs		\$150,000
	NJ010-000009 Roosevelt Manor IX & X	General Capital Improvements: Site Improvements, Unit Turnovers, Building Repairs		\$150,000
	NJ010-000013 Baldwin Run	General Capital Improvements: Site Improvements, Unit Turnovers, Building Repairs		\$103,899
	NJ010-000015 Baldwin Run II	General Capital Improvements: Site Improvements, Unit Turnovers, Building Repairs		\$103,899
	NJ010-000019 Baldwin Run Senior	General Capital Improvements: Site Improvements, Unit Turnovers, Building Repairs		\$103,899
	Total			\$1,011,698

Part II: Supporting Pages - Physical Needs Work Statements (s)				
Work Statement for Year 3 2027				
Identifier	Development Number/Name	General Description of Major Work Categories	Quantity	Estimated Cost
	Authority-Wide	RAD: Planning, Closing on various sites		\$400,000
	NJ010-000004 Chelton Terrace II	General Capital Improvements: Site Improvements, Unit Turnovers, Building Repairs		\$100,000
	NJ010-000013 Baldwin Run	General Capital Improvements: Site Improvements, Unit Turnovers, Building Repairs		\$102,986
	NJ010-000015 Baldwin Run II	General Capital Improvements: Site Improvements, Unit Turnovers, Building Repairs		\$102,986
	NJ010-000019 Baldwin Run Senior	General Capital Improvements: Site Improvements, Unit Turnovers, Building Repairs		\$102,986
	NJ010-000020 Morgan Village	General Capital Improvements: Site Improvements, Unit Turnovers, Building Repairs		\$100,000
	Total			\$908,958

Part II: Supporting Pages - Physical Needs Work Statements (s)					
Work Statement for Year		4	2028		
Identifier	Development Number/Name	General Description of Major Work Categories		Quantity	Estimated Cost
	Authority-Wide	RAD: Planning, Closing on various sites			\$400,000
	NJ010-000013 Baldwin Run	General Capital Improvements: Site Improvements, Unit Turnovers, Building Repairs			\$75,873
	NJ010-000015 Baldwin Run II	General Capital Improvements: Site Improvements, Unit Turnovers, Building Repairs			\$75,873
	NJ010-000019 Baldwin Run Senior	General Capital Improvements: Site Improvements, Unit Turnovers, Building Repairs			\$75,873
	Total				\$627,619

Part II: Supporting Pages - Physical Needs Work Statements (s)				
Work Statement for Year 5 2029				
Identifier	Development Number/Name	General Description of Major Work Categories	Quantity	Estimated Cost
	Authority-Wide	RAD: Pre-planning for remaining sites		\$468,547
	Total			\$468,547

Part III: Supporting Pages - Management Needs Work Statements (s)	
Work Statement for Year 1	2025
Development Number/Name General Description of Major Work Categories	Estimated Cost
Management Improvements: Financial and Accounting Control Systems; noncapital activities needed to upgrade or improve the operation or maintenance of the HACC's Projects, to promote energy conservation, to sustain physical improvements or to correct management deficiencies	\$280,506
Subtotal of Estimated Cost	\$280,506

Capital Fund Program - Five-Year Action Plan

Part III: Supporting Pages - Management Needs Work Statements (s)	
Work Statement for Year 2	2026
Development Number/Name General Description of Major Work Categories	Estimated Cost
Management Improvements: Financial and Accounting Control Systems; noncapital activities needed to upgrade or improve the operation or maintenance of the HACC's Projects, to promote energy conservation, to sustain physical improvements or to correct management deficiencies	\$183,945
Subtotal of Estimated Cost	\$183,945

Part III: Supporting Pages - Management Needs Work Statements (s)	
Work Statement for Year 3	2027
Development Number/Name General Description of Major Work Categories	Estimated Cost
Management Improvements: Financial and Accounting Control Systems; noncapital activities needed to upgrade or improve the operation or maintenance of the HACC's Projects, to promote energy conservation, to sustain physical improvements or to correct management deficiencies	\$165,265
Subtotal of Estimated Cost	\$165,265

Part III: Supporting Pages - Management Needs Work Statements (s)	
Work Statement for Year 4	2028
Development Number/Name General Description of Major Work Categories	Estimated Cost
Management Improvements: Financial and Accounting Control Systems; noncapital activities needed to upgrade or improve the operation or maintenance of the HACC's Projects, to promote energy conservation, to sustain physical improvements or to correct management deficiencies	\$114,113
Subtotal of Estimated Cost	\$114,113

Part III: Supporting Pages - Management Needs Work Statements (s)	
Work Statement for Year 5 2029	
Development Number/Name General Description of Major Work Categories	Estimated Cost
Management Improvements: None Planned at this time	\$0
Subtotal of Estimated Cost	\$0

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

U. S Department of Housing and Urban Development

Office of Public and Indian Housing

OMB No. 2577-0226

Expires 3/31/2024

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

I, _____, the _____
Official's Name *Official's Title*

certify that the 5-Year PHA Plan for fiscal years _____ and/or Annual PHA Plan for fiscal
year _____ of the _____ is consistent with the
PHA Name

Consolidated Plan or State Consolidated Plan including the Analysis of Impediments (AI) to Fair
Housing Choice or Assessment of Fair Housing (AFH) as applicable to the

Local Jurisdiction Name

pursuant to 24 CFR Part 91 and 24 CFR § 903.15.

Provide a description of how the PHA Plan's contents are consistent with the Consolidated Plan or
State Consolidated Plan.

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

Name of Authorized Official:	Title:
Signature:	Date:

The United States Department of Housing and Urban Development is authorized to solicit the information requested in this form by virtue of Title 12, U.S. Code, Section 1701 et seq., and regulations promulgated thereunder at Title 12, Code of Federal Regulations. Responses to the collection of information are required to obtain a benefit or to retain a benefit. The information requested does not lend itself to confidentiality. This information is collected to ensure consistency with the consolidated plan or state consolidated plan.

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

HOUSING AUTHORITY OF THE CITY OF CAMDEN REGULAR MEETING OF THE BOARD OF COMMISSIONERS

Resolution authorizing the transaction, approving the submission of the Housing Authority of the City of Camden ("Authority") 2024 Annual Plan and 5 Year Plan 2025-2029 to the U.S. Department of Housing and Urban Development (HUD), and authorizing the Executive Director or designee to execute documents and to do all things necessary to effectuate the transaction.

RESOLUTION NO. ??-??

WHEREAS, consistent with Section 511 of the Quality Housing and Work Responsibility Act of 1998 (QHWRA), the Authority must develop an Annual Plan ("Public Housing Agency Plans"); and

WHEREAS, on October 21, 1999 HUD issued a Final Rule, which is still applicable, that requires all PHA's to submit their Public Housing Agency Plans to HUD; and

WHEREAS, the Annual Plan details the Authority's immediate operations, program participants, programs, services, and the agency's strategy for handling operational and residents' concerns and needs for the Fiscal year 2024; and

WHEREAS, the Authority's Annual Plan, after publication of the requisite notice, was made available for a 45-day review and comment period, from October 18, 2024 through December 3, 2024;and

WHEREAS, after meeting with all Resident's Association Boards, the Authority considered all comments made; and

NOW, THEREFORE BE IT RESOLVED THAT: The Board of Commissioners of the Housing Authority of the City of Camden does hereby approve and authorize:

1. The submission of the PHA Plans, which consist of the Annual Plan for year 2024 and the 5 Year Plan 2025 - 2029, to the U.S. Department of Housing and Urban Development (HUD), attached hereto and incorporated.
2. The Executive Director or designee to execute documents, if necessary, and to do all things necessary to effectuate the transaction.

REPORT ON THE RESOLUTION NO. ??-??

I. Purpose of the Resolution:

To obtain board authorization and approval to submit the PHA Plans, which consist of the Annual Plan for fiscal year 2024 and the 5 Year Plan 2025 - 2029, to the U.S. Department of Housing and Urban Development (HUD), attached hereto and incorporated.

II. Justification for Resolution:

Section 511 of the Quality Housing and Work Responsibility Act of 1998 (QHWRA) created the PHA Plans and require their submission to HUD.

III. Method of Solicitation:

The public was notified of the availability of the plans for review/comment. This notification was through legal posting in the Courier Post and Posted flyers at each Housing Development. The plans were made available at the HACC Executive Office and on the Authority's website.

IV. Evaluation and Selection Summary:

A 45-day evaluation period was established for review and comment of the plans. The HACC met with the Resident's Association Board to discuss their concerns and objections.

V. Funding Source and Cost Justification

Not Applicable

VI. Fiscal Impact on the Authority

Not Applicable

VII. Benefits for Housing Authority Residents

The Plans provide details about the HACC's immediate operations, program participants, programs, services, and the agency's strategy for handling operational and residents' concerns and needs for the fiscal year 2024. The short-range and long-range strategies contained in the Plans will enable the HACC to better address the current and future concerns and needs of the residents.

VIII. Prior Reviews by HUD

None

IX. Recommendation

It is recommended that the Board of Commissioner's authorized and approve the submission of the PHA Plans.

X. Certification

I, Edith Pagen, hereby certify, to the best of my abilities and knowledge, that all governing policies, procedures, and guidelines used to recommend this resolution are in compliance with HUD, HACC, and other federal, state and local laws, rules and regulations."

Edith Pagan - Deputy Executive Director

???

Date

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

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

Definitions.

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

A.	PHA Information.																																
A.1	<p> PHA Name: <u>Housing Authority of the City of Camden</u> PHA Code: <u>NJ010</u> PHA Type: <input type="checkbox"/> Standard PHA <input checked="" type="checkbox"/> Troubled PHA PHA Plan for Fiscal Year Beginning: (MM/YYYY): <u>01/01/2025</u> PHA Inventory (Based on Annual Contributions Contract (ACC) units at time of FY beginning, above) Number of Public Housing (PH) Units <u>1264</u> Number of Housing Choice Vouchers (HCVs) <u>2230</u> Total Combined Units/Vouchers <u>3494</u> PHA Plan Submission Type: <input checked="" type="checkbox"/> Annual Submission <input type="checkbox"/> Revised Annual Submission </p> <p> Availability of Information. PHAs must have the elements listed below readily available to the public. A PHA must identify the specific location(s) where the proposed PHA Plan, PHA Plan Elements, and all information relevant to the public hearing and proposed PHA Plan are available for inspection by the public. At a minimum, PHAs must post PHA Plans, including updates, at each Asset Management Project (AMP) and main office or central office of the PHA. PHAs are strongly encouraged to post complete PHA Plans on their official website. PHAs are also encouraged to provide each resident council a copy of their PHA Plans. </p> <p> <input type="checkbox"/> PHA Consortia: (Check box if submitting a Joint PHA Plan and complete table below) </p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th rowspan="2" style="width: 25%;">Participating PHAs</th> <th rowspan="2" style="width: 10%;">PHA Code</th> <th rowspan="2" style="width: 25%;">Program(s) in the Consortia</th> <th rowspan="2" style="width: 15%;">Program(s) not in the Consortia</th> <th colspan="2" style="width: 25%;">No. of Units in Each Program</th> </tr> <tr> <th style="width: 10%;">PH</th> <th style="width: 15%;">HCV</th> </tr> </thead> <tbody> <tr> <td>Lead PHA:</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> </td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> </td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> </td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Participating PHAs	PHA Code	Program(s) in the Consortia	Program(s) not in the Consortia	No. of Units in Each Program		PH	HCV	Lead PHA:																							
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		PH	HCV																														
Lead PHA:																																	

B.	Plan Elements
B.1	<p>Revision of Existing PHA Plan Elements.</p> <p>(a) Have the following PHA Plan elements been revised by the PHA?</p> <p>Y N</p> <p><input type="checkbox"/> X <input type="checkbox"/> Statement of Housing Needs and Strategy for Addressing Housing Needs</p> <p><input type="checkbox"/> X <input type="checkbox"/> Deconcentration and Other Policies that Govern Eligibility, Selection, and Admissions.</p> <p>X <input type="checkbox"/> <input type="checkbox"/> Financial Resources.</p> <p>X <input type="checkbox"/> <input type="checkbox"/> Rent Determination.</p> <p><input type="checkbox"/> X <input type="checkbox"/> Operation and Management.</p> <p>X <input type="checkbox"/> <input type="checkbox"/> Grievance Procedures.</p> <p><input type="checkbox"/> X <input type="checkbox"/> Homeownership Programs.</p> <p><input type="checkbox"/> X <input type="checkbox"/> Community Service and Self-Sufficiency Programs.</p> <p><input type="checkbox"/> X <input type="checkbox"/> Safety and Crime Prevention.</p> <p><input type="checkbox"/> X <input type="checkbox"/> Pet Policy.</p> <p><input type="checkbox"/> X <input type="checkbox"/> Asset Management.</p> <p><input type="checkbox"/> X <input type="checkbox"/> Substantial Deviation.</p> <p><input type="checkbox"/> X <input type="checkbox"/> Significant Amendment/Modification</p> <p>(b) If the PHA answered yes for any element, describe the revisions for each revised element(s):</p> <p>Financial Resources: See Attachment Rent Determination: See ACOP changes for Chapter 6 III Grievance Procedures: See ACOP Chapter 14</p> <p>(c) The PHA must submit its Deconcentration Policy for Field Office review.</p> <p>Deconcentration: See Attachment and ACOP changes for Chapter 4 III.B</p>
B.2	<p>New Activities.</p> <p>(a) Does the PHA intend to undertake any new activities related to the following in the PHA's current Fiscal Year?</p> <p>Y N</p> <p><input type="checkbox"/> N <input type="checkbox"/> Hope VI or Choice Neighborhoods.</p> <p>X <input type="checkbox"/> <input type="checkbox"/> Mixed Finance Modernization or Development.</p> <p><input type="checkbox"/> X <input type="checkbox"/> Demolition and/or Disposition.</p> <p>X <input type="checkbox"/> <input type="checkbox"/> Designated Housing for Elderly and/or Disabled Families.</p> <p><input type="checkbox"/> X <input type="checkbox"/> Conversion of Public Housing to Tenant-Based Assistance.</p> <p><input type="checkbox"/> X <input type="checkbox"/> Conversion of Public Housing to Project-Based Rental Assistance or Project-Based Vouchers under RAD.</p> <p>X <input type="checkbox"/> <input type="checkbox"/> Occupancy by Over-Income Families.</p> <p><input type="checkbox"/> X <input type="checkbox"/> Occupancy by Police Officers.</p> <p>X <input type="checkbox"/> <input type="checkbox"/> Non-Smoking Policies.</p> <p><input type="checkbox"/> X <input type="checkbox"/> Project-Based Vouchers.</p> <p><input type="checkbox"/> X <input type="checkbox"/> Units with Approved Vacancies for Modernization.</p> <p><input type="checkbox"/> X <input type="checkbox"/> Other Capital Grant Programs (i.e., Capital Fund Community Facilities Grants or Emergency Safety and Security Grants).</p> <p>(b) If any of these activities are planned for the current Fiscal Year, describe the activities. For new demolition activities, describe any public housing development or portion thereof, owned by the PHA for which the PHA has applied or will apply for demolition and/or disposition approval under section 18 of the 1937 Act under the separate demolition/disposition approval process. If using Project-Based Vouchers (PBVs), provide the projected number of project-based units and general locations, and describe how project basing would be consistent with the PHA Plan.</p> <p>Mixed Finance, Modernization or Development – See Attachment Designated Housing – See Attachment Occupancy by Over-Income Families – See ACOP Summary of Changes Non-Smoking Policy – See ACOP Chapter 8, Exhibit 8-1</p>
B.3	<p>Progress Report.</p> <p>Provide a description of the PHA's progress in meeting its Mission and Goals described in the PHA 5-Year and Annual Plan.</p> <p>See Attachment</p>

<p>B.4</p>	<p>Capital Improvements. Include a reference here to the most recent HUD-approved 5-Year Action Plan in EPIC and the date that it was approved.</p> <p>The 2020-2024 5 year Plan was submitted to HUD – October/November 2019.</p>
<p>B.5</p>	<p>Most Recent Fiscal Year Audit.</p> <p>(a) Were there any findings in the most recent FY Audit?</p> <p>Y N X <input type="checkbox"/> <input type="checkbox"/></p> <p>(b) If yes, please describe:</p> <p>See copy of Audit Report.</p> <p>Yes there were findings. Need to be described: Use of non-competitive procurement, Failure to establish a Replacement Reserve for a RAD project, Public Housing applicant files unavailable, Clarity of positions on Section 8 Wait List, Section 8 failed inspections that did not pass re-inspection in 30 days without penalty</p>
<p>C. Other Document and/or Certification Requirements.</p>	
<p>C.1</p>	<p>Resident Advisory Board (RAB) Comments.</p> <p>(a) Did the RAB(s) have comments to the PHA Plan?</p> <p>Y N <input checked="" type="checkbox"/> <input checked="" type="checkbox"/></p> <p>(b) If yes, comments must be submitted by the PHA as an attachment to the PHA Plan. PHAs must also include a narrative describing their analysis of the RAB recommendations and the decisions made on these recommendations.</p>
<p>C.2</p>	<p>Certification by State or Local Officials.</p> <p>Form HUD 50077-SL, <i>Certification by State or Local Officials of PHA Plans Consistency with the Consolidated Plan</i>, must be submitted by the PHA as an electronic attachment to the PHA Plan.</p>
<p>C.3</p>	<p>Civil Rights Certification/ Certification Listing Policies and Programs that the PHA has Revised since Submission of its Last Annual Plan.</p> <p>Form HUD-50077-ST-HCV-HP, <i>PHA Certifications of Compliance with PHA Plan, Civil Rights, and Related Laws and Regulations Including PHA Plan Elements that Have Changed</i>, must be submitted by the PHA as an electronic attachment to the PHA Plan.</p>
<p>C.4</p>	<p>Challenged Elements. If any element of the PHA Plan is challenged, a PHA must include such information as an attachment with a description of any challenges to Plan elements, the source of the challenge, and the PHA’s response to the public.</p> <p>(a) Did the public challenge any elements of the Plan?</p> <p>Y N <input checked="" type="checkbox"/> <input checked="" type="checkbox"/></p> <p>If yes, include Challenged Elements.</p>
<p>C.5</p>	<p>Troubled PHA.</p> <p>(a) Does the PHA have any current Memorandum of Agreement, Performance Improvement Plan, or Recovery Plan in place?</p> <p>Y N N/A X <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p>(b) If yes, please describe:</p> <p>See Attached Recovery Plan (Aug 2024)</p>

D.	Affirmatively Furthering Fair Housing (AFFH).							
D.1	<p>Affirmatively Furthering Fair Housing (AFFH).</p> <p>Provide a statement of the PHA’s strategies and actions to achieve fair housing goals outlined in an accepted Assessment of Fair Housing (AFH) consistent with 24 CFR § 5.154(d)(5). Use the chart provided below. (PHAs should add as many goals as necessary to overcome fair housing issues and contributing factors.) Until such time as the PHA is required to submit an AFH, the PHA is not obligated to complete this chart. The PHA will fulfill, nevertheless, the requirements at 24 CFR § 903.7(o) enacted prior to August 17, 2015. See Instructions for further detail on completing this item.</p> <table border="1" data-bbox="180 680 1442 1129"> <tr> <td data-bbox="180 680 1442 720">Fair Housing Goal:</td> </tr> <tr> <td data-bbox="180 720 1442 760"><u>Describe fair housing strategies and actions to achieve the goal</u></td> </tr> <tr> <td data-bbox="180 760 1442 1129">N/A</td> </tr> </table> <table border="1" data-bbox="180 1157 1442 1570"> <tr> <td data-bbox="180 1157 1442 1197">Fair Housing Goal:</td> </tr> <tr> <td data-bbox="180 1197 1442 1236"><u>Describe fair housing strategies and actions to achieve the goal</u></td> </tr> <tr> <td data-bbox="180 1236 1442 1570">N/A</td> </tr> </table> <table border="1" data-bbox="180 1598 1442 1633"> <tr> <td data-bbox="180 1598 1442 1633">Fair Housing Goal:</td> </tr> </table>	Fair Housing Goal:	<u>Describe fair housing strategies and actions to achieve the goal</u>	N/A	Fair Housing Goal:	<u>Describe fair housing strategies and actions to achieve the goal</u>	N/A	Fair Housing Goal:
Fair Housing Goal:								
<u>Describe fair housing strategies and actions to achieve the goal</u>								
N/A								
Fair Housing Goal:								
<u>Describe fair housing strategies and actions to achieve the goal</u>								
N/A								
Fair Housing Goal:								

Describe fair housing strategies and actions to achieve the goal

N/A

Instructions for Preparation of Form HUD-50075-ST Annual PHA Plan for Standard and Troubled PHAs

A. PHA Information. All PHAs must complete this section. (24 CFR §903.4)

A.1 Include the full PHA Name, PHA Code, PHA Type, PHA Fiscal Year Beginning (MM/YYYY), PHA Inventory, Number of Public Housing Units and or Housing Choice Vouchers (HCVs), PHA Plan Submission Type, and the Availability of Information, specific location(s) of all information relevant to the public hearing and proposed PHA Plan. (24 CFR §903.23(4)(e))

PHA Consortia: Check box if submitting a Joint PHA Plan and complete the table. (24 CFR §943.128(a))

B. Plan Elements. All PHAs must complete this section.

B.1 Revision of Existing PHA Plan Elements. PHAs must:

Identify specifically which plan elements listed below that have been revised by the PHA. To specify which elements have been revised, mark the “yes” box. If an element has not been revised, mark “no.” (24 CFR §903.7)

Statement of Housing Needs and Strategy for Addressing Housing Needs. Provide a statement addressing the housing needs of low-income, very low-income and extremely low-income families and a brief description of the PHA’s strategy for addressing the housing needs of families who reside in the jurisdiction served by the PHA and other families who are on the public housing and Section 8 tenant-based assistance waiting lists. The statement must identify the housing needs of (i) families with incomes below 30 percent of area median income (extremely low-income); (ii) elderly families (iii) households with individuals with disabilities, and households of various races and ethnic groups residing in the jurisdiction or on the public housing and Section 8 tenant-based assistance waiting lists based on information provided by the applicable Consolidated Plan, information provided by HUD, and other generally available data. The statement of housing needs shall be based on information provided by the applicable Consolidated Plan, information provided by HUD, and generally available data. The identification of housing needs must address issues of affordability, supply, quality, accessibility, size of units, and location. Once the PHA has submitted an Assessment of Fair Housing (AFH), which includes an assessment of disproportionate housing needs in accordance with 24 CFR §5.154(d)(2)(iv), information on households with individuals with disabilities and households of various races and ethnic groups residing in the jurisdiction or on the waiting lists no longer needs to be included in the Statement of Housing Needs and Strategy for Addressing Housing Needs. (24 CFR §903.7(a)).

The identification of housing needs must address issues of affordability, supply, quality, accessibility, size of units, and location. (24 CFR §903.7(a)(2)(i)) Provide a description of the ways in which the PHA intends, to the maximum extent practicable, to address those housing needs in the upcoming year and the PHA’s reasons for choosing its strategy. (24 CFR §903.7(a)(2)(ii))

Deconcentration and Other Policies that Govern Eligibility, Selection, and Admissions. PHAs must submit a Deconcentration Policy for Field Office review. For additional guidance on what a PHA must do to deconcentrate poverty in its development and comply with fair housing requirements, see 24 CFR 903.2. (24 CFR §903.23(b)) Describe the PHA’s admissions policy for deconcentration of poverty and income mixing of lower-income families in public housing. The Deconcentration Policy must describe the PHA’s policy for bringing higher income tenants into lower income developments and lower income tenants into higher income developments. The deconcentration requirements apply to general occupancy and family public housing developments. Refer to 24 CFR §903.2(b)(2) for developments not subject to deconcentration of poverty and income mixing requirements. (24 CFR §903.7(b)) Describe the PHA’s procedures for maintain waiting lists for admission to public housing and address any site-based waiting lists. (24 CFR §903.7(b)). A statement of the PHA’s policies that govern resident or tenant eligibility, selection and admission including admission preferences for both public housing and HCV. (24 CFR §903.7(b)) Describe the unit assignment policies for public housing. (24 CFR §903.7(b))

Financial Resources. A statement of financial resources, including a listing by general categories, of the PHA’s anticipated resources, such as PHA operating, capital and other anticipated Federal resources available to the PHA, as well as tenant rents and other income available to support public housing or tenant-based assistance. The statement also should include the non-Federal sources of funds supporting each Federal program, and state the planned use for the resources. (24 CFR §903.7(c))

Rent Determination. A statement of the policies of the PHA governing rents charged for public housing and HCV dwelling units, including applicable public housing flat rents, minimum rents, voucher family rent contributions, and payment standard policies. (24 CFR §903.7(d))

Operation and Management. A statement of the rules, standards, and policies of the PHA governing maintenance and management of housing owned, assisted, or operated by the public housing agency (which shall include measures necessary for the prevention or eradication of pest infestation, including cockroaches), and management of the PHA and programs of the PHA. (24 CFR §903.7(e))

Grievance Procedures. A description of the grievance and informal hearing and review procedures that the PHA makes available to its residents and applicants. (24 CFR §903.7(f))

Homeownership Programs. A description of any Section 5h, Section 32, Section 8y, or HOPE I public housing or Housing Choice Voucher (HCV) homeownership programs (including project number and unit count) administered by the agency or for which the PHA has applied or will apply for approval. (24 CFR §903.7(k))

Community Service and Self Sufficiency Programs. Describe how the PHA will comply with the requirements of (24 CFR §903.7(l)). Provide a description of: **1)** Any programs relating to services and amenities provided or offered to assisted families; and **2)** Any policies or programs of the PHA for the enhancement of the economic and social self-sufficiency of assisted families, including programs subject to Section 3 of the Housing and Urban Development Act of 1968 (24 CFR Part 135) and FSS. (24 CFR §903.7(l))

Safety and Crime Prevention (VAWA). Describe the PHA's plan for safety and crime prevention to ensure the safety of the public housing residents. The statement must provide development-by-development or jurisdiction wide-basis: (i) A description of the need for measures to ensure the safety of public housing residents; (ii) A description of any crime prevention activities conducted or to be conducted by the PHA; and (iii) A description of the coordination between the PHA and the appropriate police precincts for carrying out crime prevention measures and activities. (24 CFR §903.7(m)) A description of: **1)** Any activities, services, or programs provided or offered by an agency, either directly or in partnership with other service providers, to child or adult victims of domestic violence, dating violence, sexual assault, or stalking; **2)** Any activities, services, or programs provided or offered by a PHA that helps child and adult victims of domestic violence, dating violence, sexual assault, or stalking, to obtain or maintain housing; and **3)** Any activities, services, or programs provided or offered by a public housing agency to prevent domestic violence, dating violence, sexual assault, and stalking, or to enhance victim safety in assisted families. (24 CFR §903.7(m)(5))

Pet Policy. Describe the PHA's policies and requirements pertaining to the ownership of pets in public housing. (24 CFR §903.7(n))

Asset Management. State how the agency will carry out its asset management functions with respect to the public housing inventory of the agency, including how the agency will plan for the long-term operating, capital investment, rehabilitation, modernization, disposition, and other needs for such inventory. (24 CFR §903.7(q))

Substantial Deviation. PHA must provide its criteria for determining a "substantial deviation" to its 5-Year Plan. (24 CFR §903.7(r)(2)(i))

Significant Amendment/Modification. PHA must provide its criteria for determining a "Significant Amendment or Modification" to its 5-Year and Annual Plan. For modifications resulting from the Rental Assistance Demonstration (RAD) program, refer to the 'Sample PHA Plan Amendment' found in Notice PIH-2012-32 REV-3, successor RAD Implementation Notices, or other RAD Notices.

If any boxes are marked "yes", describe the revision(s) to those element(s) in the space provided.

PHAs must submit a Deconcentration Policy for Field Office review. For additional guidance on what a PHA must do to deconcentrate poverty in its development and comply with fair housing requirements, see 24 CFR 903.2. (24 CFR §903.23(b))

B.2 New Activities. If the PHA intends to undertake any new activities related to these elements in the current Fiscal Year, mark "yes" for those elements, and describe the activities to be undertaken in the space provided. If the PHA does not plan to undertake these activities, mark "no."

HOPE VI or Choice Neighborhoods. **1)** A description of any housing (including project number (if known) and unit count) for which the PHA will apply for HOPE VI or Choice Neighborhoods; and **2)** A timetable for the submission of applications or proposals. The application and approval process for Hope VI or Choice Neighborhoods is a separate process. See guidance on HUD's website at:

https://www.hud.gov/program_offices/public_indian_housing/programs/ph/hope6 . (Notice PIH 2011-47)

Mixed Finance Modernization or Development. **1)** A description of any housing (including project number (if known) and unit count) for which the PHA will apply for Mixed Finance Modernization or Development; and **2)** A timetable for the submission of applications or proposals. The application and approval process for Mixed Finance Modernization or Development is a separate process. See guidance on HUD's website at:

https://www.hud.gov/program_offices/public_indian_housing/programs/ph/hope6/mfph#4

Demolition and/or Disposition. With respect to public housing only, describe any public housing development(s), or portion of a public housing development projects, owned by the PHA and subject to ACCs (including project number and unit numbers [or addresses]), and the number of affected units along with their sizes and accessibility features) for which the PHA will apply or is currently pending for demolition or disposition approval under section 18 of the 1937 Act (42 U.S.C. 1437p); and **2)** A timetable for the demolition or disposition. This statement must be submitted to the extent that approved and/or pending demolition and/or disposition has changed as described in the PHA's last Annual and/or 5-Year PHA Plan submission. The application and approval process for demolition and/or disposition is a separate process. Approval of the PHA Plan does not constitute approval of these activities. See guidance on HUD's website at: http://www.hud.gov/offices/pih/centers/sac/demo_dispo/index.cfm. (24 CFR §903.7(h))

Designated Housing for Elderly and Disabled Families. Describe any public housing projects owned, assisted or operated by the PHA (or portions thereof), in the upcoming fiscal year, that the PHA has continually operated as, has designated, or will apply for designation for occupancy by elderly and/or disabled families only. Include the following information: **1)** development name and number; **2)** designation type; **3)** application status; **4)** date the designation was approved, submitted, or planned for submission, **5)** the number of units affected and; **6)** expiration date of the designation of any HUD approved plan. **Note:** The application and approval process for such designations is separate from the PHA Plan process, and PHA Plan approval does not constitute HUD approval of any designation. (24 CFR §903.7(i)(C))

Conversion of Public Housing under the Voluntary or Mandatory Conversion programs. Describe any public housing building(s) (including project number and unit count) owned by the PHA that the PHA is required to convert or plans to voluntarily convert to tenant-based assistance; **2)** An analysis of the projects or buildings required to be converted; and **3)** A statement of the amount of assistance received to be used for rental assistance or other housing assistance in connection with such conversion. See guidance on HUD's website at:

<http://www.hud.gov/offices/pih/centers/sac/conversion.cfm>. (24 CFR §903.7(j))

Conversion of Public Housing under the Rental Assistance Demonstration (RAD) program. Describe any public housing building(s) (including project number and unit count) owned by the PHA that the PHA plans to voluntarily convert to Project-Based Rental Assistance or Project-Based Vouchers under RAD. See additional guidance on HUD's website at: [Notice PIH 2012-32 REV-3, successor RAD Implementation Notices, and other RAD notices](#).

Occupancy by Over-Income Families. A PHA that owns or operates fewer than two hundred fifty (250) public housing units, may lease a unit in a public housing development to an over-income family (a family whose annual income exceeds the limit for a low income family at the time of initial occupancy), if all the following conditions are satisfied: (1) There are no eligible low income families on the PHA waiting list or applying for public housing assistance when the unit is leased to an over-income family; (2) The PHA has publicized availability of the unit for rental to eligible low income families, including publishing public notice of such availability in a newspaper of general circulation in the jurisdiction at least thirty days before offering the unit to an over-income family; (3) The over-income family rents the unit on a month-to-month basis for a rent that is not less than the PHA's cost to operate the unit; (4) The lease to the over-income family provides that the family agrees to vacate the unit when needed for rental to an eligible family; and (5) The PHA gives the over-income family at least thirty days notice to vacate the unit when the unit is needed for rental to an eligible family. The PHA may incorporate information on occupancy by over-income families into its PHA Plan statement of deconcentration and other policies that govern eligibility, selection, and admissions. See additional guidance on HUD's website at: [Notice PIH 2011-7](#). (24 CFR 960.503) (24 CFR 903.7(b))

Occupancy by Police Officers. The PHA may allow police officers who would not otherwise be eligible for occupancy in public housing, to reside in a public housing dwelling unit. The PHA must include the number and location of the units to be occupied by police officers, and the terms and conditions of their tenancies; and a statement that such occupancy is needed to increase security for public housing residents. A "police officer" means a person determined by the PHA to be, during the period of residence of that person in public housing, employed on a full-time basis as a duly licensed professional police officer by a Federal, State or local government or by any agency of these governments. An officer of an accredited police force of a housing agency may qualify. The PHA may incorporate information on occupancy by police officers into its PHA Plan statement of deconcentration and other policies that govern eligibility, selection, and admissions. See additional guidance on HUD's website at: [Notice PIH 2011-7](#). (24 CFR 960.505) (24 CFR 903.7(b))

Non-Smoking Policies. The PHA may implement non-smoking policies in its public housing program and incorporate this into its PHA Plan statement of operation and management and the rules and standards that will apply to its projects. See additional guidance on HUD's website at: [Notice PIH 2009-21 and Notice PIH-2017-03](#). (24 CFR §903.7(e))

Project-Based Vouchers. Describe any plans to use Housing Choice Vouchers (HCVs) for new project-based vouchers, which must comply with PBV goals, civil rights requirements, Housing Quality Standards (HQS) and deconcentration standards, as stated in 983.57(b)(1) and set forth in the PHA Plan statement of deconcentration and other policies that govern eligibility, selection, and admissions. If using project-based vouchers, provide the projected number of project-based units and general locations, and describe how project-basing would be consistent with the PHA Plan (24 CFR §903.7(b)).

Units with Approved Vacancies for Modernization. The PHA must include a statement related to units with approved vacancies that are undergoing modernization in accordance with [24 CFR §990.145\(a\)\(1\)](#).

Other Capital Grant Programs (i.e., Capital Fund Community Facilities Grants or Emergency Safety and Security Grants).

For all activities that the PHA plans to undertake in the current Fiscal Year, provide a description of the activity in the space provided.

B.3 Progress Report. For all Annual Plans following submission of the first Annual Plan, a PHA must include a brief statement of the PHA's progress in meeting the mission and goals described in the 5-Year PHA Plan. (24 CFR §903.7(r)(1))

B.4 Capital Improvements. PHAs that receive funding from the Capital Fund Program (CFP) must complete this section (24 CFR §903.7(g)). To comply with this requirement, the PHA must reference the most recent HUD approved Capital Fund 5 Year Action Plan in EPIC and the date that it was approved. PHAs can reference the form by including the following language in the Capital Improvement section of the appropriate Annual or Streamlined PHA Plan Template: "See Capital Fund 5 Year Action Plan in EPIC approved by HUD on XX/XX/XXXX."

B.5 Most Recent Fiscal Year Audit. If the results of the most recent fiscal year audit for the PHA included any findings, mark "yes" and describe those findings in the space provided. (24 CFR §903.7(p))

C. Other Document and/or Certification Requirements.

C.1 Resident Advisory Board (RAB) comments. If the RAB had comments on the annual plan, mark "yes," submit the comments as an attachment to the Plan and describe the analysis of the comments and the PHA's decision made on these recommendations. (24 CFR §903.13(c), 24 CFR §903.19)

C.2 Certification by State of Local Officials. Form HUD-50077-SL, *Certification by State or Local Officials of PHA Plans Consistency with the Consolidated Plan*, must be submitted by the PHA as an electronic attachment to the PHA Plan. (24 CFR §903.15). Note: A PHA may request to change its fiscal year to better coordinate its planning with planning done under the Consolidated Plan process by State or local officials as applicable.

C.3 Civil Rights Certification/ Certification Listing Policies and Programs that the PHA has Revised since Submission of its Last Annual Plan. Provide a certification that the following plan elements have been revised, provided to the RAB for comment before implementation, approved by the PHA board, and made available for review and inspection by the public. This requirement is satisfied by completing and submitting form HUD-50077 ST-HCV-HP, *PHA Certifications of Compliance with PHA Plan, Civil Rights, and Related Laws and Regulations Including PHA Plan Elements that Have Changed*. Form HUD-50077-ST-HCV-HP, *PHA Certifications of Compliance with PHA Plan, Civil Rights, and Related Laws and Regulations Including PHA Plan Elements that Have Changed* must be submitted by the PHA as an electronic attachment to the PHA Plan. This includes all certifications relating to Civil Rights and related regulations. A PHA will be considered in compliance with the certification requirement to affirmatively further fair housing if the PHA

fulfills the requirements of §§ 903.7(o)(1) and 903.15(d) and: (i) examines its programs or proposed programs; (ii) identifies any fair housing issues and contributing factors within those programs, in accordance with 24 CFR 5.154 or 24 CFR 5.160(a)(3) as applicable; (iii) specifies actions and strategies designed to address contributing factors, related fair housing issues, and goals in the applicable Assessment of Fair Housing consistent with 24 CFR 5.154 in a reasonable manner in view of the resources available; (iv) works with jurisdictions to implement any of the jurisdiction's initiatives to affirmatively further fair housing that require the PHA's involvement; (v) operates programs in a manner consistent with any applicable consolidated plan under 24 CFR part 91, and with any order or agreement, to comply with the authorities specified in paragraph (o)(1) of this section; (vi) complies with any contribution or consultation requirement with respect to any applicable AFH, in accordance with 24 CFR 5.150 through 5.180; (vii) maintains records reflecting these analyses, actions, and the results of these actions; and (viii) takes steps acceptable to HUD to remedy known fair housing or civil rights violations, impediments to fair housing choice within those programs; addresses those impediments in a reasonable fashion in view of the resources available; works with the local jurisdiction to implement any of the jurisdiction's initiatives to affirmatively further fair housing; and assures that the annual plan is consistent with any applicable Consolidated Plan for its jurisdiction. (24 CFR §903.7(o)).

C.4 Challenged Elements. If any element of the Annual PHA Plan or 5-Year PHA Plan is challenged, a PHA must include such information as an attachment to the Annual PHA Plan or 5-Year PHA Plan with a description of any challenges to Plan elements, the source of the challenge, and the PHA's response to the public.

C.5 Troubled PHA. If the PHA is designated troubled, and has a current MOA, improvement plan, or recovery plan in place, mark "yes," and describe that plan. Include dates in the description and most recent revisions of these documents as attachments. If the PHA is troubled, but does not have any of these items, mark "no." If the PHA is not troubled, mark "N/A." (24 CFR §903.9)

D. Affirmatively Furthering Fair Housing (AFFH).

D.1 Affirmatively Furthering Fair Housing. The PHA will use the answer blocks in item D.1 to provide a statement of its strategies and actions to implement each fair housing goal outlined in its accepted Assessment of Fair Housing (AFH) consistent with 24 CFR § 5.154(d)(5) that states, in relevant part: "To implement goals and priorities in an AFH, strategies and actions shall be included in program participants' ... PHA Plans (including any plans incorporated therein) ... Strategies and actions must affirmatively further fair housing" Use the chart provided to specify each fair housing goal from the PHA's AFH for which the PHA is the responsible program participant – whether the AFH was prepared solely by the PHA, jointly with one or more other PHAs, or in collaboration with a state or local jurisdiction – and specify the fair housing strategies and actions to be implemented by the PHA during the period covered by this PHA Plan. If there are more than three fair housing goals, add answer blocks as necessary.

Until such time as the PHA is required to submit an AFH, the PHA will not have to complete section D., nevertheless, the PHA will address its obligation to affirmatively further fair housing in part by fulfilling the requirements at 24 CFR 903.7(o)(3) enacted prior to August 17, 2015, which means that it examines its own programs or proposed programs; identifies any impediments to fair housing choice within those programs; addresses those impediments in a reasonable fashion in view of the resources available; works with local jurisdictions to implement any of the jurisdiction's initiatives to affirmatively further fair housing that require the PHA's involvement; and maintain records reflecting these analyses and actions. Furthermore, under Section 5A(d)(15) of the U.S. Housing Act of 1937, as amended, a PHA must submit a civil rights certification with its Annual PHA Plan, which is described at 24 CFR 903.7(o)(1) except for qualified PHAs who submit the Form HUD-50077-CR as a standalone document.

This information collection is authorized by Section 511 of the Quality Housing and Work Responsibility Act, which added a new section 5A to the U.S. Housing Act of 1937, as amended, which introduced the 5-Year and Annual PHA Plan.

Public reporting burden for this information collection is estimated to average 7.52 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. HUD may not collect this information, and respondents are not required to complete this form, unless it displays a currently valid OMB Control Number.

Privacy Act Notice. The United States Department of Housing and Urban Development is authorized to solicit the information requested in this form by virtue of Title 12, U.S. Code, Section 1701 et seq., and regulations promulgated thereunder at Title 12, Code of Federal Regulations. Responses to the collection of information are required to obtain a benefit or to retain a benefit. The information requested does not lend itself to confidentiality.

Housing Authority of the City of Camden

Attachment ??

Annual Plan B.1. Financial Resources

Financial Resources – 2025 Annual Plan Statement

Housing Operations

Dwelling Rent	\$1,414,782	Housing Operations
Excess Utilities	\$18,000	Housing Operations
Non-Dwelling Rent	\$48,000	Housing Operations
HUD Operating Subsidy	\$9,694,668	Housing Operations
Investment Income	\$35,000	Housing Operations
Other Income	\$1,712,099	Housing Operations
Total Operations	<u>\$12,922,549</u>	

Housing Choice Voucher

HUD S8 Voucher Program	\$18,342,962	S8 Vouchers
Admin Fees	\$2,272,827	S8 Administrative Costs
Investment Income	\$10,000	S8 Administrative Costs
Other Income	\$150,000	S8 Vouchers
Total Housing Choice Voucher	<u>\$20,775,789</u>	

Other Revenues

Grant Income - CFP, CNI	\$1,029,567	Capital Improvements, Operations, RAD
CNI - 2025 Projected Use	\$1,000,000	Branch Village
Prior Year Capital Grants (2019 - 2024)	\$3,074,086	Capital Improvements, Operations, RAD
Other Revenue	\$200,000	Housing Operations
Camden City School District Grant	\$0	Social Services
VESTA Funds	\$125,000	Social Services
Jobs Plus	\$0	Social Services
Family Self-Sufficiency	\$90,636	Social Services
ROSS	\$0	Social Services
	<u>\$5,519,289</u>	

Total Projected Financial Resources **\$39,217,627**

Housing Authority of the City of Camden

Attachment

Annual Plan B.1 Deconcentration Policy

ACOP Chapter 4: Tenant Selection III.B Selection Method

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

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

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

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

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

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

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

HACC Policy

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

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

HACC Policy

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

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

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

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

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

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

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

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

HACC Policy

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

[Insert PHA policy here]

Order of Selection [24 CFR 960.206(e)]

The PHA system of preferences may select families either according to the date and time of application or by a random selection process.

HACC Policy

Families will be selected from the waiting list based on preference points. Among applicants with the same preference points, families will be selected on a first-come, first-served basis according to the date and time their complete application is received by the PHA.

When selecting applicants from the waiting list, the PHA will match the characteristics of the available unit (unit size, accessibility features, unit type) to the applicants on the waiting lists. The PHA will offer the unit to the highest ranking applicant who qualifies for that unit size or type, or that requires the accessibility features.

By matching unit and family characteristics, it is possible that families who are lower on the waiting list may receive an offer of housing ahead of families with an earlier date and time of application or higher preference status.

Factors such as deconcentration or income mixing and income targeting will also be considered in accordance with HUD requirements and PHA policy.

Housing Authority of the City of Camden

Attachment - Development

- 2025 Annual Plan**
- Choice Neighbors**
 - Mixed Finance/Development**
 - Demolition/Disposition**
 - Conversion to Tenant Based Vouchers**
 - Conversion to PBRA/PBV**

OVERVIEW

Over the years, HACC has aggressively pursued renovation and redevelopment of most of its low-income public housing portfolio. Using a variety of financial and asset management strategies, the Authority to date has redeveloped or is in the process of redeveloping ALL its family sites in its original low-income portfolio of 2,240 rental units. What will remain is the RAD conversion of our original senior high-rise buildings. In addition, HACC has created various additional homeownership opportunities. s. We have additional homeownership units scheduled for construction in our Mount Ephraim South (Branch Village) and the Cramer Hill CNI (Ablett Village) as a part of the CNI grants for both locations.

Our focus over the next several years will be preservation of the recently redeveloped sites through HUD’s RAD Conversion program, aggressively monitor existing contracts with private management companies, and improve the Authority’s asset management and property management capabilities.

AMP	# Units	Projects converted to RAD prior to 2024						
		Mixed Finance	CNI	Demo/ Dispo	RAD			
					Pre-Planning	Chap	PBRA	PBV
AMP 2 NJ010-000002 Branch Village	252	Currently	Currently	Demo - Previously				RAD Completed
AMP 3 NJ010-000003 Chelton Terrace I	66	Currently	-	Demo - Previously				RAD Completed 4 th Q 2022
AMP 6 NJ010-000006 McGuire Gardens	253	Currently	-	Demo Previously				RAD Completed 2020

AMP 2-Branch Village:

Branch is the oldest family development site. The EIOP for this development was September 30, 1941. The original site had 279 family units. The site has been fully redeveloped through the HUD CNI grant program. There are two low-rise buildings – one of which is a 50-unit family building, and the other is a 55-unit senior building. The other phases consist of townhouse style family units. One has 72 units and the other has 75 units. That totals 252 units on-site. There was another off-site phase built with non-CNI funds built on residual land at the former Roosevelt Manor site across the street from Branch Village that consisted of 58 row-type family units. Additionally, 10 homeownership units were built under the CNI grant

Long term Vision for Property: Property had completely been redeveloped through a HUD Choice Implementation Grant and RAD conversion.

Strategies: Continue to monitor the management and maintenance of the site as well as overall operation of the property.

AMP 3-Chelton Terrace Phase I:

Chelton Terrace Phase I was the first of two phases of redevelopment of the original AMP 5 (Chelton Terrace). This first phase consisted of 66 newly renovated Annual Contribution Contract (ACC) family townhouse units and is currently owned by HACC but managed by a private property management company. The newly renovated units have been occupied for ten years and are well managed and maintained, the property sustains a very low vacancy rate. Demand for the units is high. A new community center was also completed as part of this phase of construction.

Long-term Vision for Property: Hold and Maintain. HACC has completed a HUD RAD conversion for this AMP in the 4th quarter of 2022. The site is now owned and managed by Watson Street Management and Development Corporation (WSMDC) – a wholly owned Instrumentality of HACC. HACC used only Capital funds for the conversion of this site. This long-term public housing ACC AMP is now a RAD Project-based Section 8 AMP.

Strategies: Continue to monitor the management and maintenance of the site as well as overall operation of the property.

AMP 6-McGuire Gardens:

The original EIOP for this site was March 1955. The site originally consisted of 367 family units. McGuire Gardens has been fully redeveloped using a 1994 HOPE VI grant of \$42 million. During the years 1999 through 2002, 190 units on the original site were demolished. On-site relocation was part of the redevelopment plan thus necessitating phased demolition. The redevelopment plan created 75 newly constructed ACC family units and another 178 reconfigured and completely rehabilitated ACC family units for a total of 253 units on the site. A newly constructed community center was completed in 2005 and a passive park/town square with a tot lot was completed in 2006.

Long-term Vision for Property: HACC did a \$14 million HUD RAD conversion of the site in 2020 using a NJ Tax Exempt Bond and 4% Tax Credits HUD approved the RAD conversion of the site. HACC transferred the land to HACC's WSMDC. HACC's WSMDC was co-developer and a WSMDC LLC is a co-managing member of the Ownership entity. Rehabilitation of the units were completed in 2021. This long-term public housing ACC AMP is now a RAD Project-based Section 8 AMP.

Strategies: Continue to monitor the management and maintenance of the site as well as the overall long-term viability of the property

Projects projected for RAD/Redevelopment - June 2024 Status								
AMP	# Units	Mixed Finance	CNI	Demo	RAD			
					Pre-Planning	Chap	PBRA	PBV
AMP1 NJ010-000001 Ablett Village	306	Currently	Currently	Demo – In Process		Yes 187 Units		5 Phases: I – Complete II – Complete III A – In Process III B – In Process IV - Projected
AMP 4 NJ010-000004 Chelton Terrace II	101	Currently & Projected	-	Demo – Previously	Yes			Projected
AMP 8– NJ010000008 Roosevelt Manor V	57	Currently & Projected	-	Demo Previously	Yes			Projected
AMP 9– NJ010000009 Roosevelt Manor IX & X	59	Currently & Projected	-	Demo Previously	Yes			Projected
5 AMP 10– NJ010000010 Branch Village (1) (Roosevelt Manor II)	58	Currently & Projected	-	Demo Previously	Yes			Projected
AMP 11– NJ010000011 Roosevelt Manor VII	48	Currently & Projected	-	Demo Previously	Yes			Projected
AMP 12– NJ010000012 Roosevelt Manor XII	47	Currently & Projected	-	Demo Previously	Yes			Projected
AMP 13– NJ010000013 Baldwin’s Run I	78	Currently & Projected	-	Demo Previously	Yes			Projected
AMP 14– NJ010000014 Carpenter’s Hill	30	Currently & Projected	-	Demo Previously	Yes			Projected
AMP 15– NJ010000015 Baldwin’s Run II	73	Projected	-	-	Yes			Projected
AMP 16– NJ010000016 Kennedy Tower (1)	99	Projected	-	-	Yes			Projected 2025
AMP 17– NJ010000017 Westfield Tower	103	Projected	-	-	Yes			Projected 2025
AMP 18– NJ010000018 Mickle Tower	104	Projected	-	-	Yes			Projected 2025
AMP 19– NJ010000019 Baldwin’s Run Senior	74	Projected	-	-	Yes			Projected
AMP 20– NJ010000020 Morgan Village	27	Currently & Projected	-	-	Yes			Projected

Total Units Is 1,264

(1) – The CFFP Bond that was part of the Development sources for the prior construction activities at AMP 10 & 16 is scheduled to be paid off in 2025.

AMP-1 Ablett Village:

Ablett Village is the agency's second oldest family development site. The End of Initial Operating Period

(EIOP) for this development was December 31, 1943. There are 23 two-story buildings on the site with 306 row-type units. Each unit is individually metered for heating, cooking gas and hot water. Ablett Village is the last family site left in HACC's low-income real estate portfolio yet to be completely redeveloped.

Long-term Vision for the Property: Property was awarded a 2020 Choice Implementation Grant in 2021. HUD also approved the RAD conversion of the site.

Strategies: The CNI grant for this development will allow for the new construction of 425 units in 4 phases. 306 of which will be RAD replacement units on the existing site and sites throughout the neighborhood. Below is the present development by Phase:

- Phase I Off-site: 75 family units completed in July 2023
- Phase II Off-site: 55 senior units completed in April 2024.
- Phase III A On-site: 78 family units – fully funded 9% tax credit deal. Scheduled to go to closing 1st quarter of 2025.
- Phase III B On-site: 144 family units – has a Tax-Exempt Bond and 4% tax credits already. Construction planned for 2026.
- Phase 4 Off-site: 73 family units

AMP 4-Chelton Terrace Phase II:

Chelton Terrace Phase II was the second of two phases of redevelopment of the original AMP 5 (Chelton Terrace). This second phase of construction was completed in December 2005 and consists of 101 newly constructed ACC family townhouse units. The units were occupied in January 2006. This second phase was a HUD Mixed Finance development that was privately owned and privately managed.

Long-term Vision for Property: HACC took back the property in the 2nd quarter of 2023 by exercising its "Right of First Refusal/Option" now that the tax credit compliance period has ended. This site was included in HACC's RAD portfolio application. We may opt to redevelop the site in the future using HUD's RAD program (after 2025), State funding with other third-party sources should opportunity arise or when necessary.

Strategies: Continue to monitor the management and maintenance of the sites as well as the overall operation of the property.

AMP 5, 8-12-Roosevelt Manor:

The original EIOP for this site was June 1955. the site consisted of 268 family units. HACC received a 2004 HOPE VI grant for \$20 million as part of a \$144 million, multi-phase redevelopment plan for this site and the surrounding neighborhood. All the residents of this site were relocated as of January 2006 and all units had been demolished in preparation for five on-site phases of development. The development has been completed and occupied for nearly 15 years. All of the ACC rental units are privately owned and managed pursuant to HUD's Mixed-Finance program.

Long-term Vision for Property: All phases are privately owned and managed and each has a separate AMP number.

Strategies: Continue to monitor as assets under HACC's portfolio of ACC units. They were included in HACC's RAD portfolio application.

Westfield Acres:

This site's original EIOP was June 1943. The site originally had 514 family units and was demolished in 2000/2001 with the use of a "Demolition Only" HOPE VI grant. HACC was able to secure a \$35 million HOPE VI Grant in 2000 for this site. Which has been demolished and redeveloped. The \$106 million redevelopment plan was completed, and all units occupied over 15 years ago. This redevelopment effort created 516 new houses both on site and off site in the surrounding neighborhood. Two hundred and nineteen (219) homeownership units were created. This development also has a newly constructed community center as well. The four rental phases that replaced the original Westfield Acres are Baldwin's Run, Carpenter's Hill, Baldwin's Run Senior Building and Baldwin's Run II. The four rental phases are described below.

AMP 13-Baldwin's Run:

This site's original EIOP was December 31, 2003. This is the first rental phase redeveloped on the former Westfield Acre site. This phase consists of 78 family rental units. The rental units are interspersed with 109 newly constructed homeownership units, constructed in June 2003. The project design received a HUD Secretary Award of Excellence in 2003. The site was financed under HUD's Mixed Finance Program using HOPE VI funds and leveraged tax credit equity. The site was privately owned and managed. The site is located in a very stable section of the City where property values are rising. Demand for these units is very high. A \$30 million elementary school across the street from the site was opened in September 2007.

Long-term Vision for Property:Apply for RAD after 2025..

Strategies: Continue to monitor the management and maintenance of the site as well as the overall long-term viability of the property.

AMP 14-Carpenter's Hill:

The EIOP for this property was March 31, 2003. This is the first off-site rental phase of the Westfield Acres HOPE VI grant and consists of 30 family rental units located across from Baldwin's Run and one block from the new \$30 million dollar school. The 30 family rental units are interspersed with 19 market rate tax credit only rental units. The units are privately owned and managed. Homeownership units were built also.

Long-term Vision for Property: Apply for RAD after 2025.

Strategies: Continue to monitor the management and maintenance of the site as well as the overall long-term viability of the property.

AMP 15-Baldwin's Run II:

These newly constructed 73 family units were completed at the end of December 2007. These townhouse units are in a very stable neighborhood. These units have a very strong market demand. The units are two blocks from a newly constructed \$30 million school. The site is right next to the new county park. Twenty (20) of the units had been set aside for special needs housing for formerly

homeless women and their families. The State had provided \$2 million in Capital Funds for these 20 special needs housing units. The site was privately owned and operated. Homeownership units were also constructed.

Long-term Vision for Property: Apply for RAD after 2025.

Strategies: Continue to monitor the management and maintenance of the site as well as the overall long-term viability of the property.

AMP 16-Kennedy Tower:

The EIOF for this property was February 1966. There recently were 99 units in this 10-story elevator building. The Authority converted, with HUD approval, the second floor (11 residential units) for HACC's administrative offices. HACC retrofitted the building with a fire suppression system throughout. HACC has also completed several major energy efficient upgrades throughout the units as part of a HUD approved Energy Services Contract. HACC has also recently installed a new HVAC system throughout. There is also a state approved "Assisted Living" program for the residents in this building.

Long-term Vision for Property: In 2023, HACC received a \$2,168,987 Capital Fund At-Risk/Receivership/Substandard/Troubled Grant for sidewalk, paving, drainage, and landscaping repairs that will improve safety, for window replacement, in the units and stairwells, façade and siding repairs, HVAC-related improvements, smoke/fire/emergency systems, electrical work, drywall and insulation, new lobby doors, kitchen, bathroom, and laundry improvements, installation of new lighting fixtures, and safety upgrades to porches, balconies, and guardrails.

HACC will also apply for RAD in 2025.

Strategies HACC will continue to enhance the amenities provided and upgrade the physical plant. Strategies to reduce operating costs and increase revenue generated at the site are being developed.

AMP 17-Westfield Tower:

The EIOF for this property was March 1970. There are presently 103 near elderly and disabled units in this 10-story elevator building. As part of its long-term strategy to maintain and upgrade this property, HACC recently completed restoration of the building facade; installation of two new elevators; and retrofitting the building with a fire suppression system throughout. HACC also completed major energy efficient upgrades throughout the units as part of a HUD approved Energy Services Contract. To mitigate fire safety issues HACC has installed smoke and CO detectors throughout the building.

Long-term Vision for Property: Apply for RAD in 2025.

Strategies: HACC will continue to enhance the amenities provided and upgrade the physical plant. Strategies to reduce operating costs and increase revenue generated at the site are being developed.

AMP 18-Mickle Tower:

The EIOF for this property was December 1974. There are 104 units in this 9-story elevator building. HACC retrofitted the building with a fire suppression system throughout. In addition, the Authority has completed major energy efficient upgrades throughout the units as part of a HUD approved Energy Services Contract.

Long-term Vision for Property: Apply for RAD in 2025.

Strategies: HACC will continue to enhance the amenities provided and upgrade the physical plant. Strategies to reduce operating costs and increase revenue generated at the site are being developed.

AMP 19-Baldwin's Run Senior Building:

This newly constructed 74-unit senior only building was completed in June 2007. The building has many amenities and services including a laundry room on each floor, a library, a room for light gym equipment, a visiting doctor's office, and a community room. This site was privately owned and managed.

Long-term Vision for Property: Apply for RAD after 2025.

Strategies: Continue to monitor the management and maintenance of the site as well as the overall long-term viability of the property.

AMP 20-Morgan Village:

This recently constructed 40-unit development was completed in December 2012. The site is privately owned and managed.

Long-term Vision for Property: Apply for RAD after 2025

Strategies: HACC will likely take back this property after the tax credit compliance period expires. HACC will continue to monitor the management and maintenance of the site as well as the overall long-term viability of the property.

Through the Faircloth legislation, HACC will continue to increase its unit portfolio through the underutilized Faircloth units.

Housing Authority of the City of Camden

Attachment

Annual Plan B.II Designated Housing for Elderly and Disabled

HACC has designated the following sites as Elderly Only (Seniors 62 and over). HACC is requesting an approval of this designation from HUD.

Kennedy Towers	88 Units	Elderly Only (Seniors 62 and over)
Baldwin's Run Senior	74 Units	Elderly Only (Seniors 62 and over)

HOUSING AUTHORITY OF THE CITY OF CAMDEN

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED DECEMBER 31, 2022

WITH

REPORT OF INDEPENDENT AUDITORS

HOUSING AUTHORITY OF THE CITY OF CAMDEN
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YEAR ENDED DECEMBER 31, 2022

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REPORT OF INDEPENDENT AUDITORS

To the Board of Commissioners
Housing Authority of the City of Camden:

Opinion

We have audited the accompanying financial statements of the Housing Authority of the City of Camden (the "Authority") as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, as listed in the accompanying table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net position of the Authority, as of December 31, 2022, and the changes in its net position and its cash flows 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 and the audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Our responsibilities under those standards are further described in the Auditors' 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 within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

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 auditing standards generally accepted in the United States of America 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.

Auditors' Responsibilities for the Audit of the Financial Statements (continued)

In performing an audit in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, 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.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Authority's basic financial statements. The schedule of expenditures of federal awards is presented for the purpose of additional analysis as required by Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and is not a required part of the basic financial statements. The accompanying financial data schedule is also not a required part of the basic financial statements and is presented for the purposes of additional analysis as required by the U.S. Department of Housing and Urban Development.

Other Matters (continued)

Other Information (continued)

The schedule of expenditures of federal awards and financial data schedule are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and financial data schedule 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 January 31, 2024 on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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.



January 31, 2024
Toms River, New Jersey

MANAGEMENT'S DISCUSSION AND ANALYSIS

THE HOUSING AUTHORITY OF THE CITY OF CAMDEN
Management's Discussion and Analysis
December 31, 2022

The Housing Authority of the City of Camden (the "Authority") management 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 fund 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 Board of Commissioners and the Executive Director continue to work closely with the staff to implement cost containment measures, improve internal and external financial reporting, strengthen communication lines with all managers, and train property managers and pertinent staff in project-based budgeting, accounting & reporting.

Some reclassifications may have been made to prior year balances in order to present a clearer comparison between the financial positions and corresponding balances of the two years.

Here are some of the financial highlights for the changes in financial conditions:

- The Authority's unrestricted net position increased by \$4,271,248 during the year ended December 31, 2022.
- The Authority's unrestricted cash increased by \$1,172,273 during the year ended December 31, 2022. The increase is primarily the result of increases in operating revenues and increases in accounts payable at year ended December 31, 2022.
- The Authority's current asset balance increased \$1,628,079 from December 31, 2021, to December 31, 2022. The change resulted from an increase in cash and cash equivalents of \$1,172,273 and increases in prepaid expenses of \$24,131, increases in tenant security deposits of \$8,854, and increases in receivables of \$422,821.
- Operating revenues increased by \$3,469,775 from \$32,202,132 in 2021 to \$35,671,907 in 2022. This is primarily the result of increases in HUD operating grants of \$4,159,003 and tenant revenue of \$74,075 which are offset by decrease of other government grants of 139,257 and other revenues of \$155,954.
- Operating expenses of all Authority programs (excluding depreciation, extraordinary maintenance and housing assistance payments) increased \$2,126,561.

THE HOUSING AUTHORITY OF THE CITY OF CAMDEN
Management's Discussion and Analysis
December 31, 2022

FINANCIAL HIGHLIGHTS (continued)

- Extraordinary maintenance decreased by \$137,496 in 2022. This is primarily the result of a reduction in demolition expenses incurred under the Choice Neighborhood Planning grant when compared to 2021.
- During 2022 operating revenues of \$35,671,907, net of operating expenses of \$35,848,681, provided operating loss of \$176,774.
- Housing assistance payments decreased \$650,143 (4%). The Authority had a decrease in the amount of unit months leased in 2022 compared to 2021.

AUTHORITY WIDE FINANCIAL STATEMENTS

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

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

The Authority's focus on the Statements of Net Position is the "Unrestricted Net Position" which is designed to represent the net available liquid (non-capital) assets, net of liabilities, for the entire Authority.

Net Position (formerly equity) 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 do not meet the definition of "Net Investment in Capital Assets", or "Restricted Net Position".

The Authority-wide financial statements also include the Statements of Revenues, Expenses and Changes in Net Position (similar to an Income Statement). These statements include operating revenues, such as rental income, operating expenses, such as administrative, utilities, maintenance, depreciation, and non-operating revenue and expenses, such as investment income and interest expense.

THE HOUSING AUTHORITY OF THE CITY OF CAMDEN
Management's Discussion and Analysis
December 31, 2022

AUTHORITY WIDE FINANCIAL STATEMENTS (continued)

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

The Statements of Cash Flows presents relevant information about the Authority's cash receipts and cash payments during the year. The Statements of Cash Flows also disclose net cash provided by, or used for operating activities, non-capital financing activities, and from capital and related financing activities.

FUND FINANCIAL STATEMENTS

Traditional users of governmental financial statements will find the fund financial statements presentation more familiar. The focus is now on major funds, rather than fund types. The Authority consists of exclusively enterprise funds. Enterprise funds utilize the full accrual basis of accounting. The enterprise method of accounting is similar to accounting utilized by business in the private sector. All of the activities of the Authority are reported in a single enterprise fund.

THE AUTHORITY'S PROGRAMS

Low Rent Public Housing – Under the Low Rent 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 provide the 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.

Federal Low-Income Housing Tax Credit (LIHTC) Program - Through the privately managed properties, The Housing Authority of the City of Camden administers the federal Low-Income Housing Tax Credit (LIHTC) program for housing developments in the City of Camden. The LIHTC program is contained within § 42 of the Internal Revenue Code

(26 U.S.C. § 42) as a tax incentive program to stimulate investment in affordable housing. The LIHTC program provides incentives for developers to acquire rehabilitate and or build low- or mixed-income housing through the allocation of federal tax credits that can be used to reduce a project's federal taxes or sold to corporations or investor groups to raise equity for a project. The credits are purchased at a discount and represent a dollar-for-dollar reduction of tax liability. In the State of New Jersey, the LIHTC program plays a vital role in the creation and preservation of affordable rental housing by increasing the funding available to eligible projects that best meet the state's goals and requirements for affordable housing.

THE HOUSING AUTHORITY OF THE CITY OF CAMDEN
Management's Discussion and Analysis
December 31, 2022

THE AUTHORITY'S PROGRAMS (continued)

Housing Choice Voucher Program (Section 8 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.

Capital Fund Program – Under the Capital Fund Program, the Authority receives grants from the Department of Housing and Urban Development, which are used primarily to maintain and improve the physical condition of its developments. The funds are also used to fund management improvements such as management information systems and tenant services. Included in the Capital fund Program is the HUD Choice Neighborhood Implementation Grant that supports the development of a comprehensive neighborhood revitalization plan, which focuses on directing resources to address three core goals: Housing, People and Neighborhood. To achieve these core goals, Camden communities developed for implementation a comprehensive neighborhood revitalization strategy, or Transformation Plan. The Transformation Plan is the guiding document for the revitalization of the public and/or assisted housing units while simultaneously directing the transformation of the surrounding neighborhood and positive outcomes for families.

Resident Opportunities and Self Sufficiency Program – A grant program funded by the Department of Housing and Urban Development that encourages economic self-sufficiency among the Authority's resident population.

Veterans Affairs Supportive Housing Program - The Housing Authority of the City of Camden has partnered with the Department of Veterans Affairs to offer Rental Assistance for homeless veterans. The HUD-Veterans Affairs Supportive Housing (HUD-VASH) voucher program combines HUD Housing Choice Voucher (HCV) Rental Assistance for homeless veterans with case management and clinical services provided by the Veterans Affairs (VA) at its medical centers and in the community. Visible goals of this program include addressing homelessness for veterans and ensuring needed case management services are provided by the VA to individuals to allow them to move to self-sufficiency.

Emergency Housing Voucher Program - provides a significant opportunity for the Housing Authority of the City of Camden, Continuums of Care (CoCs), and Victim Service Providers (VSPs) to develop collaborative partnerships and strategies that effectively address the needs of vulnerable populations in our community. Through Emergency Housing Voucher Program the housing authority provides vouchers to assist individuals and families who are at-risk.

State/Local Programs – Represents non-HUD resources developed from a variety of activities and funded by the state of New Jersey, the County of Camden or the City of Camden.

THE HOUSING AUTHORITY OF THE CITY OF CAMDEN
Management's Discussion and Analysis
December 31, 2022

STATEMENTS OF NET POSITION

The following table reflects the condensed Statements of Net Position as of December 31, 2022 and 2021:

Account	ASSETS			%
	2022	2021	Change	Change
Current assets:				
Cash and cash equivalents	\$ 10,908,098	\$ 9,735,825	\$ 1,172,273	12%
Tenant Security Deposits	119,363	110,509	8,854	8%
Accounts receivable, net	1,661,733	1,238,912	422,821	34%
Prepaid expenses	<u>326,226</u>	<u>302,095</u>	<u>24,131</u>	8%
 Total current assets	 <u>13,015,420</u>	 <u>11,387,341</u>	 <u>1,628,079</u>	 14%
Non-current assets:				
Restricted cash	381,260	626,516	(245,256)	(39%)
Other Assets	8,620	-	8,620	100%
Notes receivable	20,300,231	20,300,231	-	0%
Capital assets, net	<u>12,341,572</u>	<u>11,507,116</u>	<u>834,456</u>	7%
 Total non-current assets	 <u>33,031,683</u>	 <u>32,433,863</u>	 <u>597,820</u>	 2%
 Total assets	 <u>46,047,103</u>	 <u>43,821,204</u>	 <u>2,225,899</u>	 5%
 <u>DEFERRED OUTFLOWS OF RESOURCES</u>				
New Jersey P.E.R.S.	603,758	251,816	351,942	140%
New Jersey S.H.B.P.	<u>4,691,950</u>	<u>4,909,726</u>	<u>(217,776)</u>	(4%)
 Total Assets & Deferred Outflows	 <u>\$ 51,342,811</u>	 <u>\$ 48,982,746</u>	 <u>\$ 2,360,065</u>	 5%

THE HOUSING AUTHORITY OF THE CITY OF CAMDEN
Management's Discussion and Analysis
December 31, 2022

STATEMENTS OF NET POSITION (continued)

LIABILITIES AND NET POSITION

Account	2022	2021	Change	%
Current liabilities:				
Accounts payable	\$ 950,229	\$ 397,568	\$ 552,661	139%
Accrued expenses	84,039	85,848	(1,809)	(2%)
Accrued compensated absences, current	60,103	51,262	8,841	17%
Tenant security deposits	119,363	110,509	8,854	8%
Current portion of bonds and leases payable	275,000	275,000	-	0%
Prepaid tenant rents	134,986	166,642	(31,656)	(19%)
Other current liabilities	<u>57,207</u>	<u>247,557</u>	<u>(190,350)</u>	(77%)
Total current liabilities	<u>1,680,927</u>	<u>1,334,386</u>	<u>346,541</u>	26%
Non-current liabilities:				
Bonds and leases payable, non-current	585,000	915,000	(330,000)	(36%)
Accrued compensated absences, non-current	540,937	461,370	79,567	17%
Other liabilities	36,958	29,487	7,471	25%
Net Pension Liability	6,098,335	4,643,508	1,454,827	31%
Net OPEB Liability	<u>18,238,707</u>	<u>21,828,515</u>	<u>(3,589,808)</u>	(16%)
Total non-current liabilities	<u>25,499,937</u>	<u>27,877,880</u>	<u>(2,377,943)</u>	(9%)
Total liabilities	<u>27,180,864</u>	<u>29,212,266</u>	<u>(2,031,402)</u>	(7%)

DEFERRED INFLOWS OF RESOURCES

Prepaid ground leases	789,110	801,806		
New Jersey P.E.R.S.	2,104,080	4,711,895	(2,607,815)	(55%)
New Jersey S.H.B.P.	<u>14,617,813</u>	<u>12,792,272</u>	<u>1,825,541</u>	14%
Total deferred inflows of resources	<u>17,511,003</u>	<u>18,305,973</u>	<u>(782,274)</u>	(4%)

NET POSITION

Net position:				
Net Investment in capital assets	11,481,572	10,317,116	1,164,456	11%
Restricted net position	20,578,220	20,827,487	(249,267)	(1%)
Unrestricted net position	<u>(25,408,848)</u>	<u>(29,680,096)</u>	<u>4,271,248</u>	(14%)
Total net position	<u>6,650,944</u>	<u>1,464,507</u>	<u>5,186,437</u>	354%
Total Liabilities, deferred inflows of resources and net position	<u>\$ 51,342,811</u>	<u>\$ 48,982,746</u>	<u>\$ 2,360,065</u>	5%

THE HOUSING AUTHORITY OF THE CITY OF CAMDEN
Management's Discussion and Analysis
December 31, 2022

STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

The following table reflects the Statements of Revenues, Expenses and Changes in Net Position for the years ended December 31, 2022 and 2021:

Account	2022	2021	Change	%
				Change
Operating Revenues:				
Tenant revenue	\$ 1,638,993	\$ 1,564,918	\$ 74,075	5%
HUD operating grants	32,643,205	28,484,202	4,159,003	15%
Other government grants	-	139,257	(139,257)	(100%)
Other revenues	<u>1,389,709</u>	<u>2,013,755</u>	<u>(624,046)</u>	(31%)
Total operating revenues	<u>35,671,907</u>	<u>32,202,132</u>	<u>3,469,775</u>	11%
Operating expenses:				
Administrative	5,137,658	6,238,160	(1,100,502)	(18%)
Tenant services	1,310,642	1,545,690	(235,048)	(15%)
Utilities	1,691,689	1,613,076	78,613	5%
Ordinary repairs and maintenance	1,857,979	1,975,417	(117,438)	(6%)
Protective services	477,618	559,880	(82,262)	(15%)
Insurance and general	8,173,912	4,590,714	3,583,198	78%
Extraordinary maintenance	-	137,496	(137,496)	(100%)
Housing assistance payments	16,175,276	16,825,419	(650,143)	(4%)
Depreciation	<u>1,023,907</u>	<u>989,092</u>	<u>34,815</u>	4%
Total operating expenses	<u>35,848,681</u>	<u>34,474,944</u>	<u>1,373,737</u>	4%
Operating loss	<u>(176,774)</u>	<u>(2,272,812)</u>	<u>2,096,038</u>	(92%)
Non-operating revenues:				
Investment income	175	-	175	100%
Interest expense	(48,205)	(63,043)	14,838	(24%)
Actuarial change in post-employment benefits	3,051,421	3,002,511	48,910	
Casualty losses	<u>(26,967)</u>	<u>(49,422)</u>	<u>22,455</u>	100%
Net non-operating rev (exp)	<u>2,976,424</u>	<u>2,890,046</u>	<u>86,378</u>	3%
Loss before capital grants	2,799,650	617,234	2,182,416	354%
Capital grants	<u>2,386,787</u>	<u>1,533,651</u>	<u>853,136</u>	56%
Change in net position	5,186,437	2,150,885	3,035,552	141%
Net position, beginning of year	<u>1,464,507</u>	<u>(686,378)</u>	<u>2,150,885</u>	(313%)
Total net position, end of year	<u>\$ 6,650,944</u>	<u>\$ 1,464,507</u>	<u>\$ 5,186,437</u>	354%

THE HOUSING AUTHORITY OF THE CITY OF CAMDEN
Management's Discussion and Analysis
December 31, 2022

MAJOR FACTORS AFFECTING THE STATEMENTS OF NET POSITION

- During 2022 capital assets, net, increased by \$834,456, which is more fully described in the capital asset section of this report.
- Accounts receivable, net, increased by \$422,821 from December 31, 2021 to December 31, 2022 primarily due to the collection of requests that were pending from HUD for reimbursable expenditures in 2022. The collections from HUD came mainly from the Capital Fund and Choice Neighborhood programs.
- The Authority's restricted cash decreased by \$245,256 at December 31, 2022. The decrease is primarily the result of decreases in HAP reserves offset by unspent Housing Choice Voucher funds.
- Short term and long-term debt decreased \$330,000. The decrease is primarily the result of principal payment of \$260,000 and a \$70,000 defeasance being applied against the capital fund revenue bonds during 2022.
- The Authority's net pension liability increased \$1,454,827 as the State of New Jersey issued a new report updating the PERS unfunded liability to all participants. Better investment assumptions and returns resulted in a reduced net pension liability.
- The Authority's net OPEB liability decreased \$3,589,808 as a new report updating the OPEB unfunded liability to all participants was issued. Health care trend assumptions showing greater future liabilities when compared to the previous year resulted in an increased net OPEB liability.

MAJOR FACTORS AFFECTING THE STATEMENTS OF REVENUE, EXPENSES AND CHANGES IN NET POSITION

- Operating revenues increased by \$3,469,775 from \$32,202,132 in 2021 to \$35,671,907 in 2022. This is primarily the result of increases in HUD operating grants of \$4,159,003 and tenant revenue of \$74,075 which are offset by decrease of other government grants of 139,257 and other revenues of \$155,954.
- Capital grants increased by \$853,136 to \$2,386,787 from the year ended December 31, 2022 as reimbursements from formula grants utilized for the current year increased.
- The increase in utilities expense of \$78,613 from 2021 to 2022 is mainly due to increases in utility rates.
- The variance indicating a decrease of \$1,100,502 in administrative expenses from 2021 to 2022 is due, primarily to decreases of \$424,959 in salaries and decreases of \$314,685 in other administrative expenses there were increases in employee benefit contributions and legal expenses.

THE HOUSING AUTHORITY OF THE CITY OF CAMDEN
Management's Discussion and Analysis
December 31, 2022

**MAJOR FACTORS AFFECTING THE STATEMENTS OF REVENUE, EXPENSES AND
CHANGES IN NET POSITION (continued)**

- The decrease of \$82,262 in protective services from 2021 is mainly due to a decrease in employee salaries of \$96,791 there was an increase in employee benefits.
- The increase of \$3,583,198 in insurance and general expenses from 2021 is primarily related to housing assistance payments to redevelopment properties of the component unit.
- Housing assistance payments decreased \$650,143 (4%). The Authority had a slight decrease in the amount of unit months leased in 2022 compared to 2021.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

As of December 31, 2022, the Authority had \$12,341,572 invested in capital assets as reflected in the following schedule, which represents a net decrease (addition, disposals and depreciation) of \$1,858,363 from the end of 2021.

<u>Account</u>	<u>2022</u>	<u>2021</u>	<u>Change</u>	<u>% Change</u>
Capital Assets:				
Land	\$ 824,155	\$ 824,155	\$ -	0%
Construction in progress	4,721,521	3,848,377	873,144	23%
Buildings	86,913,447	85,928,228	985,219	1%
Furniture and equipment	<u>752,338</u>	<u>752,338</u>	<u>-</u>	0%
			-	
Total capital assets	93,211,461	91,353,098	1,858,363	2%
Less: Accum depreciation	<u>80,869,889</u>	<u>79,845,982</u>	<u>1,023,907</u>	1%
Capital assets, net	<u>\$ 12,341,572</u>	<u>\$ 11,507,116</u>	<u>\$ 834,456</u>	7%

The Authority's net capital assets increased \$834,456, as the Authority had capital additions totaling \$1,858,363, which was offset by depreciation expense of \$1,023,907.

THE HOUSING AUTHORITY OF THE CITY OF CAMDEN
Management's Discussion and Analysis
December 31, 2022

CAPITAL ASSETS AND DEBT ADMINISTRATION (continued)

Debt Outstanding

The New Jersey Housing and Mortgage Financing Agency issued \$79,860,000 Capital Fund Program Revenue Bonds, 2004 Series A in 2004. The Authority, upon approval from the Housing and Urban Development's Washington D.C. office, joined 20 other New Jersey Housing Authorities in consideration of a portion of these proceeds or \$6.9 million.

The use of these funds was site improvements within two of the HACC's developments (Kennedy Towers and Branch Village). These funds were received on December 23, 2004 and have a twenty-year repayment cycle. As of December 31, 2022, \$860,000 is still outstanding.

The current portion of the Authority's outstanding debt payable as of December 31, 2022 is \$275,000.

ECONOMIC FACTORS

Significant economic factors affecting the Authority are as follows:

- Federal funding of the Department of Housing and Urban Development
- HUD's Project Based Budgeting, Accounting, and Reporting Requirements
- Local redevelopment plans
- Local labor supply and demand, which can affect salary and wage rates
- Local Union Agreements and the subsequent execution
- 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

This financial report is designed to provide our residents, the citizens of the City of Camden, New Jersey, all federal and state regulatory bodies, and any creditors with a general overview of the Authority's finances. If you have any questions regarding these financial statements or supplemental information, you may make inquiry by writing to: Housing Authority of City of Camden, 2021 Watson Street, 2nd Floor, Camden, New Jersey, 08105, Attention: Melody Johnson-Williams, MBA, Executive Director.

FINANCIAL STATEMENTS

**HOUSING AUTHORITY OF THE CITY OF CAMDEN
STATEMENT OF NET POSITION
AS OF DECEMBER 31, 2022**

ASSETS

Current assets:	
Cash and cash equivalents	\$ 10,908,098
Tenant security deposits	119,363
Accounts receivable, net	1,661,733
Prepaid expenses	<u>326,226</u>
Total current assets	<u>13,015,420</u>
Non-current assets:	
Restricted cash	381,260
Other assets	8,620
Notes receivable, net	20,300,231
Capital assets, net	<u>12,341,572</u>
Total non-current assets	<u>33,031,683</u>
Total assets	<u>46,047,103</u>

DEFERRED OUTFLOWS OF RESOURCES

State of New Jersey P.E.R.S.	603,758
State of New Jersey S.H.B.P.	<u>4,691,950</u>
Total deferred outflows of resources	<u>5,295,708</u>
Total assets and deferred outflows of resources	<u>\$ 51,342,811</u>

See accompanying notes to financial statements.

HOUSING AUTHORITY OF THE CITY OF CAMDEN
STATEMENT OF NET POSITION (continued)
AS OF DECEMBER 31, 2022

LIABILITIES

Current liabilities:	
Accounts payable	\$ 950,229
Accrued expenses	84,039
Accrued compensated absences, current	60,103
Tenant security deposits	119,363
Bonds payable, current	275,000
Prepaid rent	134,986
Other current liabilities	<u>57,207</u>
Total current liabilities	<u>1,680,927</u>
Non-current liabilities:	
Accrued compensated absences, non-current	540,937
Bonds payable, non-current	585,000
Accrued pension liability	6,098,335
Accrued OPEB liability	18,238,707
Other non-current liabilities	<u>36,958</u>
Total non-current liabilities	<u>25,499,937</u>
Total liabilities	<u>27,180,864</u>

DEFERRED INFLOWS OF RESOURCES

Prepaid ground leases	789,110
State of New Jersey P.E.R.S.	2,104,080
State of New Jersey S.H.B.P.	<u>14,617,813</u>
Total deferred inflows of resources	<u>17,511,003</u>

NET POSITION

Net position:	
Net investment in capital assets	11,481,572
Restricted	20,578,220
Unrestricted	<u>(25,408,848)</u>
Total net position	<u>6,650,944</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 51,342,811</u>

See accompanying notes to financial statements.

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

Operating revenues:	
Tenant revenue	\$ 1,638,993
HUD operating grants	32,643,205
Other revenues	<u>1,389,709</u>
Total operating revenues	<u>35,671,907</u>
Operating expenses:	
Administrative	5,137,658
Tenant services	1,310,642
Utilities	1,691,689
Ordinary repairs and maintenance	1,857,979
Protective services	477,618
General	8,173,912
Housing assistance payments	16,175,276
Depreciation	<u>1,023,907</u>
Total operating expenses	<u>35,848,681</u>
Operating loss	<u>(176,774)</u>
Non-operating revenues (expenses):	
Investment income	175
Interest expense	(48,205)
Actuarial change in post-employment benefits	3,051,421
Casualty losses	<u>(26,967)</u>
Total net non-operating revenues	<u>2,976,424</u>
Income before capital grants	2,799,650
Capital grants	<u>2,386,787</u>
Change in net position	5,186,437
Total net position, beginning of year	<u>1,464,507</u>
Total net position, end of year	<u>\$ 6,650,944</u>

See accompanying notes to financial statements.

**HOUSING AUTHORITY OF THE CITY OF CAMDEN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2022**

Cash Flows from Operating Activities:	
Cash received from tenants and others	\$ 6,072,895
Cash received from grantors	32,354,158
Cash paid to employees	(5,139,467)
Cash paid to vendors and suppliers	<u>(32,475,142)</u>
Net cash provided by operating activities	<u>812,444</u>
Cash Flows from Non-Capital and Related Financing Activities:	
Casualty losses, non-capitalized	<u>(26,967)</u>
Net cash used in non-capital and related financing activities	<u>(26,967)</u>
Cash Flows from Capital and Related Financing Activities:	
Principal payments on bonds payable	(330,000)
Interest paid on bonds payable	(48,205)
Proceeds from capital grants	2,386,787
Purchase of capital assets	<u>(1,858,363)</u>
Net cash provided by capital and related financing activities	<u>150,219</u>
Cash Flows from Investing Activities:	
Investment income	<u>175</u>
Net cash provided by investing activities	<u>175</u>
Net increase in cash and cash equivalents and restricted cash	935,871
Cash and cash equivalents and restricted cash, beginning of year	<u>10,472,850</u>
Cash and cash equivalents and restricted cash, end of year	<u>\$ 11,408,721</u>
Reconciliation of cash and cash equivalents and restricted cash to the Statement of Net Position is as follows:	
Cash and cash equivalents	\$ 10,908,098
Tenant security deposits	119,363
Restricted cash	<u>381,260</u>
Cash and cash equivalents and restricted cash	<u>\$ 11,408,721</u>

See accompanying notes to financial statements.

**HOUSING AUTHORITY OF THE CITY OF CAMDEN
STATEMENT OF CASH FLOWS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2022**

Reconciliation of operating loss to net cash provided by operating activities:	
Operating loss	\$ (176,774)
Adjustments to reconcile operating loss to net cash provided by operating activities:	
Depreciation	1,023,907
Changes in operating assets, deferred outflows of resources, liabilities and deferred inflows of resources:	
Accounts receivable, net	(422,821)
Prepaid expenses	(24,131)
Other assets	(8,620)
Deferred outflows of resources	(134,166)
Accounts payable	552,661
Accrued expenses	(1,809)
Tenant security deposits liability	8,854
Unearned revenue	(31,656)
Accrued compensated absences	88,408
Other liabilities	(182,879)
Accrued pension liability	2,959,757
Accrued OPEB liability	(2,043,317)
Deferred inflows of resources	<u>(794,970)</u>
Net cash provided by operating activities	<u>\$ 812,444</u>

See accompanying notes to financial statements.

HOUSING AUTHORITY OF THE CITY OF CAMDEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization

The Housing Authority of the City of Camden (the "Authority") is a governmental, public corporation created under federal and state housing laws as defined by State statute (N.J.S.A. 4A:12A-1, et. Seq., the "Housing Authority Act") for the purpose of engaging in the development, acquisition and administrative activities of the low-income housing program and other programs with similar objectives for low and moderate income families residing in the City of Camden, New Jersey (the "City"). The Authority is responsible for operating certain low-rent housing programs in the City under programs administered by the U.S. Department of Housing and Urban Development ("HUD"). These programs provide housing for eligible families under the United States Housing Act of 1937, as amended.

The Authority is governed by a board of commissioners which is essentially autonomous but is responsible to HUD and the State of New Jersey Department of Community Affairs. An executive director is appointed by the Authority's board of commissioners to manage the day-to-day operations of the Authority.

B. Basis of Accounting / Financial Statement Presentation

The Authority's financial statements are prepared in accordance with accounting principles generally accepted in the United States of America ("GAAP"). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

The programs of the Authority are organized as separate accounting entities. Each program is accounted for by a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position (program equity), revenues, and expenses. The individual programs account for the governmental resources allocated to them for the purpose of carrying on specific programs in accordance with laws, regulations, or other restrictions, including those imposed by HUD. The programs of the Authority are combined and considered an enterprise fund. An enterprise fund is used to account for activities that are operated in a manner similar to those found in the private sector.

The Authority's enterprise fund is accounted for using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, and losses from assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

The Authority's financial statements are prepared in accordance with GASB 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, as amended ("GASB 34"). GASB 34 requires the basic financial statements to be prepared using the economic resources measurement focus and the accrual basis of accounting and requires the presentation of a Statement of Net Position, a Statement of Revenues, Expenses and Changes in Net Position and Statement of Cash Flows. GASB 34 also requires the Authority to include Management's Discussion and Analysis as part of the Required Supplementary Information.

The Authority's primary source of non-exchange revenue relates to grants and subsidies. In accordance with GASB 33, *Accounting and Financial Reporting for Non-exchange Transactions* ("GASB 33"), grant and subsidy revenue are recognized at the time eligible program expenditures occur and/or the Authority has complied with the grant and subsidy requirements.

HOUSING AUTHORITY OF THE CITY OF CAMDEN
NOTES TO FINANCIAL STATEMENTS (continued)
DECEMBER 31, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Accounting / Financial Statement Presentation (continued)

On January 30, 2008, HUD issued PIH Notice 2008-9 which requires that unused housing assistance payments ("HAP") under proprietary fund reporting should be reported as restricted net position, with the associated cash and investments also being reported as restricted. Any unused administrative fees should be reported as unrestricted net position, with the associated assets being reported on the financial data schedule as unrestricted.

Both administrative fee and HAP revenue continue to be recognized under the guidelines set forth in GASB 33. Accordingly, both the time and purpose restrictions as defined by GASB 33 are met when these funds are available and measurable, not when these funds are expended. The Section 8 Housing Choice Vouchers program is no longer a cost reimbursement grant; therefore, the Authority recognizes unspent administrative fee and HAP revenue in the reporting period as revenue for financial statement reporting.

In accordance with 2 CFR 200.305(b)(9), any investment income earned up to \$500 on these funds may be retained by the Authority. Amounts in excess of \$500 must be remitted annually to the Department of Health and Human Services, Payment Management System.

On January 1, 2022, the Authority adopted GASB 87, *Leases* ("GASB 87"). GASB 87 increases the transparency and comparability among governmental organizations by requiring the recognition of lease assets and lease liabilities on the statement of net position by lessees and the disclosure of key information about leasing arrangements. For the year ended December 31, 2022, the adoption of GASB 87 did not have a material effect on the financial statements of the Authority.

C. Reporting Entity

In accordance with GASB 61, *The Financial Reporting Entity Omnibus - An Amendment of GASB Statement No. 14 and No. 34*, the Authority's basic financial statements include those of the Authority and any component units. Component units are legally separate organizations whose majority of officials are appointed by the primary government or the organization is fiscally dependent on the primary government and there is a potential for those organizations either to provide specific financial benefits to, or impose specific financial burdens on, the primary government. An organization has a financial benefit or burden relationship with the primary government if any one of the following conditions exist:

1. The primary government (Authority) is legally entitled to or can otherwise access the organization's resources.
2. The primary government is legally obligated or has otherwise assumed the obligation to finance the deficits of, or provide financial support to, the organization.
3. The primary government is obligated in some manner for the debt of the organization.

Blended component units are separate legal entities that meet the component unit criteria described above and whose governing body is the same or substantially the same as the Authority. These component units are in substance part of the Authority's operations and thus, data from these units are combined with the data of the "Primary Government" column on the financial statements. Based on the application of these criteria, this report includes the following blended component units:

Watson Street Management and Development Corporation

Watson Street Management and Development Corporation ("WSMDC") was incorporated as a nonprofit 501(c)(3) corporation in the State of New Jersey in July, 2014.

HOUSING AUTHORITY OF THE CITY OF CAMDEN
NOTES TO FINANCIAL STATEMENTS (continued)
DECEMBER 31, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Reporting Entity (continued)

Elba's Place LLC

Elba's Place LLC ("EP") was incorporated in the State of New Jersey as a limited liability company. EP operates an Adult Day Care facility and is owned and managed by WSMDC.

New Hope Property Management LLC

New Hope Property Management LLC ("NHPM") was incorporated in the State of New Jersey as a limited liability company. NHPM owns a three unit affordable housing project in the City.

Watson Street Assisted Living LLC

Watson Street Assisted Living LLC ("WSAL") was incorporated in the State of New Jersey as a limited liability company. WSAL operates an assisted living program and is owned and managed by WSMDC.

Additionally, based on the application of the above criteria, the Authority's financial statements are not included in any other reporting entity's financial statements.

D. Description of Programs

The Authority maintains its accounting records by program. A summary of the significant programs operated by the Authority is as follows:

Public and Indian Housing Program

The Public and Indian Housing Program is designed to provide low-cost housing within the City. Under this program, HUD provides funding via an annual contributions contract. These funds, combined with the rental income received from tenants, are available solely to meet the operating expenses of the program.

Section 8 Housing Choice Vouchers

The Authority administers a program of rental assistance payments to private owners on behalf of eligible low-income families under Section 8 of the Housing and Urban Development Act of 1974. The program provides payments covering the difference between the maximum rental on a dwelling unit, as approved by HUD, and the amount of rent contribution by a participating family.

Public Housing Capital Fund Program

The purpose of the Public Housing Capital Fund Program is to provide another source of funding to cover the cost of physical and management improvements and rehabilitation on existing low-income housing and improving the central office facilities. Funding for this program is provided by grants from HUD.

Adult Day Care Program

The Authority operates an Adult Day Care Program called Elba's Place which supports veterans, elderly and disabled populations within the community. Elba's Place combines skilled services with extensive recreational, education, behavioral counseling and group programming to offer viable options to in-home, nursing home, or assisted living care.

Public and Indian Housing Family Self-Sufficiency Program

The purpose of the Public and Indian Housing Family Self-Sufficiency Program is to programmatically address the needs of public housing residents by providing supportive services, resident empowerment activities and/or assisting residents in becoming economically self-sufficient. The primary focus of the program is on a spectrum of services for families leading to homeownership.

HOUSING AUTHORITY OF THE CITY OF CAMDEN
NOTES TO FINANCIAL STATEMENTS (continued)
DECEMBER 31, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Description of Programs (continued)

Neighborhood Stabilization Program

The objectives of the Neighborhood Stabilization Program are to stabilize property values, arrest neighborhood decline, assist in preventing neighborhood blight, and stabilize communities across America hardest hit by residential foreclosures and abandonment. These objectives will be achieved through the purchase and redevelopment of foreclosed and abandoned homes and residential properties that will allow those properties to turn into useful, safe and sanitary housing.

Resident Opportunities and Supportive Services

The purpose of the Resident Opportunities and Supportive Services Program is to programmatically address the needs of public housing residents by providing supportive services, resident empowerment activities and/or assisting residents in becoming economically self-sufficient. The primary focus of the program is on a spectrum of services for families leading to homeownership.

Choice Neighborhood Implementation Grants

The objective of the Choice Neighborhoods Implementation Grants is to support the development of comprehensive neighborhood Transformation Plans. The Transformation Plan should integrate effective strategies to implement public and/or assisted housing revitalization, the coordination and design of supportive services, including educational opportunities for children, and neighborhood-level planning to improve a range of neighborhood assets. The Transformation Plan should be created as part of a collaborative planning process that involves neighborhood stakeholders and local governmental entities to build the necessary support to successfully implement the plan.

Jobs Plus Initiative Program

The Jobs Plus Initiative Program develops locally-based, job-driven approaches that increase earnings and advance employment outcomes through work readiness, employer linkages, job placement, educational advancement, technology skills, and financial literacy for residents of public housing. The place-based Jobs Plus program addresses poverty among public housing residents by incentivizing and enabling employment through earned income disregards for working residents and a set of services designed to support work including employer linkages, job placement and counseling, educational advancement, and financial counseling. Ideally, these incentives will saturate the target public housing development, building a culture of work and making working residents the norm.

Emergency Housing Vouchers

The purpose of Emergency Housing Vouchers is to assist individuals and families who are homeless, at-risk of homelessness, fleeing, or attempting to flee, domestic violence, dating violence, sexual assault, stalking, or human trafficking, or were recently homeless or have a high risk of housing instability.

E. Use of Management Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Significant estimates include the allowance for doubtful accounts, accrued expenses and net pension and OPEB liability, depreciable lives of properties and equipment, deferred inflows and outflows of resources, and contingencies. Actual results could differ significantly from these estimates.

HOUSING AUTHORITY OF THE CITY OF CAMDEN
NOTES TO FINANCIAL STATEMENTS (continued)
DECEMBER 31, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. Cash and Cash Equivalents

New Jersey Authorities are required by N.J.S.A. 40A:5-14 to deposit public funds in a bank or trust company having its place of business in the State of New Jersey and organized under the laws of the United States, or the State of New Jersey, or the New Jersey Cash Management Fund. N.J.S.A. 40A:5-15.1 provides a list of securities which may be purchased by New Jersey Authorities.

The Authority is required to deposit funds in public depositories protected from loss under the provisions of the Governmental Unit Deposit Protection Act ("GUDPA"). GUDPA was enacted in 1970 to protect governmental units from a loss of funds on deposit with a failed banking institution in New Jersey. N.J.S.A. 17:9-42 requires governmental units to deposit public funds only in public depositories located in New Jersey, when the funds are secured in accordance with the act.

HUD requires housing authorities to invest excess funds in obligations of the United States, Certificates of Deposit, or any other federally insured investment. HUD also requires that deposits be fully collateralized at all times. Acceptable collateralization includes FDIC insurance and the market value of securities purchased and pledged to the political subdivision. Pursuant to HUD restrictions, obligations of the United States are allowed as security for deposits. Obligations furnished as security must be held by the Authority or with an unaffiliated bank or trust company for the account of the Authority.

It is the Authority's policy to maintain collateralization in accordance with state and HUD requirements. For the Statement of Cash Flows, cash and cash equivalents include all cash balances and highly liquid investments with a maturity of three months or less at time of purchase.

G. Accounts Receivable, Net

Rents are due from tenants on the first day of each month. As a result, tenants receivable balances primarily consist of rents past due and vacated tenants. An allowance for doubtful accounts is established to provide for accounts, which may not be collected in the future for any reason. Collection losses on accounts receivable are charged against the allowance for doubtful accounts. Also included in accounts receivable are those amounts that tenants owe the Authority as payment for committing fraud or misrepresentation. These charges usually consist of retroactive rent and other amounts that may be determined by a formal written agreement or by a court order.

The Authority recognizes a receivable from HUD and other governmental agencies for amounts earned and billed but not received and for amounts unbilled, but earned as of year end.

H. Allowance for Doubtful Accounts

The Authority periodically reviews all accounts receivable to determine the amount, if any, that may be uncollectable. If it is determined that an account or accounts may be uncollectable, the Authority prepares an analysis of such accounts and records an appropriate allowance against such amounts.

I. Prepaid Expenses

Prepaid expenses represent amounts paid as of year-end that will benefit future operations.

HOUSING AUTHORITY OF THE CITY OF CAMDEN
NOTES TO FINANCIAL STATEMENTS (continued)
DECEMBER 31, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. Notes Receivable

The Authority has utilized development funds in accordance with HUD guidelines to assist in the construction and redevelopment of numerous public housing developments through the issuance of mortgage notes. When preparing financial statements in accordance with GAAP, management is required to make estimates as to the collectability of such mortgage notes. When estimating collectability, management analyzes the value of the underlying mortgaged property, the property's ability to generate positive cash flow, and current economic trends and conditions. Management utilizes these estimates and judgments in connection with establishing an allowance for uncollectable amounts during an accounting period.

K. Capital Assets, Net

Capital assets are stated at cost. Expenditures for repairs and maintenance are charged directly to expense as they are incurred. Expenditures determined to represent additions or betterments are capitalized. Upon the sale or retirement of capital assets, the cost and related accumulated depreciation are eliminated from the accounts and any related gain or loss is reflected in the Statement of Revenues, Expenses and Changes in Net Position. Depreciation is calculated using the straight-line method based on the estimated useful lives of the following asset groups:

◆	Buildings	40 Years
◆	Site Improvements	15 Years
◆	Furniture, Fixtures and Equipment	5-10 Years

The Authority has established a capitalization threshold of \$5,000.

L. Impairment of Long Lived Assets

The Authority evaluates events or changes in circumstances affecting long-lived assets to determine whether an impairment of its assets has occurred. If the Authority determines that a capital asset is impaired, and that the impairment is significant and other-than-temporary, then an impairment loss will be recorded in the Authority's financial statements. During the year ended December 31, 2022, there were no impairment losses incurred.

M. Inter-program Receivables and Payables

Inter-program receivables and payables are all classified as either current assets or current liabilities, and are the result of the use of a concentrated account depository as the common paymaster for most of the programs of the Authority. Cash settlements are made monthly. All inter-program balances are reconciled, and inter-program receivables and payables balances net to zero. In accordance with GASB 34, inter-program receivables and payables are eliminated for financial statement purposes. Detail balances by program are found in the Financial Data Schedule of this report.

N. Accounts Payable and Accrued Liabilities

The Authority recognizes a liability for goods and services received but not paid for as of year-end. It also recognizes a liability for wages and fringe benefits related to services performed at year-end but not yet paid to employees or taxing authorities.

**HOUSING AUTHORITY OF THE CITY OF CAMDEN
NOTES TO FINANCIAL STATEMENTS (continued)
DECEMBER 31, 2022**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

O. Prepaid Rent

The Authority's prepaid rent primarily consists of the prepayment of rent by residents applicable to future periods.

P. Accrued Compensated Absences

Compensated absences represent amounts to which employees are entitled based on accumulated leave earned in accordance with the Authority's Personnel Policy. Employees may be compensated for accumulated vacation leave in the event of retirement or termination from service at the current salary. Annual vacation increases based on tenure, starting at twelve days for the first year of service and increasing up to thirty days. Employees' sick leave accumulates and employees may be compensated for sick leave at retirement at a rate of 65%, but no more than \$15,000 for non-union workers and \$5,000 for union workers.

Q. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Public Employees Retirement System ("PERS") and additions to/deductions from PERS's fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

R. Other Post Employment Benefits

For purposes of measuring the net other post employment benefits ("OPEB") liability, deferred outflows of resources and deferred inflows of resources related to the net OPEB, and OPEB expense, and information about the fiduciary net position of the State Health Benefits Plan ("SHBP") and additions to/deductions from SHBP's fiduciary net position have been determined on the same basis as they are reported by SHBP. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms.

S. Deferred Outflows of Resources and Deferred Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources until that time.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources until that time.

HOUSING AUTHORITY OF THE CITY OF CAMDEN
NOTES TO FINANCIAL STATEMENTS (continued)
DECEMBER 31, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

T. Net Position Classifications

Net position is displayed in three components:

Net investment in capital assets - Consists of resources including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction or improvement of those assets.

Restricted net position - Consists of resources with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted net position - All other resources that does not meet the definition of "restricted" or "net investment in capital assets."

U. Use of Restricted Assets

When both restricted and unrestricted resources are available for a particular restricted use, it is the Authority's policy to use restricted resources first, and then unrestricted resources as needed.

V. Operating Revenues and Expenses

The Authority defines its operating revenues as income derived from charges to residents and others for services provided as well as government subsidies and grants used for operating purposes. The Authority receives annual operating subsidies from HUD, subject to limitations prescribed by HUD. Operating subsidies from HUD are recorded in accordance with GASB 33 and are accounted for as revenue. Other contributions from HUD that are for development and modernization of capital assets are reflected separately in the accompanying financial statements as capital grants.

Operating expenses are costs incurred in the operation of its program activities to provide services to residents and others. The Authority classifies all other revenues and expenses as non-operating.

W. Regulated Leases

The Authority is a lessor of residential dwelling units under regulated leases as defined by GASB 87 and as such recognizes rental revenue in accordance with the terms of the lease contract. The leases which are twelve months in length are regulated by HUD as to rent, unit size, household composition and tenant income. For the year ended December 31, 2022, rental revenue earned by the Authority under the aforementioned leases totaled \$1,554,587.

X. Fair Value

The carrying amount of the Authority's financial instruments including cash and cash equivalents, accounts receivable, and notes receivable closely approximates their fair value.

HOUSING AUTHORITY OF THE CITY OF CAMDEN
NOTES TO FINANCIAL STATEMENTS (continued)
DECEMBER 31, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Y. Taxes

The Authority is a unit of local government under the State of New Jersey law and is exempt from real estate, sales and income taxes by both the federal and state governments. However, the Authority will pay a payment in lieu of taxes to cover municipal services provided by the local government for certain properties owned throughout the City.

Z. Budgets and Budgetary Accounting

The Authority is required by contractual agreements to adopt annual, appropriated operating budgets for all its programs receiving federal expenditure awards. All budgets are prepared on a HUD basis, which is materially consistent with GAAP. All appropriations lapse at HUD's program year end or at the end of grant periods.

Pursuant to N.J.S.A 40A:5A-10 and N.J.A.C. 5:31 the Authority is also required to submit an authority wide budget for each fiscal year to the Director of the Division of Local Government Services 60 days prior to the end of the fiscal year.

AA. Risk Management

The Authority is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Authority is a member of the New Jersey Public Housing Authorities Joint Insurance Fund ("JIF").

The JIF is both an insured and self-administered group of housing authorities established for the purpose of insuring against property damage, general liability, motor vehicles and equipment liability and workmen's compensation. The JIF will be self-sustaining through member premiums. There have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the previous three years.

BB. Economic Dependency

The Public and Indian Housing and Section 8 Housing Choice Vouchers Programs are economically dependent on receiving subsidies from HUD. These programs operate at a loss prior to receiving such subsidies.

**HOUSING AUTHORITY OF THE CITY OF CAMDEN
NOTES TO FINANCIAL STATEMENTS (continued)
DECEMBER 31, 2022**

NOTE 2. CASH AND CASH EQUIVALENTS AND RESTRICTED CASH

As of December 31, 2022, the Authority had funds on deposit in checking, savings and money market accounts. The carrying amount of the Authority's cash and cash equivalents (including restricted cash) was \$11,408,721 and the bank balances approximated \$12,199,605.

<u>Cash Category</u>	<u>Amount</u>
Unrestricted	\$ 10,908,098
Tenant security deposits	119,363
Restricted	<u>381,260</u>
Total cash and cash equivalents	<u>\$ 11,408,721</u>

Of the bank balances, \$515,260 was covered by federal depository insurance and the remaining \$11,684,345 was collateralized with the pledging financial institution as of December 31, 2022.

Custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned to it. The Authority does not have a formal policy for custodial credit risk. As of December 31, 2022, the Authority's bank balances were not exposed to custodial credit risk.

NOTE 3. ACCOUNTS RECEIVABLE, NET

Accounts receivable, net consists of the following as of December 31, 2022:

<u>Description</u>	<u>Amount</u>
Accounts receivable - HUD	\$ 1,468,529
Accounts receivable - tenants, net	71,205
Accounts receivable - miscellaneous	<u>121,999</u>
Total accounts receivable, net	<u>\$ 1,661,733</u>

Accounts Receivable - HUD

As of December 31, 2022, accounts receivable - HUD consisted of subsidy amounts due from HUD as part of the Authority's Public Housing Capital Fund, Resident Opportunity and Supportive Services, Section 8 Housing Choice Vouchers, Emergency Housing Vouchers, Jobs Plus Initiative and Choice Neighborhood Planning Grant Programs. Management estimates the amounts to be fully collectible and therefore no allowance for doubtful accounts has been established.

Accounts Receivable - Tenants, Net

Tenant accounts receivable represents amounts owed to the Authority by tenants for outstanding rent. The balance is shown net of an allowance for doubtful accounts of \$299,358.

Accounts Receivable - Miscellaneous

Miscellaneous receivables consists primarily of amounts due from other properties for operating subsidies, for contract fees owed and for reimbursement from private healthcare providers in the assisted living program. The balance is shown net of an allowance for doubtful accounts of \$573,471.

**HOUSING AUTHORITY OF THE CITY OF CAMDEN
NOTES TO FINANCIAL STATEMENTS (continued)
DECEMBER 31, 2022**

NOTE 4. RESTRICTED DEPOSITS

As of December 31, 2022, restricted deposits consisted of the following:

<u>Cash Category</u>	<u>Amount</u>
Family Self-Sufficiency escrows	\$ 36,843
Capital Fund Revenue Bond proceeds	15,260
Neighborhood Stabilization Program escrows	262,729
Emergency Housing Vouchers funds	66,428
Tenant security deposits	<u>119,363</u>
Total restricted deposits	<u>\$ 500,623</u>

Family Self-Sufficiency ("FSS") Program escrows are restricted for use in the Public and Indian Housing and Section 8 Housing Choice Vouchers Programs by FSS program participants.

Capital Fund Program Revenue Bond proceeds consist of unspent proceeds from the 2004 Series A Capital Fund Program Revenue Bonds and are restricted for certain capital improvements in accordance with the Authority's approved annual plan.

Neighborhood Stabilization Program escrows are restricted for modernization and development related to the redevelopment of abandoned or foreclosed homes or residential properties.

Emergency Housing Vouchers funds are restricted to be used to support the Emergency Housing Voucher Program's efforts in implementing and operating an effective program that will best address the needs of eligible individuals and families.

Tenant security deposits represent amounts held by the Authority on behalf of tenants participating in the Public and Indian Housing Program. Upon termination from the program, the tenant is due amounts deposited plus interest earned less any amounts charged for damage to the unit.

NOTE 5. NOTES RECEIVABLE

The Authority has entered into several redevelopment and revitalization agreements with selected developers to provide affordable housing in accordance with the HUD guidelines. The Authority provided loans to developers for the purpose of constructing affordable housing units. Outstanding notes receivable and accrued interest as of December 31, 2022 consisted of the following:

<u>Description</u>	<u>Amount</u>
The Authority issued a mortgage loan to Chelton Terrace Urban Renewal Associates, L.P. to facilitate the construction of new buildings and building improvements. The principal balance was \$2,718,041 with interest accruing at the Wall Street Journal prime rate of 3.25%. The loan matures on August 26, 2049 and is secured by real property and any ensuing structures. Accrued interest included as part of the loan balance totaled \$2,360,433 as of December 31, 2022.	\$ 5,078,474

**HOUSING AUTHORITY OF THE CITY OF CAMDEN
NOTES TO FINANCIAL STATEMENTS (continued)
DECEMBER 31, 2022**

NOTE 5. NOTES RECEIVABLE (continued)

<p>The Authority issued a mortgage loan to Roosevelt Central Urban Renewal Associates, L.P. to facilitate the construction of new buildings and building improvements. The principal balance was \$1,993,512 with interest accruing at the rate of 5.5%. The loan matures December 21, 2047 and is secured by real property and any ensuing structures. Accrued interest included as part of the loan balance totaled \$2,385,558 as of December 31, 2022.</p>	4,379,070
<p>The Authority issued a mortgage loan to Centerville Urban Renewal Associates, LLC to facilitate the construction of new buildings and building improvements. The principal balance was \$1,622,007 with interest accruing at the rate of 3.25%. The loan matures February 26, 2048 and is secured by real property. Accrued interest included as part of the loan balance totaled \$1,487,685 as of December 31, 2022.</p>	3,109,692
<p>The Authority issued a mortgage loan to Centerville South Urban Renewal Associates, L.P. to facilitate the construction of new buildings and building improvements. The principal balance was \$1,526,272 with interest accruing at the rate of 2.75%. The loan matures February 24, 2050 and is secured by real property and any ensuing structures. Accrued interest included as part of the loan balance totaled \$646,620 as of December 31, 2022.</p>	2,172,892
<p>The Authority issued a mortgage loan to Centerville Urban Renewal 12, LLC to facilitate the construction of a community center and building improvements. The principal balance was \$2,318,000 and it is a non interest bearing loan. The loan matures May 9, 2051. The loan is secured by real property and any ensuing structures.</p>	2,318,000
<p>The Authority issued a mortgage loan to Centerville Urban Renewal 12, LLC to facilitate the construction of new buildings and building improvements. The principal balance was \$2,345,234 with interest accruing at the rate of 3.25%. The loan matures May 9, 2048 and is secured by real property. Accrued interest included as part of the loan balance totaled \$1,726,999 as of December 31, 2022.</p>	4,072,233
<p>The Authority issued a non-interest bearing mortgage loan to Branch Housing Urban Renewal, LLC to facilitate the construction of new buildings and building improvements. The principal balance was \$11,204,894 and it is a non interest bearing loan. The loan matures September 13, 2060 and is secured by real property.</p>	11,204,894
<p>The Authority issued a mortgage loan to Westfield Acres Urban Renewal Associates, L.P. to facilitate the construction of new buildings and building improvements. The principal balance was \$1,424,882 with interest accruing at the rate of 3.25%. The loan matures on December 27, 2044 and is secured by real property. Accrued interest included as part of the loan balance totaled \$1,435,816 as of December 31, 2022.</p>	2,860,698
<p>The Authority issued a mortgage loan to Westfield Acres Urban Renewal Associates II, L.P. to facilitate the construction of new buildings and building improvements. The original principal balance was \$2,184,428 with interest accruing at the rate of 1.00%. The loan matures on December 8, 2056 and is secured by real property. Accrued interest included as part of the loan balance totaled \$378,347 as of December 31, 2022.</p>	2,562,775

HOUSING AUTHORITY OF THE CITY OF CAMDEN
NOTES TO FINANCIAL STATEMENTS (continued)
DECEMBER 31, 2022

NOTE 5. NOTES RECEIVABLE (continued)

The Authority issued a mortgage loan to Westfield Acres Urban Renewal Associates III, L.P. to facilitate the construction of new buildings and building improvements. The original principal balance was \$747,729 with interest accruing at the rate of 3.25%. The loan matures on March 21, 2056 and is secured by real property. Accrued interest included as part of the loan balance totaled \$748,591 as of December 31, 2022. 1,496,320

The Authority issued a mortgage loan to Morgan Village Urban Renewal Associates, L.P. to facilitate the construction of new buildings, related parking, landscaping and infrastructure improvements. The original principal balance was \$6,580,476 with interest accruing at the rate of 0.05%. The loan matures on February 1, 2053 and is secured by real property. Accrued interest included as part of the loan balance totaled \$341,634 as of December 31, 2022. 6,922,110

The Authority issued a mortgage loan to Branch Village Urban Renewal LLC to commence construction of a housing development known as Branch Village Mid Rise which will involve the development of fifty rental units, together with related parking, landscaping and infrastructure improvements. As of December 31, 2022, \$2,309,986 has been disbursed. The principal balance will accrue interest at the rate of 1.00%. The loan matures in November, 2067 and is secured by a Leasehold Mortgage and Security Agreement. Accrued interest included as part of the loan balance totaled \$129,451 as of December 31, 2022. 2,439,437

Total notes receivable and accrued interest 48,616,595
 Allowance for uncollectable notes receivable and accrued interest (28,316,364)

Total notes receivable and accrued interest \$ 20,300,231

As of December 31, 2022, the current portion of notes receivable amounted to \$-0-.

NOTE 6. CAPITAL ASSETS, NET

The following is a summary of the changes in capital assets during the year ended December 31, 2022:

<u>Description</u>	<u>December 31,</u> <u>2021</u>	<u>Additions</u>	<u>Dispositions</u>	<u>Transfers</u>	<u>December 31,</u> <u>2022</u>
<u>Non-depreciable:</u>					
Land	\$ 824,155	\$ -	\$ -	\$ -	\$ 824,155
Construction in progress	<u>3,848,377</u>	<u>1,796,351</u>	<u>-</u>	<u>(923,207)</u>	<u>4,721,521</u>
Subtotal	<u>4,672,532</u>	<u>1,796,351</u>	<u>-</u>	<u>(923,207)</u>	<u>5,545,676</u>
<u>Depreciable:</u>					
Buildings	85,928,228	62,012	-	923,207	86,913,447
Furniture and equipment	<u>752,338</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>752,338</u>
Subtotal	<u>86,680,566</u>	<u>62,012</u>	<u>-</u>	<u>923,207</u>	<u>87,665,785</u>
Less: accumulated depreciation	<u>79,845,982</u>	<u>1,023,907</u>	<u>-</u>	<u>-</u>	<u>80,869,889</u>
Net capital assets	<u>\$ 11,507,116</u>	<u>\$ 834,456</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,341,572</u>

Depreciation expense for the year ended December 31, 2022 totaled \$1,023,907.

HOUSING AUTHORITY OF THE CITY OF CAMDEN
NOTES TO FINANCIAL STATEMENTS (continued)
DECEMBER 31, 2022

NOTE 7. ACCOUNTS PAYABLE

As of December 31, 2022, accounts payable consisted of the following:

<u>Description</u>	<u>Amount</u>
Accounts payable - vendors	\$ 800,881
Accounts payable - PHA projects	<u>149,348</u>
Total accounts payable	<u>\$ 950,229</u>

Accounts Payable - Vendors

Accounts payable - vendors represents the amounts payable to contractors and vendors for materials received or services rendered.

Accounts Payable - PHA Projects

Accounts payable - PHA projects represents amounts due and payable to other PHAs under the portability provisions of the Section 8 Housing Choice Vouchers Program.

NOTE 8. BONDS PAYABLE

During 2004, the Authority entered into a capital fund leveraging pool. The New Jersey Housing and Mortgage Finance Agency issued tax exempt, twenty year Capital Fund Program Revenue Bonds, 2004 Series A on December 23, 2004 and maturing in November, 2025. The Authority's share of the funds from the bond issue pool amounted to \$6,935,000. Interest accrues at 4.416% and is payable semi-annually with principal on May 1st and November 1st. Repayment of the funds shall be paid solely from capital fund allocations received by the Authority from HUD. Outstanding principal balance totaled \$860,000 as of December 31, 2022. The current portion of long-term debt totaled \$275,000.

Annual debt service for principal and interest over the next four years is as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 275,000	\$ 37,248	\$ 312,248
2024	285,000	23,936	308,936
2025	<u>300,000</u>	<u>10,693</u>	<u>310,693</u>
	<u>\$ 860,000</u>	<u>\$ 71,877</u>	<u>\$ 931,877</u>

NOTE 9. NON-CURRENT LIABILITIES

Non-current liabilities activity for the year ended December 31, 2022 consisted of the following:

<u>Description</u>	<u>December 31, 2021</u>	<u>Additions</u>	<u>Payments/ Retirements</u>	<u>December 31, 2022</u>	<u>Amounts due within one year</u>
Bonds payable	\$ 1,190,000	\$ -	\$ (330,000)	\$ 860,000	\$ 275,000
Accrued compensated absences	512,632	310,524	(222,116)	601,040	60,103
Accrued pension liability	4,643,508	1,964,409	(509,582)	6,098,335	-
Accrued OPEB liability	21,828,515	826,944	(4,416,752)	18,238,707	-
Family-Self Sufficiency escrows	24,010	12,633	-	36,643	-
Other miscellaneous liabilities	<u>253,034</u>	<u>-</u>	<u>(195,512)</u>	<u>57,522</u>	<u>57,207</u>
Total non-current liabilities	<u>\$ 28,451,699</u>	<u>\$ 3,114,510</u>	<u>\$ (5,673,962)</u>	<u>\$ 25,892,247</u>	<u>\$ 392,310</u>

HOUSING AUTHORITY OF THE CITY OF CAMDEN
NOTES TO FINANCIAL STATEMENTS (continued)
DECEMBER 31, 2022

NOTE 10. PENSION PLAN

A. Plan Description

The PERS is a cost-sharing multiple employer defined benefit pension plan administered by the State of New Jersey, Division of Pensions and Benefits (the "Division"). For additional information about PERS, please refer to the Division's Annual Comprehensive Financial Report, which can be found at <https://www.state.nj.us/treasury/pensions/annual-reports.shtml>.

B. Benefits

The vesting and benefit provisions are set by N.J.S.A. 43:15A. PERS provides retirement, death and disability benefits. All benefits vest after ten years of service. The following represents the membership tiers for PERS:

1. Members who were enrolled prior to July 1, 2007
2. Members who were eligible to enroll on or after July 1, 2007 and prior to November 2, 2008
3. Members who were eligible to enroll on or after November 2, 2008 and prior to May 22, 2010
4. Members who were eligible to enroll on or after May 22, 2010 and prior to June 28, 2011
5. Members who were eligible to enroll on or after June 28, 2011

Service retirement benefits of 1/55th of final average salary for each year of service credit is available to tiers 1 and 2 members upon reaching age 60 and to tier 3 members upon reaching age 62. Service retirement benefits of 1/60th of final average salary for each year of service credit is available to tier 4 members upon reaching age 62 and tier 5 members upon reaching age 65.

Early retirement benefits are available to tiers one and two before reaching age 60, tiers 3 and 4 before age 62 with 25 years or more of service credit and tier 5 with 30 or more years of service credit before age 65. Benefits are reduced by a fraction of a percent for each month a member retires prior to the age at which a member can receive an unreduced benefit from age 55 to age 60 if they have at least 25 years of service. Deferred retirement is available to members who have at least 10 years of service credit and have not reached the service retirement age for the respective tier.

C. Contributions

The contribution policy for PERS is set by N.J.S.A. 43:15A and requires contributions by all active members and contributing employers. State legislation has modified the amount that is contributed by the State. The State's pension contribution is based on an actuarially determined amount which includes the employer portion of the normal cost and an amortization of the unfunded accrued liability. Funding for noncontributory group insurance benefits is based on actual claims paid. For fiscal year 2022, the State's pension contribution was less than the actuarial determined amount.

The local employers' contribution amounts are based on the actuarially determined rate which includes the normal cost and unfunded accrued liability. Chapter 19, P.L. 2009 provided an option for local employers of PERS to contribute 50% of the normal and accrued liability contribution amounts certified for payments due in State fiscal year 2009. Such employers will be credited with full payment and any such amounts will not be included in their unfunded liability. The actuaries will determine the unfunded liability of those retirement systems, by employer, for the reduced normal and accrued liability contributions provided under this law. This unfunded liability will be paid by the employer in level annual payments over a period of 15 years beginning with the payments due in the fiscal year ended June 30, 2012 and will be adjusted by the rate of return on the actuarial value of the assets.

HOUSING AUTHORITY OF THE CITY OF CAMDEN
NOTES TO FINANCIAL STATEMENTS (continued)
DECEMBER 31, 2022

NOTE 10. PENSION PLAN (continued)

D. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2022, the Authority reported a liability of \$6,098,335, for its proportionate share of the net pension liability. The net pension liability was measured as of July 1, 2021, and rolled forward to June 30, 2022.

For the year ended December 31, 2022, the Authority recognized pension benefit of \$1,504,930. At December 31, 2022, the Authority reported deferred outflows of resources and deferred inflows of resources from the following sources.

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes of Assumptions	\$ 18,895	\$ 913,162
Changes in Proportion	288,443	1,152,103
Differences between expected and actual experience	44,015	38,815
Net differences between actual and projected earnings on pension plan investments	<u>252,405</u>	<u>-</u>
Total	<u>\$ 603,758</u>	<u>\$ 2,104,080</u>

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ending December 31:</u>	<u>Amount</u>
2023	\$ (1,232,728)
2024	(628,033)
2025	(306,280)
2026	668,186
2027	<u>(1,467)</u>
	<u>\$ (1,500,322)</u>

E. Actuarial Assumptions

The collective total pension liability for the June 30, 2022 measurement date was determined by an actuarial valuation as of July 1, 2021, which was rolled forward to June 30, 2022. This actuarial valuation used the following assumptions:

Inflation Rate:	
Price	2.75%
Wage	3.25%
Salary increases:	2.75 - 6.55%
	based on years of service
Investment rate of return	7.00%

**HOUSING AUTHORITY OF THE CITY OF CAMDEN
NOTES TO FINANCIAL STATEMENTS (continued)
DECEMBER 31, 2022**

NOTE 10. PENSION PLAN (continued)

E. Actuarial Assumptions (continued)

Pre-mortality rates were based on the Pub-2010 General Below-Median Income Employee mortality table with an 82.2% adjustment for males and 101.4% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 General Below-Median Income Healthy Retiree mortality table with a 91.4% adjustment for males and 99.7% adjustment for females, and with future improvement from the base year of 2010 on a generational basis.

Disability retirement rates used to value disabled retirees were based on the Pub-2010 Non-Safety Disabled Retiree mortality table with a 127.7% adjustment for males and 117.2% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2021.

The actuarial adjustments used in the July 1, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2018 to June 30, 2021.

F. Long-term Expected Rate of Return

The long-term expected rate of return is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and the Division of Pensions and Benefits, the board of trustees and the actuaries. Best estimates of arithmetic real rates of return for each major asset class, including the PERS's target asset allocation as of June 30, 2022, are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Rate of Return</u>
U.S. Equity	27.00%	8.12%
Non-U.S. Developed Market Equity	13.50%	8.38%
Emerging Markets Equity	5.50%	10.33%
Private Equity	13.00%	11.80%
Real Estate	8.00%	11.19%
Real Assets	3.00%	7.60%
High Yield	4.00%	4.95%
Private Credit	8.00%	8.10%
Investment Grade Credit	7.00%	3.38%
Cash Equivalents	4.00%	1.75%
U.S. Treasuries	4.00%	1.75%
Risk Mitigation Strategies	3.00%	4.91%

G. Discount Rate

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2022. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be based on 100% of the actuarially determined contributions for the local employers. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine the total pension liability.

**HOUSING AUTHORITY OF THE CITY OF CAMDEN
NOTES TO FINANCIAL STATEMENTS (continued)
DECEMBER 31, 2022**

NOTE 10. PENSION PLAN (continued)

H. Sensitivity of the Authority's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Authority's proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the Authority's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.00 percent) or 1 percentage point higher (8.00 percent) than the current rate.

	1% Decrease <u>(6.00%)</u>	Discount Rate <u>(7.00%)</u>	1% Increase <u>(8.00%)</u>
Authority's proportionate share of the net pension liability	\$ <u>7,900,925</u>	\$ <u>6,098,335</u>	\$ <u>4,659,859</u>

NOTE 11. OTHER POST-RETIREMENT BENEFITS PLAN

A. Plan Description

The SHBP is a cost-sharing multiple-employer defined benefit OPEB plan administered by the Division. It covers employees of local government employers that have adopted a resolution to participate in the SHBP. For additional information about SHBP, please refer to the Division's annual financial statements, which can be found at <https://www.state.nj.us/treasury/pensions/financial-reports.shtml>.

B. Benefits

SHBP provides medical and prescription drug to retirees and their covered dependents of the employers. Under Chapter 88, local employers elect to provide benefit coverage based on the eligibility rules and regulations promulgated by the State Health Benefits Commission. Chapter 48 allows local employers to establish their own age and service eligibility for employer paid health benefits coverage for retired employees.

Under Chapter 48, the employer may assume the cost of postretirement medical coverage for employees and their dependents who: 1) retired on a disability pension; or 2) retired with 25 or more years of services credit in a State or locally administered retirement system and a period of service of up to 25 years with the employer at the time of retirement as established by the employer; or 3) retired and reached the age of 65 with 25 or more years of service credit in a State or locally administered retirement system and a period of service of up to 25 years with the employer at the time of retirement as established by the employer; or 4) retired and reached age 62 with at least 15 years of service with the employer. Further, the law provides that the employer paid obligations for retiree coverage may be determined by means of a collective negotiations agreement. Pursuant to Chapter 78, P.L., 2011, future retirees eligible for postretirement medical coverage who have less than 20 years of creditable service on June 28, 2011 will be required to pay a percentage of the cost of their health care coverage in retirement provided they retire with 25 or more years of pension service credit. The percentage of the premium for which the retiree will be responsible will be determined based on the retiree's annual retirement benefit and level of coverage.

C. OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At December 31, 2022, the Authority reported a liability of \$18,238,707, for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2021 and rolled forward to June 30, 2022.

**HOUSING AUTHORITY OF THE CITY OF CAMDEN
NOTES TO FINANCIAL STATEMENTS (continued)
DECEMBER 31, 2022**

NOTE 11. OTHER POST-RETIREMENT BENEFITS PLAN (continued)

C. OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (continued)

For the year ended December 31, 2022, the Authority recognized OPEB benefit of \$1,546,491. At December 31, 2022, the Authority reported deferred outflows of resources and deferred inflows of resources from the following sources.

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes of Assumptions	\$ 2,434,031	\$ 6,224,519
Changes in Proportion	484,308	5,012,613
Differences between expected and actual experience	941,866	3,380,681
Net differences between projected and actual investment earnings on OPEB plan investments	4,801	-
Contributions paid subsequent to the measurement date	<u>826,944</u>	<u>-</u>
Total	<u>\$ 4,691,950</u>	<u>\$ 14,617,813</u>

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year ending December 31:</u>	<u>Amount</u>
2023	\$ (2,490,804)
2024	(2,493,063)
2025	(2,496,713)
2026	(2,500,048)
2027	(1,704,716)
2028 - 2029	<u>932,537</u>
	<u>\$ (10,752,807)</u>

The amount reported as deferred outflows of resources related to employer contributions made subsequent to the measurement date should have the effect of reducing net pension liability during the next actuarial measurement period.

D. Actuarial Assumptions

The total OPEB liability for the June 30, 2022 measurement date was determined by an actuarial valuation as of July 1, 2021, which was rolled forward to June 30, 2022. This actuarial valuation used the following assumptions:

Salary increases:	
Rate for all future years	2.75 to 6.55% based on years of service

Mortality rates were based on the Pub-2010 General classification headcount weighted mortality with fully generational mortality improvement projections from the central year using the MP-2021 scale.

**HOUSING AUTHORITY OF THE CITY OF CAMDEN
NOTES TO FINANCIAL STATEMENTS (continued)
DECEMBER 31, 2022**

NOTE 11. OTHER POST-RETIREMENT BENEFITS PLAN (continued)

D. Actuarial Assumptions (continued)

Certain actuarial assumptions used in the July 1, 2021 valuation were based on the results of the PERS experience studies prepared for July 1, 2084 to June 30, 2021. 100% of active members are considered to participate in the SHBP upon retirement.

E. Discount Rate

The discount rate used to measure the total OPEB liability was 3.54% as of June 30, 2022. This represents the municipal bond return rate as chosen by the State. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. As the long-term rate of return is less than the municipal bond rate, it is not considered in the calculation of the discount rate, rather the discount rate is set at the municipal bond rate.

F. Sensitivity of the Authority's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the Authority's proportionate share of the net OPEB liability calculated using the discount rate of 3.54%, as well as what the Authority's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.54%) or 1 percentage point higher (4.54%) than the current rate.

	1% Decrease <u>(2.54%)</u>	Discount Rate <u>(3.54%)</u>	1% Increase <u>(4.54%)</u>
Authority's proportionate share of the net OPEB liability	<u>\$ 21,142,333</u>	<u>\$ 18,238,707</u>	<u>\$ 15,902,468</u>

G. Sensitivity of the Authority's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Trend Rate

The following presents the Authority's proportionate share of the net OPEB liability calculated using the health care trend rate as disclosed above, as well as what the Authority's proportionate share of the net OPEB liability would be if it were calculated using a health care trend rate that is 1 percentage point lower or 1 percentage point higher than the current rate.

	1% Decrease	Healthcare Cost Trend Rate	1% Increase
Authority's proportionate share of the net OPEB liability	<u>\$ 15,472,444</u>	<u>\$ 18,238,707</u>	<u>\$ 21,781,511</u>

NOTE 12. RESTRICTED NET POSITION

Restricted net position consists of the following at December 31, 2022:

<u>Description</u>	<u>Amount</u>
Capital Fund Program Revenue Bond proceeds	\$ 15,260
Neighborhood Stabilization Program escrows	262,729
Hope VI mortgage loan and interest reserves	<u>20,300,231</u>
Total restricted net position	<u>\$ 20,578,220</u>

**HOUSING AUTHORITY OF THE CITY OF CAMDEN
NOTES TO FINANCIAL STATEMENTS (continued)
DECEMBER 31, 2022**

NOTE 12. RESTRICTED NET POSITION (continued)

Capital Fund Program Revenue Bond proceeds consist of unspent proceeds from the 2004 Series A Capital Fund Program Revenue Bonds and are restricted for certain capital improvements in accordance with the Authority's approved annual plan.

Neighborhood Stabilization Program escrows are restricted for modernization and development related to the redevelopment of abandoned or foreclosed homes or residential properties.

Hope VI mortgage loan and interest reserves are restricted for use in the public housing program upon collection of the loans and the satisfaction of regulatory requirements.

NOTE 13. GROUND LEASE AGREEMENTS

On August 28, 2019, the Authority entered into a ground lease agreement with Branch Townhomes II Urban Renewal, LLC for a period of 65 years. In accordance with the agreement, the Authority received an up front ground lease payment of \$507,424, which is being amortized on the straight line basis in the amount of \$7,807, annually.

On December 21, 2021, the Authority entered into a ground lease agreement with Cramer Hill Family Urban Renewal, LLC for a term of 65 years. In accordance with the agreement, the Authority received an up front ground lease payment of \$317,802, which is being amortized on the straight line basis in the amount of \$4,889, annually.

The balance of the these prepaid ground leases totaled \$789,110 and is included in deferred inflows of resources on the Statement of Net Position.

As of December 31, 2022, the Authority has entered into nine ground leases with selected developers in furtherance of their redevelopment objectives. The following ground leases do not meet the reporting requirements of GASB 87, and are identified below:

<u>Development</u>	<u>Settlement Date</u>	<u>Lease Term</u>	<u>Expiration Date</u>	<u>Lease Price</u>
Chelton Terrace Phase 2	08/26/2004	99 years	08/25/2103	\$1.00
Roosevelt Manor Phase 5	12/21/2007	99 years	12/20/2106	\$1.00
Roosevelt Manor Phase 7	02/26/2008	90 years	02/26/2098	\$1.00
Roosevelt Manor Phases 9&10	07/01/2009	99 years	06/30/2108	\$1.00
Roosevelt Manor Phase 12	05/09/2008	90 years	05/09/2098	\$1.00
Branch Village Phase 2	09/13/2010	90 years	09/12/2100	\$1.00
Westfield Acres Phase 1	12/27/2001	99 years	12/27/2100	\$1.00
Baldwin's Run Phase 9	03/21/2006	99 years	03/21/2105	\$1.00
Branch Village Midrise	11/22/2016	99 years	11/30/2115	\$100.00

HOUSING AUTHORITY OF THE CITY OF CAMDEN
NOTES TO FINANCIAL STATEMENTS (continued)
DECEMBER 31, 2022

NOTE 14. CONDENSED FINANCIAL INFORMATION FOR THE BLENDED COMPONENT UNITS

	<u>NHPM</u>	<u>EP</u>	<u>WSMDC</u>	<u>WSAL</u>	<u>Total</u>
Assets:					
Current assets	\$ (100,731)	\$ 518	\$ 3,086,487	\$ 4,907	\$ 2,991,181
Capital assets, net	<u>1,091,428</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,091,428</u>
Total assets	<u>990,697</u>	<u>518</u>	<u>3,086,487</u>	<u>4,907</u>	<u>4,082,609</u>
Liabilities:					
Current	<u>469,513</u>	<u>-</u>	<u>130,930</u>	<u>1,484,019</u>	<u>2,084,462</u>
Net Position:					
Net investment in capital assets	1,091,428	-	-	-	1,091,428
Unrestricted	<u>(570,244)</u>	<u>518</u>	<u>2,955,557</u>	<u>(1,479,112)</u>	<u>906,719</u>
Net position	<u>\$ 521,184</u>	<u>\$ 518</u>	<u>\$ 2,955,557</u>	<u>\$ (1,479,112)</u>	<u>\$ 1,998,147</u>
Operating revenues:					
Tenant revenue	\$ 31,661	\$ -	\$ -	\$ -	\$ 31,661
Other revenues	<u>-</u>	<u>-</u>	<u>985,950</u>	<u>576,473</u>	<u>1,562,423</u>
Total operating revenues	<u>31,661</u>	<u>-</u>	<u>985,950</u>	<u>576,473</u>	<u>1,594,084</u>
Operating expenses:					
Administrative	228,692	-	39,359	801,373	1,069,424
Tenant services	-	-	-	1,342	1,342
Utilities	10,596	-	1,463	-	12,059
Ordinary repairs and maint.	13,173	-	3,394	5,955	22,522
General	7,043	-	27,743	80,042	114,828
Depreciation	<u>22,368</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,368</u>
Total operating expenses	<u>281,872</u>	<u>-</u>	<u>71,959</u>	<u>888,712</u>	<u>1,242,543</u>
Change in net position	<u>\$ (250,211)</u>	<u>\$ -</u>	<u>\$ 913,991</u>	<u>\$ (312,239)</u>	<u>\$ 351,541</u>

NOTE 15. CONTINGENCIES

The Authority receives financial assistance from HUD in the form of grants and subsidies. Entitlement to the funds is generally conditional upon compliance with terms and conditions of the grant agreements and applicable regulations, including the expenditure of funds for eligible purposes. Substantially all grants, entitlements and cost reimbursements are subject to financial and compliance audits by HUD. As a result of these audits, costs previously reimbursed could be disallowed and require payments to HUD. As of December 31, 2022, the Authority estimates that no material liabilities will result from such audits.

HOUSING AUTHORITY OF THE CITY OF CAMDEN
NOTES TO FINANCIAL STATEMENTS (continued)
DECEMBER 31, 2022

NOTE 16. SUBSEQUENT EVENTS

Events that occur after the financial statement date but before the financial statements were available to be issued must be evaluated for recognition or disclosure. The effects of subsequent events that provide evidence about conditions that existed at the financial statement date are recognized in the accompanying financial statements. Subsequent events which provide evidence about conditions that existed after the financial statement date require disclosure in the accompanying notes to the financial statements. Subsequent events have been evaluated through January 31, 2024, which is the date the financial statements were available to be issued, and concluded that no subsequent events have occurred that would require recognition in the financial statements or disclosure in the notes to the financial statements.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Commissioners
Housing Authority of the City of Camden:

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 and audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, the financial statements of the Housing Authority of the City of Camden (the "Authority") as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated January 31, 2024.

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) to determine the 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-001 that we consider to be significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as items 2022-002, 2022-003 and 2022-006.

Authority's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Authority's response to the findings identified in our audit and 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 the financial statements and, accordingly, we express no opinion on it.

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.

Novogradac & Company LLP

January 31, 2024
Toms River, New Jersey

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND
STATE OF NEW JERSEY OMB CIRCULAR 15-08**

To the Board of Commissioners
Housing Authority of the City of Camden:

Opinion on Each Major Federal Program

We have audited the Housing Authority of the City of Camden's (the "Authority") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the State of New Jersey OMB Circular 15-08 that could have a direct and material effect on each of the Authority's major federal programs for the year ended December 31, 2022. The Authority's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Qualified Opinion on the Section 8 Housing Choice Vouchers and Public and Indian Housing Programs

In our opinion, except for the noncompliance described in the Basis for Opinion on Each Major Federal Program section of our report, 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 the Section 8 Housing Choice Vouchers and Public and Indian Housing Programs for the year ended December 31, 2022.

Unmodified Opinion on Each of the Other Major Federal Programs

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

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the State of New Jersey OMB Circular 15-08. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' 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.

Basis for Opinion on Each Major Federal Program (continued)

Matter Giving Rise to Qualified Opinion on the Section 8 Housing Choice Vouchers Public and Indian Housing Programs

As described in the accompanying schedule of findings and questioned costs in items 2022-003 and 2022-006, the Authority did not comply with the eligibility compliance requirements of the Uniform Guidance regarding maintenance of tenant files, as required by the Section 8 Housing Choice Vouchers and Public and Indian Housing Programs. Compliance with such requirements is necessary, in our opinion, for the Authority to comply with the requirements of the programs.

Responsibilities of Management for Compliance

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

Auditors' 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*, the Uniform Guidance, and the State of New Jersey OMB Circular 15-08 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 GAAS, *Government Auditing Standards*, the Uniform Guidance, and the State of New Jersey OMB Circular 15-08 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 Matters

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2022-004 and 2022-005. Our opinion on each major federal program is not modified with respect to these matters.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section 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 certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the compliance requirements 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 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 deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-003 and 2022-006 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-004 and 2022-005 to be significant deficiencies. Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Authority's Response to the Internal Control over Compliance Findings

Government Auditing Standards require the auditor to perform limited procedures on the Authority's response to the internal control over compliance findings identified in our audit and 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.

Purpose of this Report

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 and the State of New Jersey OMB Circular 15-08. Accordingly, this report is not suitable for any other purpose.

Novogrudac & Company LLP

January 31, 2024
Toms River, New Jersey

**HOUSING AUTHORITY OF THE CITY OF CAMDEN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022**

<u>Federal Grantor/Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>State Pass- through Number</u>	<u>Grant Period</u> <u>From / To</u>		<u>Grant Award</u>	<u>Fiscal Year Expenditures</u>	<u>Cumulative Expenditures</u>
<u>U.S. Department of Housing and Urban Development</u>							
Housing Voucher Cluster							
Section 8 Housing Choice Vouchers Program	14.871	N/A	1/1/2022	12/31/2022	\$ 18,291,906	\$ 17,666,109	\$ 17,666,109
Emergency Housing Vouchers	14.EHV	N/A	1/1/2022	12/31/2022	<u>56,031</u>	<u>212,754</u>	<u>212,754</u>
Total Housing Voucher Cluster					18,347,937	17,878,863	17,878,863
Public and Indian Housing Program	14.850	N/A	1/1/2016	12/31/2022	38,982,949	8,793,632	38,982,949
Public Housing Capital Fund Program	14.872	N/A	4/13/2014	5/28/2022	15,847,564	3,895,445	9,436,588
Jobs Plus Initiative Program	14.895	N/A	1/1/2017	12/31/2022	1,700,000	208,541	1,295,563
Choice Neighborhood Implementation Grants	14.889	N/A	12/12/2016	9/30/2023	48,245,927	3,697,615	12,492,560
Family Self-Sufficiency Program	14.896	N/A	1/1/2021	12/31/2023	<u>156,545</u>	<u>86,822</u>	<u>129,862</u>
Total Expenditures of Federal Awards					<u>\$123,280,922</u>	<u>\$ 34,560,918</u>	<u>\$ 80,216,385</u>

See accompanying Notes to the Schedules of Expenditures of Federal Awards.

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

NOTE 1. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal grant activity of the Authority under programs of the federal government for the year ended December 31, 2022. The information in the Schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and State of New Jersey OMB Circular 15-08. Because the Schedule presents only a selected portion of operations of the Authority, it is not intended to and does not present the net position, changes in net position or cash flows of the Authority. Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in the preparation of the financial statements.

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 principles contained in the Uniform Guidance and the State of New Jersey OMB Circular 15-08, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

NOTE 3. INDIRECT COST RATE

The Authority has not elected to use the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

**HOUSING AUTHORITY OF THE CITY OF CAMDEN
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 4. SCHEDULE OF CAPITAL FUND PROGRAM COSTS AND ADVANCES

The total amounts of Capital Fund Program Costs and Advances incurred and earned by the Authority as of and for the year ended December 31, 2022 are provided herein.

	<u>501-18</u>	<u>501-19</u>	<u>502-20</u>	<u>501-21</u>	<u>501-22</u>	<u>Total</u>
Budget	\$ <u>3,534,756</u>	\$ <u>3,182,594</u>	\$ <u>2,727,966</u>	\$ <u>2,881,185</u>	\$ <u>3,521,063</u>	\$ <u>15,847,564</u>
<u>Advances:</u>						
Cumulative through 12/31/2021	\$ 3,488,952	\$ 1,676,046	\$ 323,333	\$ -	\$ -	\$ 5,488,331
Current Year	<u>42,944</u>	<u>756,262</u>	<u>705,527</u>	<u>2,175,921</u>	<u>-</u>	<u>3,680,654</u>
Cumulative through 12/31/2022	<u>3,531,896</u>	<u>2,432,308</u>	<u>1,028,860</u>	<u>2,175,921</u>	<u>-</u>	<u>9,168,985</u>
<u>Costs:</u>						
Cumulative through 12/31/2021	3,500,045	1,708,546	323,333	9,219	-	5,541,143
Current Year	<u>31,851</u>	<u>838,223</u>	<u>850,947</u>	<u>2,166,702</u>	<u>7,722</u>	<u>3,895,445</u>
Cumulative through 12/31/2022	<u>3,531,896</u>	<u>2,546,769</u>	<u>1,174,280</u>	<u>2,175,921</u>	<u>7,722</u>	<u>9,436,588</u>
Excess / (Deficiency)	\$ <u>-</u>	\$ <u>(114,461)</u>	\$ <u>(145,420)</u>	\$ <u>-</u>	\$ <u>(7,722)</u>	\$ <u>(267,603)</u>

NOTE 5. SCHEDULE OF CHOICE NEIGHBORHOOD PLANNING GRANT AND CHOICE NEIGHBORHOOD IMPLEMENTATION GRANT PROGRAM COSTS AND ADVANCES

The total amounts of Choice Neighborhood Planning Grant and Choice Neighborhood Implementation Grant Costs and Advances incurred and earned by the Authority as of and for the year ended December 31, 2022 are provided herein.

	<u>CNG116</u>	<u>CNG20</u>	<u>Total</u>
Budget	\$ <u>13,245,927</u>	\$ <u>35,000,000</u>	\$ <u>48,245,927</u>
<u>Advances:</u>			
Cumulative through 12/31/2021	\$ 8,503,107	\$ -	\$ 8,503,107
Current Year	<u>574,286</u>	<u>2,947,864</u>	<u>3,522,150</u>
Cumulative through 12/31/2022	<u>9,077,393</u>	<u>2,947,864</u>	<u>12,025,257</u>
<u>Costs:</u>			
Cumulative through 12/31/2021	8,794,945	-	8,794,945
Current Year	<u>484,665</u>	<u>3,212,950</u>	<u>3,697,615</u>
Cumulative through 12/31/2022	<u>9,279,610</u>	<u>3,212,950</u>	<u>12,492,560</u>
Excess / (Deficiency)	\$ <u>(202,217)</u>	\$ <u>(265,086)</u>	\$ <u>(467,303)</u>

**HOUSING AUTHORITY OF THE CITY OF CAMDEN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

I. Summary of Auditors' Results

Financial Statement Section

- | | | |
|----|---|------------|
| 1. | Type of auditors' report issued: | Unmodified |
| 2. | Internal control over financial reporting | |
| a. | Material weakness(es) identified? | No |
| b. | Significant deficiency(ies) identified? | Yes |
| 3. | Noncompliance material to the financial statements? | Yes |

Federal Awards Section

- | | | |
|--------|--|-------------|
| 1. | Internal control over compliance: | |
| a. | Material weakness(es) identified? | Yes |
| b. | Significant deficiency(ies) identified? | Yes |
| 2. | Type of auditors' report on compliance for major programs: | |
| 14.871 | Section 8 Housing Choice Vouchers | Qualified |
| 14.EHV | Emergency Housing Vouchers | Unmodified |
| 14.850 | Public and Indian Housing Program | Qualified |
| 14.899 | Choice Neighborhoods Implementation Grants | Unmodified |
| 3. | Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | Yes |
| 4. | Identification of major programs: | |
| | <u>ALN</u> <u>Name of Federal Program</u> | |
| | Housing Voucher Cluster: | |
| 14.871 | Section 8 Housing Choice Vouchers | |
| 14.EHV | Emergency Housing Vouchers | |
| 14.850 | Public and Indian Housing Program | |
| 14.899 | Choice Neighborhoods Implementation Grants | |
| 5. | Dollar threshold used to distinguish between Type A and Type B Programs: | \$1,036,828 |
| 6. | Auditee qualified as low-risk Auditee? | No |

**HOUSING AUTHORITY OF THE CITY OF CAMDEN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2022**

II. Financial Statement Findings

Finding 2022-001

Criteria: The Authority's approved Procurement Policy requires that procurement by non-competitive proposals (sole-source) may be used only when the award of a contract is not feasible using small purchase procedures, sealed bids, competitive purchasing, or competitive proposals, and if one of the following applies:

1. The item is available only from a single source, based on a good faith review of available sources;
2. An emergency exists that seriously threatens the public health, welfare, or safety, or endangers property, or would otherwise cause serious injury to the Authority, as may arise by reason of a flood, earthquake, epidemic, riot, equipment failure, or similar event. In such cases, there must be an immediate and serious need for supplies, services, or construction such that the need cannot be met through any of the other procurement methods, and the emergency procurement shall be limited to those supplies, services, or construction necessary simply to meet the emergency;
3. HUD authorizes the use of non-competitive proposals; or
4. After solicitation of a number of sources, competition is determined inadequate.

In addition, the Authority must maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for contract price. The Authority has adopted a procurement policy that requires the Authority to meet certain conditions in order to use their sole-source procurement.

Condition: Based upon review of the Authority's vendor history report, there were two (2) vendors who were contracted utilizing non competitive (sole source) proposals in violation of the Authority's approved Procurement Policy.

Context: As part of the vendor history report review, we selected a sample of vendors that were paid in excess of the Authority's procurement threshold during the audit period. Based on the Authority's vendor history report, there were forty-eight (48) vendors paid in excess of the Authority's procurement threshold during the audit period. Of a sample size of five (5) vendors, two (2) vendors were not properly procured.

Known Questioned Costs: \$127,444

Cause: The Authority did not comply with their approved Procurement Policy which was approved by the Board of Commissioners related to the award of non-competitive proposals.

Effect: The Authority's non-compliance with their Procurement Policy precluded other potential bidders from qualifying for the award and thus providing a better price and service to the Authority.

Recommendation: We recommend the Authority design and implement internal control procedures that will reasonably assure compliance with the Authority's Procurement Policy.

Authority's Response: Management agrees with the Auditors' finding and will implement the required safeguards to ensure that the Authority follows its approved Procurement Policy to remedy the aforementioned deficiencies.

**HOUSING AUTHORITY OF THE CITY OF CAMDEN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2022**

II. Financial Statement Findings (continued)

Finding 2022-002

Criteria: In accordance with the RAD Conversion Commitment and RAD Use Agreement for AMP NJ010000003 - Chelton Terrace Phase I, the Authority was to transfer \$780,000 to establish a replacement reserve to be used for rehabilitation costs associated with the RAD Project.

Condition: The Authority closed on the RAD Conversion of AMP NJ010000003 - Chelton Terrace Phase I on November 28, 2022 and transferred the \$780,000 on December 22, 2022, but as of December 31, 2022, the Authority has not set up the replacement reserve account.

Cause: The Authority did not comply with the RAD Use Agreement of AMP NJ010000003 - Chelton Terrace Phase I.

Effect: The Authority's is material non-compliance with the RAD Use Agreement.

Recommendation: We recommend the Authority establish the replacement reserve account in accordance with the RAD Use Agreement.

Authority's Response: Management agrees with the Auditors' finding and will establish the replacement reserve to remedy the aforementioned deficiencies.

**HOUSING AUTHORITY OF THE CITY OF CAMDEN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2022**

III. Federal Award Findings and Questioned Costs

Finding 2022-003

Federal Agency: U.S. Department of Housing and Urban Development
Federal Program Titles: Section 8 Housing Choice Vouchers Program
Federal Assistance Listing Numbers: 14.871
Noncompliance – E. Eligibility - Tenant Files
Non Compliance Material to the Financial Statements: Yes
Material Weakness in Internal Control over Compliance for Eligibility

Criteria: Tenant Files. The PHA must do the following: As a condition of admission or continued occupancy, require the tenant and other family member to provide necessary information, documentation, and releases for the PHA to verify income eligibility (24 CFR sections 5.230, 5.609, and 982.516). These files are required to be maintained and available for examination at the time of audit.

Condition: Based upon inspection of the Authority's files and on discussion with management, there were documents that were unavailable for examination at the time of audit.

Context: Of a sample size of thirty-one (31) tenant files, the following information was unavailable for examination at the time of audit:

- ◆ Original applications were missing in two (2) files
- ◆ Citizenship declaration forms were missing in one (1) file
- ◆ Consent to release information forms were missing in three (3) files
- ◆ Copy of signed lease was missing in (1) file
- ◆ Verification of income was missing in one (1) file

Our sample size is statistically valid.

Known Questioned Costs: \$27,600

Cause: There is a material weakness in internal controls over the compliance for the eligibility type of compliance related to the maintenance of tenant files. The Authority has not properly considered, designed, implemented, maintained and monitored a system of internal controls that reasonably assures the program is in compliance.

Effect: The Section 8 Housing Choice Vouchers Program is in material non-compliance with the eligibility type of compliance related to the maintenance of tenant files.

Recommendation: We recommend the Authority design and implement internal control procedures that will reasonably assure compliance with the Uniform Guidance and the compliance supplement.

Authority Response: The Authority accepts the recommendation of the auditor. The Authority will increase oversight in the Section 8 Housing Choice Vouchers Program to ensure that established internal control policies are being followed on a timely basis.

**HOUSING AUTHORITY OF THE CITY OF CAMDEN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2022**

III. Federal Award Findings and Questioned Costs (continued)

Finding 2022-004

Federal Agency: U.S. Department of Housing and Urban Development

Federal Program Titles: Section 8 Housing Choice Vouchers Program

Federal Assistance Listing Numbers: 14.871

Noncompliance – N. Special Tests and Provisions – Selection from the Waiting List

Non Compliance Material to the Financial Statements: No

Significant Deficiency in Internal Control over Compliance for Special Tests and Provisions

Criteria: Selections from the Waiting List. The PHA must have written policies in its Section 8 Administrative Plan for selecting applicants from the waiting list and PHA documentation must show that the PHA follows these policies when selecting applicants from the waiting list. Except for as provided in 24 CFR section 982.203 (Special admission (non-waiting list), all families admitted to the program must be selected from the waiting list. “Selection” from the waiting list generally occurs when the PHA notifies a family whose name reaches the top of the waiting list to come in to verify eligibility for admission (24CFR sections 5.410, 982.54(d), and 982.201 through 982.207).

Condition: Based upon inspection of the waiting list provided to us during the time of audit, the new move-in list and discussions with management, it could not be determined with any certainty that certain new move-ins to the Section 8 Housing Choice Vouchers Program were selected from the wait list in an order that is in accordance with the Authority’s Section 8 Administrative Plan.

Context: Of a sample size of ten (10) new move-ins, one (1) could not be determined to be housed in proper order from the Authority's waiting list.

Our sample size is statistically valid.

Known Questioned Costs: \$4,734

Cause: There is a significant deficiency in internal controls over the compliance for the special tests and provisions type of compliance. The Authority has not properly considered, designed, implemented, maintained and monitored a system of internal controls that assures the program is in compliance.

Effect: The Section 8 Housing Choice Vouchers Program is in non-compliance with the special tests and provisions type of compliance related to selection of applicants from the waiting list.

Recommendation: We recommend the Authority design and implement internal control procedures that will assure compliance with the Uniform Guidance and the compliance supplement.

Authority Response: The Authority accepts the recommendation of the auditor. The Authority will increase oversight on the maintenance of the waiting list and process of housing applicants to better monitor adequacy with compliance requirements.

**HOUSING AUTHORITY OF THE CITY OF CAMDEN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2022**

III. Federal Award Findings and Questioned Costs (continued)

Finding 2022-005

Federal Agency: U.S. Department of Housing and Urban Development

Federal Program Titles: Section 8 Housing Choice Vouchers Program

Federal Assistance Listing Numbers: 14.871

Noncompliance – N. Special Tests and Provisions - Housing Quality Standards

Non Compliance Material to the Financial Statements: No

Significant Deficiency in Internal Control over Compliance for Special Tests and Provisions

Criteria: Housing Quality Standards Inspections. The PHA must inspect the unit leased to a family at least annually to determine if the unit meets the Housing Quality Standards (HQS) and the PHA must conduct quality control re-inspections. The PHA must prepare a unit inspection report (24 CFR sections 982.158(d) and 982.405(b)). For units that fail inspection the PHA must correct all life threatening HQS deficiencies within 24 hours and all other deficiencies within 30 days.

Condition: Based upon inspection of the Authority's files and on discussion with management, there were failed inspections that did not pass reinspection within 30 days without penalty.

Context: There are approximately 375 units with failed inspections. Of a sample size of twenty-five (25) failed inspections, one (1) failed inspection did not pass reinspection within 30 days. Housing assistance payments were not abated nor was the tenant evicted.

Our sample size is statistically valid.

Known Questioned Costs: \$746

Cause: There is a significant deficiency in internal controls over the compliance for the special tests and provisions type of compliance related to HQS inspections. The Authority has not properly performed HQS inspections in compliance with program requirements.

Effect: The Section 8 Housing Choice Vouchers Program is in non-compliance with the special tests and provisions type of compliance related to HQS inspections.

Recommendation: We recommend the Authority design and implement internal control procedures that will reasonably assure compliance with the Uniform Guidance and the compliance supplement.

Authority Response: The Authority accepts the recommendation of the auditor. The Authority will increase oversight in the Section 8 Housing Choice Vouchers Program to ensure that established internal control policies are being followed on a timely basis.

**HOUSING AUTHORITY OF THE CITY OF CAMDEN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2022**

III. Federal Award Findings and Questioned Costs (continued)

Finding 2022-006

Federal Agency: U.S. Department of Housing and Urban Development
Federal Program Titles: Public and Indian Housing Program
Federal Assistance Listing Numbers: 14.850
Noncompliance – E. Eligibility - Tenant Files
Non Compliance Material to the Financial Statements: Yes
Material Weakness in Internal Control over Compliance for Eligibility

Criteria: Tenant Files. The PHA must do the following: As a condition of admission or continued occupancy, require the tenant and other family member to provide necessary information, documentation, and releases for the PHA to verify income eligibility (24 CFR sections 5.230, 5.609, and 982.516). These files are required to be maintained and available for examination at the time of audit.

Condition: Based upon inspection of the Authority's files and on discussion with management, there were documents that were unavailable for examination at the time of audit.

Context: Of a sample size of twenty-five (25) tenant files, the following information was unavailable for examination at the time of audit:

- ◆ Consent to release information forms were missing in two (2) files
- ◆ Verification of income was missing in four (4) files

Our sample size is statistically valid.

Known Questioned Costs: \$29,556

Cause: There is a material weakness in internal controls over the compliance for the eligibility type of compliance related to the maintenance of tenant files. The Authority has not properly considered, designed, implemented, maintained and monitored a system of internal controls that reasonably assures the program is in compliance.

Effect: The Public and Indian Housing Program is in material non-compliance with the eligibility type of compliance related to the maintenance of tenant files.

Recommendation: We recommend the Authority design and implement internal control procedures that will reasonably assure compliance with the Uniform Guidance and the compliance supplement.

Authority Response: The Authority accepts the recommendation of the auditor. The Authority will increase oversight in the Public and Indian Housing Program to ensure that established internal control policies are being followed on a timely basis.

**HOUSING AUTHORITY OF THE CITY OF CAMDEN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
FOR THE YEAR ENDED DECEMBER 31, 2022**

IV. Schedule of Prior Year Federal Audit Findings

Finding 2021-001

Observation: Based upon inspection of the Authority's Section 8 Housing Choice Voucher files and on discussion with management, there were documents that were unavailable for examination at the time of audit. Of a sample size of thirty-two (32) tenant files, the following information was unavailable for examination at the time of audit:

- ◆ Verification of income was missing in one (1) file

Status: Finding remains open. See Finding 2022-003.

Finding 2021-002

Observation: Based upon inspection of the Authority's files and on discussion with management, there were failed inspections that did not pass reinspection within 30 days without penalty. There are approximately 110 units with failed inspections. Of a sample size of eleven (11) failed inspections, three (3) failed inspection did not pass reinspection within 30 days. Housing assistance payments were not abated nor was the tenant evicted.

Status: Finding remains open. See Finding 2022-005.

Finding 2021-003

Observation: Based upon inspection of the Authority's Public and Indian Housing Program files and on discussion with management, there were documents that were unavailable for examination at the time of audit. Of a sample size of twenty-four (24) tenant files, the following information was unavailable for examination at the time of audit:

- ◆ Consent to release information forms were missing in two (2) files
- ◆ HUD-50058 Forms were missing in two (2) files
- ◆ Verification of income and assets were missing in two (2) files
- ◆ Three (3) tenant files were missing entirely

Status: Finding remains open. See Finding 2022-006.

Finding 2021-004

Observation: Based upon inspection of the Public and Indian Housing Program waiting list provided during the time of audit, the new move-in list and discussions with management, it could not be determined with any certainty that certain new move-ins to the Public and Indian Housing Program were selected from the wait list in an order that is in accordance with the Authority's admissions and continued occupancy policy. Of a sample size of four (4) new move-ins, two (2) could not be determined to be housed in proper order from the Authority's waiting list.

Status: Finding has been cleared.

**HOUSING AUTHORITY OF THE CITY OF CAMDEN
REQUIRED PENSION INFORMATION
DECEMBER 31, 2022**

SCHEDULE OF AUTHORITY CONTRIBUTIONS FOR THE LAST TEN FISCAL YEARS***

	December 31, <u>2014</u>	December 31, <u>2015</u>	December 31, <u>2016</u>	December 31, <u>2017</u>	December 31, <u>2018</u>	December 31, <u>2019</u>	December 31, <u>2020</u>	December 31, <u>2021</u>	December 31, <u>2022</u>
Contractually required contribution	\$ 421,854	\$ 482,245	\$ 467,546	\$ 496,114	\$ 505,279	\$ 474,457	\$ 420,279	\$ 459,046	\$ 509,582
Contributions in relation to the contractually required contribution	<u>421,854</u>	<u>482,245</u>	<u>467,546</u>	<u>496,114</u>	<u>505,279</u>	<u>474,457</u>	<u>420,279</u>	<u>459,046</u>	<u>509,582</u>
(Over) / under funded	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Authority's covered-employee payroll	<u>\$ 5,072,004</u>	<u>\$ 4,643,731</u>	<u>\$ 4,317,787</u>	<u>\$ 4,975,856</u>	<u>\$ 4,852,825</u>	<u>\$ 4,422,445</u>	<u>\$ 4,112,509</u>	<u>\$ 4,126,949</u>	<u>\$ 3,621,596</u>
Contributions as a percentage of covered-employee payroll	<u>8.32 %</u>	<u>10.38 %</u>	<u>10.83 %</u>	<u>9.97 %</u>	<u>10.41 %</u>	<u>10.73 %</u>	<u>10.22 %</u>	<u>11.12 %</u>	<u>14.07 %</u>

*** = Until a full 10 year trend is compiled the Authority is presenting information for those years that are available.

**HOUSING AUTHORITY OF THE CITY OF CAMDEN
REQUIRED PENSION INFORMATION (continued)
DECEMBER 31, 2022**

SCHEDULE OF THE AUTHORITY'S PROPORTIONATE SHARE OF NET PENSION LIABILITY FOR THE LAST TEN FISCAL YEARS***

	December 31, <u>2014</u>	December 31, <u>2015</u>	December 31, <u>2016</u>	December 31, <u>2017</u>	December 31, <u>2018</u>	December 31, <u>2019</u>	December 31, <u>2020</u>	December 31, <u>2021</u>	December 31, <u>2022</u>
Authority's proportion of the net pension liability	<u>0.0529 %</u>	<u>0.0561 %</u>	<u>0.0526 %</u>	<u>0.0536 %</u>	<u>0.0508 %</u>	<u>0.0488 %</u>	<u>0.0384 %</u>	<u>0.0392 %</u>	<u>0.0406 %</u>
Authority's proportionate share of the net pension liability	<u>\$ 9,903,351</u>	<u>\$ 12,591,641</u>	<u>\$ 15,587,120</u>	<u>\$ 12,466,349</u>	<u>\$ 10,001,933</u>	<u>\$ 8,788,883</u>	<u>\$ 6,265,052</u>	<u>\$ 4,643,508</u>	<u>\$ 6,098,335</u>
Authority's covered-employee payroll	<u>\$ 5,072,004</u>	<u>\$ 4,643,731</u>	<u>\$ 4,317,787</u>	<u>\$ 4,975,856</u>	<u>\$ 4,852,825</u>	<u>\$ 4,422,445</u>	<u>\$ 4,112,509</u>	<u>\$ 4,126,949</u>	<u>\$ 3,621,596</u>
Authority's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	<u>195.26 %</u>	<u>271.15 %</u>	<u>361.00 %</u>	<u>250.54 %</u>	<u>206.11 %</u>	<u>198.73 %</u>	<u>152.34 %</u>	<u>112.52 %</u>	<u>168.39 %</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>52.08 %</u>	<u>47.93 %</u>	<u>40.14 %</u>	<u>48.10 %</u>	<u>53.60 %</u>	<u>56.30 %</u>	<u>58.32 %</u>	<u>70.33 %</u>	<u>62.91 %</u>

*** = Until a full 10 year trend is compiled the Authority is presenting information for those years that are available.

**HOUSING AUTHORITY OF THE CITY OF CAMDEN
REQUIRED OTHER POST EMPLOYMENT BENEFITS INFORMATION
DECEMBER 31, 2022**

SCHEDULE OF AUTHORITY CONTRIBUTIONS FOR THE LAST TEN FISCAL YEARS***

	December 31, <u>2017</u>	December 31, <u>2018</u>	December 31, <u>2019</u>	December 31, <u>2020</u>	December 31, <u>2021</u>	December 31, <u>2022</u>
Statutorily required contribution	\$ 2,229,855	\$ 2,184,419	\$ 1,649,996	\$ 1,583,228	\$ 1,671,014	\$ 1,659,740
Contributions in relation to the statutorily required contribution	<u>2,229,855</u>	<u>2,184,419</u>	<u>1,649,996</u>	<u>1,583,228</u>	<u>1,671,014</u>	<u>1,659,740</u>
Contribution deficiency (excess)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Authority's covered-employee payroll	\$ <u>4,975,856</u>	\$ <u>4,852,825</u>	\$ <u>4,422,445</u>	\$ <u>4,112,509</u>	\$ <u>4,126,949</u>	\$ <u>3,621,596</u>
Contributions as a percentage of covered-employee payroll	<u>44.81 %</u>	<u>45.01 %</u>	<u>37.31 %</u>	<u>38.50 %</u>	<u>40.49 %</u>	<u>45.83 %</u>

*** = Until a full 10 year trend is compiled the Authority is presenting information for those years that are available.

**HOUSING AUTHORITY OF THE CITY OF CAMDEN
REQUIRED OTHER POST EMPLOYMENT BENEFITS INFORMATION (continued)
DECEMBER 31, 2022**

SCHEDULE OF THE AUTHORITY'S PROPORTIONATE SHARE OF THEIR NET OPEB LIABILITY FOR THE LAST TEN FISCAL YEARS***

	December 31, <u>2017</u>	December 31, <u>2018</u>	December 31, <u>2019</u>	December 31, <u>2020</u>	December 31, <u>2021</u>	December 31, <u>2022</u>
Authority's proportion of the net OPEB liability	<u>0.1392 %</u>	<u>0.1361 %</u>	<u>0.1198 %</u>	<u>0.1190 %</u>	<u>0.1213 %</u>	<u>0.1129 %</u>
Authority's proportionate share of the net OPEB liability	<u>\$28,410,203</u>	<u>\$21,329,944</u>	<u>\$16,231,311</u>	<u>\$21,356,828</u>	<u>\$21,828,515</u>	<u>\$18,238,707</u>
Authority's covered-employee payroll	<u>\$ 4,975,856</u>	<u>\$ 4,852,825</u>	<u>\$ 4,422,445</u>	<u>\$ 4,112,509</u>	<u>\$ 4,126,949</u>	<u>\$ 3,621,596</u>
Authority's proportionate share of the net OPEB liability as a percentage of its covered-employee payroll	<u>570.96 %</u>	<u>439.54 %</u>	<u>367.02 %</u>	<u>519.31 %</u>	<u>528.93 %</u>	<u>503.61 %</u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u>1.03 %</u>	<u>1.97 %</u>	<u>1.98 %</u>	<u>0.91 %</u>	<u>0.28 %</u>	<u>(36.46)%</u>

*** = Until a full 10 year trend is compiled the Authority is presenting information for those years that are available.

Housing Authority of the City of Camden (NJ010)

Camden, NJ

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2022

	Project Total	14.256 Neighborhood Stabilization Program (Recovery Act Funded)	6.2 Component Unit - Blended	14.895 Jobs-Plus Pilot Initiative	1 Business Activities
111 Cash - Unrestricted	\$8,106,856		\$280,222		\$459,758
112 Cash - Restricted - Modernization and Development	\$15,260				
113 Cash - Other Restricted	\$1,965	\$262,729			
114 Cash - Tenant Security Deposits	\$116,003		\$3,360		
115 Cash - Restricted for Payment of Current Liabilities					
100 Total Cash	\$8,240,084	\$262,729	\$283,582	\$0	\$459,758
121 Accounts Receivable - PHA Projects					
122 Accounts Receivable - HUD Other Projects	\$267,603			\$73,534	
124 Accounts Receivable - Other Government					
125 Accounts Receivable - Miscellaneous	\$12,830		\$174,924		
126 Accounts Receivable - Tenants	\$288,203		\$9,340		
126.1 Allowance for Doubtful Accounts - Tenants	-\$218,414		-\$7,924		
126.2 Allowance for Doubtful Accounts - Other	\$0		-\$65,755	\$0	
127 Notes, Loans, & Mortgages Receivable - Current					
128 Fraud Recovery					
128.1 Allowance for Doubtful Accounts - Fraud					
129 Accrued Interest Receivable					
120 Total Receivables, Net of Allowances for Doubtful Accounts	\$350,222	\$0	\$110,585	\$73,534	\$0
131 Investments - Unrestricted					
132 Investments - Restricted					
135 Investments - Restricted for Payment of Current Liability					
142 Prepaid Expenses and Other Assets	\$254,721		\$24,847		
143 Inventories					
143.1 Allowance for Obsolete Inventories					
144 Inter Program Due From	\$746,733		\$2,572,167		
145 Assets Held for Sale					
150 Total Current Assets	\$9,591,760	\$262,729	\$2,991,181	\$73,534	\$459,758
161 Land	\$392,993		\$81,042		
162 Buildings	\$86,122,057		\$791,390		
163 Furniture, Equipment & Machinery - Dwellings	\$153,652				
164 Furniture, Equipment & Machinery - Administration	\$571,543				
165 Leasehold Improvements					
166 Accumulated Depreciation	-\$80,710,971		-\$131,775		
167 Construction in Progress	\$4,063,866	\$306,884	\$350,771		
168 Infrastructure					
160 Total Capital Assets, Net of Accumulated Depreciation	\$10,593,140	\$306,884	\$1,091,428	\$0	\$0
171 Notes, Loans and Mortgages Receivable - Non-Current	\$20,300,231				
172 Notes, Loans, & Mortgages Receivable - Non Current - Past Due					
173 Grants Receivable - Non Current					
174 Other Assets	\$8,620				
176 Investments in Joint Ventures					
180 Total Non-Current Assets	\$30,901,991	\$306,884	\$1,091,428	\$0	\$0
200 Deferred Outflow of Resources	\$2,543,372				
290 Total Assets and Deferred Outflow of Resources	\$43,037,123	\$569,613	\$4,082,609	\$73,534	\$459,758

Housing Authority of the City of Camden (NJ010)

Camden, NJ

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2022

	Project Total	14.256 Neighborhood Stabilization Program (Recovery Act Funded)	6.2 Component Unit - Blended	14.895 Jobs-Plus Pilot Initiative	1 Business Activities
311 Bank Overdraft					
312 Accounts Payable <= 90 Days	\$254,872				\$2,300
313 Accounts Payable >90 Days Past Due					
321 Accrued Wage/Payroll Taxes Payable	\$29,361		\$3,029	\$919	\$300
322 Accrued Compensated Absences - Current Portion	\$21,117				\$214
324 Accrued Contingency Liability					
325 Accrued Interest Payable	\$7,722				
331 Accounts Payable - HUD PHA Programs					
332 Account Payable - PHA Projects					
333 Accounts Payable - Other Government					
341 Tenant Security Deposits	\$116,003		\$3,360		
342 Unearned Revenue	\$17,445	\$36,999	\$771		
344 Current Portion of Long-term Debt - Operating Borrowings	\$275,000				
344 Current Portion of Long-term Debt - Operating Borrowings					
345 Other Current Liabilities					
346 Accrued Liabilities - Other					
347 Inter Program - Due To	\$746,732	\$267,837	\$2,077,301	\$72,615	
348 Loan Liability - Current					
310 Total Current Liabilities	\$1,468,252	\$304,836	\$2,084,461	\$73,534	\$2,814
351 Long-term Debt, Net of Current - Capital Projects/Mortgage Revenue	\$585,000				
352 Long-term Debt, Net of Current - Operating Borrowings					
353 Non-current Liabilities - Other	\$2,080				
354 Accrued Compensated Absences - Non Current	\$190,050				\$1,925
355 Loan Liability - Non Current					
356 FASB 5 Liabilities					
357 Accrued Pension and OPEB Liabilities	\$11,688,364				
350 Total Non-Current Liabilities	\$12,465,494	\$0	\$0	\$0	\$1,925
300 Total Liabilities	\$13,933,746	\$304,836	\$2,084,461	\$73,534	\$4,739
400 Deferred Inflow of Resources	\$8,031,033				
508.4 Net Investment in Capital Assets	\$9,733,140	\$306,884	\$1,091,428		
511.4 Restricted Net Position	\$20,315,491	\$262,729			
512.4 Unrestricted Net Position	-\$8,976,287	-\$304,836	\$906,720	\$0	\$455,019
513 Total Equity - Net Assets / Position	\$21,072,344	\$264,777	\$1,998,148	\$0	\$455,019
600 Total Liabilities, Deferred Inflows of Resources and Equity - Net	\$43,037,123	\$569,613	\$4,082,609	\$73,534	\$459,758

Housing Authority of the City of Camden (NJ010)

Camden, NJ

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2022

	2 State/Local	14.871 Housing Choice Vouchers	14.870 Resident Opportunity and Supportive Services	14.889 Choice Neighborhoods Implementation Grants	14.EHV Emergency Housing Voucher
111 Cash - Unrestricted	\$193,042	\$1,857,112			\$6,829
112 Cash - Restricted - Modernization and Development					
113 Cash - Other Restricted		\$34,878			\$66,428
114 Cash - Tenant Security Deposits					
115 Cash - Restricted for Payment of Current Liabilities					
100 Total Cash	\$193,042	\$1,891,990	\$0	\$0	\$73,257
121 Accounts Receivable - PHA Projects					
122 Accounts Receivable - HUD Other Projects		\$518,346	\$112,739	\$467,303	\$29,004
124 Accounts Receivable - Other Government					
125 Accounts Receivable - Miscellaneous					
126 Accounts Receivable - Tenants					
126.1 Allowance for Doubtful Accounts - Tenants			\$0		
126.2 Allowance for Doubtful Accounts - Other		\$0	\$0	\$0	\$0
127 Notes, Loans, & Mortgages Receivable - Current					
128 Fraud Recovery		\$73,020			
128.1 Allowance for Doubtful Accounts - Fraud		-\$73,020			
129 Accrued Interest Receivable					
120 Total Receivables, Net of Allowances for Doubtful Accounts	\$0	\$518,346	\$112,739	\$467,303	\$29,004
131 Investments - Unrestricted					
132 Investments - Restricted					
135 Investments - Restricted for Payment of Current Liability					
142 Prepaid Expenses and Other Assets		\$15,195			\$3,664
143 Inventories					
143.1 Allowance for Obsolete Inventories					
144 Inter Program Due From					
145 Assets Held for Sale					
150 Total Current Assets	\$193,042	\$2,425,531	\$112,739	\$467,303	\$105,925
161 Land					
162 Buildings					
163 Furniture, Equipment & Machinery - Dwellings					
164 Furniture, Equipment & Machinery - Administration					
165 Leasehold Improvements					
166 Accumulated Depreciation					
167 Construction in Progress					
168 Infrastructure					
160 Total Capital Assets, Net of Accumulated Depreciation	\$0	\$0	\$0	\$0	\$0
171 Notes, Loans and Mortgages Receivable - Non-Current					
172 Notes, Loans, & Mortgages Receivable - Non Current - Past Due					
173 Grants Receivable - Non Current					
174 Other Assets					
176 Investments in Joint Ventures					
180 Total Non-Current Assets	\$0	\$0	\$0	\$0	\$0
200 Deferred Outflow of Resources		\$773,556			
290 Total Assets and Deferred Outflow of Resources	\$193,042	\$3,199,087	\$112,739	\$467,303	\$105,925

Housing Authority of the City of Camden (NJ010)

Camden, NJ

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2022

	2 State/Local	14.871 Housing Choice Vouchers	14.870 Resident Opportunity and Supportive Services	14.889 Choice Neighborhoods Implementation Grants	14.EHV Emergency Housing Voucher
311 Bank Overdraft					
312 Accounts Payable <= 90 Days		\$71,004			
313 Accounts Payable >90 Days Past Due					
321 Accrued Wage/Payroll Taxes Payable	\$107	\$9,811		\$10,326	
322 Accrued Compensated Absences - Current Portion	\$92	\$6,028			
324 Accrued Contingency Liability					
325 Accrued Interest Payable					
331 Accounts Payable - HUD PHA Programs					
332 Account Payable - PHA Projects		\$149,348			
333 Accounts Payable - Other Government					
341 Tenant Security Deposits					
342 Unearned Revenue		\$13,343			\$66,428
344 Current Portion of Long-term Debt - Operating Borrowings					
344 Current Portion of Long-term Debt - Operating Borrowings					
345 Other Current Liabilities					
346 Accrued Liabilities - Other					
347 Inter Program - Due To			\$112,739	\$456,977	
348 Loan Liability - Current					
310 Total Current Liabilities	\$199	\$249,534	\$112,739	\$467,303	\$66,428
351 Long-term Debt, Net of Current - Capital Projects/Mortgage Revenue					
352 Long-term Debt, Net of Current - Operating Borrowings					
353 Non-current Liabilities - Other		\$34,878			
354 Accrued Compensated Absences - Non Current	\$840	\$54,251			
355 Loan Liability - Non Current					
356 FASB 5 Liabilities					
357 Accrued Pension and OPEB Liabilities		\$3,554,966			
350 Total Non-Current Liabilities	\$840	\$3,644,095	\$0	\$0	\$0
300 Total Liabilities	\$1,039	\$3,893,629	\$112,739	\$467,303	\$66,428
400 Deferred Inflow of Resources		\$2,442,605			
508.4 Net Investment in Capital Assets					
511.4 Restricted Net Position					
512.4 Unrestricted Net Position	\$192,003	-\$3,137,147	\$0	\$0	\$39,497
513 Total Equity - Net Assets / Position	\$192,003	-\$3,137,147	\$0	\$0	\$39,497
600 Total Liabilities, Deferred Inflows of Resources and Equity - Net	\$193,042	\$3,199,087	\$112,739	\$467,303	\$105,925

Housing Authority of the City of Camden (NJ010)

Camden, NJ

Entity Wide Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2022

	14.896 PIH Family Self-Sufficiency Program	COCC	ELIM	Total
111 Cash - Unrestricted		\$4,279		\$10,908,098
112 Cash - Restricted - Modernization and Development				\$15,260
113 Cash - Other Restricted				\$366,000
114 Cash - Tenant Security Deposits				\$119,363
115 Cash - Restricted for Payment of Current Liabilities				
100 Total Cash	\$0	\$4,279	\$0	\$11,408,721
121 Accounts Receivable - PHA Projects				
122 Accounts Receivable - HUD Other Projects				\$1,468,529
124 Accounts Receivable - Other Government				
125 Accounts Receivable - Miscellaneous		\$507,716		\$695,470
126 Accounts Receivable - Tenants				\$297,543
126.1 Allowance for Doubtful Accounts - Tenants				-\$226,338
126.2 Allowance for Doubtful Accounts - Other		-\$507,716		-\$573,471
127 Notes, Loans, & Mortgages Receivable - Current				
128 Fraud Recovery				\$73,020
128.1 Allowance for Doubtful Accounts - Fraud				-\$73,020
129 Accrued Interest Receivable				
120 Total Receivables, Net of Allowances for Doubtful Accounts	\$0	\$0	\$0	\$1,661,733
131 Investments - Unrestricted				
132 Investments - Restricted				
135 Investments - Restricted for Payment of Current Liability				
142 Prepaid Expenses and Other Assets		\$27,799		\$326,226
143 Inventories				
143.1 Allowance for Obsolete Inventories				
144 Inter Program Due From		\$2,077,301	-\$5,396,201	\$0
145 Assets Held for Sale				
150 Total Current Assets	\$0	\$2,109,379	-\$5,396,201	\$13,396,680
161 Land		\$350,120		\$824,155
162 Buildings				\$86,913,447
163 Furniture, Equipment & Machinery - Dwellings				\$153,652
164 Furniture, Equipment & Machinery - Administration		\$27,143		\$598,686
165 Leasehold Improvements				
166 Accumulated Depreciation		-\$27,143		-\$80,869,889
167 Construction in Progress				\$4,721,521
168 Infrastructure				
160 Total Capital Assets, Net of Accumulated Depreciation	\$0	\$350,120	\$0	\$12,341,572
171 Notes, Loans and Mortgages Receivable - Non-Current				\$20,300,231
172 Notes, Loans, & Mortgages Receivable - Non Current - Past Due				
173 Grants Receivable - Non Current				
174 Other Assets				\$8,620
176 Investments in Joint Ventures				
180 Total Non-Current Assets	\$0	\$350,120	\$0	\$32,650,423
200 Deferred Outflow of Resources		\$1,978,780		\$5,295,708
290 Total Assets and Deferred Outflow of Resources	\$0	\$4,438,279	-\$5,396,201	\$51,342,811

Housing Authority of the City of Camden (NJ010)

Camden, NJ

Submission Type: Audited/Single Audit

Entity Wide Balance Sheet Summary

Fiscal Year End: 12/31/2022

	14.896 PIH Family Self-Sufficiency Program	COCC	ELIM	Total
311 Bank Overdraft				
312 Accounts Payable <= 90 Days		\$472,705		\$800,881
313 Accounts Payable >90 Days Past Due				
321 Accrued Wage/Payroll Taxes Payable		\$22,464		\$76,317
322 Accrued Compensated Absences - Current Portion		\$32,652		\$60,103
324 Accrued Contingency Liability				
325 Accrued Interest Payable				\$7,722
331 Accounts Payable - HUD PHA Programs				
332 Account Payable - PHA Projects				\$149,348
333 Accounts Payable - Other Government				
341 Tenant Security Deposits				\$119,363
342 Unearned Revenue				\$134,986
344 Current Portion of Long-term Debt - Operating Borrowings				\$275,000
344 Current Portion of Long-term Debt - Operating Borrowings				
345 Other Current Liabilities		\$57,207		\$57,207
346 Accrued Liabilities - Other				
347 Inter Program - Due To		\$1,662,000	-\$5,396,201	\$0
348 Loan Liability - Current				
310 Total Current Liabilities	\$0	\$2,247,028	-\$5,396,201	\$1,680,927
351 Long-term Debt, Net of Current - Capital Projects/Mortgage Revenue				\$585,000
352 Long-term Debt, Net of Current - Operating Borrowings				
353 Non-current Liabilities - Other				\$36,958
354 Accrued Compensated Absences - Non Current		\$293,871		\$540,937
355 Loan Liability - Non Current				
356 FASB 5 Liabilities				
357 Accrued Pension and OPEB Liabilities		\$9,093,712		\$24,337,042
350 Total Non-Current Liabilities	\$0	\$9,387,583	\$0	\$25,499,937
300 Total Liabilities	\$0	\$11,634,611	-\$5,396,201	\$27,180,864
400 Deferred Inflow of Resources		\$7,037,365		\$17,511,003
508.4 Net Investment in Capital Assets		\$350,120		\$11,481,572
511.4 Restricted Net Position				\$20,578,220
512.4 Unrestricted Net Position	\$0	-\$14,583,817		-\$25,408,848
513 Total Equity - Net Assets / Position	\$0	-\$14,233,697	\$0	\$6,650,944
600 Total Liabilities, Deferred Inflows of Resources and Equity - Net	\$0	\$4,438,279	-\$5,396,201	\$51,342,811

Housing Authority of the City of Camden (NJ010)

Camden, NJ

Submission Type: Audited/Single Audit

Entity Wide Revenue and Expense Summary

Fiscal Year End: 12/31/2022

	Project Total	14,256 Neighborhood Stabilization Program (Recovery Act Funded)	6.2 Component Unit - Blended	14,895 Jobs-Plus Pilot Initiative	1 Business Activities
70300 Net Tenant Rental Revenue	\$1,522,926		\$31,661		
70400 Tenant Revenue - Other	\$84,406				
70500 Total Tenant Revenue	\$1,607,332	\$0	\$31,661	\$0	\$0
70600 HUD PHA Operating Grants	\$10,302,290			\$208,541	
70610 Capital Grants	\$2,386,787				
70710 Management Fee					
70720 Asset Management Fee					
70730 Book Keeping Fee					
70740 Front Line Service Fee					
70750 Other Fees					
70700 Total Fee Revenue					
70800 Other Government Grants					
71100 Investment Income - Unrestricted					
71200 Mortgage Interest Income	\$175				
71300 Proceeds from Disposition of Assets Held for Sale					
71310 Cost of Sale of Assets					
71400 Fraud Recovery					
71500 Other Revenue	\$2,928,326		\$782,423		\$190,443
71600 Gain or Loss on Sale of Capital Assets					
72000 Investment Income - Restricted					
70000 Total Revenue	\$17,224,910	\$0	\$814,084	\$208,541	\$190,443
91100 Administrative Salaries	\$539,126		\$889,586		
91200 Auditing Fees	\$32,484				
91300 Management Fee	\$1,214,477				
91310 Book-keeping Fee	\$107,111				
91400 Advertising and Marketing	\$242				
91500 Employee Benefit contributions - Administrative	\$3,161,326		\$96,720		
91600 Office Expenses	\$159,622		\$23,325	\$3,525	
91700 Legal Expense	\$168,806				
91800 Travel	\$1,819				
91810 Allocated Overhead	\$0				
91900 Other	\$162,669		\$59,793	\$3,204	
91000 Total Operating - Administrative	\$5,547,682	\$0	\$1,069,424	\$6,729	\$0
92000 Asset Management Fee	\$110,780				
92100 Tenant Services - Salaries	\$197,808			\$166,322	\$13,774
92200 Relocation Costs					
92300 Employee Benefit Contributions - Tenant Services	\$330,061			\$8,682	\$21,604
92400 Tenant Services - Other	\$6,722		\$1,342	\$14,000	
92500 Total Tenant Services	\$534,591	\$0	\$1,342	\$189,004	\$35,378

Housing Authority of the City of Camden (NJ010)

Camden, NJ

Submission Type: Audited/Single Audit

Entity Wide Revenue and Expense Summary

Fiscal Year End: 12/31/2022

	Project Total	14,256 Neighborhood Stabilization Program (Recovery Act Funded)	6.2 Component Unit - Blended	14,895 Jobs-Plus Pilot Initiative	1 Business Activities
93100 Water	\$476,114		\$7,936		
93200 Electricity	\$338,907		\$1,693		
93300 Gas	\$380,122		\$33		
93400 Fuel					
93500 Labor	\$75,128				
93600 Sewer	\$339,897		\$2,397		
93700 Employee Benefit Contributions - Utilities					
93800 Other Utilities Expense					
93000 Total Utilities	\$1,610,168	\$0	\$12,059	\$0	\$0
94100 Ordinary Maintenance and Operations - Labor	\$489,952		\$147		
94200 Ordinary Maintenance and Operations - Materials and Other	\$254,906		\$2,061		
94300 Ordinary Maintenance and Operations Contracts	\$596,694		\$20,314	\$5,408	\$17,415
94500 Employee Benefit Contributions - Ordinary Maintenance	\$337,944				
94000 Total Maintenance	\$1,679,496	\$0	\$22,522	\$5,408	\$17,415
95100 Protective Services - Labor	\$268,052				
95200 Protective Services - Other Contract Costs					
95300 Protective Services - Other					
95500 Employee Benefit Contributions - Protective Services	\$209,566				
95000 Total Protective Services	\$477,618	\$0	\$0	\$0	\$0
96110 Property Insurance	\$826,000				
96120 Liability Insurance			\$18,004		
96130 Workmen's Compensation	\$177,180		\$44,118	\$7,400	\$2,909
96140 All Other Insurance					
96100 Total insurance Premiums	\$1,003,180	\$0	\$62,122	\$7,400	\$2,909
96200 Other General Expenses	\$2,731,161		\$52,706		
96210 Compensated Absences					
96300 Payments in Lieu of Taxes					
96400 Bad debt - Tenant Rents					
96500 Bad debt - Mortgages					
96600 Bad debt - Other					
96800 Severance Expense					
96000 Total Other General Expenses	\$2,731,161	\$0	\$52,706	\$0	\$0
96710 Interest of Mortgage (or Bonds) Payable	\$48,205				
96720 Interest on Notes Payable (Short and Long Term)					
96730 Amortization of Bond Issue Costs					
96700 Total Interest Expense and Amortization Cost	\$48,205	\$0	\$0	\$0	\$0
96900 Total Operating Expenses	\$13,742,881	\$0	\$1,220,175	\$208,541	\$55,702
97000 Excess of Operating Revenue over Operating Expenses	\$3,482,029	\$0	-\$406,091	\$0	\$134,741

Housing Authority of the City of Camden (NJ010)

Camden, NJ

Submission Type: Audited/Single Audit

Entity Wide Revenue and Expense Summary

Fiscal Year End: 12/31/2022

	Project Total	14,256 Neighborhood Stabilization Program (Recovery Act Funded)	6.2 Component Unit - Blended	14,895 Jobs-Plus Pilot Initiative	1 Business Activities
97100 Extraordinary Maintenance					
97200 Casualty Losses - Non-capitalized	\$26,967				
97300 Housing Assistance Payments					
97350 HAP Portability-In					
97400 Depreciation Expense	\$1,001,539		\$22,368		
97500 Fraud Losses					
97600 Capital Outlays - Governmental Funds					
97700 Debt Principal Payment - Governmental Funds					
97800 Dwelling Units Rent Expense					
90000 Total Expenses	\$14,771,387	\$0	\$1,242,543	\$208,541	\$55,702
10010 Operating Transfer In	\$898,370				
10020 Operating Transfer Out	-\$898,370				
10030 Operating Transfers from/to Primary Government					
10040 Operating Transfers from/to Component Unit					
10050 Proceeds from Notes, Loans and Bonds					
10060 Proceeds from Property Sales					
10070 Extraordinary Items, Net Gain/Loss					
10080 Special Items (Net Gain/Loss)					
10091 Inter Project Excess Cash Transfer In	\$1,626,000				
10092 Inter Project Excess Cash Transfer Out	-\$1,626,000				
10093 Transfers between Program and Project - In					
10094 Transfers between Project and Program - Out					
10100 Total Other financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0
10000 Excess (Deficiency) of Total Revenue Over (Under) Total Expenses	\$2,453,523	\$0	-\$428,459	\$0	\$134,741
11020 Required Annual Debt Principal Payments	\$260,000	\$0	\$0	\$0	\$0
11030 Beginning Equity	\$19,824,471	\$264,777	\$1,646,607	\$0	\$320,278
11040 Prior Period Adjustments, Equity Transfers and Correction of Errors	-\$1,205,650		\$780,000		\$0
11050 Changes in Compensated Absence Balance					
11060 Changes in Contingent Liability Balance					
11070 Changes in Unrecognized Pension Transition Liability					
11080 Changes in Special Term/Severance Benefits Liability					
11090 Changes in Allowance for Doubtful Accounts - Dwelling Rents					
11100 Changes in Allowance for Doubtful Accounts - Other					
11170 Administrative Fee Equity					
11180 Housing Assistance Payments Equity					
11190 Unit Months Available	15704		48		
11210 Number of Unit Months Leased	14281		42		

Housing Authority of the City of Camden (NJ010)

Camden, NJ

Submission Type: Audited/Single Audit

Entity Wide Revenue and Expense Summary

Fiscal Year End: 12/31/2022

	2 State/Local	14.871 Housing Choice Vouchers	14.870 Resident Opportunity and Supportive Services	14.889 Choice Neighborhoods Implementation Grants	14.EHV Emergency Housing Voucher
70300 Net Tenant Rental Revenue					
70400 Tenant Revenue - Other					
70500 Total Tenant Revenue	\$0	\$0	\$0	\$0	\$0
70600 HUD PHA Operating Grants		\$18,291,906		\$3,697,615	\$56,031
70610 Capital Grants					
70710 Management Fee					
70720 Asset Management Fee					
70730 Book Keeping Fee					
70740 Front Line Service Fee					
70750 Other Fees					
70700 Total Fee Revenue					
70800 Other Government Grants					
71100 Investment Income - Unrestricted					
71200 Mortgage Interest Income					
71300 Proceeds from Disposition of Assets Held for Sale					
71310 Cost of Sale of Assets					
71400 Fraud Recovery		\$52			
71500 Other Revenue		\$191,244			
71600 Gain or Loss on Sale of Capital Assets					
72000 Investment Income - Restricted					
70000 Total Revenue	\$0	\$18,483,202	\$0	\$3,697,615	\$56,031
91100 Administrative Salaries		\$118,912			
91200 Auditing Fees		\$14,148			
91300 Management Fee		\$402,918	\$0		
91310 Book-keeping Fee		\$128,508			
91400 Advertising and Marketing					
91500 Employee Benefit contributions - Administrative		\$235,760			
91600 Office Expenses		\$105,327		\$12,775	
91700 Legal Expense		\$6,075			
91800 Travel		\$2,284			
91810 Allocated Overhead					
91900 Other		\$99,596		\$417	
91000 Total Operating - Administrative	\$0	\$1,113,528	\$0	\$13,192	\$0
92000 Asset Management Fee					
92100 Tenant Services - Salaries	\$5,092	\$215,120		\$17,072	
92200 Relocation Costs				\$63,850	
92300 Employee Benefit Contributions - Tenant Services	\$455	\$152,069			
92400 Tenant Services - Other				\$605	\$8,822
92500 Total Tenant Services	\$5,547	\$367,189	\$0	\$81,527	\$8,822

Housing Authority of the City of Camden (NJ010)

Camden, NJ

Submission Type: Audited/Single Audit

Entity Wide Revenue and Expense Summary

Fiscal Year End: 12/31/2022

	2 State/Local	14.871 Housing Choice Vouchers	14.870 Resident Opportunity and Supportive Services	14.889 Choice Neighborhoods Implementation Grants	14.EHV Emergency Housing Voucher
93100 Water		\$112			
93200 Electricity		\$17,070			
93300 Gas		\$4,460			
93400 Fuel					
93500 Labor					
93600 Sewer					
93700 Employee Benefit Contributions - Utilities					
93800 Other Utilities Expense					
93000 Total Utilities	\$0	\$21,642	\$0	\$0	\$0
94100 Ordinary Maintenance and Operations - Labor		\$61,970			
94200 Ordinary Maintenance and Operations - Materials and Other		\$355			
94300 Ordinary Maintenance and Operations Contracts		\$3,614	\$0		
94500 Employee Benefit Contributions - Ordinary Maintenance		\$43,807			
94000 Total Maintenance	\$0	\$109,746	\$0	\$0	\$0
95100 Protective Services - Labor					
95200 Protective Services - Other Contract Costs					
95300 Protective Services - Other					
95500 Employee Benefit Contributions - Protective Services					
95000 Total Protective Services	\$0	\$0	\$0	\$0	\$0
96110 Property Insurance					
96120 Liability Insurance		\$21,112			
96130 Workmen's Compensation		\$42,067			
96140 All Other Insurance					
96100 Total insurance Premiums	\$0	\$63,179	\$0	\$0	\$0
96200 Other General Expenses		\$19,481		\$3,602,896	
96210 Compensated Absences					
96300 Payments in Lieu of Taxes					
96400 Bad debt - Tenant Rents					
96500 Bad debt - Mortgages					
96600 Bad debt - Other					
96800 Severance Expense					
96000 Total Other General Expenses	\$0	\$19,481	\$0	\$3,602,896	\$0
96710 Interest of Mortgage (or Bonds) Payable					
96720 Interest on Notes Payable (Short and Long Term)					
96730 Amortization of Bond Issue Costs					
96700 Total Interest Expense and Amortization Cost	\$0	\$0	\$0	\$0	\$0
96900 Total Operating Expenses	\$5,547	\$1,694,765	\$0	\$3,697,615	\$8,822
97000 Excess of Operating Revenue over Operating Expenses	-\$5,547	\$16,788,437	\$0	\$0	\$47,209

Housing Authority of the City of Camden (NJ010)

Camden, NJ

Submission Type: Audited/Single Audit

Entity Wide Revenue and Expense Summary

Fiscal Year End: 12/31/2022

	2 State/Local	14.871 Housing Choice Vouchers	14.870 Resident Opportunity and Supportive Services	14.889 Choice Neighborhoods Implementation Grants	14.EHV Emergency Housing Voucher
97100 Extraordinary Maintenance					
97200 Casualty Losses - Non-capitalized					
97300 Housing Assistance Payments		\$15,971,344			\$203,932
97350 HAP Portability-In					
97400 Depreciation Expense					
97500 Fraud Losses					
97600 Capital Outlays - Governmental Funds					
97700 Debt Principal Payment - Governmental Funds					
97800 Dwelling Units Rent Expense					
90000 Total Expenses	\$5,547	\$17,666,109	\$0	\$3,697,615	\$212,754
10010 Operating Transfer In					
10020 Operating Transfer Out					
10030 Operating Transfers from/to Primary Government					
10040 Operating Transfers from/to Component Unit					
10050 Proceeds from Notes, Loans and Bonds					
10060 Proceeds from Property Sales					
10070 Extraordinary Items, Net Gain/Loss					
10080 Special Items (Net Gain/Loss)					
10091 Inter Project Excess Cash Transfer In					
10092 Inter Project Excess Cash Transfer Out					
10093 Transfers between Program and Project - In					
10094 Transfers between Project and Program - Out					
10100 Total Other financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0
10000 Excess (Deficiency) of Total Revenue Over (Under) Total Expenses	-\$5,547	\$817,093	\$0	\$0	-\$156,723
11020 Required Annual Debt Principal Payments	\$0	\$0	\$0	\$0	\$0
11030 Beginning Equity	\$197,550	-\$3,954,240	\$0	\$0	\$196,220
11040 Prior Period Adjustments, Equity Transfers and Correction of Errors		\$0	\$0		
11050 Changes in Compensated Absence Balance					
11060 Changes in Contingent Liability Balance					
11070 Changes in Unrecognized Pension Transition Liability					
11080 Changes in Special Term/Severance Benefits Liability					
11090 Changes in Allowance for Doubtful Accounts - Dwelling Rents					
11100 Changes in Allowance for Doubtful Accounts - Other					
11170 Administrative Fee Equity		-\$3,137,147			
11180 Housing Assistance Payments Equity		\$0			
11190 Unit Months Available		24900			516
11210 Number of Unit Months Leased		21418			216

Housing Authority of the City of Camden (NJ010)

Camden, NJ

Submission Type: Audited/Single Audit

Entity Wide Revenue and Expense Summary

Fiscal Year End: 12/31/2022

	14,896 PIH Family Self-Sufficiency Program	COCC	ELIM	Total
70300 Net Tenant Rental Revenue				\$1,554,587
70400 Tenant Revenue - Other				\$84,406
70500 Total Tenant Revenue	\$0	\$0	\$0	\$1,638,993
70600 HUD PHA Operating Grants	\$86,822			\$32,643,205
70610 Capital Grants				\$2,386,787
70710 Management Fee		\$1,617,395	-\$1,617,395	\$0
70720 Asset Management Fee		\$110,780	-\$110,780	\$0
70730 Book Keeping Fee		\$235,619	-\$235,619	\$0
70740 Front Line Service Fee		\$34,269	-\$34,269	\$0
70750 Other Fees				
70700 Total Fee Revenue		\$1,998,063	-\$1,998,063	\$0
70800 Other Government Grants				
71100 Investment Income - Unrestricted				
71200 Mortgage Interest Income				\$175
71300 Proceeds from Disposition of Assets Held for Sale				
71310 Cost of Sale of Assets				
71400 Fraud Recovery				\$52
71500 Other Revenue		\$3,208,228		\$7,300,664
71600 Gain or Loss on Sale of Capital Assets				
72000 Investment Income - Restricted				
70000 Total Revenue	\$86,822	\$5,206,291	-\$1,998,063	\$43,969,876
91100 Administrative Salaries		\$1,012,985		\$2,560,609
91200 Auditing Fees		\$7,800		\$54,432
91300 Management Fee			-\$1,617,395	\$0
91310 Book-keeping Fee			-\$235,619	\$0
91400 Advertising and Marketing		\$5,769		\$6,011
91500 Employee Benefit contributions - Administrative		\$494,583		\$3,988,389
91600 Office Expenses		\$262,615		\$567,189
91700 Legal Expense		\$56,073		\$230,954
91800 Travel		\$19,798		\$23,901
91810 Allocated Overhead				\$0
91900 Other		\$274,349	-\$34,269	\$565,759
91000 Total Operating - Administrative	\$0	\$2,133,972	-\$1,887,283	\$7,997,244
92000 Asset Management Fee			-\$110,780	\$0
92100 Tenant Services - Salaries	\$53,039			\$668,227
92200 Relocation Costs				\$63,850
92300 Employee Benefit Contributions - Tenant Services	\$33,783			\$546,654
92400 Tenant Services - Other		\$420		\$31,911
92500 Total Tenant Services	\$86,822	\$420	\$0	\$1,310,642

Housing Authority of the City of Camden (NJ010)

Camden, NJ

Submission Type: Audited/Single Audit

Entity Wide Revenue and Expense Summary

Fiscal Year End: 12/31/2022

	14,896 PIH Family Self-Sufficiency Program	COCC	ELIM	Total
93100 Water				\$484,162
93200 Electricity		\$47,820		\$405,490
93300 Gas				\$384,615
93400 Fuel				
93500 Labor				\$75,128
93600 Sewer				\$342,294
93700 Employee Benefit Contributions - Utilities				
93800 Other Utilities Expense				
93000 Total Utilities	\$0	\$47,820	\$0	\$1,691,689
94100 Ordinary Maintenance and Operations - Labor				\$552,069
94200 Ordinary Maintenance and Operations - Materials and Other		\$7,996		\$265,318
94300 Ordinary Maintenance and Operations Contracts		\$15,396		\$658,841
94500 Employee Benefit Contributions - Ordinary Maintenance				\$381,751
94000 Total Maintenance	\$0	\$23,392	\$0	\$1,857,979
95100 Protective Services - Labor				\$268,052
95200 Protective Services - Other Contract Costs				
95300 Protective Services - Other				
95500 Employee Benefit Contributions - Protective Services				\$209,566
95000 Total Protective Services	\$0	\$0	\$0	\$477,618
96110 Property Insurance		\$34,023		\$860,023
96120 Liability Insurance				\$39,116
96130 Workmen's Compensation		\$84,293		\$357,967
96140 All Other Insurance				
96100 Total insurance Premiums	\$0	\$118,316	\$0	\$1,257,106
96200 Other General Expenses		\$2,846		\$6,409,090
96210 Compensated Absences				
96300 Payments in Lieu of Taxes				
96400 Bad debt - Tenant Rents				
96500 Bad debt - Mortgages				
96600 Bad debt - Other		\$507,716		\$507,716
96800 Severance Expense				
96000 Total Other General Expenses	\$0	\$510,562	\$0	\$6,916,806
96710 Interest of Mortgage (or Bonds) Payable				\$48,205
96720 Interest on Notes Payable (Short and Long Term)				
96730 Amortization of Bond Issue Costs				
96700 Total Interest Expense and Amortization Cost	\$0	\$0	\$0	\$48,205
96900 Total Operating Expenses	\$86,822	\$2,834,482	-\$1,998,063	\$21,557,289
97000 Excess of Operating Revenue over Operating Expenses	\$0	\$2,371,809	\$0	\$22,412,587

Housing Authority of the City of Camden (NJ010)

Camden, NJ

Submission Type: Audited/Single Audit

Entity Wide Revenue and Expense Summary

Fiscal Year End: 12/31/2022

	14,896 PIH Family Self-Sufficiency Program	COCC	ELIM	Total
97100 Extraordinary Maintenance				
97200 Casualty Losses - Non-capitalized				\$26,967
97300 Housing Assistance Payments				\$16,175,276
97350 HAP Portability-In				
97400 Depreciation Expense				\$1,023,907
97500 Fraud Losses				
97600 Capital Outlays - Governmental Funds				
97700 Debt Principal Payment - Governmental Funds				
97800 Dwelling Units Rent Expense				
90000 Total Expenses	\$86,822	\$2,834,482	-\$1,998,063	\$38,783,439
10010 Operating Transfer In			-\$898,370	\$0
10020 Operating Transfer Out			\$898,370	\$0
10030 Operating Transfers from/to Primary Government				
10040 Operating Transfers from/to Component Unit				
10050 Proceeds from Notes, Loans and Bonds				
10060 Proceeds from Property Sales				
10070 Extraordinary Items, Net Gain/Loss				
10080 Special Items (Net Gain/Loss)				
10091 Inter Project Excess Cash Transfer In			-\$1,626,000	\$0
10092 Inter Project Excess Cash Transfer Out			\$1,626,000	\$0
10093 Transfers between Program and Project - In				
10094 Transfers between Project and Program - Out				
10100 Total Other financing Sources (Uses)	\$0	\$0	\$0	\$0
10000 Excess (Deficiency) of Total Revenue Over (Under) Total Expenses	\$0	\$2,371,809	\$0	\$5,186,437
11020 Required Annual Debt Principal Payments	\$0	\$0		\$260,000
11030 Beginning Equity	\$0	-\$17,022,361		\$1,473,302
11040 Prior Period Adjustments, Equity Transfers and Correction of Errors		\$416,855		-\$8,795
11050 Changes in Compensated Absence Balance				
11060 Changes in Contingent Liability Balance				
11070 Changes in Unrecognized Pension Transition Liability				
11080 Changes in Special Term/Severance Benefits Liability				
11090 Changes in Allowance for Doubtful Accounts - Dwelling Rents				
11100 Changes in Allowance for Doubtful Accounts - Other				
11170 Administrative Fee Equity				-\$3,137,147
11180 Housing Assistance Payments Equity				\$0
11190 Unit Months Available				41168
11210 Number of Unit Months Leased				35957



HOUSING AUTHORITY OF THE CITY OF CAMDEN

2021 WATSON STREET, 2ND FLOOR, CAMDEN, NEW JERSEY 08105

TELEPHONE: (856) 968-2700

www.camdenhousing.org

Corrective Action Plan

For the year ended December 31, 2022

U.S. Department of Housing and Urban Development:

The Housing Authority of the City of Camden respectfully submits the following corrective action plan for the year ended December 31, 2022.

Auditor:

Novogradac and Company, LLP
Certified Public Accountants
1144 Hooper Avenue
Suite 203
Toms River, New Jersey 08753

The findings from the December 31, 2022 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

Financial Statement Findings

Finding 2022-001

Criteria: The Authority's approved Procurement Policy requires that procurement by non-competitive proposals (sole-source) may be used only when the award of a contract is not feasible using small purchase procedures, sealed bids, competitive purchasing, or competitive proposals, and if one of the following applies:

1. The item is available only from a single source, based on a good faith review of available sources;
2. An emergency exists that seriously threatens the public health, welfare, or safety, or endangers property, or would otherwise cause serious injury to the Authority, as may arise by reason of a flood, earthquake, epidemic, riot, equipment failure, or similar event. In such cases, there must be an immediate and serious need for supplies, services, or construction such that the need cannot be met through any of the other procurement methods, and the emergency procurement shall be limited to those supplies, services, or construction necessary simply to meet the emergency;
3. HUD authorizes the use of non-competitive proposals; or
4. After solicitation of a number of sources, competition is determined inadequate.

In addition, the Authority must maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for contract price. The Authority has adopted a procurement policy that requires the Authority to meet certain conditions in order to use their sole-source procurement.

Condition: Based upon review of the Authority's vendor history report, there were two (2) vendors who were contracted utilizing non competitive (sole source) proposals in violation of the Authority's approved Procurement Policy.

Context: As part of the vendor history report review, we selected a sample of vendors that were paid in excess of the Authority's procurement threshold during the audit period. Based on the Authority's vendor history report, there were forty-eight (48) vendors paid in excess of the Authority's procurement threshold during the audit period. Of a sample size of five (5) vendors, two (2) vendors were not properly procured.

Known Questioned Costs: \$127,444

Cause: The Authority did not comply with their approved Procurement Policy which was approved by the Board of Commissioners related to the award of non-competitive proposals.

Effect: The Authority's non-compliance with their Procurement Policy precluded other potential bidders from qualifying for the award and thus providing a better price and service to the Authority.

Recommendation: We recommend the Authority design and implement internal control procedures that will reasonably assure compliance with the Authority's Procurement Policy.

Views of responsible officials and planned corrective action: Management agrees with the Auditors' finding and will implement the required safeguards to ensure that the Authority follows its approved Procurement Policy to remedy the aforementioned deficiencies. Melody Johnson-Williams, Executive Director, is responsible for implementing this corrective action by December 31, 2023.

Finding 2022-002

Criteria: In accordance with the RAD Conversion Commitment and RAD Use Agreement for AMP NJ010000003 - Chelton Terrace Phase I, the Authority was to transfer \$780,000 to establish a replacement reserve to be used for rehabilitation costs associated with the RAD Project.

Condition: The Authority closed on the RAD Conversion of AMP NJ010000003 - Chelton Terrace Phase I on November 28, 2022 and transferred the \$780,000 on December 22, 2022, but as of December 31, 2022, the Authority has not set up the replacement reserve account.

Cause: The Authority did not comply with the RAD Use Agreement of AMP NJ010000003 - Chelton Terrace Phase I.

Effect: The Authority's is material non-compliance with the RAD Use Agreement.

Recommendation: We recommend the Authority establish the replacement reserve account in accordance with the RAD Use Agreement.

Views of responsible officials and planned corrective action: Management agrees with the Auditors' finding and will establish the replacement reserve to remedy the aforementioned deficiencies. Melody Johnson-Williams, Executive Director, is responsible for implementing this corrective action by December 31, 2023.

Federal Award Findings and Questioned Costs

Finding 2022-003

Federal Agency: U.S. Department of Housing and Urban Development

Federal Program Titles: Section 8 Housing Choice Vouchers Program

Federal Assistance Listing Numbers: 14.871

Noncompliance – E. Eligibility - Tenant Files

Non Compliance Material to the Financial Statements: Yes

Material Weakness in Internal Control over Compliance for Eligibility

Criteria: Tenant Files. The PHA must do the following: As a condition of admission or continued occupancy, require the tenant and other family member to provide necessary information, documentation, and releases for the PHA to verify income eligibility (24 CFR sections 5.230, 5.609, and 982.516). These files are required to be maintained and available for examination at the time of audit.

Condition: Based upon inspection of the Authority's files and on discussion with management, there were documents that were unavailable for examination at the time of audit.

Context: Of a sample size of thirty-one (31) tenant files, the following information was unavailable for examination at the time of audit:

- ◆ Original applications were missing in two (2) files
- ◆ Citizenship declaration forms were missing in one (1) file
- ◆ Consent to release information forms were missing in three (3) files
- ◆ Copy of signed lease was missing in (1) file
- ◆ Verification of income was missing in one (1) file

Our sample size is statistically valid.

Known Questioned Costs: \$27,600

Cause: There is a material weakness in internal controls over the compliance for the eligibility type of compliance related to the maintenance of tenant files. The Authority has not properly considered, designed, implemented, maintained and monitored a system of internal controls that reasonably assures the program is in compliance.

Effect: The Section 8 Housing Choice Vouchers Program is in material non-compliance with the eligibility type of compliance related to the maintenance of tenant files.

Recommendation: We recommend the Authority design and implement internal control procedures that will reasonably assure compliance with the Uniform Guidance and the compliance supplement.

Views of responsible officials and planned corrective action: The Authority accepts the recommendation of the auditor. The Authority will increase oversight in the Section 8 Housing Choice Vouchers Program to ensure that established internal control policies are being followed on a timely basis. Melody Johnson-Williams, Executive Director, is responsible for implementing this corrective action by December 31, 2023.

Finding 2022-004

Federal Agency: U.S. Department of Housing and Urban Development
Federal Program Titles: Section 8 Housing Choice Vouchers Program
Federal Assistance Listing Numbers: 14.871
Noncompliance – N. Special Tests and Provisions – Selection from the Waiting List
Non Compliance Material to the Financial Statements: No
Significant Deficiency in Internal Control over Compliance for Special Tests and Provisions

Criteria: Selections from the Waiting List. The PHA must have written policies in its Section 8 Administrative Plan for selecting applicants from the waiting list and PHA documentation must show that the PHA follows these policies when selecting applicants from the waiting list. Except for as provided in 24 CFR section 982.203 (Special admission (non-waiting list), all families admitted to the program must be selected from the waiting list. “Selection” from the waiting list generally occurs when the PHA notifies a family whose name reaches the top of the waiting list to come in to verify eligibility for admission (24CFR sections 5.410, 982.54(d), and 982.201 through 982.207).

Condition: Based upon inspection of the waiting list provided to us during the time of audit, the new move-in list and discussions with management, it could not be determined with any certainty that certain new move-ins to the Section 8 Housing Choice Vouchers Program were selected from the wait list in an order that is in accordance with the Authority’s Section 8 Administrative Plan.

Context: Of a sample size of ten (10) new move-ins, one (1) could not be determined to be housed in proper order from the Authority's waiting list.

Our sample size is statistically valid.

Known Questioned Costs: \$4,734

Cause: There is a significant deficiency in internal controls over the compliance for the special tests and provisions type of compliance. The Authority has not properly considered, designed, implemented, maintained and monitored a system of internal controls that assures the program is in compliance.

Effect: The Section 8 Housing Choice Vouchers Program is in non-compliance with the special tests and provisions type of compliance related to selection of applicants from the waiting list.

Recommendation: We recommend the Authority design and implement internal control procedures that will assure compliance with the Uniform Guidance and the compliance supplement.

Views of responsible officials and planned corrective action: The Authority accepts the recommendation of the auditor. The Authority will increase oversight on the maintenance of the waiting list and process of housing applicants to better monitor adequacy with compliance requirements. Melody Johnson-Williams, Executive Director, is responsible for implementing this corrective action by December 31, 2023.

Finding 2022-005

Federal Agency: U.S. Department of Housing and Urban Development

Federal Program Titles: Section 8 Housing Choice Vouchers Program

Federal Assistance Listing Numbers: 14.871

Noncompliance – N. Special Tests and Provisions - Housing Quality Standards

Non Compliance Material to the Financial Statements: No

Significant Deficiency in Internal Control over Compliance for Special Tests and Provisions

Criteria: Housing Quality Standards Inspections. The PHA must inspect the unit leased to a family at least annually to determine if the unit meets the Housing Quality Standards (HQS) and the PHA must conduct quality control re-inspections. The PHA must prepare a unit inspection report (24 CFR sections 982.158(d) and 982.405(b)). For units that fail inspection the PHA must correct all life threatening HQS deficiencies within 24 hours and all other deficiencies within 30 days.

Condition: Based upon inspection of the Authority's files and on discussion with management, there were failed inspections that did not pass reinspection within 30 days without penalty.

Context: There are approximately 375 units with failed inspections. Of a sample size of twenty-five (25) failed inspections, one (1) failed inspection did not pass reinspection within 30 days. Housing assistance payments were not abated nor was the tenant evicted.

Our sample size is statistically valid.

Known Questioned Costs: \$746

Cause: There is a significant deficiency in internal controls over the compliance for the special tests and provisions type of compliance related to HQS inspections. The Authority has not properly performed HQS inspections in compliance with program requirements.

Effect: The Section 8 Housing Choice Vouchers Program is in non-compliance with the special tests and provisions type of compliance related to HQS inspections.

Recommendation: We recommend the Authority design and implement internal control procedures that will reasonably assure compliance with the Uniform Guidance and the compliance supplement.

Views of responsible officials and planned corrective action: The Authority accepts the recommendation of the auditor. The Authority will increase oversight in the Section 8 Housing Choice Vouchers Program to ensure that established internal control policies are being followed on a timely basis. Melody Johnson-Williams, Executive Director, is responsible for implementing this corrective action by December 31, 2023.

Finding 2022-006

Federal Agency: U.S. Department of Housing and Urban Development
Federal Program Titles: Public and Indian Housing Program
Federal Assistance Listing Numbers: 14.850
Noncompliance – E. Eligibility - Tenant Files
Non Compliance Material to the Financial Statements: Yes
Material Weakness in Internal Control over Compliance for Eligibility

Criteria: Tenant Files. The PHA must do the following: As a condition of admission or continued occupancy, require the tenant and other family member to provide necessary information, documentation, and releases for the PHA to verify income eligibility (24 CFR sections 5.230, 5.609, and 982.516). These files are required to be maintained and available for examination at the time of audit.

Condition: Based upon inspection of the Authority's files and on discussion with management, there were documents that were unavailable for examination at the time of audit.

Context: Of a sample size of twenty-five (25) tenant files, the following information was unavailable for examination at the time of audit:

- ◆ Consent to release information forms were missing in two (2) files
- ◆ Verification of income was missing in four (4) files

Our sample size is statistically valid.

Known Questioned Costs: \$29,556

Cause: There is a material weakness in internal controls over the compliance for the eligibility type of compliance related to the maintenance of tenant files. The Authority has not properly considered, designed, implemented, maintained and monitored a system of internal controls that reasonably assures the program is in compliance.

Effect: The Public and Indian Housing Program is in material non-compliance with the eligibility type of compliance related to the maintenance of tenant files.

Recommendation: We recommend the Authority design and implement internal control procedures that will reasonably assure compliance with the Uniform Guidance and the compliance supplement.

Views of responsible officials and planned corrective action: The Authority accepts the recommendation of the auditor. The Authority will increase oversight in the Public and Indian Housing Program to ensure that established internal control policies are being followed on a timely basis. Melody Johnson-Williams, Executive Director, is responsible for implementing this corrective action by December 31, 2023.

Schedule of Prior Year Audit Findings

Finding 2021-001

Observation: Based upon inspection of the Authority's Section 8 Housing Choice Voucher files and on discussion with management, there were documents that were unavailable for examination at the time of audit. Of a sample size of thirty-two (32) tenant files, the following information was unavailable for examination at the time of audit:

- ◆ Verification of income was missing in one (1) file

Status: Finding remains open. See Finding 2022-003.

Finding 2021-002

Observation: Based upon inspection of the Authority's files and on discussion with management, there were failed inspections that did not pass reinspection within 30 days without penalty. There are approximately 110 units with failed inspections. Of a sample size of eleven (11) failed inspections, three (3) failed inspection did not pass reinspection within 30 days. Housing assistance payments were not abated nor was the tenant evicted.

Status: Finding remains open. See Finding 2022-005.

Finding 2021-003

Observation: Based upon inspection of the Authority's Public and Indian Housing Program files and on discussion with management, there were documents that were unavailable for examination at the time of audit. Of a sample size of twenty-four (24) tenant files, the following information was unavailable for examination at the time of audit:

- ◆ Consent to release information forms were missing in two (2) files
- ◆ HUD-50058 Forms were missing in two (2) files
- ◆ Verification of income and assets were missing in two (2) files
- ◆ Three (3) tenant files were missing entirely

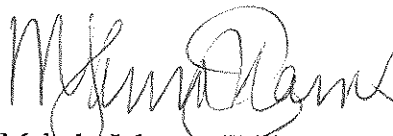
Status: Finding remains open. See Finding 2022-006.

Finding 2021-004

Observation: Based upon inspection of the Public and Indian Housing Program waiting list provided during the time of audit, the new move-in list and discussions with management, it could not be determined with any certainty that certain new move-ins to the Public and Indian Housing Program were selected from the wait list in an order that is in accordance with the Authority's admissions and continued occupancy policy. Of a sample size of four (4) new move-ins, two (2) could not be determined to be housed in proper order from the Authority's waiting list.

Status: Finding has been cleared.

Sincerely yours,



Melody Johnson-Williams, Executive Director
Housing Authority of the City of Camden

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

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

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

Acting on behalf of the Board of Commissioners of the Public Housing Agency (PHA) listed below, as its Chairperson or other authorized PHA official if there is no Board of Commissioners, I approve the submission of the __X__ 5-Year and/or __X__ Annual PHA Plan, hereinafter referred to as "the Plan", of which this document is a part, and make the following certification and agreements with the Department of Housing and Urban Development (HUD) for the PHA fiscal year beginning __01/2025__, in connection with the submission of the Plan and implementation thereof:

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

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

Housing Authority of the City of Camden NJ010
 PHA Name PHA Number/HA Code

Annual PHA Plan for Fiscal Year 2025

5-Year PHA Plan for Fiscal Years 2025 - 2029

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

Signature Date Signature Date

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

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

Recovery Agreement between the Housing Authority of the City of Camden
And
the United States Department of Housing and Urban Development

This Recovery Agreement (“Agreement”) is entered into between the Housing Authority of the City of Camden and the United States Department of Housing and Urban Development (“HUD”) as of this 1st day of August, 2024 (the “Effective Date”).

RECITALS

WHEREAS, under the United States Housing Act of 1937 (“Act”), as amended, 42 U.S.C. § 1437 *et seq.*, HUD is responsible for administering low-income housing programs, and pursuant to the Act, HUD has entered into an Annual Contributions Contract (“ACC”) with HOUSING AUTHORITY OF THE CITY OF CAMDEN to develop and operate public housing projects of HOUSING AUTHORITY OF THE CITY OF CAMDEN; and

WHEREAS, pursuant to the Act, HUD must evaluate public housing performance and has instituted the Public Housing Assessment System (“PHAS”); and

WHEREAS, HOUSING AUTHORITY OF THE CITY OF CAMDEN received a failing PHAS score of 34 for the fiscal year ending 12/31/2022 (the “2022 PHAS Assessment”); and

WHEREAS, based on its 2022 PHAS Assessment, the HOUSING AUTHORITY OF THE CITY OF CAMDEN has been designated “Troubled” pursuant to section 6(j)(2) of the Act, 42 U.S.C. § 1437d, and 24 C.F.R. part 902, for financial, physical and/or management indicators, or other such deficiencies as HUD has identified; and

WHEREAS, the 2022 PHAS Assessment reflects that low occupancy rates, at some HOUSING AUTHORITY OF THE CITY OF CAMDEN properties, warrant significant improvements; and

WHEREAS, the 2022 PHAS Assessment reflects a high tenant accounts receivable (“TAR”) of 18%; and

WHEREAS, the 2022 PHAS Assessment reflects a failing financial sub-indicator (FASS) of 0 points (of 25); and

WHEREAS, the 2022 PHAS Assessment reflects that HOUSING AUTHORITY OF THE CITY OF CAMDEN received a late presumptive rating of failure (zero score) for its failure to submit the unaudited/audited financial submission timely for the fiscal year-end 2022; and

WHEREAS, the Act requires HUD and each Troubled Public Housing Agency (“Troubled PHA”) to enter into a recovery agreement that establishes: performance targets; strategies for meeting targets; and incentives or sanctions for effective implementation of such strategies intended to improve the Troubled HOUSING AUTHORITY OF THE CITY OF CAMDEN’s performance such that the agency is no longer designated Troubled; and

WHEREAS, the parties desire to correct all HUD-identified deficiencies through the implementation of this Agreement.

NOW THEREFORE, in consideration for the obligations contained herein, HUD and HOUSING AUTHORITY OF THE CITY OF CAMDEN agree as follows:

General

1. HOUSING AUTHORITY OF THE CITY OF CAMDEN agrees to strictly comply with all terms of this Agreement, including all performance requirements, outcomes, and deadlines in paragraphs 5 through 7 below (“Performance Requirements”).
2. HUD, in its discretion, may provide technical assistance to HOUSING AUTHORITY OF THE CITY OF CAMDEN, including training or contract support, in order to facilitate accomplishment of the Performance Requirements. However, HOUSING AUTHORITY OF THE CITY OF CAMDEN’s compliance with this Agreement shall not be contingent on HUD’s provision of any technical assistance or other discretionary assistance.
3. HOUSING AUTHORITY OF THE CITY OF CAMDEN must submit Progress Reports to HUD commencing 30 days after execution of the Agreement, and every 30 days thereafter until this Agreement is terminated. Each Progress Report, including any supporting documentation, must describe the status of HOUSING AUTHORITY OF THE CITY OF CAMDEN’s activities such that HUD can adequately monitor HOUSING AUTHORITY OF THE CITY OF CAMDEN’s progress toward the Performance Requirements.
4. Notwithstanding any Performance Requirements, consistent with section 6(j)(3)(B)(ii) of the Act and 24 C.F.R. 902.75(d), and subject to the waivers and alternate requirements under PIH Notice 2021-14 (HA) 11(a) and 12(d), HOUSING AUTHORITY OF THE CITY OF CAMDEN agrees to:
 - a. improve its performance by at least 50% of the difference between the initial PHAS assessment score that led to the Troubled designation and the score necessary to remove the HOUSING AUTHORITY OF THE CITY OF CAMDEN’s Troubled designation by the first released PHAS assessment for fiscal years ending on or after 12/31/2023; and
 - b. improve its performance and achieve an overall PHAS score of at least 60% of the total points available by the next sequential fiscal year PHAS assessment.

Consistent with paragraph 9 below, failure by HOUSING AUTHORITY OF THE CITY OF CAMDEN to comply with the PHAS assessment improvement requirement in this paragraph 4 shall be a basis for HUD to find HOUSING AUTHORITY OF THE CITY OF CAMDEN in substantial default under section 6(j)(3)(A) of the Act.

Performance Requirements

5. **Increase Occupancy.** HOUSING AUTHORITY OF THE CITY OF CAMDEN agrees to:
 - a. For fiscal year ending 12/31/2024, increase its occupancy rate for the low rent public housing program to at least 96%, calculated by dividing Unit Months Leased (Financial Data Schedule (FDS) line item 11210) by Unit Months

Available (FDS line item 11190) for the fiscal year ending 12/31/2024, approved unaudited and approved audited FDS submission; or

- b. No later than 3/31/25, contract with a managing agent to operate any property not already achieving an occupancy rate of at least 96%. For fiscal year ending 12/31/2025, the managing agent will increase the occupancy rate to at least 96% at each of the public housing properties under the contract.

6. **Improve Financial Performance.** HOUSING AUTHORITY OF THE CITY OF CAM-DEN agrees to:

- a. Submit unaudited and audited financial statements for the fiscal year(s) ending 12/31/2022, within three months following the execution date of this Agreement, and
- b. Submit audited financial statements for the fiscal year ending 12/31/2023 by 09/30/2024; and
- c. Within in 6 months following the execution of this Agreement, HOUSING AU-THORITY OF THE CITY OF CAMDEN shall create and implement a quality control plan that ensures all financial reporting is complete and provided to HUD within prescribed timeframes. This plan shall be provided to HUD.
- d. For the first released PHAS assessment for fiscal years ending on or after 12/31/2023, the HOUSING AUTHORITY OF THE CITY OF CAMDEN shall increase the Financial sub-indicator (“FASS”) on the PHAS assessment to at least 15 out of 25 possible points, or 60%; or
- e. Within three months of the release of the failing financial sub-indicator, the HOUSING AUTHORITY OF THE CITY OF CAMDEN agrees to contract management of its financial operation to a qualified, financial services provider.

7. **Reposition/Sustain Public Housing.** HOUSING AUTHORITY OF THE CITY OF CAMDEN agrees to develop a repositioning, capital improvement and sustainability plan for its entire public housing portfolio:

- a. Within twelve months after the execution of this Agreement, HOUSING AU-THORITY OF THE CITY OF CAMDEN must submit this plan to HUD with associated actions and timelines.

Term

8. This Agreement begins on the Effective Date and will continue until the later of: (A) HOUSING AUTHORITY OF THE CITY OF CAMDEN fulfilling all Performance Requirements; or (B) HOUSING AUTHORITY OF THE CITY OF CAMDEN improving its performance pursuant to paragraph 4 of this Agreement.

Default and Remedies

9. Failure of HOUSING AUTHORITY OF THE CITY OF CAMDEN to strictly comply with the terms of this Agreement, including failure to meet any discrete Performance Requirements, shall constitute a default under this Agreement and shall be a basis for a determination of substantial default by HUD under section 6(j)(3)(A) of the Act.
10. In making a determination of substantial default, HUD will do so in compliance with the procedures in 24 C.F.R. 907.5. The notice of substantial default pursuant to 24 C.F.R. 907.5(a) shall constitute the notice of default under this Agreement.
11. If HOUSING AUTHORITY OF THE CITY OF CAMDEN is determined to be in substantial default after breaching this Agreement, HUD may seek any available remedy, including any one or several of the following actions consistent with the Act and its implementing regulations:
 - a. Solicit competitive proposals from other PHAs and private housing management agents to manage all or part of HOUSING AUTHORITY OF THE CITY OF CAMDEN's public housing program and project(s);
 - b. Petition for the appointment of a judicial receiver for HOUSING AUTHORITY OF THE CITY OF CAMDEN;
 - c. Solicit competitive proposals from other PHAs and private entities with experience in construction management to oversee implementation of HOUSING AUTHORITY OF THE CITY OF CAMDEN's public housing Capital Fund;
 - d. Take possession of all or part of HOUSING AUTHORITY OF THE CITY OF CAMDEN, including all or part of its public housing program and project(s);
 - e. Require HOUSING AUTHORITY OF THE CITY OF CAMDEN to make any other arrangements acceptable to HUD, in its full discretion, for managing all or part of the public housing program and project(s).
12. Notwithstanding anything in this Agreement, HUD retains its full discretion to exercise any rights available under applicable law, including those in section 6(j) of the Act, to make a determination of substantial default or take any available remedial action against HOUSING AUTHORITY OF THE CITY OF CAMDEN, regardless of HOUSING AUTHORITY OF THE CITY OF CAMDEN's compliance with the terms of this Agreement.
13. HUD's exercise or non-exercise of any available rights or remedies under this Agreement or any applicable law will not be construed as a waiver of HUD's right to exercise that or

any right or remedy at any time.

14. This Agreement does not in any way contemplate money damages for breach of this Agreement by HUD.

Modifications, Amendments, and Changed Circumstances

15. This Agreement contains the complete and final expression of the recovery agreement between the parties and supersedes any other oral or written proposals, negotiations, conversations, discussions, or agreements between the parties related to the recovery agreement.
16. This Agreement does not supersede, modify, or amend the ACC between HUD and HOUSING AUTHORITY OF THE CITY OF CAMDEN, or in any way excuse HOUSING AUTHORITY OF THE CITY OF CAMDEN from complying fully with its obligations under the ACC. Nothing contained in this Agreement shall serve to limit, modify, or preclude HUD's right to take any remedial action under the ACC.
17. This Agreement may only be modified or amended by a written instrument signed by all of the parties expressly stating that such instrument is intended to modify or amend this Agreement. Any modification or amendment shall be limited to the provisions of this Agreement specifically referred to therein and shall not be deemed a modification or amendment of any other provision.
18. Modification or amendment of this Agreement shall not constitute a waiver of the applicable statutory or regulatory requirements.
19. Should any provision of this Agreement be determined to be invalid or unenforceable by any statute, regulation, or judicial ruling, such determination shall not affect any other provision of this Agreement to the extent that the Agreement shall remain operable, enforceable and in full force and effect to the extent permitted by law. Accordingly, each obligation imposed by this agreement should be construed as severable from the others to the extent it is practicable.
20. The parties shall not be responsible for any failure to implement the terms of this Agreement due to unforeseen and unavoidable circumstances outside of their control, provided that the failure to perform is excused by HUD in writing.
21. To the extent authorized by the Act and HUD regulations, and notwithstanding any other provision of this Agreement, HUD has the total discretion to unilaterally amend this Agreement to address changed factual circumstances affecting the HOUSING AUTHORITY OF THE CITY OF CAMDEN's implementation of this Agreement and, more generally, its programs.

Conflicts

22. In the event of any conflict between the provisions of this Agreement and public housing requirements, including but not limited to the Act, applicable regulations, and the ACC, as

those requirements may be amended from time to time, the public housing requirements shall prevail. HUD reserves the right to determine and resolve any such conflict.

No Third-Party Beneficiaries

23. This Agreement confers no rights or remedies upon any person or entity other than HUD or HOUSING AUTHORITY OF THE CITY OF CAMDEN.

Miscellaneous


24. No provision, term, or language contained in this Agreement shall be construed by any Court against HUD for having drafted the agreement. Further, this Agreement shall be read consistently with all applicable federal statutes, regulations, the ACC, or interpretive rule. If the agreement may not be read consistently with a statute, regulation, ACC, or interpretive rule, then the statute, regulation, ACC, or interpretive rule shall control. This Agreement places the exclusive authority with HUD to determine and reconcile any conflict.
25. Any citation of law in this Agreement includes the application of any succeeding law, regulation, ACC, or interpretive rule such as a PIH notice.
26. The parties agree that any cost related to their compliance with this Agreement shall be their individual responsibilities.
27. This Agreement may be executed and delivered in separate counterparts, which, when so executed and delivered, shall be deemed an original.
28. This Agreement may be executed electronically, and electronic signatures must be treated in all respects as having the same force and effect as handwritten or original signatures.
29. HUD and HOUSING AUTHORITY OF THE CITY OF CAMDEN (their employees, sub-contractors, partners or assigns) shall comply with all applicable federal, state, and local laws and regulations, as amended from time to time during the term of this Agreement, in the execution of this Agreement.

IN WITNESS WHEREOF, the parties or their duly authorized representatives hereby execute this Agreement on the date first written above.

Signature Page Follows


UNITED STATES DEPARTMENT OF HOUSING
AND URBAN DEVELOPMENT

By:


Howard S. Cumme
Public Housing Director
Newark Field Office

HOUSING AUTHORITY OF THE CITY OF
CAMDEN

By:


Deborah Person-Polk
Chairperson

HOUSING AUTHORITY OF THE CITY
OF CAMDEN

By:


Melody Johnson-Williams
Executive Director

HOUSING AUTHORITY OF THE CITY
OF CAMDEN

Annual Statement/Performance and Evaluation Report
 Capital Fund Program, Capital Fund Program Replacement Housing Factor and
 Capital Fund Financing Program

U.S. Department of Housing and Urban Development
 Office of Public and Indian Housing
 OMB No. 2577-0157
Expires 1/31/2027

"Public reporting burden for this collection of information is estimated to average 2.2 hours including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. The information requested is required to obtain a benefit. This form is used to verify allowable and reasonableness of grant expenses. There are no assurances of confidentiality. HUD may not conduct or sponsor, and an applicant is not required to respond to a collection of information unless it displays a currently valid OMB control number. Comments regarding the accuracy of this burden estimate and any suggestions for reducing this burden can be sent to the Reports Management Officer, Office of Policy Development and Research, REE, Department of Housing and Urban Development, 451 7th St SW, Room 4176, Washington, DC 20410-5000. When providing comments, please refer to OMB Approval No. 2577-0157.

PHA Name Housing Authority of the City of Camden	Grant Type and Number) Capital Fund Program Grant No: NJ39P01050119 Replacement Housing Factor Grant No: Date of CFFP:	FFY of Grant: 2019 FFY of Grant Approval: 2019
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Type of Grant
 Original Annual Statement Reserve for Disasters/Emergencies X Revised Annual Statement (revision no: **02**)
 X Performance and Evaluation Report for Period Ending: **06.30.2024** Final Performance and Evaluation Report

Line	Summary by Development Account	Total Estimated Cost		Total Actual Cost 2	
		Original	Revised ¹	Obligated	Expended
1	Total non-CFP Funds				
2	1406 Operations (may not exceed 20% of line 15) ³	\$472,381	\$561,640	\$472,381	\$472,381
3	1408 Management Improvements	11,375			
4	1410 Administration (may not exceed 10% of line 15)	316,671	316,671	316,671	316,671
5	1480 General Capital Activity	1,998,585	1,575,077	1,575,077	1,575,077
6	1492 Moving to Work Demonstration				
7	1501 Collateralization Expense / Debt Service Paid by PHA				
8	1503 RAD-CFP	52,841	52,841	52,841	52,841
9	1504 RAD Investment Activity		345,604	345,604	345,604
10	1505 RAD-CPT				
11	9000 Debt Reserves				
12	9001 Bond Debt Obligation paid Via System of Direct Payment	330,741	330,741	330,741	330,741
13	9002 Loan Debt Obligation paid Via System of Direct Payment				
14	9900 Post Audit Adjustment				

¹ To be completed for the Performance and Evaluation Report.
² To be completed for the Performance and Evaluation Report or a Revised Annual Statement.
³ PHAs with under 250 units in management may use 100% of CFP Grants for operations.

Annual Statement/Performance and Evaluation Report
 Capital Fund Program, Capital Fund Program Replacement Housing Factor and
 Capital Fund Financing Program

U.S. Department of Housing and Urban Development
 Office of Public and Indian Housing
 OMB No. 2577-0157
Expires

1/31/2027

Part I: Summary					
PHA Name:	Grant Type and Number Capital Fund Program Grant No: Replacement Housing Factor Grant No: Date of CFFP:	FFY of Grant: FFY of Grant Approval:			
Type of Grant Original Annual Statement Evaluation Report for Period Ending:	Reserve for Disasters/Emergencies Performance and	Revised Annual Statement (revision no: Final Performance) and Evaluation Report			
Line	Summary by Development Account	Total Estimated Cost		Total Actual Cost ¹	
		Original	Revised ²	Obligated	Expended
15	Amount of Annual Grant:: (sum of lines 2 - 14)	3,182,594	3,182,574	3,093,315	3,093,315
16	Amount of line 15 Related to LBP Activities				
17	Amount of line 15 Related Sect. 504, ADA, and Fair Housing Act Activities.				
18	Amount of line 15 Related to Security - Soft Costs				
19	Amount of line 15 Related to Security - Hard Costs				
20	Amount of line 15 Related to Energy Conservation Measures				
Signature of Executive Director *		Date		Signature of Public Housing Director	
				Date	

* I/We, the undersigned, certify under penalty of perjury that the information provided above is true and correct. WARNING: Anyone who knowingly submits a false claim or makes a false statement is subject to criminal and/or civil penalties, including confinement for up to 5 years, fines, and civil and administrative penalties (18 U.S.C. § 287, 1001, 1010, 1012, 1014; 31 U.S.C. §3729, 5802)

¹To be completed for the Performance and Evaluation Report.

²To be completed for the Performance and Evaluation Report or a Revised Annual Statement.

³PHAs with under 250 units in management may use 100% of CFP Grants for operations.

1/31/2027

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden		Grant Type and Number Program Grant No: NJ390105119 Replacement Housing Factor Grant No:		Capital Fund CFPP (Yes/ No): -		Federal FFY of Grant: 2019		
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000001 Ablett	A/E Fees	1480		25,000				
	Inspection Fees	1480		10,000	27,517	27,517	27,517	
	Legal Fees	1480						
	Permit and Other Fees	1480		1,000				
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480		25,000	14,210	14,210	14,210	
	Unit Rehab and Repair	1480		377,892	377,892	377,892	377,892	
	Upgrade/Repair Building	1480		30,000	55,440	55,440	55,440	
	Fire Alarm Security	1480		1,000				
	Termite Treatment	1480		10,000				
	Dwelling Equipment	1480		20,000	6,363	6,363	6,363	
	Non-Dwelling Structures	1480		20,000				
	Non-Dwelling Equipment	1480		15,000				
	Non-Dwelling Equipment - Vehicle	1480		1,000				
	Computer Upgrades - Hardware	1480		5,000				
	Relocation	1480		500				
	Operations Transfer	1406		154,578	154,578	154,578	154,578	
	Management Improvements	1408		875				
	Pest Control Treatment	1408		500				
	Computer Upgrades - Software	1408		500				
	Staff Training	1408		250				
	Youth Program	1408		250				
	Administration	1410		77,289	77,289	77,289	77,289	
	Subtotal Ablett Village			775,634	713,289	713,289	713,289	

¹ To be completed for the Performance and Evaluation Report or a Revised Annual Statement.

² To be completed for the Performance and Evaluation Report.

1/31/2027

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden		Grant Type and Number Program Grant No: NJ390105119 Replacement Housing Factor Grant No:		Capital Fund CFPP (Yes/ No): -		Federal FFY of Grant: 2019		
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised1	Funds Obligated2	Funds Expended2	
NJ010-000003 Chelton Terrace	A/E Fees	1480		2,000	12,300	12,300	12,300	
	Inspection Fees	1480		3,000	861	861	861	
	Legal Fees	1480						
	Permit and Other Fees	1480		500				
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480		5,000				
	Unit Rehab and Repair	1480		41,776				
	Upgrade/Repair Building	1480						
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480		5,000	4,044	4,044	4,044	
	Non-Dwelling Structures	1480		5,000				
	Non-Dwelling Equipment	1480		5,000				
	Non-Dwelling Equipment - Vehicle	1480						
	Computer Upgrades - Hardware	1480						
	Relocation	1480						
	Operations Transfer	1406		35,726	35,726	35,726	35,726	
	Management Improvements	1408		1,000				
	Pest Control Treatment	1408						
	Computer Upgrades - Software	1408		500				
	Staff Training/Travel	1408		500				
	Youth Program	1408						
	Administration	1410		17,863	17,863	17,863	17,863	
	Subtotal Chelton Terrace			122,865	70,794	70,794	70,794	

¹ To be completed for the Performance and Evaluation Report or a Revised Annual Statement.

² To be completed for the Performance and Evaluation Report.

1/31/2027

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden		Grant Type and Number Program Grant No: NJ390105119 Replacement Housing Factor Grant No:		Capital Fund CFFP (Yes/ No): -	Federal FFY of Grant: 2019			
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000004 Chelton Terrace II	A/E Fees	1480		2,000				
	Inspection Fees	1480		3,000				
	Legal Fees	1480						
	Permit and Other Fees	1480		500	8,092	8,092	8,092	
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480		5,000				
	Unit Rehab and Repair	1480		65,961				
	Upgrade/Repair Building	1480						
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480		5,000				
	Non-Dwelling Structures	1480		5,000				
	Non-Dwelling Equipment	1480		5,000				
	Non-Dwelling Equipment - Vehicle	1480						
	Computer Upgrades - Hardware	1480						
	Relocation	1480						
	Operations Transfer	1406						
	Management Improvements	1408						
	Pest Control Treatment	1408						
	Computer Upgrades - Software	1408						
	Staff Training	1408						
	Youth Program	1408						
	Administration	1410						
	Subtotal Chelton Terrace II			91,461	8,092	8,092	8,092	

¹ To be completed for the Performance and Evaluation Report or a Revised Annual Statement.

² To be completed for the Performance and Evaluation Report.

1/31/2027

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden			Grant Type and Number Program Grant No: NJ390105119 Replacement Housing Factor Grant No:		Capital Fund CFFP (Yes/ No): -	Federal FFY of Grant: 2019		
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised1	Funds Obligated2	Funds Expended2	
NJ010-000006 McGuire Gardens	A/E Fees	1480		5,000				
	Inspection Fees	1480		12,500				
	Legal Fees	1480						
	Permit and Other Fees	1480		1,000				
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480		10,000				
	Unit Rehab and Repair	1480		19,421	3,822	3,822	3,822	
	Upgrade/Repair Building	1480		5,000				
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480		8,000				
	Non-Dwelling Structures	1480		10,000				
	Non-Dwelling Equipment	1480		10,000				
	Non-Dwelling Equipment - Vehicle	1480						
	Computer Upgrades - Hardware	1480		5,000				
	Relocation	1480						
	Operations Transfer	1406		63,409	63,409	63,409	63,409	
	Management Improvements	1408						
	Pest Control Treatment	1408						
	Computer Upgrades - Software	1408						
	Staff Training	1408						
	Youth Program	1408						
	Administration	1410		31,704	31,704	31,704	31,704	
	Subtotal McGuire Gardens			181,034	98,935	98,935	98,935	

¹ To be completed for the Performance and Evaluation Report or a Revised Annual Statement.

² To be completed for the Performance and Evaluation Report.

1/31/2027

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden		Grant Type and Number Program Grant No: NJ390105119 Replacement Housing Factor Grant No:		Capital Fund CFFP (Yes/ No): -	Federal FFY of Grant: 2019			
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000013 Baldwins Run	A/E Fees	1480		501				
	Inspection Fees	1480						
	Legal Fees	1480		500				
	Permit and Other Fees	1480						
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480		1,500				
	Unit Rehab and Repair	1480		43,911				
	Upgrade/Repair Building	1480						
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480		1,500				
	Non-Dwelling Structures	1480		1,500				
	Non-Dwelling Equipment	1480		250				
	Non-Dwelling Equipment - Vehicle	1480						
	Computer Upgrades - Hardware	1480						
	Relocation	1480						
	Operations Transfer	1406						
	Management Improvements	1408		375				
	Pest Control Treatment	1408						
	Computer Upgrades - Software	1408		250				
	Staff Training	1408						
	Youth Program	1408						
	Administration	1410		250				
	Subtotal Baldwins Run			50,537	0	0	0	

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1/31/2027

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden			Grant Type and Number Program Grant No: NJ390105119 Replacement Housing Factor Grant No:		Capital Fund CFFP (Yes/ No): -	Federal FFY of Grant: 2019		
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised1	Funds Obligated2	Funds Expended2	
NJ010-000015 Baldwins Run II	A/E Fees	1480		875				
	Inspection Fees	1480		500				
	Legal Fees	1480		500				
	Permit and Other Fees	1480		500				
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480		2,500				
	Unit Rehab and Repair	1480		43,919				
	Upgrade/Repair Building	1480						
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480		2,500				
	Non-Dwelling Structures	1480		2,500				
	Non-Dwelling Equipment	1480		2,500				
	Non-Dwelling Equipment - Vehicle	1480						
	Computer Upgrades - Hardware	1480						
	Relocation	1480						
	Operations Transfer	1406						
	Management Improvements	1408		375				
	Pest Control Treatment	1408						
	Computer Upgrades - Software	1408		250				
	Staff Training	1408						
	Youth Program	1408						
	Administration	1410						
	Subtotal Baldwins Run II			56,919	0	0	0	

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² To be completed for the Performance and Evaluation Report.

1/31/2027

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden			Grant Type and Number Program Grant No: NJ390105119 Replacement Housing Factor Grant No:		Capital Fund CFFP (Yes/ No): -		Federal FFY of Grant: 2019	
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised1	Funds Obligated2	Funds Expended2	
NJ010-000016 Kennedy Towers	A/E Fees	1480		37,111	31,273	31,273	31,273	
	Inspection Fees	1480		2,000	33,988	33,988	33,988	
	Legal Fees	1480						
	Permit and Other Fees	1480		500				
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480		13,300				
	Unit Rehab and Repair	1480		343,381	76,129	76,129	76,129	
	Upgrade/Repair Building	1480		41,866	41,866	41,866	41,866	
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480		25,877	21,208	21,208	21,208	
	Non-Dwelling Structures	1480		10,000				
	Non-Dwelling Equipment	1480		5,000				
	Non-Dwelling Equipment - Vehicle	1480		500				
	Computer Upgrades - Hardware	1480		1,000				
	Relocation	1480		503				
	Operations Transfer	1406		69,240	69,240	69,240	69,240	
	Management Improvements	1408		500				
	Pest Control Treatment	1408		250				
	Computer Upgrades - Software	1408		500				
	Staff Training	1408		250				
	Youth Program	1408						
	Administration	1410		62,520	62,520	62,520	62,520	
	Subtotal Kennedy Towers			614,298	336,224	336,224	336,224	

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² To be completed for the Performance and Evaluation Report.

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 Capital Fund Program, Capital Fund Program Replacement Housing Factor and
 Capital Fund Financing Program

U.S. Department of Housing and Urban Development
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Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden		Grant Type and Number Program Grant No: NJ390105119 Replacement Housing Factor Grant No:		Capital Fund CFFP (Yes/ No): -		Federal FFY of Grant: 2019		
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000017 Westfield Tower	A/E Fees	1480		34,000	143,741	143,741	143,741	
	Inspection Fees	1480		5,000	32,600	32,600	32,600	
	Legal Fees	1480						
	Permit and Other Fees	1480		1,000				
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480		10,000				
	Unit Rehab and Repair	1480		85,560	37,144	37,144	37,144	
	Upgrade/Repair Building	1480		10,000	36,846	36,846	36,846	
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480		10,000	12,543	12,543	12,543	
	Non-Dwelling Structures	1480		10,000				
	Non-Dwelling Equipment	1480		6,000				
	Non-Dwelling Equipment - Vehicle	1480		500				
	Computer Upgrades - Hardware	1480		1,000				
	Relocation	1480		500				
	Operations Transfer	1406		75,413	75,413	75,413	75,413	
	Management Improvements	1408		600				
	Pest Control Treatment	1408		500				
	Computer Upgrades - Software	1408		500				
	Staff Training/Travel	1408		200				
	Youth Program	1408						
	Administration	1410		63,818	63,818	63,818	63,818	
	Subtotal Westfield Tower			314,591	402,105	402,105	402,105	

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Annual Statement/Performance and Evaluation Report
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 Capital Fund Financing Program

U.S. Department of Housing and Urban Development
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Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden		Grant Type and Number Program Grant No: NJ390105119 Replacement Housing Factor Grant No:		Capital Fund CFFP (Yes/ No): -		Federal FFY of Grant: 2019		
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised1	Funds Obligated2	Funds Expended2	
NJ010-000018 Mickle Tower	A/E Fees	1480		33,990	172,890	172,890	172,890	
	Inspection Fees	1480		5,000	31,590	31,590	31,590	
	Legal Fees	1480						
	Permit and Other Fees	1480		1,000				
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480		7,000				
	Unit Rehab and Repair	1480		327,907	327,000	327,000	327,000	
	Upgrade/Repair Building	1480		21,000	37,030	37,030	37,030	
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480		10,000	28,155	28,155	28,155	
	Non-Dwelling Structures	1480		10,000				
	Non-Dwelling Equipment	1480		5,000	338	338	338	
	Non-Dwelling Equipment - Vehicle	1480		500				
	Computer Upgrades - Hardware	1480		1,000				
	Relocation	1480		500				
	Operations Transfer	1406		74,015	74,015	74,015	74,015	
	Management Improvements	1408		800				
	Pest Control Treatment	1408		200				
	Computer Upgrades - Software	1408		500				
	Staff Training/Travel	1408		200				
	Youth Program	1408						
	Administration	1410		63,477	63,477	63,477	63,477	
	Subtotal Mickle Tower			562,089	734,495	734,495	734,495	

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Annual Statement/Performance and Evaluation Report
 Capital Fund Program, Capital Fund Program Replacement Housing Factor and
 Capital Fund Financing Program

U.S. Department of Housing and Urban Development
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Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden		Grant Type and Number Program Grant No: NJ390105119 Replacement Housing Factor Grant No:		Capital Fund CFFP (Yes/ No): -		Federal FFY of Grant: 2019		
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000019 Baldwins Run Senior	A/E Fees	1480		875				
	Inspection Fees	1480		250				
	Legal Fees	1480		250				
	Permit and Other Fees	1480						
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480		500				
	Unit Rehab and Repair	1480		25,959	195	195	195	
	Upgrade/Repair Building	1480						
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480		500				
	Non-Dwelling Structures	1480		500				
	Non-Dwelling Equipment	1480		250				
	Non-Dwelling Equipment - Vehicle	1480						
	Computer Upgrades - Hardware	1480						
	Relocation	1480						
	Operations Transfer	1406						
	Management Improvements	1408		375				
	Pest Control Treatment	1408						
	Computer Upgrades - Software	1408		125				
	Staff Training	1408						
	Youth Program	1408						
	Administration	1410						
	Subtotal Baldwins Run Senior			29,584	195	195	195	

¹ To be completed for the Performance and Evaluation Report or a Revised Annual Statement.

² To be completed for the Performance and Evaluation Report.

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Part III: Implementation Schedule for Capital Fund Financing Program					Federal FFY of Grant: 2019
PHA Name: Housing Authority of the City of Camden					
Development Number Name/PHA-Wide Activities	All Fund Obligated (Quarter Ending Date)		All Funds Expended (Quarter Ending Date)		Reasons for Revised Target Dates ¹
	Original Obligation End Date	Actual Obligation End Date	Original Expenditure End Date	Actual Expenditure Date	
NJ010-000001 Ablett Village	4/15/2023	3/31/2023	4/15/2025	6/30/2024	
NJ010-000003 Chelton Terrace	4/15/2023	3/31/2023	4/15/2025	3/31/2023	
NJ010-000004 Chelton Terrace II	4/15/2023	3/31/2023	4/15/2025	3/31/2023	
NJ010-000006 McGuire Gardens	4/15/2023	3/31/2023	4/15/2025	3/31/2023	
NJ010-000016 Kennedy Tower	4/15/2023	3/31/2023	4/15/2025	6/30/2024	
NJ010-000017 Westfield Tower	4/15/2023	3/31/2023	4/15/2025	6/30/2024	
NJ010-000018 Mickle Tower	4/15/2023	3/31/2023	4/15/2025	6/30/2024	
NJ10-13 Authority Wide	4/15/2023		4/15/2025		

¹ Obligation and expenditure end dated can only be revised with HUD approval pursuant to Section 9j of the U.S. Housing Act of 1937, as amended.

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 Capital Fund Financing Program

U.S. Department of Housing and Urban Development
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"Public reporting burden for this collection of information is estimated to average 2.2 hours including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.. The information requested is required to obtain a benefit. This form is used to verify allowable and reasonableness of grant expenses. There are no assurances of confidentiality. HUD may not conduct or sponsor, and an applicant is not required to respond to a collection of information unless it displays a currently valid OMB control number. Comments regarding the accuracy of this burden estimate and any suggestions for reducing this burden can be sent to the Reports Management Officer, Office of Policy Development and Research, REE, Department of Housing and Urban Development, 451 7th St SW, Room 4176, Washington, DC 20410-5000. When providing comments, please refer to OMB Approval No. 2577-0157.

PHA Name Authority of the City of Camden	Housing	Grant Type and Number) Capital Fund Program Grant No: NJ39P01050120 Replacement Housing Factor Grant No: Date of CFFP:	FFY of Grant: 2020 FFY of Grant Approval: 2020
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Type of Grant
 Original Annual Statement Reserve for Disasters/Emergencies X Revised Annual Statement (revision no: **02**)
 X Performance and Evaluation Report for Period Ending: **06.30.2024** Final Performance and Evaluation Report

Line	Summary by Development Account	Total Estimated Cost		Total Actual Cost ¹	
		Original	Revised ²	Obligated	Expended
1	Total non-CFP Funds				
2	1406 Operations (may not exceed 20% of line 15) ³		\$434,241	\$608,226	\$434,241
3	1408 Management Improvements		11,375		
4	1410 Administration (may not exceed 10% of line 15)		271,286	271,286	271,286
5	1480 General Capital Activity		1,687,731	1,525,121	1,525,121
6	1492 Moving to Work Demonstration				
7	1501 Collateralization Expense / Debt Service Paid by PHA				
8	1503 RAD-CFP				
9	1504 RAD Investment Activity				
10	1505 RAD-CPT				
11	9000 Debt Reserves				
12	9001 Bond Debt Obligation paid Via System of Direct Payment		323,333	323,333	323,333
13	9002 Loan Debt Obligation paid Via System of Direct Payment				
14	9900 Post Audit Adjustment				

¹ To be completed for the Performance and Evaluation Report.
² To be completed for the Performance and Evaluation Report or a Revised Annual Statement.
³ PHAs with under 250 units in management may use 100% of CFP Grants for operations.

Annual Statement/Performance and Evaluation Report
 Capital Fund Program, Capital Fund Program Replacement Housing Factor and
 Capital Fund Financing Program

U.S. Department of Housing and Urban Development
 Office of Public and Indian Housing
 OMB No. 2577-0157
Expires 1/31/2027

Part I: Summary					
PHA Name:		Grant Type and Number Capital Fund Program Grant No: NJ39P01050120 Replacement Housing Factor Grant No: Date of CFFP:		FFY of Grant: 2020 FFY of Grant Approval: 2020	
Type of Grant Original Annual Statement Evaluation Report for Period Ending:			Reserve for Disasters/Emergencies Performance and Performance and Evaluation Report Revised Annual Statement (revision no: Final)		
Line	Summary by Development Account	Total Estimated Cost		Total Actual Cost ¹	
		Original	Revised ²	Obligated	Expended
15	Amount of Annual Grant: (sum of lines 2 - 14)	2,727,966	2,727,966	2,553,981	2,553,981
16	Amount of line 15 Related to LBP Activities				
17	Amount of line 15 Related Sect. 504, ADA, and Fair Housing Act Activities.				
18	Amount of line 15 Related to Security - Soft Costs				
19	Amount of line 15 Related to Security - Hard Costs				
20	Amount of line 15 Related to Energy Conservation Measures				
Signature of Executive Director *		Date		Signature of Public Housing Director	
				Date	

* I/We, the undersigned, certify under penalty of perjury that the information provided above is true and correct. WARNING: Anyone who knowingly submits a false claim or makes a false statement is subject to criminal and/or civil penalties, including confinement for up to 5 years, fines, and civil and administrative penalties (18 U.S.C. § 287, 1001, 1010, 1012, 1014; 31 U.S.C. §3729, 5802)

¹ To be completed for the Performance and Evaluation Report.
² To be completed for the Performance and Evaluation Report or a Revised Annual Statement.
³ PHAs with under 250 units in management may use 100% of CFP Grants for operations.

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden			Grant Type and Number Fund Program Grant No: NJ39P01050120 (Yes/ No): Replacement Housing Factor Grant No:		Capital CFFP -	Federal FFY of Grant: 2020		
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000001 Ablett Village	A/E Fees	1480		13,273				
	Inspection Fees	1480		10,000				
	Legal Fees							
	Permit and Other Fees	1480		1,000				
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480		25,000				
	Unit Rehab and Repair	1480		414,940				
	Upgrade/Repair Building	1480		30,000				
	Fire Alarm Security	1480		1,000				
	Termite Treatment	1480		10,000				
	Dwelling Equipment	1480		20,000				
	Non-Dwelling Structures	1480		20,000				
	Non-Dwelling Equipment	1480		15,000				
	Non-Dwelling Equipment - Vehicle	1480		1,000				
	Computer Upgrades - Hardware	1480		5,000				
	Relocation	1480		500				
	Operations Transfer	1406		158,281	158,281	158,281	158,281	
	Management Improvements	1408		875				
	Pest Control Treatment	1408		500				
	Computer Upgrades - Software	1408		500				
	Staff Training/Travel	1408		250				
	Youth Program	1408		250				
	Administration	1410		79,140	79,140	79,140	79,140	
	Subtotal Ablett Village			806,509	237,421	237,421	237,421	

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² To be completed for the Performance and Evaluation Report.

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden			Grant Type and Number Fund Program Grant No: NJ39P01050120 (Yes/ No): Replacement Housing Factor Grant No:		Capital CFFP -	Federal FFY of Grant: 2020		
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000003 Chelton Terrace	A/E Fees	1480		2,000				
	Inspection Fees	1480		3,000				
	Permit and Other Fees	1480		500				
	Legal Fees	1480						
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480		5,000				
	Unit Rehab and Repair	1480		31,349				
	Upgrade/Repair Building	1480		15,298				
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480		5,000				
	Non-Dwelling Structures	1480		5,000				
	Non-Dwelling Equipment	1480		5,000				
	Non-Dwelling Equipment - Vehicle	1480						
	Computer Upgrades - Hardware	1480						
	Relocation	1480						
	Operations Transfer	1406		38,908	38,908	38,908	38,908	
	Management Improvements	1408		500				
	Pest Control Treatment	1408						
	Computer Upgrades - Software	1408		250				
	Staff Training/Travel	1408		250				
	Youth Program	1408						
	Administration	1410		19,454	19,454	19,454	19,454	
	Subtotal Chelton Terrace			131,509	58,362	58,362	58,362	

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² To be completed for the Performance and Evaluation Report.

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden		Grant Type and Number Fund Program Grant No: NJ39P01050120 (Yes/ No): Replacement Housing Factor Grant No:		Capital CFPP -	Federal FFY of Grant: 2020			
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000004 Chelton Terrace II	A/E Fees	1480		2,000				
	Inspection Fees	1480		3,000				
	Legal Fees	1480						
	Permit and Other Fees	1480		500				
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480		5,000				
	Unit Rehab and Repair	1460		84,722				
	Upgrade/Repair Building	1480						
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480		5,000				
	Non-Dwelling Structures	1480		5,000				
	Non-Dwelling Equipment	1480		5,000				
	Non-Dwelling Equipment - Vehicle	1480						
	Computer Upgrades - Hardware	1480						
	Relocation	1480						
	Operations Transfer	1406						
	Management Improvements	1408		500				
	Pest Control Treatment	1408						
	Computer Upgrades - Software	1408		250				
	Staff Training/Travel	1408		250				
	Youth Program	1408						
	Administration	1410						
	Subtotal Branch Village			111,222	0	0	0	

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Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden		Grant Type and Number Fund Program Grant No: NJ39P01050120 (Yes/ No): Replacement Housing Factor Grant No:		Capital CFFP -	Federal FFY of Grant: 2020			
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010 Authority-Wide	Operations Transfer	1406			173,985			
	Bond Debt Obligations	1480		323,333	323,333	323,333	323,333	
	Subtotal Authority-Wide			323,333	497,318	323,333	323,333	

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² To be completed for the Performance and Evaluation Report.

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden		Grant Type and Number Fund Program Grant No: NJ39P01050120 (Yes/ No): Replacement Housing Factor Grant No:		Capital CFFP -	Federal FFY of Grant: 2020			
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000016 Kennedy Tower	A/E Fees	1480		3,111				
	Inspection Fees	1480		2,000				
	Legal Fees	1480						
	Permit and Other Fees	1480		500				
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480		20,000				
	Unit Rehab and Repair	1480						
	Upgrade/Repair Building	1480		342,707	169,713	169,713	169,713	
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480		10,000	14,449	14,449	14,449	
	Non-Dwelling Structures	1480		10,000				
	Non-Dwelling Equipment	1480		5,000				
	Non-Dwelling Equipment - Vehicle	1480		500				
	Computer Upgrades - Hardware	1480		1,000				
	Relocation	1480		500				
	Operations Transfer	1406		75,010	75,010	75,010	75,010	
	Management Improvements	1408		500				
	Pest Control Treatment	1408		250				
	Computer Upgrades - Software	1408		500				
	Staff Training/Travel	1408		250				
	Youth Program	1408						
	Administration	1410		56,283	56,283	56,283	56,283	
	Subtotal Kennedy Towers			528,111	315,455	315,455	315,455	

¹ To be completed for the Performance and Evaluation Report or a Revised Annual Statement.

² To be completed for the Performance and Evaluation Report.

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden			Grant Type and Number Fund Program Grant No: NJ39P01050120 (Yes/ No): Replacement Housing Factor Grant No:		Capital CFPP -	Federal FFY of Grant: 2020		
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000017 Westfield Tower	A/E Fees	1480		5,000				
	Inspection Fees	1480		5,000				
	Legal Fees	1480						
	Permit and Other Fees	1480		1,000				
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480		10,000				
	Unit Rehab and Repair	1480		127,023				
	Upgrade/Repair Building	1480		10,000	947,703	947,703	947,703	
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480		10,000				
	Non-Dwelling Structures	1480		10,000				
	Non-Dwelling Equipment	1480		6,000				
	Non-Dwelling Equipment - Vehicle	1480		500				
	Computer Upgrades - Hardware	1480		1,000				
	Relocation	1480		500				
	Operations Transfer	1406		81,768	81,768	81,768	81,768	
	Management Improvements	1408		600				
	Pest Control Treatment	1408		500				
	Computer Upgrades - Software	1408		500				
	Staff Training/Travel	1408		200				
	Youth Program	1408						
	Administration	1410		58,458	58,458	58,458	58,458	
	Subtotal Westfield Tower			328,049	1,087,929	1,087,929	1,087,929	

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² To be completed for the Performance and Evaluation Report.

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden		Grant Type and Number Fund Program Grant No: NJ39P01050120 (Yes/ No): Replacement Housing Factor Grant No:		Capital CFFP -	Federal FFY of Grant: 2020			
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000018 Mickle Tower	A/E Fees	1480		4,000				
	Inspection Fees	1480		5,000				
	Legal Fees	1480						
	Permit and Other Fees	1480		1,000				
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480		7,000				
	Unit Rehab and Repair	1480		124,941	280,575	280,575	280,575	
	Upgrade/Repair Building	1480		11,000				
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480		10,000				
	Non-Dwelling Structures	1480		10,000	30,793	30,793	30,793	
	Non-Dwelling Equipment	1480		5,000				
	Non-Dwelling Equipment - Vehicle	1480		500				
	Computer Upgrades - Hardware	1480		1,000				
	Relocation	1480		500				
	Operations Transfer	1406		80,274	80,274	80,274	80,274	
	Management Improvements	1408		800				
	Pest Control Treatment	1408		200				
	Computer Upgrades - Software	1408		500				
	Staff Training/Travel	1408		200				
	Youth Program	1408						
	Administration	1410		57,951	57,951	57,951	57,951	
	Subtotal Mickle Tower			319,866	449,593	449,593	449,593	

¹ To be completed for the Performance and Evaluation Report or a Revised Annual Statement.

² To be completed for the Performance and Evaluation Report.

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden			Grant Type and Number Fund Program Grant No: NJ39P01050120 (Yes/ No): Replacement Housing Factor Grant No:		Capital CFFP -	Federal FFY of Grant: 2020		
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000013 Baldwins Run	A/E Fees	1480		500				
	Inspection Fees	1480						
	Legal Fees	1480		1,000				
	Permit and Other Fees	1480						
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480		1,500				
	Unit Rehab and Repair	1480		58,660	49,829	49,829	49,829	
	Upgrade/Repair Building	1480						
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480		1,500	9,051	9,051	9,051	
	Non-Dwelling Structures	1480		1,500				
	Non-Dwelling Equipment	1480		250				
	Non-Dwelling Equipment - Vehicle	1480						
	Computer Upgrades - Hardware	1480						
	Relocation	1480						
	Operations Transfer	1406						
	Management Improvements	1408		375				
	Financial Management	1408		250				
	Computer Upgrades - Software	1408		250				
	Staff Training	1408						
	Youth Program	1408						
	Administration	1410						
	Subtotal Baldwins Run			65,785	58,880	58,880	58,880	

¹ To be completed for the Performance and Evaluation Report or a Revised Annual Statement.

² To be completed for the Performance and Evaluation Report.

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden		Grant Type and Number Fund Program Grant No: NJ39P01050120 (Yes/ No): Replacement Housing Factor Grant No:		Capital CFFP -	Federal FFY of Grant: 2020			
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000015 Baldwins Run II	A/E Fees	1480		875				
	Inspection Fees	1480		500				
	Legal Fees	1480		500				
	Permit and Other Fees	1480		500				
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480		2,500				
	Unit Rehab and Repair	1480		58,401				
	Upgrade/Repair Building	1480						
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480		2,500	9,052	9,052	9,052	
	Non-Dwelling Structures	1480		2,500				
	Non-Dwelling Equipment	1480		2,500				
	Non-Dwelling Equipment - Vehicle	1480						
	Computer Upgrades - Hardware	1480						
	Relocation	1480						
	Operations Transfer	1406						
	Management Improvements	1408		375				
	Pest Control Treatment	1408						
	Computer Upgrades - Software	1408		250				
	Staff Training	1408						
	Youth Program	1408						
	Administration	1410						
	Subtotal Baldwins Run II			71,401	9,052	9,052	9,052	

¹ To be completed for the Performance and Evaluation Report or a Revised Annual Statement.

² To be completed for the Performance and Evaluation Report.

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden		Grant Type and Number Fund Program Grant No: NJ39P01050120 (Yes/ No): Replacement Housing Factor Grant No:		Capital CFPP	Federal FFY of Grant: 2020			
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000019 Baldwins Run Senior	A/E Fees	1480		875				
	Inspection Fees	1480		250				
	Legal Fees	1480		250				
	Permit and Other Fees	1480						
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480		500				
	Unit Rehab and Repair	1480		38,556	9,165	9,165	9,165	
	Upgrade/Repair Building	1480						
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480		500	4,791	4,791	4,791	
	Non-Dwelling Structures	1480		500				
	Non-Dwelling Equipment	1480		250				
	Non-Dwelling Equipment - Vehicle	1480						
	Computer Upgrades - Hardware	1480						
	Relocation	1480						
	Operations Transfer	1406						
	Management Improvements	1408		375				
	Pest Control Treatment	1408						
	Computer Upgrades - Software	1408		125				
	Staff Training	1408						
	Youth Program	1408						
	Administration	1410						
	Subtotal Baldwins Run Senior			42,181	13,956	13,956	13,956	

¹ To be completed for the Performance and Evaluation Report or a Revised Annual Statement.

² To be completed for the Performance and Evaluation Report.

Part III: Implementation Schedule for Capital Fund Financing Program					Federal FFY of Grant: 2020
PHA Name: Housing Authority of the City of Camden					
Development Number Name/PHA-Wide Activities	All Fund Obligated (Quarter Ending Date)		All Funds Expended (Quarter Ending Date)		Reasons for Revised Target Dates ¹
	Original Obligation End Date	Actual Obligation End Date	Original Expenditure End Date	Actual Expenditure End Date	
NJ010-000001 Ablett Village	3/25/2024	6/30/2023	3/25/2026	6/30/2023	
NJ010-000003 Chelton Terrace	3/25/2024	6/30/2023	3/25/2026	6/30/2023	
NJ010-000004 Chelton Terrace II	3/25/2024	6/30/2023	3/25/2026	6/30/2023	
NJ010-000006 McGuire Gardens	3/25/2024	6/30/2023	3/25/2026	6/30/2023	
NJ010-000016 Kennedy Tower	3/25/2024	6/30/2023	3/25/2026	6/30/2024	
NJ010-000017 Westfield Tower	3/25/2024	6/30/2023	3/25/2026	6/30/2024	
NJ010-000018 Mickle Tower	3/25/2024	6/30/2023	3/25/2026	6/30/2024	
NJ010-000013 Baldwins Run	3/25/2024	6/30/2023	3/25/2026	6/30/2023	
NJ010-000015 Baldwins Run II	3/25/2024	6/30/2023	3/25/2026	6/30/2023	
NJ010-000015 Baldwins Run II	3/25/2024	6/30/2023	3/25/2026	6/30/2024	
NJ10-13 Authority Wide	3/25/2024	6/30/2023	3/25/2026		

¹ Obligation and expenditure end dated can only be revised with HUD approval pursuant to Section 9j of the U.S. Housing Act of 1937, as amended.

Annual Statement/Performance and Evaluation Report
 Capital Fund Program, Capital Fund Program Replacement Housing Factor and
 Capital Fund Financing Program

U.S. Department of Housing and Urban Development
 Office of Public and Indian Housing
 OMB No. 2577-0157
Expires 1/31/2027

"Public reporting burden for this collection of information is estimated to average 2.2 hours including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. The information requested is required to obtain a benefit. This form is used to verify allowable and reasonableness of grant expenses. There are no assurances of confidentiality. HUD may not conduct or sponsor, and an applicant is not required to respond to a collection of information unless it displays a currently valid OMB control number. Comments regarding the accuracy of this burden estimate and any suggestions for reducing this burden can be sent to the Reports Management Officer, Office of Policy Development and Research, REE, Department of Housing and Urban Development, 451 7th St SW, Room 4176, Washington, DC 20410-5000. When providing comments, please refer to OMB Approval No. 2577-0157.

PHA Name Housing Authority of the City of Camden	Grant Type and Number) Capital Fund Program Grant No: NJ39H010501-20 Replacement Housing Factor Grant No: Date of CFFP:	FFY of Grant: 2020 FFY of Grant Approval: 2020
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Type of Grant
 Original Annual Statement Reserve for Disasters/Emergencies Revised Annual Statement (revision no: **02**)
X Performance and Evaluation Report for Period Ending: 06.30.2024 Final Performance and Evaluation Report

Line	Summary by Development Account	Total Estimated Cost		Total Actual Cost ¹	
		Original	Revised ²	Obligated	Expended
1	Total non-CFP Funds				
2	1406 Operations (may not exceed 20% of line 15) ³				
3	1408 Management Improvements				
4	1410 Administration (may not exceed 10% of line 15)				
5	1480 General Capital Activity		33,143	33,143	15,530
6	1492 Moving to Work Demonstration				
7	1501 Collateralization Expense / Debt Service Paid by PHA				
8	1503 RAD-CFP				
9	1504 RAD Investment Activity				
10	1505 RAD-CPT				
11	9000 Debt Reserves				
12	9001 Bond Debt Obligation paid Via System of Direct Payment				
13	9002 Loan Debt Obligation paid Via System of Direct Payment				
14	9900 Post Audit Adjustment				

¹ To be completed for the Performance and Evaluation Report.
² To be completed for the Performance and Evaluation Report or a Revised Annual Statement.
³ PHAs with under 250 units in management may use 100% of CFP Grants for operations.

Annual Statement/Performance and Evaluation Report
 Capital Fund Program, Capital Fund Program Replacement Housing Factor and
 Capital Fund Financing Program

U.S. Department of Housing and Urban Development
 Office of Public and Indian Housing
 OMB No. 2577-0157
Expires 1/31/2027

Part I: Summary					
PHA Name:		Grant Type and Number Capital Fund Program Grant No: NJ39H010501-20 Replacement Housing Factor Grant No: Date of CFFP:		FFY of Grant: 2020 FFY of Grant Approval: 2020	
Type of Grant Original Annual Statement Evaluation Report for Period Ending:			Reserve for Disasters/Emergencies Performance and Performance and Evaluation Report		
Revised Annual Statement (revision no: Final)					
Line	Summary by Development Account	Total Estimated Cost		Total Actual Cost ¹	
		Original	Revised ²	Obligated	Expended
15	Amount of Annual Grant:: (sum of lines 2 - 14)	33,143		33,143	15,530
16	Amount of line 15 Related to LBP Activities				
17	Amount of line 15 Related Sect. 504, ADA, and Fair Housing Act Activities.				
18	Amount of line 15 Related to Security - Soft Costs				
19	Amount of line 15 Related to Security - Hard Costs				
20	Amount of line 15 Related to Energy Conservation Measures				
Signature of Executive Director *		Date		Signature of Public Housing Director	
				Date	

* I/We, the undersigned, certify under penalty of perjury that the information provided above is true and correct. WARNING: Anyone who knowingly submits a false claim or makes a false statement is subject to criminal and/or civil penalties, including confinement for up to 5 years, fines, and civil and administrative penalties (18 U.S.C. § 287, 1001, 1010, 1012, 1014; 31 U.S.C. §3729, 5802)

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Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden		Grant Type and Number Capital Fund Program Grant No: NJ39H010501-20 CFFP (Yes/ No): Replacement Housing Factor Grant No: -			Federal FFY of Grant: 2020			
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010	General Capital Activity			33,143		33,143	15,530	
	Subtotal			33,143		33,143	15,530	

¹ To be completed for the Performance and Evaluation Report or a Revised Annual Statement.
² To be completed for the Performance and Evaluation Report.

Part III: Implementation Schedule for Capital Fund Financing Program					
PHA Name: Housing Authority of the City of Camden				Federal FFY of Grant: 2020	
Development Number Name/PHA-Wide Activities	All Fund Obligated (Quarter Ending Date)		All Funds Expended (Quarter Ending Date)		Reasons for Revised Target Dates ¹
	Original Obligation End Date	Actual Obligation End Date	Original Expenditure End Date	Actual Expenditure End Date	
NJ010	9/14/2023	9/14/2023	9/14/2025		

¹ Obligation and expenditure end dated can only be revised with HUD approval pursuant to Section 9j of the U.S. Housing Act of 1937, as amended.

Annual Statement/Performance and Evaluation Report
 Capital Fund Program, Capital Fund Program Replacement Housing Factor and
 Capital Fund Financing Program

U.S. Department of Housing and Urban Development
 Office of Public and Indian Housing
 OMB No. 2577-0157
 Expires 1/31/2027

"Public reporting burden for this collection of information is estimated to average 2.2 hours including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. The information requested is required to obtain a benefit. This form is used to verify allowable and reasonableness of grant expenses. There are no assurances of confidentiality. HUD may not conduct or sponsor, and an applicant is not required to respond to a collection of information unless it displays a currently valid OMB control number. Comments regarding the accuracy of this burden estimate and any suggestions for reducing this burden can be sent to the Reports Management Officer, Office of Policy Development and Research, REE, Department of Housing and Urban Development, 451 7th St SW, Room 4176, Washington, DC 20410-5000. When providing comments, please refer to OMB Approval No. 2577-0157.

PHA Name Housing Authority of the City of Camden	Grant Type and Number Capital Fund Program Grant No: NJ39P01050121 Replacement Housing Factor Grant No: Date of CFFP:	FFY of Grant: 2021 FFY of Grant Approval: 2021
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Type of Grant
 Original Annual Statement Reserve for Disasters/Emergencies
 X Performance and Evaluation Report for Period Ending: **06.30.2024** Revised Annual Statement (revision no: **02**)
 Final Performance and Evaluation Report

Line	Summary by Development Account	Total Estimated Cost		Total Actual Cost ¹	
		Original	Revised ²	Obligated	Expended
1	Total non-CFP Funds				
2	1406 Operations (may not exceed 20% of line 15) ³		\$464,129	\$609,330	\$464,129
3	1408 Management Improvements		12,950		
4	1410 Administration (may not exceed 10% of line 15)		288,118	288,118	288,118
5	1480 General Capital Activity		1,803,606	905,816	905,816
6	1492 Moving to Work Demonstration				
7	1501 Collateralization Expense / Debt Service Paid by PHA				
8	1503 RAD-CFP			780,000	780,000
9	1504 RAD Investment Activity				
10	1505 RAD-CPT				
11	9000 Debt Reserves				
12	9001 Bond Debt Obligation paid Via System of Direct Payment		312,382	311,089	311,089
13	9002 Loan Debt Obligation paid Via System of Direct Payment				
14	9900 Post Audit Adjustment				

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³ PHAs with under 250 units in management may use 100% of CFP Grants for operations.

Annual Statement/Performance and Evaluation Report
 Capital Fund Program, Capital Fund Program Replacement Housing Factor and
 Capital Fund Financing Program

U.S. Department of Housing and Urban Development
 Office of Public and Indian Housing
 OMB No. 2577-0157
Expires 1/31/2027

Part I: Summary					
PHA Name:		Grant Type and Number Capital Fund Program Grant No: NJ39P01050121 Replacement Housing Factor Grant No: Date of CFFP:		FFY of Grant: 2021 FFY of Grant Approval: 2021	
Type of Grant Original Annual Statement Evaluation Report for Period Ending:			Reserve for Disasters/Emergencies Performance and Revised Annual Statement (revision no: Final) Performance and Evaluation Report		
Line	Summary by Development Account	Total Estimated Cost		Total Actual Cost ¹	
		Original	Revised ²	Obligated	Expended
15	Amount of Annual Grant:: (sum of lines 2 - 14)	2,881,185	2,894,353	2,749,152	2,749,152
16	Amount of line 15 Related to LBP Activities				
17	Amount of line 15 Related Sect. 504, ADA, and Fair Housing Act Activities.				
18	Amount of line 15 Related to Security - Soft Costs				
19	Amount of line 15 Related to Security - Hard Costs				
20	Amount of line 15 Related to Energy Conservation Measures				
Signature of Executive Director *			Signature of Public Housing Director		Date

* I/We, the undersigned, certify under penalty of perjury that the information provided above is true and correct. WARNING: Anyone who knowingly submits a false claim or makes a false statement is subject to criminal and/or civil penalties, including confinement for up to 5 years, fines, and civil and administrative penalties (18 U.S.C. § 287, 1001, 1010, 1012, 1014; 31 U.S.C. §3729, 5802)

- ¹ To be completed for the Performance and Evaluation Report.
- ² To be completed for the Performance and Evaluation Report or a Revised Annual Statement.
- ³ PHAs with under 250 units in management may use 100% of CFP Grants for operations.

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden		Grant Type and Number Capital Fund Program Grant No: NJ39P01050121 CFFP (Yes/ No): Replacement Housing Factor Grant No: -			Federal FFY of Grant: 2021			
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000001 Ablett Village	A/E Fees	1480		13,273				
	Inspection Fees	1480		8,333				
	Legal Fees	1480						
	Permit and Other Fees	1480		1,000				
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480		17,447				
	Unit Rehab and Repair	1480		540,375				
	Upgrade/Repair Building	1480		30,000				
	New Construction	1480		100,000				
	Termite Treatment	1480		10,000				
	Dwelling Equipment	1480		8,568				
	Non-Dwelling Structures	1480		4,879				
	Non-Dwelling Equipment	1480		1,179				
	Non-Dwelling Equipment - Vehicle	1480		500				
	Computer Upgrades - Hardware	1480		500				
	Relocation	1480		500				
	Operations Transfer	1406		171,133	171,133	171,133	171,133	
	Management Improvements	1408		875				
	Pest Control Treatment	1408		500				
	Computer Upgrades - Software	1408		500				
	Staff Training/Travel	1408		250				
	Youth Program	1408		250				
	Administration	1410		85,567	85,567	85,567	85,567	
	Subtotal Ablett Village			995,629	256,700	256,700	256,700	

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² To be completed for the Performance and Evaluation Report.

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden		Grant Type and Number Capital Fund Program Grant No: NJ39P01050121 CFFP (Yes/ No): Replacement Housing Factor Grant No: -			Federal FFY of Grant: 2021			
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000003 Chelton Terrace	A/E Fees	1480		1,000				
	Inspection Fees	1480		1,000				
	Legal Fees	1480						
	Permit and Other Fees	1480		500				
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480		2,500				
	Unit Rehab and Repair	1480		64,071				
	Upgrade/Repair Building	1480		5,000				
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480		500				
	Non-Dwelling Structures	1480		500				
	Non-Dwelling Equipment	1480		1,000				
	Non-Dwelling Equipment - Vehicle	1480						
	Computer Upgrades - Hardware	1480						
	Relocation	1480						
	Operations Transfer	1406		40,987	40,987.00	40,987.00	40,987.00	
	Management Improvements	1408		500				
	Pest Control Treatment	1408						
	Computer Upgrades - Software	1408		250				
	Staff Training/Travel	1408		250				
	Youth Program	1408						
	Administration	1410		20,493	20,493.00	20,493.00	20,493.00	
	Subtotal Chelton Terrace			138,551	61,480.00	61,480.00	61,480.00	

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² To be completed for the Performance and Evaluation Report.

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden		Grant Type and Number Capital Fund Program Grant No: NJ39P01050121 CFFP (Yes/ No): Replacement Housing Factor Grant No: -			Federal FFY of Grant: 2021			
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000004 Chelton Terrace II	A/E Fees	1480		5,000				
	Inspection Fees	1480		1,000				
	Legal Fees	1480						
	Permit and Other Fees	1480		500				
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480		10,000				
	Unit Rehab and Repair	1460		73,181				
	Upgrade/Repair Building	1480		6,000				
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480		500				
	Non-Dwelling Structures	1480		10,000				
	Non-Dwelling Equipment	1480		10,000				
	Non-Dwelling Equipment - Vehicle	1480						
	Computer Upgrades - Hardware	1480						
	Relocation	1480						
	Operations Transfer	1406						
	Management Improvements	1408		500				
	Pest Control Treatment	1408						
	Computer Upgrades - Software	1408		250				
	Staff Training/Travel	1408		250				
	Youth Program	1408						
	Administration	1410						
	Subtotal Branch Village			117,181	0	0	0	

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² To be completed for the Performance and Evaluation Report.

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden			Grant Type and Number Capital Fund Program Grant No: NJ39P01050121 CFFP (Yes/ No): Replacement Housing Factor Grant No: -			Federal FFY of Grant: 2021		
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000016 Kennedy Tower	A/E Fees	1480		3,173				
	Inspection Fees	1480		1,842				
	Legal Fees	1480						
	Permit and Other Fees	1480		500				
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480		5,305				
	Unit Rehab and Repair	1480						
	Upgrade/Repair Building	1480		260,492	422,820	422,820	422,820	
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480		3,182				
	Non-Dwelling Structures	1480		2,122				
	Non-Dwelling Equipment	1480		540				
	Non-Dwelling Equipment - Vehicle	1480		500				
	Computer Upgrades - Hardware	1480		500				
	Relocation	1480		500				
	Operations Transfer	1406		79,763	79,763	79,763	79,763	
	Management Improvements	1408		1,000				
	Pest Control Treatment	1408		250				
	Computer Upgrades - Software	1408		500				
	Staff Training/Travel	1408		250				
	Youth Program	1408						
	Administration	1410		57,819	57,819	57,819	57,819	
	Subtotal Kennedy Towers			418,238	560,402	560,402	560,402	

¹ To be completed for the Performance and Evaluation Report or a Revised Annual Statement.

² To be completed for the Performance and Evaluation Report.

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden			Grant Type and Number Capital Fund Program Grant No: NJ39P01050121 CFFP (Yes/ No): Replacement Housing Factor Grant No: -			Federal FFY of Grant: 2021		
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000017 Westfield Tower	A/E Fees	1480		3,540				
	Inspection Fees	1480		2,025				
	Legal Fees	1480						
	Permit and Other Fees	1480		500				
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480		6,209				
	Unit Rehab and Repair	1480		164,550	164,550	164,550	164,550	
	Upgrade/Repair Building	1480		13,032				
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480		4,745				
	Non-Dwelling Structures	1480		2,484				
	Non-Dwelling Equipment	1480		500				
	Non-Dwelling Equipment - Vehicle	1480		217				
	Computer Upgrades - Hardware	1480		500				
	Relocation	1480		500				
	Operations Transfer	1406		86,914	86,914	86,914	86,914	
	Management Improvements	1408		600				
	Pest Control Treatment	1408		500				
	Computer Upgrades - Software	1408		500				
	Staff Training/Travel	1408		200				
	Youth Program	1408						
	Administration	1410		62,515	62,515	62,515	62,515	
	Subtotal Westfield Tower			350,031	313,979	313,979	313,979	

¹ To be completed for the Performance and Evaluation Report or a Revised Annual Statement.

² To be completed for the Performance and Evaluation Report.

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden		Grant Type and Number Capital Fund Program Grant No: NJ39P01050121 CFFP (Yes/ No): Replacement Housing Factor Grant No: -			Federal FFY of Grant: 2021			
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000018 Mickle Tower	A/E Fees	1480		3,565				
	Inspection Fees	1480		2,037				
	Legal Fees	1480						
	Permit and Other Fees	1480		500				
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480		6,270				
	Unit Rehab and Repair	1480		178,473	318,897	318,897	318,897	
	Upgrade/Repair Building	1480		12,000				
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480		3,761				
	Non-Dwelling Structures	1480		2,508				
	Non-Dwelling Equipment	1480		500				
	Non-Dwelling Equipment - Vehicle	1480		229				
	Computer Upgrades - Hardware	1480		500				
	Relocation	1480		500				
	Operations Transfer	1406		85,332	85,332	85,332	85,332	
	Management Improvements	1408		800				
	Pest Control Treatment	1408		200				
	Computer Upgrades - Software	1408		200				
	Staff Training/Travel	1408		200				
	Youth Program	1408						
	Administration	1410		61,724	61,274	61,274	61,274	
	Subtotal Mickle Tower			359,299	465,503	465,503	465,503	

¹ To be completed for the Performance and Evaluation Report or a Revised Annual Statement.

² To be completed for the Performance and Evaluation Report.

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden			Grant Type and Number Capital Fund Program Grant No: NJ39P01050121 CFFP (Yes/ No): Replacement Housing Factor Grant No: -			Federal FFY of Grant: 2021		
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000013 Baldwins Run	A/E Fees	1480		5,000				
	Inspection Fees	1480		2,500				
	Legal Fees	1480						
	Permit and Other Fees	1480						
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480		20,000				
	Unit Rehab and Repair	1480		21,960				
	Upgrade/Repair Building	1480						
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480		2,500				
	Non-Dwelling Structures	1480		10,000				
	Non-Dwelling Equipment	1480		5,000				
	Non-Dwelling Equipment - Vehicle	1480						
	Computer Upgrades - Hardware	1480						
	Relocation	1480		500				
	Operations Transfer	1406						
	Management Improvements	1408		500				
	Pest Control Treatment	1408						
	Computer Upgrades - Software	1408		500				
	Staff Training/Travel	1408		500				
	Youth Program	1408		500				
	Administration	1410						
	Subtotal Baldwins Run			69,460				

¹ To be completed for the Performance and Evaluation Report or a Revised Annual Statement.

² To be completed for the Performance and Evaluation Report.

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden			Grant Type and Number Capital Fund Program Grant No: NJ39P01050121 CFFP (Yes/ No): Replacement Housing Factor Grant No: -			Federal FFY of Grant: 2021		
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000015 Baldwins Run II	A/E Fees	1480		1,750				
	Inspection Fees	1480		1,000				
	Legal Fees	1480						
	Permit and Other Fees	1480		1,000				
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480		2,000				
	Unit Rehab and Repair	1480		51,373				
	Upgrade/Repair Building	1480		3,000				
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480		5,000				
	Non-Dwelling Structures	1480		5,000				
	Non-Dwelling Equipment	1480		5,000				
	Non-Dwelling Equipment - Vehicle	1480						
	Computer Upgrades - Hardware	1480						
	Relocation	1480						
	Operations Transfer	1406						
	Management Improvements	1408		500				
	Pest Control Treatment	1408						
	Computer Upgrades - Software	1408		250				
	Staff Training	1408						
	Youth Program	1408						
	Administration	1410						
	Subtotal Baldwins Run II			75,873				

¹ To be completed for the Performance and Evaluation Report or a Revised Annual Statement.

² To be completed for the Performance and Evaluation Report.

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden		Grant Type and Number Capital Fund Program Grant No: NJ39P01050121 CFFP (Yes/ No): Replacement Housing Factor Grant No: -			Federal FFY of Grant: 2021			
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000019 Baldwins Run Senior	A/E Fees	1480		875				
	Inspection Fees	1480		1,000				
	Legal Fees	1480		500				
	Permit and Other Fees	1480						
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480		1,000				
	Unit Rehab and Repair	1480		33,041				
	Upgrade/Repair Building	1480						
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480		2,500				
	Non-Dwelling Structures	1480		2,500				
	Non-Dwelling Equipment	1480		2,500				
	Non-Dwelling Equipment - Vehicle	1480						
	Computer Upgrades - Hardware	1480						
	Relocation	1480						
	Operations Transfer	1406						
	Management Improvements	1408		375				
	Pest Control Treatment	1408						
	Computer Upgrades - Software	1408		250				
	Staff Training	1408						
	Youth Program	1408						
	Administration	1410						
	Subtotal Baldwins Run Senior			44,541	0	0	0	

¹ To be completed for the Performance and Evaluation Report or a Revised Annual Statement.

² To be completed for the Performance and Evaluation Report.

Part III: Implementation Schedule for Capital Fund Financing Program					
PHA Name: Housing Authority of the City of Camden					Federal FFY of Grant: 2021
Development Number Name/PHA-Wide Activities	All Fund Obligated (Quarter Ending Date)		All Funds Expended (Quarter Ending Date)		Reasons for Revised Target Dates ¹
	Original Obligation End Date	Actual Obligation End Date	Original Expenditure End Date	Actual Expenditure End Date	
NJ010-000001 Ablett Village	2/22/2023	12/31/2022	2/22/2025	12/31/2022	
NJ010-000003 Chelton Terrace	2/22/2023	12/31/2022	2/22/2025	12/31/2022	
NJ010-000016 Kennedy Tower	2/22/2023	12/31/2022	2/22/2025	6/30/2024	
NJ010-000017 Westfield Tower	2/22/2023	12/31/2022	2/22/2025	6/30/2024	
NJ010-000018 Mickle Tower	2/22/2023	12/31/2022	2/22/2025	6/30/2024	
NJ10-13 Authority Wide	2/22/2023		2/22/2025		

¹ Obligation and expenditure end dated can only be revised with HUD approval pursuant to Section 9j of the U.S. Housing Act of 1937, as amended.

Annual Statement/Performance and Evaluation Report
 Capital Fund Program, Capital Fund Program Replacement Housing Factor and
 Capital Fund Financing Program

U.S. Department of Housing and Urban Development
 Office of Public and Indian Housing
 OMB No. 2577-0157
Expires 1/31/2027

"Public reporting burden for this collection of information is estimated to average 2.2 hours including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.. The information requested is required to obtain a benefit. This form is used to verify allowable and reasonableness of grant expenses. There are no assurances of confidentiality. HUD may not conduct or sponsor, and an applicant is not required to respond to a collection of information unless it displays a currently valid OMB control number. Comments regarding the accuracy of this burden estimate and any suggestions for reducing this burden can be sent to the Reports Management Officer, Office of Policy Development and Research, REE, Department of Housing and Urban Development, 451 7th St SW, Room 4176, Washington, DC 20410-5000. When providing comments, please refer to OMB Approval No. 2577-0157.

PHA Name Authority of the City of Camden	Housing	Grant Type and Number Capital Fund Program Grant No: NJ39P01050122 Replacement Housing Factor Grant No: Date of CFFP:	FFY of Grant: 2022 FFY of Grant Approval: 2022
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Type of Grant
 Original Annual Statement Reserve for Disasters/Emergencies Revised Annual Statement (revision no: **02**)
 Performance and Evaluation Report for Period Ending: **06.30.2024** Final Performance and Evaluation Report

Line	Summary by Development Account	Total Estimated Cost		Total Actual Cost ¹	
		Original	Revised ²	Obligated	Expended
1	Total non-CFP Funds				
2	1406 Operations (may not exceed 20% of line 15) ³	\$556,749	\$883,414	\$883,414	\$883,414
3	1408 Management Improvements	12,950			
4	1410 Administration (may not exceed 10% of line 15)	352,106	352,106	352,106	352,106
5	1480 General Capital Activity	2,284,911	1,829,608	1,509,541	166,590
6	1492 Moving to Work Demonstration				
7	1501 Collateralization Expense / Debt Service Paid by PHA				
8	1503 RAD-CFP		171,740	171,740	11,196
9	1504 RAD Investment Activity				
10	1505 RAD-CPT				
11	9000 Debt Reserves				
12	9001 Bond Debt Obligation paid Via System of Direct Payment	314,347	296,789	296,789	296,789
13	9002 Loan Debt Obligation paid Via System of Direct Payment				
14	9900 Post Audit Adjustment				

¹ To be completed for the Performance and Evaluation Report.
² To be completed for the Performance and Evaluation Report or a Revised Annual Statement.
³ PHAs with under 250 units in management may use 100% of CFP Grants for operations.

Annual Statement/Performance and Evaluation Report
 Capital Fund Program, Capital Fund Program Replacement Housing Factor and
 Capital Fund Financing Program

U.S. Department of Housing and Urban Development
 Office of Public and Indian Housing
 OMB No. 2577-0157
Expires 1/31/2027

Part I: Summary					
PHA Name:		Grant Type and Number Capital Fund Program Grant No: NJ39P01050122 Replacement Housing Factor Grant No: Date of CFFP:		FFY of Grant: 2022 FFY of Grant Approval: 2022	
Type of Grant Original Annual Statement Evaluation Report for Period Ending:			Reserve for Disasters/Emergencies Performance and Evaluation Report		
			Revised Annual Statement (revision no: Final) Performance and Evaluation Report		
Line	Summary by Development Account	Total Estimated Cost		Total Actual Cost ¹	
		Original	Revised ²	Obligated	Expended
15	Amount of Annual Grant: (sum of lines 2 - 14)	3,521,063	3,533,657	3,213,590	1,710,095
16	Amount of line 15 Related to LBP Activities				
17	Amount of line 15 Related Sect. 504, ADA, and Fair Housing Act Activities.				
18	Amount of line 15 Related to Security - Soft Costs				
19	Amount of line 15 Related to Security - Hard Costs				
20	Amount of line 15 Related to Energy Conservation Measures				
Signature of Executive Director *		Date		Signature of Public Housing Director	
				Date	

* I/We, the undersigned, certify under penalty of perjury that the information provided above is true and correct. WARNING: Anyone who knowingly submits a false claim or makes a false statement is subject to criminal and/or civil penalties, including confinement for up to 5 years, fines, and civil and administrative penalties (18 U.S.C. § 287, 1001, 1010, 1012, 1014; 31 U.S.C. §3729, 5802)

¹ To be completed for the Performance and Evaluation Report.
² To be completed for the Performance and Evaluation Report or a Revised Annual Statement.
³ PHAs with under 250 units in management may use 100% of CFP Grants for operations.

Annual Statement/Performance and Evaluation Report
 Capital Fund Program, Capital Fund Program Replacement Housing Factor and
 Capital Fund Financing Program

U.S. Department of Housing and Urban Development
 Office of Public and Indian Housing
 OMB No. 2577-0157
Expires 1/31/2027

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden		Grant Type and Number Fund Program Grant No: NJ39P01050122 (Yes/ No): Replacement Housing Factor Grant No:		Capital CFFP	Federal FFY of Grant: 2022			
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000001 Ablett Village	A/E Fees	1480		13,273				
	Inspection Fees	1480		8,333				
	Legal Fees	1480						
	Permit and Other Fees	1480		1,000				
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480		17,447				
	Unit Rehab and Repair	1480		28,410				
	Upgrade/Repair Building	1480		30,000				
	New Construction	1480		5,064				
	Termite Treatment	1480		10,000				
	Dwelling Equipment	1480		8,568				
	Non-Dwelling Structures	1480		4,879				
	Non-Dwelling Equipment	1480		1,179				
	Non-Dwelling Equipment - Vehicle	1480		500				
	Computer Upgrades - Hardware	1480		500				
	Relocation	1480		500				
	Operations Transfer	1406		278,394	278,394	278,394	278,394	
	Management Improvements	1408		875				
	Pest Control Treatment	1408		500				
	Computer Upgrades - Software	1408		500				
	Staff Training/Travel	1408		250				
	Youth Program	1408		250				
	Administration	1410		139,196	139,196	139,196	139,196	
	Subtotal Ablett Village			549,618	417,590	417,590	417,590	

¹ To be completed for the Performance and Evaluation Report or a Revised Annual Statement.

² To be completed for the Performance and Evaluation Report.

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden		Grant Type and Number Fund Program Grant No: NJ39P01050122 (Yes/ No): Replacement Housing Factor Grant No:		Capital CFPP -	Federal FFY of Grant: 2022			
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000003 Chelton Terrace	A/E Fees	1480						
	Inspection Fees	1480		1,000				
	Legal Fees	1480		1,000				
	Permit and Other Fees	1480		500				
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480		2,500				
	Unit Rehab and Repair	1480		61,610				
	Upgrade/Repair Building	1480		5,000				
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480		500				
	Non-Dwelling Structures	1480		500				
	Non-Dwelling Equipment	1480		1,000				
	Non-Dwelling Equipment - Vehicle	1480						
	Computer Upgrades - Hardware	1480						
	Relocation	1480						
	Operations Transfer	1406		21,317				
	Management Improvements	1408		500				
	Pest Control Treatment	1408						
	Computer Upgrades - Software	1408		250				
	Staff Training/Travel	1408		250				
	Youth Program	1408						
	Administration	1410		10,659				
	Subtotal Chelton Terrace			106,586				

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² To be completed for the Performance and Evaluation Report.

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden		Grant Type and Number Fund Program Grant No: NJ39P01050122 (Yes/ No): Replacement Housing Factor Grant No:		Capital CFPP -	Federal FFY of Grant: 2022			
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000004 Chelton Terrace II	A/E Fees	1480		5,000	5,000			
	Inspection Fees	1480		1,000	1,000			
	Legal Fees	1480						
	Permit and Other Fees	1480		500	500			
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480		10,000	10,000			
	Unit Rehab and Repair	1460		15,415	15,415			
	Upgrade/Repair Building	1480		6,000	6,000			
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480		500	500			
	Non-Dwelling Structures	1480		10,000	10,000			
	Non-Dwelling Equipment	1480		10,000	10,000			
	Non-Dwelling Equipment - Vehicle	1480						
	Computer Upgrades - Hardware	1480						
	Relocation	1480						
	Operations Transfer	1406		32,413	32,413	32,413	32,413	
	Management Improvements	1408		500	500			
	Pest Control Treatment	1408						
	Computer Upgrades - Software	1408		250	250			
	Staff Training/Travel	1408		250	250			
	Youth Program	1408						
	Administration	1410		16,207	16,207	16,207	16,207	
	Subtotal Branch Village			108,035	108,035	48,620	48,620	

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² To be completed for the Performance and Evaluation Report.

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden		Grant Type and Number Fund Program Grant No: NJ39P01050122 (Yes/ No): Replacement Housing Factor Grant No:		Capital CFPP -	Federal FFY of Grant: 2022			
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000016 Kennedy Tower	A/E Fees	1480		3,173	3,173			
	Inspection Fees	1480		1,842	1,842			
	Legal Fees	1480						
	Permit and Other Fees	1480		500	500			
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480		5,305	5,305			
	Unit Rehab and Repair	1480			100,000			
	Upgrade/Repair Building	1480		601,903	579,500	579,500	309,304	
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480		3,182	3,182			
	Non-Dwelling Structures	1480		2,122	2,122			
	Non-Dwelling Equipment	1480		540	540			
	Non-Dwelling Equipment - Vehicle	1480		500	500			
	Computer Upgrades - Hardware	1480		500	500			
	Relocation	1480		500	500			
	Operations Transfer	1406		52,019	73,336	73,336	73,336	
	Management Improvements	1408		1,000	3,375			
	Pest Control Treatment	1408		250	250			
	Computer Upgrades - Software	1408		500	500			
	Staff Training/Travel	1408		250	250			
	Youth Program	1408						
	Administration	1410		99,741	110,400	110,400	110,400	
	Subtotal Kennedy Towers			773,827	885,775	763,236	493,040	

¹ To be completed for the Performance and Evaluation Report or a Revised Annual Statement.

² To be completed for the Performance and Evaluation Report.

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden		Grant Type and Number Fund Program Grant No: NJ39P01050122 (Yes/ No): Replacement Housing Factor Grant No:			Capital CFFP -	Federal FFY of Grant: 2022		
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000017 Westfield Tower	A/E Fees	1480		3,540	3,540			
	Inspection Fees	1480		2,025	2,025			
	Legal Fees	1480						
	Permit and Other Fees	1480		500	500			
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480		6,209	6,209			
	Unit Rehab and Repair	1480		155,527	168,121	168,121	7,200	
	Upgrade/Repair Building	1480		453,032	453,032	453,032		
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480		4,745	4,745			
	Non-Dwelling Structures	1480		2,484	2,484			
	Non-Dwelling Equipment	1480		500	500			
	Non-Dwelling Equipment - Vehicle	1480		217	217			
	Computer Upgrades - Hardware	1480		500	500			
	Relocation	1480		500	500			
	Operations Transfer	1406		54,737	54,737	54,737	54,737	
	Management Improvements	1408		600	600			
	Pest Control Treatment	1408		500	500			
	Computer Upgrades - Software	1408		500	500			
	Staff Training/Travel	1408		200	200			
	Youth Program	1408						
	Administration	1410		27,369	27,369	27,369	27,369	
	Subtotal Westfield Tower			713,685	726,279	703,259	89,306	

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² To be completed for the Performance and Evaluation Report.

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden		Grant Type and Number Fund Program Grant No: NJ39P01050122 (Yes/ No): Replacement Housing Factor Grant No:		Capital CFFP -	Federal FFY of Grant: 2022			
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000018 Mickle Tower	A/E Fees	1480		3,565	3,565			
	Inspection Fees	1480		2,037	2,037			
	Legal Fees	1480						
	Permit and Other Fees	1480		500	500			
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480		6,270	6,270			
	Unit Rehab and Repair	1480		151,503	151,503	151,503		
	Upgrade/Repair Building	1480		457,000	428,484	428,484	164,340	
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480		3,761	3,761			
	Non-Dwelling Structures	1480		2,508	2,508			
	Non-Dwelling Equipment	1480		500	500			
	Non-Dwelling Equipment - Vehicle	1480		229	229			
	Computer Upgrades - Hardware	1480		500	500			
	Relocation	1480		500	500			
	Operations Transfer	1406		52,935	52,935	52,935	52,935	
	Management Improvements	1408		800	800			
	Pest Control Treatment	1408		200	200			
	Computer Upgrades - Software	1408		200	200			
	Staff Training/Travel	1408		200	200			
	Youth Program	1408						
	Administration	1410		26,467	26,467	26,467	26,467	
	Subtotal Mickle Tower			709,675	681,159	659,389	243,742	

¹ To be completed for the Performance and Evaluation Report or a Revised Annual Statement.

² To be completed for the Performance and Evaluation Report.

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden			Grant Type and Number Fund Program Grant No: NJ39P01050122 (Yes/ No): Replacement Housing Factor Grant No:		Capital CFFP -	Federal FFY of Grant: 2022		
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000013 Baldwins Run	A/E Fees	1480		5,000	5,000			
	Inspection Fees	1480		2,500	2,500			
	Legal Fees	1480						
	Permit and Other Fees	1480						
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480		20,000	20,000			
	Unit Rehab and Repair	1480		21,213	21,213	21,213	21,213	
	Upgrade/Repair Building	1480						
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480		2,500	2,500			
	Non-Dwelling Structures	1480		10,000	10,000			
	Non-Dwelling Equipment	1480		5,000	5,000			
	Non-Dwelling Equipment - Vehicle	1480						
	Computer Upgrades - Hardware	1480						
	Relocation	1480		500	500			
	Operations Transfer	1406		23,004	23,004	23,004	23,004	
	Management Improvements	1408		500	500			
	Pest Control Treatment	1408						
	Computer Upgrades - Software	1408		500	500			
	Staff Training/Travel	1408		500	500			
	Youth Program	1408		500	500			
	Administration	1410		11,502	11,502			
	Subtotal Baldwins Run			103,219	103,219	44,217	44,217	

¹ To be completed for the Performance and Evaluation Report or a Revised Annual Statement.

² To be completed for the Performance and Evaluation Report.

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden		Grant Type and Number Fund Program Grant No: NJ39P01050122 (Yes/ No): Replacement Housing Factor Grant No:		Capital CFFP -	Federal FFY of Grant: 2022			
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000015 Baldwins Run II	A/E Fees	1480		1,750	1,750			
	Inspection Fees	1480		1,000	1,000			
	Legal Fees	1480						
	Permit and Other Fees	1480		1,000	1,000			
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480		2,000	2,000			
	Unit Rehab and Repair	1480		16,255	16,255	16,255	2,700	
	Upgrade/Repair Building	1480		3,000	3,000	2,679		
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480		5,000	5,000			
	Non-Dwelling Structures	1480		5,000	5,000			
	Non-Dwelling Equipment	1480		5,000	5,000			
	Non-Dwelling Equipment - Vehicle	1480						
	Computer Upgrades - Hardware	1480						
	Relocation	1480						
	Operations Transfer	1406		25,930	25,930	25,930	25,930	
	Management Improvements	1408		500	500			
	Pest Control Treatment	1408						
	Computer Upgrades - Software	1408		250	250			
	Staff Training	1408						
	Youth Program	1408						
	Administration	1410		12,965	12,965	12,965	12,965	
	Subtotal Baldwins Run II			79,650	79,650	57,829	41,595	

¹ To be completed for the Performance and Evaluation Report or a Revised Annual Statement.

² To be completed for the Performance and Evaluation Report.

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden		Grant Type and Number Fund Program Grant No: NJ39P01050122 (Yes/ No): Replacement Housing Factor Grant No:		Capital CFFP -	Federal FFY of Grant: 2022			
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000019 Baldwins Run Senior	A/E Fees	1480		875	875			
	Inspection Fees	1480		1,000	1,000			
	Legal Fees	1480		500	500			
	Permit and Other Fees	1480						
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480		1,000	1,000			
	Unit Rehab and Repair	1480		26,921	26,921	26,921		
	Upgrade/Repair Building	1480						
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480		2,500	2,500			
	Non-Dwelling Structures	1480		2,500	2,500			
	Non-Dwelling Equipment	1480		2,500	2,500			
	Non-Dwelling Equipment - Vehicle	1480						
	Computer Upgrades - Hardware	1480						
	Relocation	1480						
	Operations Transfer	1406		16,000	16,000	16,000	16,000	
	Management Improvements	1408		375	1,375			
	Pest Control Treatment	1408						
	Computer Upgrades - Software	1408		250	250			
	Staff Training	1408						
	Youth Program	1408						
	Administration	1410		8,000	8,000	8,000	8,000	
	Subtotal Baldwins Run Senior			62,421	63,421	50,921	24,000	

¹ To be completed for the Performance and Evaluation Report or a Revised Annual Statement.

² To be completed for the Performance and Evaluation Report.

Part III: Implementation Schedule for Capital Fund Financing Program					
PHA Name: Housing Authority of the City of Camden				Federal FFY of Grant: 2022	
Development Number Name/PHA-Wide Activities	All Fund Obligated (Quarter Ending Date)		All Funds Expended (Quarter Ending Date)		Reasons for Revised Target Dates ¹
	Original Obligation End Date	Actual Obligation End Date	Original Expenditure End Date	Actual Expenditure End Date	
NJ010-000001 Ablett Village	5/11/2024	9/30/2023	5/11/2026		
NJ010-000004 Chelton Terrace	5/11/2024	9/30/2023	5/11/2026		
NJ010-000013 Baldwins Run	5/11/2024		5/11/2026		
NJ010-000015 Baldwins Run II	5/11/2024		5/11/2026		
NJ010-000019 Baldwins Run Senior	5/11/2024		5/11/2026		
NJ010-000016 Kennedy Tower	5/11/2024		5/11/2026		
NJ010-000017 Westfield Tower	5/11/2024		5/11/2026		
NJ010-000018 Mickle Tower	5/11/2024		5/11/2026		
NJ10-13 Authority Wide	5/11/2024		5/11/2026		
13					
15					
15					

¹ Obligation and expenditure end dated can only be revised with HUD approval pursuant to Section 9j of the U.S. Housing Act of 1937, as amended.

Annual Statement/Performance and Evaluation Report
 Capital Fund Program, Capital Fund Program Replacement Housing Factor and
 Capital Fund Financing Program

U.S. Department of Housing and Urban Development
 Office of Public and Indian Housing
 OMB No. 2577-0157
Expires 1/31/2027

"Public reporting burden for this collection of information is estimated to average 2.2 hours including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. The information requested is required to obtain a benefit. This form is used to verify allowable and reasonableness of grant expenses. There are no assurances of confidentiality. HUD may not conduct or sponsor, and an applicant is not required to respond to a collection of information unless it displays a currently valid OMB control number. Comments regarding the accuracy of this burden estimate and any suggestions for reducing this burden can be sent to the Reports Management Officer, Office of Policy Development and Research, REE, Department of Housing and Urban Development, 451 7th St SW, Room 4176, Washington, DC 20410-5000. When providing comments, please refer to OMB Approval No. 2577-0157.

PHA Name Authority of the City of Camden	PHA Type Housing	Grant Type and Number Capital Fund Program Grant No: NJ39P010501-23 Replacement Housing Factor Grant No: Date of CFFP:	FFY of Grant: 2023 FFY of Grant Approval: 2023
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Type of Grant
 Original Annual Statement Reserve for Disasters/Emergencies X Revised Annual Statement (revision no: **02**)
 Performance and Evaluation Report for Period Ending: **06.30.2024** Final Performance and Evaluation Report

Line	Summary by Development Account	Total Estimated Cost		Total Actual Cost ¹	
		Original	Revised ¹	Obligated	Expended
1	Total non-CFP Funds				
2	1406 Operations (may not exceed 20% of line 15) ²		\$683,073	\$856,530	\$683,073
3	1408 Management Improvements		13,450	13,450	
4	1410 Administration (may not exceed 10% of line 15)		341,536	341,536	341,536
5	1480 General Capital Activity		2,088,218	1,925,504	
6	1492 Moving to Work Demonstration				
7	1501 Collateralization Expense / Debt Service Paid by PHA				
8	1503 RAD-CFP				
9	1504 RAD Investment Activity				
10	1505 RAD-CPT				
11	9000 Debt Reserves				
12	9001 Bond Debt Obligation paid Via System of Direct Payment		289,088	289,088	143,879
13	9002 Loan Debt Obligation paid Via System of Direct Payment				
14	9900 Post Audit Adjustment				

¹ To be completed for the Performance and Evaluation Report.
² To be completed for the Performance and Evaluation Report or a Revised Annual Statement.
³ PHAs with under 250 units in management may use 100% of CFP Grants for operations.

Annual Statement/Performance and Evaluation Report
 Capital Fund Program, Capital Fund Program Replacement Housing Factor and
 Capital Fund Financing Program

U.S. Department of Housing and Urban Development
 Office of Public and Indian Housing
 OMB No. 2577-0157
Expires 1/31/2027

Part I: Summary					
PHA Name:		Grant Type and Number Capital Fund Program Grant No: NJ39P010501-23 Replacement Housing Factor Grant No: Date of CFFP:		FFY of Grant: 2023 FFY of Grant Approval: 2023	
Type of Grant Original Annual Statement Report for Period Ending:			Revised Annual Statement (revision no: Final) Performance and Evaluation Report		
Reserve for Disasters/Emergencies Performance and Evaluation					
Line	Summary by Development Account	Total Estimated Cost		Total Actual Cost ¹	
		Original	Revised ²	Obligated	Expended
15	Amount of Annual Grant:: (sum of lines 2 - 14)	3,415,365	3,426,119	1,313,697	1,168,487
16	Amount of line 15 Related to LBP Activities				
17	Amount of line 15 Related Sect. 504, ADA, and Fair Housing Act Activities.				
18	Amount of line 15 Related to Security - Soft Costs				
19	Amount of line 15 Related to Security - Hard Costs				
20	Amount of line 15 Related to Energy Conservation Measures				
Signature of Executive Director *		Date		Signature of Public Housing Director	
				Date	

* I/We, the undersigned, certify under penalty of perjury that the information provided above is true and correct. WARNING: Anyone who knowingly submits a false claim or makes a false statement is subject to criminal and/or civil penalties, including confinement for up to 5 years, fines, and civil and administrative penalties (18 U.S.C. § 287, 1001, 1010, 1012, 1014; 31 U.S.C. §3729, 5802)

¹ To be completed for the Performance and Evaluation Report.
² To be completed for the Performance and Evaluation Report or a Revised Annual Statement.
³ PHAs with under 250 units in management may use 100% of CFP Grants for operations.

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden		Grant Type and Number Fund Program Grant No: NJ39P010501-23 (Yes/ No): Replacement Housing Factor Grant No:		Capital CFFP	Federal FFY of Grant: 2023			
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000001 Ablett Village	A/E Fees	1480		13,273	13,273			
	Inspection Fees	1480		8,333	8,333			
	Legal Fees	1480						
	Permit and Other Fees	1480		1,000	1,000			
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480		17,447	17,447			
	Unit Rehab and Repair	1480		140,014	140,014			
	Upgrade/Repair Building	1480		30,000	30,000			
	New Construction	1480		100,000	100,000			
	Termite Treatment	1480		10,000	10,000			
	Dwelling Equipment	1480		8,568	8,568			
	Non-Dwelling Structures	1480		4,879	4,879			
	Non-Dwelling Equipment	1480		1,179	1,179			
	Non-Dwelling Equipment - Vehicle	1480		500	500			
	Computer Upgrades - Hardware	1480		500	500			
	Relocation	1480		500	500			
	Operations Transfer	1406		96,734	96,734	96,734	96,734	
	Management Improvements	1408		875	875			
	Pest Control Treatment	1408		500	500			
	Computer Upgrades - Software	1408		500	500			
	Staff Training/Travel	1408		250	250			
	Youth Program	1408		250	250			
	Administration	1410		48,367	48,367	48,367	48,367	
	Subtotal Ablett Village			483,669	483,669	145,101	145,101	

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² To be completed for the Performance and Evaluation Report.

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden			Grant Type and Number Fund Program Grant No: NJ39P010501-23 (Yes/ No): Replacement Housing Factor Grant No:		Capital CFFP -	Federal FFY of Grant: 2023		
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000004 Chelton Terrace II	A/E Fees	1480		5,000	5,000			
	Inspection Fees	1480		1,000	1,000			
	Legal Fees	1480						
	Permit and Other Fees	1480		500	500			
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480		10,000	10,000			
	Unit Rehab and Repair	1480		96,907	96,907			
	Upgrade/Repair Building	1480		11,000	11,000			
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480		500	500			
	Non-Dwelling Structures	1480		10,000	10,000			
	Non-Dwelling Equipment	1480		10,000	10,000			
	Non-Dwelling Equipment - Vehicle	1480						
	Computer Upgrades - Hardware	1480						
	Relocation	1480						
	Operations Transfer	1406		41,688	41,688	41,688	41,688	
	Management Improvements	1408		500	500			
	Pest Control Treatment	1408						
	Computer Upgrades - Software	1408		250	250			
	Staff Training/Travel	1408		250	250			
	Youth Program	1408						
	Administration	1410		20,844	20,844	20,844	20,844	
	Subtotal Chelton Terrace			208,439	208,439	62,532	62,532	

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² To be completed for the Performance and Evaluation Report.

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden			Grant Type and Number Fund Program Grant No: NJ39P010501-23 (Yes/ No): Replacement Housing Factor Grant No:		Capital CFFP -	Federal FFY of Grant: 2023		
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000008 Roosevelt Manor Phase 5	A/E Fees	1480		1,000	1,000			
	Inspection Fees	1480		250	250			
	Legal Fees	1480						
	Permit and Other Fees	1480		750	750			
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480		2,000	2,000			
	Unit Rehab and Repair	1460		2,500	2,500			
	Upgrade/Repair Building	1480		27,500	27,500			
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480		2,500	2,500			
	Non-Dwelling Structures	1480		2,500	2,500			
	Non-Dwelling Equipment	1480		2,500	2,500			
	Non-Dwelling Equipment - Vehicle	1480						
	Computer Upgrades - Hardware	1480						
	Relocation	1480		100	100			
	Operations Transfer	1406						
	Management Improvements	1408		500	500			
	Pest Control Treatment	1408						
	Computer Upgrades - Software	1408						
	Staff Training/Travel	1408						
	Youth Program	1408						
	Administration	1410						
	Subtotal Roosevelt Manor Phase 5			42,100	42,100			

¹ To be completed for the Performance and Evaluation Report or a Revised Annual Statement.

² To be completed for the Performance and Evaluation Report.

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden		Grant Type and Number Fund Program Grant No: NJ39P010501-23 (Yes/ No): Replacement Housing Factor Grant No:		Capital CFFP -	Federal FFY of Grant: 2023			
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000009 Roosevelt Manor Phase 9 and 10	A/E Fees	1480		1,000	1,000			
	Inspection Fees	1480		500	500			
	Legal Fees	1480						
	Permit and Other Fees	1480		250	250			
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480		2,000	2,000			
	Unit Rehab and Repair	1480		4,600	4,600			
	Upgrade/Repair Building	1480		2,500	2,500			
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480		22,500	22,500			
	Non-Dwelling Structures	1480		2,500	2,500			
	Non-Dwelling Equipment	1480		2,500	2,500			
	Non-Dwelling Equipment - Vehicle	1480						
	Computer Upgrades - Hardware	1480						
	Relocation	1480						
	Operations Transfer	1406						
	Management Improvements	1408		500	500			
	Pest Control Treatment	1408						
	Computer Upgrades - Software	1408						
	Staff Training/Travel	1408						
	Youth Program	1408						
	Administration	1410						
	Subtotal Roosevelt Manor Phase 9 and 10			38,850	38,850			

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² To be completed for the Performance and Evaluation Report.

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden			Grant Type and Number Fund Program Grant No: NJ39P010501-23 (Yes/ No): Replacement Housing Factor Grant No:		Capital CFFP -	Federal FFY of Grant: 2023		
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000016 Kennedy Tower	A/E Fees	1480		3,173	3,173			
	Inspection Fees	1480		1,842	1,842			
	Legal Fees	1480						
	Permit and Other Fees	1480		500	500			
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480		5,305	5,305			
	Unit Rehab and Repair	1480		5,000	5,000			
	Upgrade/Repair Building	1480		686,622	523,919			
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480		3,182	3,182			
	Non-Dwelling Structures	1480		2,122	2,122			
	Non-Dwelling Equipment	1480		540	540			
	Non-Dwelling Equipment - Vehicle	1480		500	500			
	Computer Upgrades - Hardware	1480		500	500			
	Relocation	1480		500	500			
	Operations Transfer	1406		319,192	319,192	319,192	319,192	
	Management Improvements	1408		1,000	1,000			
	Pest Control Treatment	1408		250	250			
	Computer Upgrades - Software	1408		500	500			
	Staff Training/Travel	1408		250	250			
	Youth Program	1408						
	Administration	1410		159,596	159,596	159,596	159,596	
	Subtotal Kennedy Towers			1,190,574	1,027,871	478,788	478,788	

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² To be completed for the Performance and Evaluation Report.

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden			Grant Type and Number Fund Program Grant No: NJ39P010501-23 (Yes/ No): Replacement Housing Factor Grant No:		Capital CFFP	Federal FFY of Grant: 2023		
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000017 Westfield Tower	A/E Fees	1480		3,540	3,540			
	Inspection Fees	1480		2,025	2,025			
	Legal Fees	1480						
	Permit and Other Fees	1480		500	500			
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480		6,209	6,209			
	Unit Rehab and Repair	1480		204,600	204,600			
	Upgrade/Repair Building	1480		18,000	18,000			
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480		4,745	4,745			
	Non-Dwelling Structures	1480		2,484	2,484			
	Non-Dwelling Equipment	1480		500	500			
	Non-Dwelling Equipment - Vehicle	1480		217	217			
	Computer Upgrades - Hardware	1480		500	500			
	Relocation	1480		500	500			
	Operations Transfer	1406		70,177	70,177	70,177	70,177	
	Management Improvements	1408		600	600			
	Pest Control Treatment	1408		500	500			
	Computer Upgrades - Software	1408		500	200			
	Staff Training/Travel	1408		200				
	Youth Program	1408						
	Administration	1410		35,088	35,088	35,088	35,088	
	Subtotal Westfield Tower			350,885	350,385	105,265	105,265	

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² To be completed for the Performance and Evaluation Report.

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden			Grant Type and Number Fund Program Grant No: NJ39P010501-23 (Yes/ No): Replacement Housing Factor Grant No:		Capital CFFP	Federal FFY of Grant: 2023		
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000018 Mickle Tower	A/E Fees	1480		3,565	3,565			
	Inspection Fees	1480		2,037	2,037			
	Legal Fees	1480						
	Permit and Other Fees	1480		500	500			
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480		6,270	6,270			
	Unit Rehab and Repair	1480		203,600	203,600			
	Upgrade/Repair Building	1480		12,000	12,000			
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480		3,761	3,761			
	Non-Dwelling Structures	1480		2,508	2,508			
	Non-Dwelling Equipment	1480		500	500			
	Non-Dwelling Equipment - Vehicle	1480		229	229			
	Computer Upgrades - Hardware	1480		500	500			
	Relocation	1480		500	500			
	Operations Transfer	1406		67,820	67,820	67,820	67,820	
	Management Improvements	1408		800	800			
	Pest Control Treatment	1408		200	200			
	Computer Upgrades - Software	1408		200	200			
	Staff Training/Travel	1408		200	200			
	Youth Program	1408						
	Administration	1410		33,910	33,910	33,910	33,910	
	Subtotal Mickle Tower			339,100	339,100	101,730	101,730	

¹ To be completed for the Performance and Evaluation Report or a Revised Annual Statement.

² To be completed for the Performance and Evaluation Report.

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden			Grant Type and Number Fund Program Grant No: NJ39P010501-23 (Yes/ No): Replacement Housing Factor Grant No:		Capital CFPP -	Federal FFY of Grant: 2023		
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000013 Baldwins Run	A/E Fees	1480		5,000	5,000			
	Inspection Fees	1480		2,000	2,000			
	Legal Fees	1480		500	500			
	Permit and Other Fees	1480		500	500			
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480		20,000	20,000			
	Unit Rehab and Repair	1480		55,406	55,406			
	Upgrade/Repair Building	1480						
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480		10,000	10,000			
	Non-Dwelling Structures	1480		10,000	10,000			
	Non-Dwelling Equipment	1480		5,000	5,000			
	Non-Dwelling Equipment - Vehicle	1480						
	Computer Upgrades - Hardware	1480						
	Relocation	1480		500	500			
	Operations Transfer	1406		31,688	31,688	31,688	31,688	
	Management Improvements	1408		500	500			
	Pest Control Treatment	1408						
	Computer Upgrades - Software	1408		500	500			
	Staff Training/Travel	1408		500	500			
	Youth Program	1408		500	500			
	Administration	1410		15,844	15,844	15,844	15,844	
	Subtotal Baldwins Run			158,438	158,438	47,532	47,532	

¹ To be completed for the Performance and Evaluation Report or a Revised Annual Statement.

² To be completed for the Performance and Evaluation Report.

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden		Grant Type and Number Fund Program Grant No: NJ39P010501-23 (Yes/ No): Replacement Housing Factor Grant No:		Capital CFFP -	Federal FFY of Grant: 2023			
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000015 Baldwins Run II	A/E Fees	1480		1,750	1,750			
	Inspection Fees	1480		500	500			
	Legal Fees	1480		500	500			
	Permit and Other Fees	1480		1,000	1,000			
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480		2,000	2,000			
	Unit Rehab and Repair	1480		92,368	92,368			
	Upgrade/Repair Building	1480		3,000	3,000			
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480		5,000	5,000			
	Non-Dwelling Structures	1480		5,000	5,000			
	Non-Dwelling Equipment	1480		5,000	5,000			
	Non-Dwelling Equipment - Vehicle	1480						
	Computer Upgrades - Hardware	1480						
	Relocation	1480						
	Operations Transfer	1406		33,391	33,391	33,391	33,391	
	Management Improvements	1408		500	500			
	Pest Control Treatment	1408						
	Computer Upgrades - Software	1408		250	250			
	Staff Training	1408						
	Youth Program	1408						
	Administration	1410		16,695	16,695	16,695	16,695	
	Subtotal Baldwins Run II			166,954	166,954	50,086	50,086	

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² To be completed for the Performance and Evaluation Report.

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden			Grant Type and Number Fund Program Grant No: NJ39P010501-23 (Yes/ No): Replacement Housing Factor Grant No:		Capital CFFP	Federal FFY of Grant: 2023		
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000019 Baldwins Run Senior	A/E Fees	1480		875	875			
	Inspection Fees	1480		500	500			
	Legal Fees	1480		500	500			
	Permit and Other Fees	1480		500	500			
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480		1,000	1,000			
	Unit Rehab and Repair	1480		66,842	66,842			
	Upgrade/Repair Building	1480						
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480		2,500	2,500			
	Non-Dwelling Structures	1480		2,500	2,500			
	Non-Dwelling Equipment	1480		2,500	2,500			
	Non-Dwelling Equipment - Vehicle	1480						
	Computer Upgrades - Hardware	1480						
	Relocation	1480						
	Operations Transfer	1406		22,383	22,383	22,383	22,383	
	Management Improvements	1408		375	375			
	Pest Control Treatment	1408						
	Computer Upgrades - Software	1408		250	250			
	Staff Training	1408						
	Youth Program	1408						
	Administration	1410		11,192	11,192	11,192	11,192	
	Subtotal Baldwins Run Senior			111,917	111,917	33,575	33,575	

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² To be completed for the Performance and Evaluation Report.

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden		Grant Type and Number Fund Program Grant No: NJ39P010501-23 (Yes/ No): Replacement Housing Factor Grant No:		Capital CFFP	Federal FFY of Grant: 2023			
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000020 Morgan Village	A/E Fees	1480		1,000	1,000			
	Inspection Fees	1480		250	250			
	Legal Fees	1480						
	Permit and Other Fees	1480		750	750			
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480		2,000	2,000			
	Unit Rehab and Repair	1480		2,500	2,500			
	Upgrade/Repair Building	1480		22,501	22,501			
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480		2,500	2,500			
	Non-Dwelling Structures	1480		2,500	2,500			
	Non-Dwelling Equipment	1480		2,500	2,500			
	Non-Dwelling Equipment - Vehicle	1480						
	Computer Upgrades - Hardware	1480						
	Relocation	1480		100	100			
	Operations Transfer	1406		22,383	22,383	22,383	22,383	
	Management Improvements	1408		500	500			
	Pest Control Treatment	1408						
	Computer Upgrades - Software	1408						
	Staff Training	1408						
	Youth Program	1408						
	Administration	1410						
	Subtotal Morgan Village			59,484	59,484	22,383	22,383	
NJ010-13 Authority Wide								
	Operations Transfer				173,457			
	Reserved Budget			10,754				
	Bond Debt Obligation paid Via System of Direct	9001		289,088	289,088	289,088	145,209	
	Subtotal			299,842	462,545	289,088	145,209	

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² To be completed for the Performance and Evaluation Report.

Part III: Implementation Schedule for Capital Fund Financing Program					
PHA Name: Housing Authority of the City of Camden				Federal FFY of Grant: 2023	
Development Number Name/PHA-Wide Activities	All Fund Obligated (Quarter Ending Date)		All Funds Expended (Quarter Ending Date)		Reasons for Revised Target Dates ¹
	Original Obligation End Date	Actual Obligation End Date	Original Expenditure End Date	Actual Expenditure End Date	
NJ010-000001 Ablett Village	2/16/2025		2/16/2027		
NJ010-000004 Chelton Terrace II	2/16/2025		2/16/2027		
NJ010-000005 Roosevelt Manor Phase	2/16/2025		2/16/2027		
NJ010-000009 Roosevelt Manor 9 & 10	2/16/2025		2/16/2027		
NJ010-000016 Kennedy Tower	2/16/2025		2/16/2027		
NJ010-000017 Westfield Tower	2/16/2025		2/16/2027		
NJ010-000018 Mickle Tower	2/16/2025		2/16/2027		
NJ010-000013 Baldwins Run	2/16/2025		2/16/2027		
NJ010-000015 Baldwins Run II	2/16/2025		2/16/2027		
NJ010-000019 Baldwins Run Senior	2/16/2025		2/16/2027		
NJ010-000020 Morgan Village	2/16/2025		2/16/2027		
NJ10-13 Authority Wide	2/16/2025		2/16/2027		

¹ Obligation and expenditure end dated can only be revised with HUD approval pursuant to Section 9j of the U.S. Housing Act of 1937, as amended.

Annual Statement/Performance and Evaluation Report
 Capital Fund Program, Capital Fund Program Replacement Housing Factor and
 Capital Fund Financing Program

U.S. Department of Housing and Urban Development
 Office of Public and Indian Housing
 OMB No. 2577-0157
Expires 1/31/2027

"Public reporting burden for this collection of information is estimated to average 2.2 hours including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. The information requested is required to obtain a benefit. This form is used to verify allowable and reasonableness of grant expenses. There are no assurances of confidentiality. HUD may not conduct or sponsor, and an applicant is not required to respond to a collection of information unless it displays a currently valid OMB control number. Comments regarding the accuracy of this burden estimate and any suggestions for reducing this burden can be sent to the Reports Management Officer, Office of Policy Development and Research, REE, Department of Housing and Urban Development, 451 7th St SW, Room 4176, Washington, DC 20410-5000. When providing comments, please refer to OMB Approval No. 2577-0157.

PHA Name Housing Authority of the City of Camden	Grant Type and Number) Capital Fund Program Grant No: NJ39T010501-23 Replacement Housing Factor Grant No: Date of CFFP:	FFY of Grant: 2023 FFY of Grant Approval: 2023
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Type of Grant
 Original Annual Statement Reserve for Disasters/Emergencies Revised Annual Statement (revision no: **02**)
X Performance and Evaluation Report for Period Ending: 06.30.2024 Final Performance and Evaluation Report

Line	Summary by Development Account	Total Estimated Cost		Total Actual Cost ¹	
		Original	Revised ²	Obligated	Expended
1	Total non-CFP Funds				
2	1406 Operations (may not exceed 20% of line 15) ³				
3	1408 Management Improvements				
4	1410 Administration (may not exceed 10% of line 15)				
5	1480 General Capital Activity		2,168,987		
6	1492 Moving to Work Demonstration				
7	1501 Collateralization Expense / Debt Service Paid by PHA				
8	1503 RAD-CFP				
9	1504 RAD Investment Activity				
10	1505 RAD-CPT				
11	9000 Debt Reserves				
12	9001 Bond Debt Obligation paid Via System of Direct Payment				
13	9002 Loan Debt Obligation paid Via System of Direct Payment				
14	9900 Post Audit Adjustment				

¹ To be completed for the Performance and Evaluation Report.
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³ PHAs with under 250 units in management may use 100% of CFP Grants for operations.

Annual Statement/Performance and Evaluation Report
 Capital Fund Program, Capital Fund Program Replacement Housing Factor and
 Capital Fund Financing Program

U.S. Department of Housing and Urban Development
 Office of Public and Indian Housing
 OMB No. 2577-0157
Expires 1/31/2027

Part I: Summary					
PHA Name:		Grant Type and Number Capital Fund Program Grant No: NJ39T010501-23 Replacement Housing Factor Grant No: Date of CFFP:		FFY of Grant: 2023 FFY of Grant Approval: 2023	
Type of Grant Original Annual Statement Evaluation Report for Period Ending:			Reserve for Disasters/Emergencies Performance and Performance and Evaluation Report		
Revised Annual Statement (revision no: Final)					
Line	Summary by Development Account	Total Estimated Cost		Total Actual Cost ¹	
		Original	Revised ²	Obligated	Expended
15	Amount of Annual Grant:: (sum of lines 2 - 14)	2,168,987			
16	Amount of line 15 Related to LBP Activities				
17	Amount of line 15 Related Sect. 504, ADA, and Fair Housing Act Activities.				
18	Amount of line 15 Related to Security - Soft Costs				
19	Amount of line 15 Related to Security - Hard Costs				
20	Amount of line 15 Related to Energy Conservation Measures				
Signature of Executive Director *		Date		Signature of Public Housing Director	
				Date	

* I/We, the undersigned, certify under penalty of perjury that the information provided above is true and correct. WARNING: Anyone who knowingly submits a false claim or makes a false statement is subject to criminal and/or civil penalties, including confinement for up to 5 years, fines, and civil and administrative penalties (18 U.S.C. § 287, 1001, 1010, 1012, 1014; 31 U.S.C. §3729, 5802)

- ¹ To be completed for the Performance and Evaluation Report.
- ² To be completed for the Performance and Evaluation Report or a Revised Annual Statement.
- ³ PHAs with under 250 units in management may use 100% of CFP Grants for operations.

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden			Grant Type and Number Capital Fund Program Grant No: NJ39T010501-23 CFFP (Yes/ No): Replacement Housing Factor Grant No: -			Federal FFY of Grant: 2023		
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000016 Kennedy Tower	A/E Fees	1480						
	Inspection Fees	1480						
	Legal Fees	1480						
	Permit and Other Fees	1480						
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480						
	Unit Rehab and Repair	1480		2,168,987				
	Upgrade/Repair Building	1480						
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480						
	Non-Dwelling Structures	1480						
	Non-Dwelling Equipment	1480						
	Non-Dwelling Equipment - Vehicle	1480						
	Computer Upgrades - Hardware	1480						
	Relocation	1480						
	Operations Transfer	1406						
	Management Improvements	1408						
	Pest Control Treatment	1408						
	Computer Upgrades - Software	1408						
	Staff Training/Travel	1408						
	Youth Program	1408						
	Administration	1410						
	Subtotal Kennedy Towers			2,168,987				

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² To be completed for the Performance and Evaluation Report.

Part III: Implementation Schedule for Capital Fund Financing Program

PHA Name: Housing Authority of the City of Camden				Federal FFY of Grant: 2023	
Development Number Name/PHA-Wide Activities	All Fund Obligated (Quarter Ending Date)		All Funds Expended (Quarter Ending Date)		Reasons for Revised Target Dates ¹
	Original Obligation End Date	Actual Obligation End Date	Original Expenditure End Date	Actual Expenditure End Date	
NJ010-000016 Kennedy Tower	2/1/2026		2/1/2028		

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Annual Statement/Performance and Evaluation Report
 Capital Fund Program, Capital Fund Program Replacement Housing Factor and
 Capital Fund Financing Program

U.S. Department of Housing and Urban Development
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PHA Name Housing Authority of the City of Camden	Grant Type and Number) Capital Fund Program Grant No: NJ39P010501-24 Replacement Housing Factor Grant No: Date of CFFP:	FFY of Grant: 2024 FFY of Grant Approval: 2024
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Type of Grant
 Original Annual Statement Reserve for Disasters/Emergencies X Revised Annual Statement (revision no: **02**)
 X Performance and Evaluation Report for Period Ending: **06.30.2024** Final Performance and Evaluation Report

Line	Summary by Development Account	Total Estimated Cost		Total Actual Cost ¹	
		Original	Revised ²	Obligated	Expended
1	Total non-CFP Funds				
2	1406 Operations (may not exceed 20% of line 15) ³		\$821,061		
3	1408 Management Improvements		328,424		
4	1410 Administration (may not exceed 10% of line 15)		328,424		
5	1480 General Capital Activity		1,015,502		
6	1492 Moving to Work Demonstration				
7	1501 Collateralization Expense / Debt Service Paid by PHA				
8	1503 RAD-CFP		500,000		
9	1504 RAD Investment Activity				
10	1505 RAD-CPT				
11	9000 Debt Reserves				
12	9001 Bond Debt Obligation paid Via System of Direct Payment		290,832		
13	9002 Loan Debt Obligation paid Via System of Direct Payment				
14	9900 Post Audit Adjustment				

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Annual Statement/Performance and Evaluation Report
 Capital Fund Program, Capital Fund Program Replacement Housing Factor and
 Capital Fund Financing Program

U.S. Department of Housing and Urban Development
 Office of Public and Indian Housing
 OMB No. 2577-0157
Expires 1/31/2027

Part I: Summary					
PHA Name:		Grant Type and Number Capital Fund Program Grant No: NJ39P010501-24 Replacement Housing Factor Grant No: Date of CFFP:		FFY of Grant: 2024 FFY of Grant Approval: 2024	
Type of Grant Original Annual Statement			Revised Annual Statement (revision no: Final)		
Evaluation Report for Period Ending: Reserve for Disasters/Emergencies Performance and			Performance and Evaluation Report		
Line	Summary by Development Account	Total Estimated Cost		Total Actual Cost ¹	
		Original	Revised ²	Obligated	Expended
15	Amount of Annual Grant:: (sum of lines 2 - 14)	3,284,244			
16	Amount of line 15 Related to LBP Activities				
17	Amount of line 15 Related Sect. 504, ADA, and Fair Housing Act Activities.				
18	Amount of line 15 Related to Security - Soft Costs				
19	Amount of line 15 Related to Security - Hard Costs				
20	Amount of line 15 Related to Energy Conservation Measures				
Signature of Executive Director *		Date		Signature of Public Housing Director	
				Date	

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Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden		Grant Type and Number Capital Fund Program Grant No: NJ39P010501-24 CFFP (Yes/ No): Replacement Housing Factor Grant No: -			Federal FFY of Grant: 2024			
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000016 Kennedy Tower	A/E Fees	1480						
	Inspection Fees	1480						
	Legal Fees	1480						
	Permit and Other Fees	1480						
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480						
	Unit Rehab and Repair	1480		509,764				
	Upgrade/Repair Building	1480						
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480						
	Non-Dwelling Structures	1480						
	Non-Dwelling Equipment	1480						
	Non-Dwelling Equipment - Vehicle	1480						
	Computer Upgrades - Hardware	1480						
	Relocation	1480						
	Operations Transfer	1406						
	Management Improvements	1408						
	Pest Control Treatment	1408						
	Computer Upgrades - Software	1408						
	Staff Training/Travel	1408						
	Youth Program	1408						
	Administration	1410						
	Subtotal Kennedy Towers			509,764				

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² To be completed for the Performance and Evaluation Report.

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden			Grant Type and Number Capital Fund Program Grant No: NJ39P010501-24 CFFP (Yes/ No): Replacement Housing Factor Grant No: -			Federal FFY of Grant: 2024		
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000017 Westfield Tower	A/E Fees	1480						
	Inspection Fees	1480						
	Legal Fees	1480						
	Permit and Other Fees	1480						
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480						
	Unit Rehab and Repair	1480		150,000				
	Upgrade/Repair Building	1480						
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480						
	Non-Dwelling Structures	1480						
	Non-Dwelling Equipment	1480						
	Non-Dwelling Equipment - Vehicle	1480						
	Computer Upgrades - Hardware	1480						
	Relocation	1480						
	Operations Transfer	1406						
	Management Improvements	1408						
	Pest Control Treatment	1408						
	Computer Upgrades - Software	1408						
	Staff Training/Travel	1408						
	RAD	1503						
	Administration	1410						
	Subtotal Westfield Tower			150,000				

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² To be completed for the Performance and Evaluation Report.

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden			Grant Type and Number Capital Fund Program Grant No: NJ39P010501-24 CFFP (Yes/ No): Replacement Housing Factor Grant No: -			Federal FFY of Grant: 2024		
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000018 Mickle Tower	A/E Fees	1480						
	Legal Fees	1480						
	Inspection Fees	1480						
	Permit and Other Fees	1480						
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480						
	Unit Rehab and Repair	1480		150,000				
	Upgrade/Repair Building	1480						
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480						
	Non-Dwelling Structures	1480						
	Non-Dwelling Equipment	1480						
	Non-Dwelling Equipment - Vehicle	1480						
	Computer Upgrades - Hardware	1480						
	Relocation	1480						
	Operations Transfer	1406						
	Management Improvements	1408						
	Pest Control Treatment	1408						
	Computer Upgrades - Software	1408						
	Staff Training/Travel	1408						
	Youth Program	1408						
	Administration	1410						
	Subtotal Mickle Tower			150,000				

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Annual Statement/Performance and Evaluation Report
 Capital Fund Program, Capital Fund Program Replacement Housing Factor and
 Capital Fund Financing Program

U.S. Department of Housing and Urban Development
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 OMB No. 2577-0157
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Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden			Grant Type and Number Capital Fund Program Grant No: NJ39P010501-24 CFFP (Yes/ No): Replacement Housing Factor Grant No: -			Federal FFY of Grant: 2024		
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000013 Baldwins Run	A/E Fees	1480						
	Legal Fees	1480						
	Inspection Fees	1480						
	Permit and Other Fees	1480						
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480						
	Unit Rehab and Repair	1480		238,501				
	Upgrade/Repair Building	1480						
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480						
	Non-Dwelling Structures	1480						
	Non-Dwelling Equipment	1480						
	Non-Dwelling Equipment - Vehicle	1480						
	Computer Upgrades - Hardware	1480						
	Relocation	1480						
	Operations Transfer	1406						
	Management Improvements	1408						
	Pest Control Treatment	1408						
	Computer Upgrades - Software	1408						
	Staff Training/Travel	1408						
	Youth Program	1408						
	Administration	1410						
	Subtotal Baldwins Run			238,501				

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² To be completed for the Performance and Evaluation Report.

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden			Grant Type and Number Capital Fund Program Grant No: NJ39P010501-24 CFFP (Yes/ No): Replacement Housing Factor Grant No: -			Federal FFY of Grant: 2024		
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000015 Baldwins Run II	A/E Fees	1480						
	Legal Fees	1480						
	Inspection Fees	1480						
	Permit and Other Fees	1480						
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480						
	Unit Rehab and Repair	1480		238,501				
	Upgrade/Repair Building	1480						
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480						
	Non-Dwelling Structures	1480						
	Non-Dwelling Equipment	1480						
	Non-Dwelling Equipment - Vehicle	1480						
	Computer Upgrades - Hardware	1480						
	Relocation	1480						
	Operations Transfer	1406						
	Management Improvements	1408						
	Pest Control Treatment	1408						
	Computer Upgrades - Software	1408						
	Staff Training/Travel	1408						
	Youth Program	1408						
	Administration	1410						
	Subtotal Baldwins Run II			238,501				

¹ To be completed for the Performance and Evaluation Report or a Revised Annual Statement.

² To be completed for the Performance and Evaluation Report.

Part II: Supporting Pages								
PHA Name: Housing Authority of the City of Camden		Grant Type and Number Capital Fund Program Grant No: NJ39P010501-24 CFFP (Yes/ No): Replacement Housing Factor Grant No: -			Federal FFY of Grant: 2024			
Development Number Name/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
NJ010-000019 Baldwins Run Senior	A/E Fees	1480						
	Legal Fees	1480						
	Inspection Fees	1480						
	Permit and Other Fees	1480						
	Site Improvement - Upgrade Sidewalks, Paving, Drainage, Fencing and Landscaping	1480						
	Unit Rehab and Repair	1480		238,500				
	Upgrade/Repair Building	1480						
	Fire Alarm Security	1480						
	Termite Treatment	1480						
	Dwelling Equipment	1480						
	Non-Dwelling Structures	1480						
	Non-Dwelling Equipment	1480						
	Non-Dwelling Equipment - Vehicle	1480						
	Computer Upgrades - Hardware	1480						
	Relocation	1480						
	Operations Transfer	1406						
	Management Improvements	1408						
	Pest Control Treatment	1408						
	Computer Upgrades - Software	1408						
	Staff Training	1408						
	Youth Program	1408						
	Administration	1410						
	Subtotal Baldwins Run Senior			238,500				

¹ To be completed for the Performance and Evaluation Report or a Revised Annual Statement.

² To be completed for the Performance and Evaluation Report.

¹ To be completed for the Performance and Evaluation Report or a Revised Annual Statement.

² To be completed for the Performance and Evaluation Report.

Part III: Implementation Schedule for Capital Fund Financing Program					
PHA Name: Housing Authority of the City of Camden				Federal FFY of Grant: 2024	
Development Number Name/PHA-Wide Activities	All Fund Obligated (Quarter Ending Date)		All Funds Expended (Quarter Ending Date)		Reasons for Revised Target Dates ¹
	Original Obligation End Date	Actual Obligation End Date	Original Expenditure End Date	Actual Expenditure End Date	
NJ010-000013 Baldwins Run	5/5/2026		5/5/2028		
NJ010-000015 Baldwins Run II	5/5/2026		5/5/2028		
NJ010-000016 Kennedy Tower	5/5/2026		5/5/2028		
NJ010-000017 Westfield Tower	5/5/2026		5/5/2028		
NJ010-000018 Mickle Tower	5/5/2026		5/5/2028		
NJ010-000019 Baldwins Run	5/5/2026		5/5/2028		
NJ10-13 Authority Wide	5/5/2026		5/5/2028		

¹ Obligation and expenditure end dated can only be revised with HUD approval pursuant to Section 9j of the U.S. Housing Act of 1937, as amended.