

# REQUEST FOR PROPOSALS

## ANNUAL AUDIT SERVICES



.....

JEFFERSON COUNTY  
HOUSING AUTHORITY

.....

3700 INDUSTRIAL PARKWAY  
BIRMINGHAM, ALBAMA 35217  
April 2023

## Request for Proposal for Annual Audit Services for the Jefferson County Housing Authority

### A. Background

The Jefferson County Housing Authority (hereinafter, "JCHA") was incorporated in 1941 in order to provide safe and sanitary housing for qualified low-income persons residing in the Jefferson County, Alabama area. JCHA is a public corporation duly organized and validly existing under the provision of the Code of Alabama 1975, Title 24, CH1, Article 3 governed by a five member Board of Commissioners each appointed to their position by a member of the Jefferson County, Alabama Board of Commissioners.

The United States Department of Housing and Urban Development (HUD) as outlined under the United States Housing Act of 1937 and subsequent amendments has direct responsibility for administering low-income housing programs in the United States. As such, JCHA has entered into various annual contribution contracts (ACC) with HUD for the purpose of providing significant funding to JCHA's various low income housing programs.

### B. Request

JCHA is seeking proposals from qualified Certified Public Accounting firms to conduct its annual financial and compliance audit. Services also include providing assistance, as needed, in responding to HUD audits. The period covered will be from January 1, 2023 to December 31, 2024 with the possibility of three (3) single year options to include fiscal year 2025, 2026 and 2027

The audit must be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for 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*

The work to be performed under this contract is subject to the requirements of Section 3 of the Housing and Urban Development Act of 1968, as amended, 12 U.S.C. 1701u (Section 3) and 24 CFR Part 75. The purpose of Section 3 is to ensure that employment and other economic opportunities generated by HUD assistance or HUD-assisted projects covered by Section 3, shall, to the greatest extent feasible, be directed to low- and very low-income persons, particularly persons who are recipients of HUD assistance for housing. .

### C. Proposal Submission Time and Place

One (1) signed original and three (3) copies of the proposal may be submitted to **Jefferson County Housing Authority, 3700 Industrial Parkway, Birmingham, AL 35217** and be received no later than **10:00 A.M.** (central time) on **Thursday, April 27, 2023**. The envelope must be clearly marked "**RFP for Annual Audit Services**". Proposals may be **E-mailed** to [dclark@jcha.com](mailto:dclark@jcha.com) with RFP For Annual Audit Services as the subject. Facsimile transmissions WILL NOT be accepted. All submissions must be received by the date and time specified.

JCHA reserves the right to accept or reject any or all proposals, and to waive any informalities or irregularities.

#### **D. Reporting Entity**

The Reporting Entity includes the following:

- Jefferson County Housing Authority (Primary Government)
- JCHA Housing and Development Corporation (Discretely Presented Component Unit)
- Housing Affordability Trust (Related Organization)

**Jefferson County Housing Authority** - JCHA is headed by an executive director and is governed by a five member Board of Commissioners appointed by the Jefferson County, Alabama Board of Commissioners. JCHA currently has approximately 50 full-time/part-time employees and participates in The Employees' Retirement System of Alabama.

JCHA administers the following programs:

- **Public and Indian Housing (CFDA 14.850)**
  - JCHA owns 560 public housing units divided among three AMPs.
- **Public Housing Capital Fund Program (CFDA 14.872)**
- **Housing Choice Voucher (CFDA 14.871)**
  - JCHA administers a total of 2,193 Section 8 Housing Choice Vouchers, and 60 Veterans Affairs Supportive Housing Vouchers (VASH) a total of 2,253 vouchers.
- **Emergency Housing Vouchers (CFDA 14.EHV)**
  - JCHA administers a total of 49 Emergency Housing Vouchers
- **Mainstream Vouchers (CFDA 14.879)**
  - JCHA administers a total of 50 Mainstream 5 Vouchers.
- **Continuum of Care Program (CFDA 14.267)**
  - JCHA administers a total of 500 Continuum of Care Vouchers
- **Family Self Sufficiency Program (CFDA 14.896)**
- **Central Office Cost Center (COCC)**
- **Other Business Activities**

JCHA manages 307 housing units owned by JCHA Housing and Development Corporation.

**JCHA Housing and Development Corporation (Discretely Presented Component Unit)** – JCHA Housing and Development Corporation (hereinafter, "Development Corp") is a nonprofit corporation organized in 2004 to promote and advance decent, safe and sanitary housing for low-income, elderly and disabled persons in Jefferson County, Alabama. The Development Corp. is governed by a five member Board of Directors, managed by JCHA, and has no employees. The Development Corp owns 8 low income housing properties with a total of 307 housing units. Of the 307 housing units, 100 housing units are part of HUD's Multifamily Project Based Rental Assistance program.

The following is a list of properties owned by the Development Corp.:

- Brighton Gardens – 11 Units
- Hickory Ridge I – 22 Units
- Hickory Ridge II – 20 Units
- Hickory Ridge III – 10 Units
- Spring Gardens I – 100 Units

- SG2, LLC – 100 Units
- SG3, LLC – 20 Units
- SG4, LLC – 24 Units

**Housing Affordability Trust (Related Entity)** – JCHA and Navigate Affordable Housing entered into an Irrevocable Charitable Trust Agreement (hereinafter, “Trust”) in 2012. The purpose of the Trust is to provide financial support to the Authority, Navigate, and qualified charities primarily in Jefferson County, Alabama and elsewhere throughout the United States. The Trust board consists of four members; two current or former members from JCHA’s board and two current or former board members from Navigate’s board.

## **E. Reports, Schedules, and Tax Returns**

Jefferson County Housing Authority:

- A single annual audit report incorporating all activity of JCHA including any component unit activity. An electronic copy of the audit report is to be prepared along with five (5) bound copies.
- Regulatory Reports:
  - Electronic submissions of the audit to REAC (HUD) and any other regulatory body.
  - Completion and submission of the electronic Data Collection Form.
  - Any additional required reports not mentioned.

Development Corp:

- An annual audit report, separate from JCHA incorporating all activities of the Development Corp. An electronic copy of the audit report is to be prepared along with five (5) Bound copies.
- Tax Return (Form 990)
- Compilation engagement for Spring Gardens 1 including submission to HUD.

To assist the auditor in assessing the size of operations, the 2021 Financial Data Schedules for both JCHA (Attachment A) and the Development Corp (Attachment B) are included. A complete copy of both JCHA and the Development Corp.’s 2021 Audit Report may be sent upon request.

## **F. Minimum Eligibility Requirements**

- Demonstrated experience auditing Public Housing Authorities
- Knowledge of audit practices for Housing Authorities that include conventional housing, vouchers, RAD and tax credit properties
- License to practice Public Accounting in the State of Alabama
- Proposer must not be debarred, suspended, or otherwise ineligible to contract with JCHA, and must not be included on the General Services Administration’s “List of Parties Excluded from Federal Procurement and Non-Procurement Programs” or the Department of Housing and Urban Development’s “Limited Denial of Participation” list.
- Demonstrated experience auditing entities that must comply with GASB 68, *Accounting and Financial Reporting for Pensions*.

## G. Insurance Requirements

Proof of insurance must be provided within 72 hours of contract award. A certificate of insurance must be provided stating the limits, effective and expiration dates of coverage, and must include an endorsement adding JCHA as an additional named insured.

- Comprehensive General Liability - \$1,000,000.00 combined single limit with coverage to include Premises/Operations Liability, errors and Omissions Liability, and Personal Injury Liability
- Workers Compensation, as required by applicable law
- Automobile Liability - \$500,000.00

## H. Proposal Requirements

Interested firms must submit a detailed proposal that clearly demonstrates their ability to perform the services. Proposals must include the following:

- **Overview of Firm and References** - A written description of the firm's organization and years of experience. Also, a written statement outlining the firm's previous experience in conducting audits performed under 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 any other Housing Authority audits the firm may have conducted. Please include a contact person and a telephone number for each auditee and the date the last audit report was issued for that entity. Please limit previous audit reports to ones issued within the last two (2) years.
- **Peer Review Report** – Please provide a copy of the firm's most recent peer review report. Note: Prior to the beginning of fieldwork, the selected firm must provide a copy of a license to practice public accounting in the State of Alabama. JCHA reserves the right to reject any contract with any firm that fails to provide a license to practice public accounting in the State of Alabama.
- **Staff Resumes** – Provide detailed resumes of each staff member that will be assigned to this engagement, including licenses and professional certifications. Please provide details as to the overall supervision to be exercised over the audit team by the firm's management.
- **Time** – Please provide a schedule for completing the audit and issuing the Audit Report once JCHA informs the firm that its books are available for audit. JCHA's fiscal year ends on December 31 and the books should be available for audit beginning April 1. Interim audit work may begin prior to April 1 based on the availability of records. JCHA requests that the audit be completed no later than August 31. An extension may be granted if circumstances warrant an extension.
  - Most records are maintained at 3700 Industrial Parkway, Birmingham, AL 35217. However, rental records are maintained at the property sites, in four (4) locations in Jefferson County. All records will be made available during normal business hours, Monday – Thursday 6:30 a.m. until 5:00 p.m. The firm should plan sufficient time to conduct the audit, without having excessive requests for additional data. The firm may return to JCHA to review records if needed.

- **Price** – Price for services should be a lump-sum fee, inclusive of all costs and expenses (travel, report copies, incidentals, cost for electronic submissions/re-submissions.). Please include a breakdown of cost by program and the hourly rate for each level of personnel assigned to the audit team, along with the estimated number of hours to be worked.

The proposer is required to submit the following with the proposal (Attachment C):

- **Form HUD-5369-C, Certifications and Representations of Offerors (Non Construction Contract)**
- **Certification of Non-Discrimination**
- **E-Verify Affidavit**

**I. Evaluation Process**

JCHA staff will review proposals as follows:

1. All eligible proposals will be reviewed for compliance with Minimum Eligibility Requirements, above.
2. All proposals satisfying the Minimum Eligibility Requirements will be evaluated based on the Scoring Criteria.
3. JCHA staff will rank and compose a short list of top Proposers based on the Scoring Criteria.
4. Short-listed Proposers may be interviewed by JCHA staff.
5. The proposal that best serves the interests of JCHA with all evaluation factors considered, shall be recommended to the Board of Commissioners for contract award.
6. JCHA expressly acknowledges that the contract may not be awarded to the Proposer that submits the lowest cost proposal.

**J. Scoring Criteria**

Firm’s Experience Related to the Scope of Services	25
Technical Approach	20
Qualifications of Individuals Assigned	35
Proposed Price	20
Section 3 Preference	10

**K. Evaluation Factors**

- **Experience Related to the Scope of Services** - Information about the firm, including the number of years in existence, number and type of audits performed, HUD audits conducted by the firm, and information from references will be used to evaluate this factor

- **Technical Approach** - Information (number and level) about the individuals who will be assigned to the audit team, number of hours budgeted, the level of understanding of the task and efficiency of the organization of the plan to complete the work will be the focus of the evaluation of this factor.
- **Qualifications of Individuals Assigned** - The information about the qualifications of the individuals assigned to the audit team will be the focus of the evaluation of this factor.
- **Price** - This factor will be evaluated based on the total price.
- **Section 3 Preference** - If a firm qualifies as a Section 3 business, points are available. If there is a Section 3 Action Plan, points are also available.

## L. Other

The Proposer understands and agrees to the following:

JCHA reserves the right to waive as informality any irregularities in proposals and/or to reject any or all proposals. JCHA will generally not disclose the status of negotiations until JCHA's Board of Commissioners has approved the award of a contract for service.

All expenses incurred in the preparation and submission of proposals in response to this RFP shall be borne by the proposer.

JCHA reserves the right to cancel this RFP, or to reject, in whole or in part, any and all proposals received in response to this RFP, upon its determination that such cancellation or rejection is in the best interests of JCHA. JCHA further reserves the right to waive any minor informality in any proposals received, if it is determined to be in the public interest to do so.

The determination of the criteria and process whereby proposals are evaluated, the decision as to who shall receive a contract award, or whether or not an award shall be made as a result of this RFP, shall be at the sole and absolute discretion of JCHA.

Proposer's submission of a proposal in response to the RFP shall constitute acceptance by the proposer of the terms and conditions of this RFP.

## M. Communication

Any questions concerning this RFP must be made in writing and either mailed or emailed no later than five (5) business days prior to the proposal due date. Questions should be directed to Cheryl Lewis, Director of Finance, 3700 Industrial Parkway, Birmingham, Alabama 35217 or [clewis@jcha.com](mailto:clewis@jcha.com).

Any questions concerning JCHA and the Development Corp should be directed to Hannah Gore, Executive Director [hgore@jcha.com](mailto:hgore@jcha.com).

An electronic copy of this RFP may be obtained through the JCHA website, [www.jcha.com](http://www.jcha.com), or a copy may be obtained at the Administrative Office located at the above address.

**ATTACHMENT A**



**JEFFERSON COUNTY HOUSING AUTHORITY  
FINANCIAL DATA SCHEDULE – STATEMENT OF NET POSITION  
DECEMBER 31, 2021**

Line Item No.	Account Description	Programs										Total						
		Project Totals	Public Housing CARES Act Funding	Section 8 Housing Choice Voucher Program	HCV CARES Act Funding	Emergency Housing Voucher	Mainstream Vouchers	Mainstream CARES Act Funding	Continuum of Care	Moderate Rehabilitation Single Room Occupancy	Family Self-Sufficiency Program		Business Activities	COCC CARES Act Funding	COCC Funding	Eliminations	Primary Government Subtotal	Discretely Provided Commitment Unit
<b>ASSETS</b>																		
<b>CURRENT ASSETS</b>																		
111	Cash:																	
112	Unrestricted	\$ 2,195,339	\$ -	\$ 357,081	\$ -	\$ 111,996	\$ 50,194	\$ -	\$ 9,950	\$ -	\$ 502,010	\$ 1,226,024	\$ -	\$ -	\$ 4,395,594	\$ 2,484,255	\$ -	\$ 6,679,649
113	Restricted - Modernization and Development	782,419	-	429,603	-	105,350	-	-	-	-	-	4,745	-	-	1,322,117	4,997,422	-	4,997,422
114	Other Restricted	89,019	-	-	-	-	-	-	-	-	-	-	-	-	88,323	286,798	-	1,608,425
115	Tenant Security Deposits	89,525	-	-	-	-	-	-	-	-	-	-	-	-	88,323	97,173	-	1,608,425
116	Restricted for Payment of Current Liabilities	3,114,100	-	786,884	-	217,346	50,194	-	9,950	-	502,010	1,233,769	-	-	5,914,653	7,865,618	-	13,779,871
120	Total Cash	2,981,393	-	1,573,568	-	334,692	150,582	-	19,850	-	1,004,020	2,464,548	-	-	11,711,337	15,251,215	-	31,962,562
121	Accounts and Notes Receivable:																	
121	Accounts Receivable - PHA Projects	-	-	281	-	-	-	-	-	-	-	-	-	-	281	-	-	281
122	Accounts Receivable - HUD Other Projects	149,746	-	-	-	-	-	35,987	-	7,379	-	10,154	-	-	193,112	209	-	193,321
125	Accounts Receivable - Miscellaneous	7,108	-	2,872	-	-	-	-	-	-	63,509	-	-	-	63,643	-	-	63,643
126	Accounts Receivable - Tenants	50,894	-	25	-	-	-	-	-	-	-	-	-	-	10,899	26,635	-	78,424
126.1	Allowance for Doubtful Accounts - Tenants	(10,547)	-	-	-	-	-	-	-	-	-	-	-	-	(10,547)	(4,411)	-	(15,058)
126.1	Fraud Recovery	13,172	-	-	-	-	-	-	-	-	-	-	-	-	13,172	(2,471)	-	10,701
126.1	Allowance for Doubtful Accounts - Fraud	(2,861)	-	-	-	-	-	-	-	-	-	-	-	-	(2,471)	-	-	(2,471)
129	Accrued Interest Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	881	-	-	881
130	Total Receivables, Net	208,833	-	3,178	-	35,987	-	35,987	-	7,379	63,509	10,154	-	-	326,140	23,413	-	352,553
131	Investments:																	
131	Unrestricted	-	-	-	-	-	-	-	-	-	-	-	-	-	1,450,114	-	-	1,450,114
132	Restricted	974,692	-	-	-	-	-	-	-	-	-	-	-	974,692	-	-	-	1,450,114
132	Total Investments	974,692	-	-	-	-	-	-	-	-	-	-	-	974,692	-	-	-	1,450,114
142	Other Current Assets:																	
142	Prepaid Expenses and Other Assets	322,242	-	13,103	-	-	302	2,842	-	121	842,408	413,720	-	-	370,561	247,252	-	617,813
144	Inter Program Due From	322,242	-	13,103	-	-	302	2,842	-	121	842,408	413,720	-	-	370,561	247,252	-	617,813
144	Total Other Current Assets	644,484	-	26,206	-	-	604	5,684	-	242	1,684,816	827,440	-	-	741,122	494,504	-	1,235,327
150	Total Current Assets	4,619,857	-	802,965	-	217,346	50,496	38,629	9,950	7,500	1,407,927	1,689,794	-	-	8,806,172	9,626,397	690,561	19,123,130
<b>NONCURRENT ASSETS</b>																		
<b>Capital Assets:</b>																		
161	Land	659,628	-	-	-	-	-	-	-	-	-	100,000	-	-	759,628	629,490	-	1,589,118
162	Buildings	11,437,208	-	-	-	-	-	-	-	-	1,127,222	-	-	-	12,564,430	23,204,899	-	35,769,329
163	Furniture, Equipment, and Machinery - Dwellings	476,553	-	-	-	-	-	-	-	-	-	-	-	476,553	448,157	-	922,720	
164	Furniture, Equipment, and Machinery - Leasehold Improvements	16,985,190	-	47,527	-	-	-	-	-	-	84,124	615,088	-	-	746,739	274,801	-	1,021,540
165	Accumulated Depreciation	(21,902,720)	-	(47,527)	-	-	-	-	-	-	(50,006)	(2,615,549)	-	-	(18,623,321)	(13,461,878)	-	(36,077,680)
167	Construction in Progress	1,617,928	-	-	-	-	-	-	-	-	-	-	-	1,617,928	17,356,785	-	18,974,684	
160	Total Capital Assets, Net	9,273,797	-	200,985	-	217,346	50,496	38,629	9,950	7,500	1,407,927	1,689,794	-	-	10,173,027	31,292,449	690,561	41,465,656
180	Total Noncurrent Assets	9,273,797	-	200,985	-	217,346	50,496	38,629	9,950	7,500	1,407,927	1,689,794	-	-	10,173,027	31,292,449	690,561	41,465,656
190	Total Assets	13,893,754	-	1,032,950	-	217,346	50,496	38,629	9,950	7,500	1,442,045	2,353,901	-	-	18,979,179	40,818,846	690,561	60,588,686
200	Deferred Outflows of Resources	130,520	-	78,771	-	-	1,186	-	-	-	-	231,041	-	-	441,518	-	-	441,518
290	Total Assets and Deferred Outflows of Resources	\$ 14,024,274	\$ -	\$ 1,082,721	\$ -	\$ 217,346	\$ 51,682	\$ 38,629	\$ 9,950	\$ 7,500	\$ 1,442,045	\$ 2,584,942	\$ -	\$ -	\$ 19,420,697	\$ 40,818,846	\$ 690,561	\$ 61,030,104

**JEFFERSON COUNTY HOUSING AUTHORITY  
FINANCIAL DATA SCHEDULE – STATEMENT OF NET POSITION (CONTINUED)  
DECEMBER 31, 2021**

Line Item No.	Account Description	Programs													Total		
		Public Housing CARES Act Funding	Housing Choice Voucher Program	HCV CARES Act Funding	Emergency Housing Voucher	Mainstream Women's	Mainstream CARES Act Funding	Continuum of Care	Moderate Rehabilitation Single Room Occupancy	Family Self-Sufficiency Program	Business Activities	COCOC CARES Act Funding	Eliminations	Primary Government Subtotal		Discretely Presented Commitment Unit	Fiduciary Fund
<b>LIABILITIES AND NET POSITION</b>																	
<b>CURRENT LIABILITIES</b>																	
312	Accounts Payable <= 90 Days	\$ 2,883	\$ -	\$ 36,887	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
321	Accrued Wage/Payroll Taxes Payable	17,756	9,038	-	1,091	111	-	-	7,797	-	-	-	-	-	-	-	-
322	Accrued Compensated Absences - Current Portion	-	908	-	-	77	-	-	-	-	-	-	-	-	-	-	-
325	Accrued Interest Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
331	Accounts Payable - HUD PHA Programs	-	113	-	-	4,589	-	-	-	-	-	-	-	-	-	-	-
332	Accounts Payable - PHA Projects	-	1,037	-	-	-	-	-	-	-	-	-	-	-	-	-	-
341	Tenant Security Deposits	98,019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
342	Unearned Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
343	Current Portion of Long-Term Debt - Capital Leases	96,166	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
345	Other Current Liabilities	16,997	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
347	Intra-Program - Due To	-	-	-	-	-	-	-	30,852	-	-	-	-	-	-	-	-
348	Intra-Program - Due To	-	-	-	-	-	-	-	38,528	-	-	-	-	-	-	-	-
310	Total Current liabilities	231,821	48,083	48,083	1,091	4,777	-	-	38,528	-	-	-	-	716,154	2,059,503	-	2,775,657
<b>NONCURRENT LIABILITIES</b>																	
351	Long-Term Debt, Net of Current-Capital Leases	468,500	-	-	-	-	-	-	-	-	-	-	-	468,500	7,665,638	-	8,164,138
353	Capital Leases	24,180	171,840	-	-	-	-	-	-	-	-	-	-	196,020	-	-	196,020
364	Accrued Compensated Absences - Noncurrent	30,144	11,062	-	-	342	-	-	-	-	-	-	-	67,668	3,207	-	70,876
357	Accrued Pension and OPEB Liabilities	224,687	135,605	-	-	2,040	-	-	-	-	-	-	-	760,091	-	-	760,091
350	Total Noncurrent liabilities	777,511	318,507	318,507	-	2,382	-	-	-	-	-	-	-	1,522,280	7,668,843	-	9,151,123
300	Total Liabilities	1,009,332	366,590	366,590	1,091	7,159	-	38,528	-	-	-	-	-	2,238,434	8,728,346	-	11,966,780
400	Deferred Inflows of Resources	244,557	-	-	-	2,220	-	-	-	-	-	-	-	827,285	-	-	827,285
<b>NET POSITION</b>																	
508.4	Net Investment in Capital Assets	8,678,832	200,985	200,985	-	-	-	-	-	-	-	-	-	9,578,042	23,002,078	-	32,580,120
511.4	Restricted	1,831,244	267,763	267,763	105,350	4,745	-	-	-	-	-	-	-	2,199,102	5,284,190	-	8,173,653
512.4	Unrestricted	2,260,309	109,787	109,787	110,805	42,303	-	-	-	-	-	-	-	4,577,834	2,904,232	-	7,482,066
513	Total Net Position	12,770,385	588,535	588,535	216,255	42,303	-	-	-	-	-	-	-	16,354,976	31,190,500	-	48,236,030
600	Total Liabilities, Deferred Inflows of Resources and Net Position	\$ 14,024,274	\$ 1,937,721	\$ 1,937,721	\$ 217,346	\$ 51,682	\$ -	\$ 38,528	\$ 7,500	\$ 1,442,045	\$ 2,584,942	\$ -	\$ (38,392)	\$ 19,420,697	\$ 40,918,846	\$ 690,561	\$ 61,030,104

**JEFFERSON COUNTY HOUSING AUTHORITY  
FINANCIAL DATA SCHEDULE – STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION  
YEAR ENDED DECEMBER 31, 2021**

Line Item No.	Account Description	Programs												Discretionary Program Component Unit	Fiduciary Fund	Total			
		Project Totals	Public Housing CARES Act Funding	Housing Choice Voucher Program	HCV CARES Act Funding	Emergency Housing Voucher	Ministream Vouchers	Ministream CARES Act Funding	Continuum of Care	Rehabilitation Single Room Occupancy	Family Self-Help Program	Business Activities	COCC Funding				COCC CARES Act Funding	Eliminations	Primary Government Subtotal
<b>REVENUE</b>																			
70000	Net Tenant Rental Revenue	\$ 783,182	-	-	-	-	-	-	-	-	-	-	-	-	\$ 783,182	\$ 1,774,740	\$ -	\$ -	\$ 2,557,922
70000	Tenant Revenue - other	355,457	-	-	-	-	-	-	-	-	-	-	-	-	355,457	1,115	-	-	2,913,379
70500	Total Tenant Revenue	1,138,639	-	-	-	-	-	-	-	-	-	-	-	-	1,143,639	1,774,855	-	-	2,933,464
70600	HUD PHA Operating Grants	3,228,398	144,211	17,949,346	321,966	287,716	11,416	2,890,336	110,474	-	-	-	-	-	25,332,535	294,349	-	-	25,626,884
70610	Capital Grants	1,640,540	-	-	-	-	-	-	-	-	-	-	-	-	1,640,540	-	-	-	1,640,540
70710	Management Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70720	Management Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70730	Book-Keeping Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70700	Total Fee Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70800	Other Government Grants	1,205	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71100	Investment Income - Unrestricted	3,825	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71400	Fraud Recovery	172,113	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71500	Other Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71600	Loss on Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72000	Investment Income - Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70000	Total Revenue	6,195,272	144,211	17,970,548	321,966	289,012	294,785	11,416	2,890,336	110,474	195,917	1,228,338	75,186	(1,108,075)	28,717,984	2,176,864	70,830	86,615	30,881,483
<b>EXPENSES</b>																			
Administrative:																			
91100	Administrative Salaries	290,567	-	380,835	25,540	19,078	6,310	-	169,800	-	636	641,383	68,793	-	1,618,942	86,157	-	-	1,703,099
91200	Auditing Fees	4,922	-	12,739	-	608	-	-	4,769	-	-	2,321	-	-	25,387	12,942	-	-	38,329
91300	Management Fee	484,049	-	237,582	75,186	4,048	-	-	-	-	-	-	-	-	-	185,055	-	-	185,055
91310	Book-Keeping Fee	49,770	-	178,185	-	3,845	-	-	-	-	-	-	-	-	-	-	-	-	-
91400	Employee Health Insurance	4,587	-	413	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91500	Employee Benefit Contributions - Administrative	13,220	-	89,448	1,856	6,937	217	-	46,862	-	274	38,846	5,393	-	182,153	28,074	-	-	211,227
91600	Office Expenses	149,661	-	86,539	-	1,677	1,677	-	31,502	-	65,408	81,500	-	-	416,777	164,749	-	-	581,526
91700	Legal Expense	19,248	-	3,170	-	-	-	3,330	-	-	8,326	-	-	-	33,074	8,703	-	-	41,777
91800	Travel	1,382	-	-	-	-	-	-	-	-	-	6,138	-	-	7,500	566	-	-	8,066
91900	Other	18,225	-	98,783	105,529	2,434	161	-	16,384	-	18,854	46,231	-	-	307,051	13,953	212,378	-	531,382
91000	Total Operating - Administrative	1,045,011	-	1,079,092	208,411	28,449	16,106	-	273,047	-	85,972	825,073	75,186	(1,041,875)	2,594,372	601,139	212,378	-	3,307,949
92000	Asset Management Fee	67,200	-	-	-	-	-	-	-	-	-	-	-	(67,200)	-	-	-	-	-
Tenant Services:																			
92100	Tenant Services - Salaries	-	-	-	-	-	-	-	-	-	-	(12,903)	-	-	74,449	56,565	-	-	131,014
92300	Employee Benefit Contributions - Tenant Services	1,130	-	-	-	-	-	-	-	-	-	-	-	-	23,110	14,701	-	-	37,811
92400	Tenant Services - Other	15,336	102,869	9,145	-	22,936	64	11,416	-	30,000	30,000	2,259	-	-	195,089	11,028	-	-	206,117
92500	Total Tenant Services	17,430	102,869	9,145	-	22,936	64	11,416	-	30,000	30,000	(10,644)	-	-	252,648	82,294	-	-	374,942
Utilities:																			
93100	Water	438,785	-	2,692	-	-	-	-	352	-	-	1,075	-	-	442,904	177,529	-	-	620,433
93200	Electricity	354,988	-	18,235	-	-	-	-	4,001	-	-	37,130	-	-	410,354	116,066	-	-	526,420
93300	Gas	13,453	-	2,893	-	-	-	-	2,442	-	-	4,457	-	-	19,320	2,110	-	-	21,439
93000	Total Utilities	807,266	-	23,610	-	-	-	-	4,894	-	-	46,557	-	-	878,497	295,825	-	-	1,174,322

**JEFFERSON COUNTY HOUSING AUTHORITY  
FINANCIAL DATA SCHEDULE – STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION (CONTINUED)  
YEAR ENDED DECEMBER 31, 2021**

Line Item No.	Account Description	Programs														Discretely Presented Component Unit	Fiduciary Fund	Total
		Project Totals	Public Housing CARES Act Funding	Housing Choice Voucher Program	HCV CARES Act Funding	Emergency Housing Voucher	Mainstream Vouchers	Mainstream CARES Act Funding	Continuum of Care	Moderate Rehabilitation Single Room Occupancy	Family Self-Sufficiency Program	Business Activities	COCOC CARES Act Funding	Eliminations	Primary Government Subtotal			
94100	Ordinary Maintenance and Operations - Ordinary Maintenance and Operations - Materials and Other	\$ 404,312	-	-	-	-	-	-	-	-	-	2,190	-	-	406,502	\$ 164,595	-	\$ 571,097
94200	Ordinary Maintenance and Operations - Contracts	289,602	-	-	-	310	-	-	-	-	-	2,974	-	-	296,213	77,792	-	373,005
94300	Ordinary Maintenance and Operations - Employee Benefit Contributions - Ordinary Maintenance	461,169	-	13,843	-	242	-	242	-	-	-	73,083	-	-	562,635	127,369	-	690,004
94500	Insurance Premiums - All Other Insurance	62,991	-	15,622	-	310	-	242	-	-	-	446	-	-	63,437	66,270	-	129,707
94600	Total Insurance Premiums	1,218,074	-	-	-	-	-	-	-	-	-	15,438	-	-	1,327,787	450,028	-	1,797,815
96140	Total Insurance Premiums	146,931	-	12,716	-	221	-	-	-	1,142	-	13,447	-	-	178,242	142,573	-	320,815
96100	Other General Expenses - Payment in Lieu of Taxes	146,931	-	12,716	-	221	-	-	-	1,142	-	13,447	-	-	178,242	142,573	-	320,815
96200	Bad Debt - Tenant Rent	5,123	-	3,971	-	-	-	-	-	-	-	100	-	-	9,569	5,123	-	9,569
96300	Total Other General Expenses	37,207	-	3,971	-	-	-	-	-	-	-	100	-	-	37,207	-	-	37,207
96710	Interest of Mortgage (or Bonds) Payable	42,330	-	-	-	-	-	-	-	-	-	-	-	-	51,869	-	-	51,869
96700	Total Interest Expense and Amortization	21,185	-	-	-	-	-	-	-	-	-	-	-	-	21,185	20,812	-	41,997
96700	Total Operating Expenses	3,365,428	102,969	1,144,935	208,411	51,627	16,701	11,416	286,734	110,474	193,853	883,971	75,185	(1,109,075)	5,342,611	1,472,729	212,378	7,027,718
97000	Excess (Deficiency) of Operating Revenue Over (Under) Operating Expenses	2,829,954	41,242	16,825,612	113,555	237,995	278,064	-	2,702,662	-	2,054	344,365	-	-	23,375,373	704,155	(125,763)	23,953,765
97100	Other Expenses - Extraordinary Maintenance	114,890	-	-	-	-	-	-	-	-	-	1,309	-	-	116,199	7,634	-	123,833
97300	Housing Assistance Payments	1,028,732	-	16,368,645	-	21,730	270,361	-	2,773,912	-	9,375	62,200	-	-	19,434,648	738,432	-	19,434,648
97400	Depreciation Expense	1,143,622	-	16,368,645	-	21,730	270,361	-	2,773,912	-	9,375	63,509	-	-	20,651,154	746,066	-	21,397,220
97400	Total Other Expenses	4,509,030	102,969	17,513,381	208,411	73,357	287,052	-	3,060,646	-	110,474	947,480	75,185	(1,109,075)	25,953,765	2,219,795	212,378	28,424,638
98000	Total Expenses	130,000	-	-	-	-	-	-	-	-	-	-	-	(130,000)	-	-	-	-
10010	Operating Transfer In	(130,000)	-	-	-	-	-	-	-	-	-	-	-	130,000	-	-	-	-
10020	Operating Transfer Out	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10040	Operating Transfer from/to Component Unit	848,662	-	-	-	-	-	-	71,310	-	-	55,268	-	(64,662)	126,578	(126,578)	-	-
10091	Inter Project Excess Cash Transfer - In	(648,662)	-	-	-	-	-	-	-	-	-	-	-	648,662	-	-	-	-
10092	Inter Project Excess Cash Transfer - Out	(648,662)	-	-	-	-	-	-	-	-	-	-	-	648,662	-	-	-	-
10100	Total Other Financing Sources (Uses)	1,686,242	41,242	456,967	113,555	216,255	7,723	-	(7,311)	-	336,124	-	-	2,850,797	(168,489)	(125,763)	2,556,545	
10000	Excess (Deficiency) of Total Revenue Over (Under) Total Expenses	11,042,901	(41,242)	(1,987)	(113,555)	(113,555)	34,960	-	9,950	-	1,396,228	1,022,509	-	-	13,504,181	31,356,989	816,304	45,979,494
11030	Beginning Equity	41,242	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11040	Prior Period Adjustment/Equity Transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	NET POSITION - END OF YEAR	\$ 12,770,385	\$ -	\$ 568,535	\$ -	\$ 216,255	\$ 42,303	\$ -	\$ 9,950	\$ -	\$ 1,388,817	\$ 1,359,633	\$ -	\$ -	\$ 16,354,978	\$ 31,190,500	\$ 690,961	\$ 48,226,039

**JEFFERSON COUNTY HOUSING AUTHORITY  
 FINANCIAL DATA SCHEDULE – STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION (CONTINUED)  
 YEAR ENDED DECEMBER 31, 2021**

Line Item No.	Account Description	Programs											Total				
		Project Totals	Public Housing CARES Act Funding	Housing Choice Voucher Program	LCV CARES Act Funding	Emergency Housing Vouchers	Midstream Vouchers	Midstream CARES Act Funding	Continuum of Care	Moderate Rehabilitation Occupancy	Family Self-Help Program	Business Activities		COCC CARES Act Funding	Eliminations	Priority Government Subtotal	Discretely Priced Component Unit
11020	Required Annual Debt Principal Payments	\$ 188,567	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11030	Beginning Equity	\$ 11,042,901	\$ -	\$ (1,987)	\$ -	\$ -	\$ -	\$ -	\$ 9,950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,504,181	\$ 114,980	\$ -
11040	Administrative Fee Equity	\$ -	\$ -	\$ 310,772	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 310,772	\$ 31,358,989	\$ 816,324
11180	Housing Assistance Payments Equity	\$ -	\$ -	\$ 297,763	\$ -	\$ -	\$ -	\$ 4,920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 297,763	\$ -	\$ -
11190	Unit Months Available	6,718	-	25,784	-	195	-	600	-	-	-	-	-	-	39,338	5,277	-
11270	Excise Cash	6,525	-	23,784	-	29	-	438	-	-	-	-	-	35,195	4,890	-	44,183
11640	Leasehold Improvements Purchases	\$ 1,816,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,816,250	\$ -	\$ -
13510	CFFP Debt Service Payments	\$ 210,732	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 210,732	\$ -	\$ -

**ATTACHMENT B**

**JEFFERSON COUNTY HOUSING AUTHORITY**  
**FINANCIAL DATA SCHEDULE – STATEMENT OF NET POSITION**  
**DISCRETELY PRESENTED COMPONENT UNIT**  
**DECEMBER 31, 2021**

JCHA Housing and Development Corporation

Line Item No.	Description	Hickory Ridge I	Hickory Ridge II	Hickory Ridge III	Brighton Gardens I	Brighton Gardens II	Spring Gardens I	Spring Gardens II	Spring Gardens III	Spring Gardens IV	Operations	Eliminations	Total
<b>ASSETS</b>													
<b>CURRENT ASSETS</b>													
Cash:													
111	Unrestricted	\$ 469,978	\$ 267,565	\$ 7,098	\$ 301,799	\$ -	\$ 89,148	\$ 209,433	\$ 8,140	\$ 13,117	\$ 1,117,977	\$ -	\$ 2,484,255
112	Cash Restricted - Modernization and Development	-	-	-	-	-	-	-	-	-	4,997,422	-	4,997,422
113	Other Restricted	45,777	23,338	134,315	39,435	-	25,830	5,090	5,090	7,893	-	-	286,768
114	Tenant Security Deposits	7,805	8,052	3,638	2,300	-	32,833	27,769	6,224	8,552	-	-	97,173
100	Total Cash	523,560	298,955	145,051	343,534	-	147,811	242,292	19,454	29,562	6,115,399	-	7,885,618
Accounts and Notes Receivable:													
122	Accounts Receivable - HUD Other Projects	-	-	-	-	-	209	-	-	-	-	-	209
125	Accounts Receivable - Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
126	Accounts Receivable - Tenants	5,818	2,237	-	-	-	1,862	15,792	116	-	-	-	25,625
126.1	Allowance for Doubtful Accounts - Tenants	-	-	-	-	-	(2,421)	-	-	-	-	-	(2,421)
120	Total Receivables, Net of Allowances for Doubtful Accounts	5,818	2,237	-	-	-	(550)	15,792	116	-	-	-	23,413
Investments:													
131	Unrestricted Total Investments	-	-	-	-	-	-	-	-	-	1,490,114	-	1,490,114
Other Current Assets:													
142	Prepaid Expenses and Other Assets	11,149	10,129	7,044	3,270	-	73,953	71,940	14,450	17,396	37,921	-	247,252
144	Inter-Program - Due From	138,370	-	-	-	-	31,441	-	-	-	1,354,451	(1,524,262)	-
150	Total Other Current Assets	149,519	10,129	7,044	3,270	-	105,394	71,940	14,450	17,396	1,392,372	(1,524,262)	247,252
Total Current Assets													
		678,897	311,321	152,095	346,804	-	252,655	330,024	34,020	46,958	8,997,885	(1,524,262)	9,626,387
<b>NONCURRENT ASSETS</b>													
Capital Assets:													
161	Land	404,705	-	-	5,000	-	90,785	213,000	66,000	50,000	-	-	829,490
162	Buildings	2,897,833	3,199,902	2,171,228	-	-	6,600,463	6,056,966	880,390	1,428,117	-	-	23,204,899
163	Furniture, Equipment, and Machinery - Dwellings	-	-	-	-	-	421,436	11,708	10,365	2,850	-	-	446,157
164	Furniture, Equipment, and Machinery - Administration	-	-	-	-	-	274,801	-	-	-	-	-	274,801
165	Leasehold Improvements	-	-	-	1,365,778	-	1,276,436	-	-	-	-	-	2,642,214
166	Accumulated Depreciation	(888,455)	(671,091)	(123,639)	(546,311)	-	(5,152,848)	(4,617,845)	(741,328)	(720,361)	-	-	(13,481,878)
167	Construction in Progress	-	-	-	-	20,014	-	-	-	-	17,336,752	-	17,336,752
160	Total Capital Assets, Net	2,384,083	2,528,811	2,047,589	824,467	20,014	3,511,073	1,663,827	215,427	760,406	17,336,752	-	31,292,449
180	Total Noncurrent Assets	2,384,083	2,528,811	2,047,589	824,467	20,014	3,511,073	1,663,827	215,427	760,406	17,336,752	-	31,292,449
190	Total Assets	3,062,980	2,840,132	2,199,684	1,171,271	20,014	3,763,728	1,993,851	249,447	807,364	26,334,637	(1,524,262)	40,918,846
290	Total Assets and Deferred Outflows of Resources	\$ 3,062,980	\$ 2,840,132	\$ 2,199,684	\$ 1,171,271	\$ 20,014	\$ 3,763,728	\$ 1,993,851	\$ 249,447	\$ 807,364	\$ 26,334,637	\$ (1,524,262)	\$ 40,918,846

**JEFFERSON COUNTY HOUSING AUTHORITY**  
**FINANCIAL DATA SCHEDULE – STATEMENT OF NET POSITION**  
**DISCRETELY PRESENTED COMPONENT UNIT (CONTINUED)**  
**DECEMBER 31, 2021**

JCHA Housing and Development Corporation

Line Item No.	Description	Hickory Ridge I	Hickory Ridge II	Hickory Ridge III	Brighton Gardens I	Brighton Gardens II	Spring Gardens I	Spring Gardens II	Spring Gardens III	Spring Gardens IV	Operations	Eliminations	Total
<b>LIABILITIES AND NET POSITION</b>													
<b>CURRENT LIABILITIES</b>													
312	Accounts Payable <= 90 Days	-	-	-	-	-	-	-	-	-	262,600	-	262,600
321	Accrued Wage/Payroll Taxes Payable	349	317	159	143	-	3,676	1,585	317	381	-	-	6,927
322	Accrued Compensated Absences - Current Portion	42	38	20	21	-	191	191	38	46	-	-	587
325	Accrued Interest Payable	46,160	-	-	-	-	-	-	-	-	-	-	46,160
341	Tenant Security Deposits	7,805	8,052	3,638	1,845	-	47,563	37,496	8,746	12,573	-	-	127,718
342	Unearned Revenues	670	507	463	4,506	-	24,091	2,534	507	2,362	-	-	35,640
343	Current Portion of Long-Term Debt - Capital Projects/Mortgage Revenue Bonds	-	39,234	38,007	-	-	14,952	-	-	41,942	-	-	134,135
346	Accrued Liabilities - Other	11,361	62,001	50,199	18,171	20,014	456,002	66,328	157,607	526,459	228,000	(1,524,262)	228,000
347	Inter-Program - Due To	66,387	110,149	92,486	24,666	20,014	546,475	110,134	167,215	583,763	1,862,456	(1,524,262)	1,217,736
310	Total Current liabilities	2,877,912	1,100,829	1,565,923	1,240,399	20,014	113,632	983	197	968,968	-	-	7,665,636
<b>NONCURRENT LIABILITIES</b>													
351	Long-Term Debt, Net of Current - Capital Projects/Mortgage Revenue	216	197	98	287	-	963	983	197	236	-	-	3,207
354	Accrued Compensated Absences - Noncurrent	2,677,912	1,100,829	1,565,923	1,240,399	20,014	113,632	983	197	968,968	-	-	7,665,636
350	Total Noncurrent liabilities	2,744,299	1,210,978	1,658,409	1,265,085	20,014	660,107	1,111,117	167,412	1,552,731	1,862,456	(1,524,262)	9,726,346
<b>NET POSITION</b>													
508.4	Net Investment in Capital Assets	(293,613)	1,386,945	443,757	(415,695)	20,014	3,383,472	1,663,827	215,427	(250,266)	16,846,152	-	23,002,078
511.4	Restricted	45,777	23,338	134,315	39,435	-	25,830	5,090	5,090	7,893	4,997,422	-	5,284,190
512.4	Unrestricted	566,517	216,871	(36,797)	282,386	(20,014)	(305,661)	213,817	(138,482)	(502,892)	2,628,607	-	2,504,232
513	Total Equity/Net Position	318,681	1,623,154	541,275	(93,814)	-	3,103,621	1,882,734	82,035	(745,367)	24,472,181	-	31,190,500
600	Total Liabilities, Deferred Inflows of Resources, and Net Position	3,062,960	2,840,132	2,199,684	1,171,271	20,014	3,763,728	1,993,851	249,447	807,364	26,334,637	(1,524,262)	40,918,846



**JEFFERSON COUNTY HOUSING AUTHORITY**  
**FINANCIAL DATA SCHEDULE – STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION**  
**DISCRETELY PRESENTED COMPONENT UNIT**  
**YEAR ENDED DECEMBER 31, 2021**

JCHA Housing and Development Corporation

Line Item No.	Description	Hickory Ridge I	Hickory Ridge II	Hickory Ridge III	Brighton Gardens I	Brighton Gardens II	Spring Gardens I	Spring Gardens II	Spring Gardens III	Spring Gardens IV	Operations	Total
<b>REVENUE</b>												
70300	Net Tenant Rental Revenue	\$ 174,738	\$ 155,080	\$ 89,016	\$ 70,173	\$ -	\$ 229,844	\$ 755,513	\$ 153,613	\$ 146,763	\$ -	\$ 1,774,740
70400	Tenant Revenue - other	-	-	-	-	-	30	60	-	25	-	115
70500	Total Tenant Revenue	174,738	155,080	89,016	70,173	-	229,874	755,573	153,613	146,788	-	1,774,855
70600	HUD PHA Operating Grants	-	-	-	-	-	294,349	-	-	-	-	294,349
70800	Other Government Grants	-	-	-	-	-	55,856	-	-	-	-	55,856
71100	Investment Income - Unrestricted	-	-	-	-	-	-	-	-	-	5,685	5,685
71500	Other Revenue	1,540	1,236	642	107	-	1,100	6,427	1,183	2,303	31,601	46,139
70000	Total Revenue	176,278	156,316	89,658	70,280	-	581,179	762,000	154,796	149,091	37,286	2,176,884
<b>EXPENSES</b>												
Administrative:												
91100	Administrative Salaries	6,177	5,608	2,818	3,085	-	28,062	28,062	5,608	6,737	-	86,157
91200	Auditing Fees	522	497	409	462	-	4,455	4,455	1,025	1,117	-	12,942
91300	Management Fee	14,256	12,960	7,382	5,622	-	51,836	64,618	12,672	15,709	-	185,055
91400	Advertising and Marketing	-	-	-	-	-	-	-	-	-	-	-
91500	Employee Benefit Contributions - Administrative	2,085	1,892	949	1,041	-	9,470	9,470	1,893	2,274	-	29,074
91600	Office Expense	10,285	8,874	6,340	3,690	-	56,078	55,928	10,656	12,629	269	164,749
91700	Legal Expense	297	270	135	1,295	-	1,350	3,921	1,111	324	-	8,703
91800	Travel Expense	30	27	5	175	-	135	135	27	32	-	566
91900	Other	939	857	585	107	-	6,114	1,823	1,545	1,983	-	13,953
91000	Total Operating - Administrative	34,591	30,985	18,623	15,477	-	157,500	188,412	34,537	40,805	269	501,199
Tenant Services:												
92100	Tenant Services - Salaries	1,079	962	491	-	-	46,946	4,907	982	1,178	-	56,565
92300	Employee Benefit Contributions - Tenant Services	178	162	81	-	-	13,115	809	162	194	-	14,701
92400	Tenant Services - Other	333	301	151	-	-	5,932	2,994	599	718	-	11,028
92500	Total Tenant Services	1,590	1,445	723	-	-	65,993	8,710	1,743	2,090	-	82,294
Utilities:												
93100	Water	20,897	18,998	9,499	-	-	41,165	41,165	8,233	37,672	-	177,629
93200	Electricity	7,634	6,420	4,360	1,216	-	28,231	23,731	4,210	8,681	31,603	116,086
93300	Gas	75	-	-	-	-	834	834	167	200	-	2,110
93000	Total Utilities	28,606	25,418	13,859	1,216	-	70,230	65,730	12,610	46,553	31,603	295,825

**JEFFERSON COUNTY HOUSING AUTHORITY**  
**FINANCIAL DATA SCHEDULE – STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION**  
**DISCRETELY PRESENTED COMPONENT UNIT (CONTINUED)**  
**YEAR ENDED DECEMBER 31, 2021**

JCHA Housing and Development Corporation

Line Item No.	Description	Hickory Ridge I	Hickory Ridge II	Hickory Ridge III	Brighton Gardens I	Brighton Gardens II	Spring Gardens I	Spring Gardens II	Spring Gardens III	Spring Gardens IV	Operations	Total
<b>EXPENSES (CONTINUED)</b>												
Ordinary Maintenance and Operations:												
94100	Ordinary Maintenance and Operations - Labor	\$ 7,978	\$ 6,869	\$ 3,461	\$ 2,967	\$ -	\$ 82,350	\$ 41,749	\$ 8,702	\$ 10,499	\$ -	\$ 164,595
94200	Ordinary Maintenance and Operations - Materials & Other	10,051	7,003	1,778	1,662	-	24,114	23,507	4,388	5,269	-	77,792
94300	Ordinary Maintenance and Operations Contracts	12,678	11,977	7,572	7,205	-	29,138	42,067	7,536	9,196	-	127,369
94500	Employee Benefit Contributions - Ordinary Maintenance	3,179	2,761	1,387	1,158	-	27,557	16,654	3,450	4,124	-	60,270
94000	Total Maintenance	33,866	28,610	14,198	13,032	-	163,159	123,977	24,076	29,088	-	430,026
Insurance Premiums:												
96140	All Other Insurance	10,561	9,585	4,702	5,211	-	47,481	44,944	9,094	10,995	-	142,573
96100	Total Insurance Premiums	10,561	9,585	4,702	5,211	-	47,481	44,944	9,094	10,995	-	142,573
General Expenses:												
96710	Interest on Mortgage (or Bonds) Payable	-	11,691	-	-	-	1,369	-	-	7,752	-	20,812
96700	Total Interest and Amortization Cost	-	11,691	-	-	-	1,369	-	-	7,752	-	20,812
96900	Total Operating Expenses	109,234	107,734	52,105	34,936	-	505,732	411,773	82,060	137,283	31,872	1,472,729
97000	Excess (Deficiency) of Operating Revenue Over (Under) Operating Expenses	67,044	48,582	37,553	35,344	-	75,447	350,227	72,736	11,808	5,414	704,155
Other Expenses:												
97100	Extraordinary Maintenance	1,398	2,762	-	-	-	2,560	216	287	411	-	7,634
97400	Depreciation Expense	95,632	106,663	72,374	43,629	-	213,570	206,564	-	-	-	736,432
	Total Other Expenses	97,030	109,425	72,374	43,629	-	216,130	206,780	287	411	-	746,066
90000	Total Expenses	206,264	217,159	124,479	78,565	-	721,862	618,553	82,347	137,694	31,872	2,218,795
10040	Operating Transfers from/to Component Unit	-	-	-	-	-	-	-	-	-	(126,578)	(126,578)
10100	Total Other Financing Sources (uses)	-	-	-	-	-	-	-	-	-	(126,578)	(126,578)
10000	Excess (Deficiency) of Total Revenue Over (Under) Total Expenses	(29,966)	(60,843)	(34,821)	(8,265)	-	(140,663)	143,447	72,449	11,397	(121,164)	(168,489)
11030	Beginning Equity	348,667	1,689,997	576,096	(85,529)	-	3,244,304	1,739,287	9,586	(756,764)	24,593,345	31,358,989
	<b>NET POSITION - END OF YEAR</b>	<b>\$ 318,681</b>	<b>\$ 1,629,154</b>	<b>\$ 541,275</b>	<b>\$ (93,814)</b>	<b>\$ -</b>	<b>\$ 3,103,621</b>	<b>\$ 1,862,734</b>	<b>\$ 82,035</b>	<b>\$ (745,367)</b>	<b>\$ 24,472,181</b>	<b>\$ 31,190,500</b>

**ATTACHMENT C**

# AFFIDAVIT

## Non-Collusion

This proposal is genuine and not a collusive or sham proposal; neither the bidder nor any of its agents, representatives, employees has in any way colluded, conspired, connived or agreed, directly, with any other bidder, firm, or person, to submit a collusive or sham proposal or to refrain from bidding, or has in any manner, directly or indirectly, sought, by unlawful agreement or connivance with any other bidder, firm or person to fix the bid price in that proposal, or to fix overhead, profit or cost element of said price, or that of any personal interest in the proposed contract; and that all statements in said proposal or bid are true.

AND

## Debarred, suspended

The bidder hereby certified that neither the firm nor the bidder have been debarred, suspended, or otherwise prohibited from professional practice by any Federal state, or local agency.

AND

## Conflict of Interest

The Bidder represents that no person who currently exercises any function or responsibility in connection with the Housing Authority has any direct or indirect personal financial interest in the proposed contract.

AND

## E-Verify

I hereby attest that this business does not knowingly employ, hire for employment, or continue to employ an unauthorized alien. Further, I attest that this business is enrolled in the E-Verify program, and it is used in the hiring process to assure that candidates may be legally employed in the United States.

AND

## Non-Discrimination Policy

This business does not discriminate in their hiring practices on the basis of race, color, creed, sex, handicap, or national origin.

Company: \_\_\_\_\_

Signature and Title: \_\_\_\_\_

Date: \_\_\_\_\_

State of Alabama, \_\_\_\_\_ County

On this \_\_\_\_\_ day of \_\_\_\_\_, 2023, before me, the undersigned notary public personally appeared \_\_\_\_\_, known to be to be the person whose name is subscribed to this instrument and acknowledged that he/she executed the same for the purposes therein contained.

In witness whereof, I hereunto set my hand and official seal.

\_\_\_\_\_  
NOTARY PUBLIC

\_\_\_\_\_  
COMMISSION EXPIRES

# Instructions to Offerors Non-Construction

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



- 03291 -

## 1. Preparation of Offers

(a) Offerors are expected to examine the statement of work, the proposed contract terms and conditions, and all instructions. Failure to do so will be at the offeror's risk.

(b) Each offeror shall furnish the information required by the solicitation. The offeror shall sign the offer and print or type its name on the cover sheet and each continuation sheet on which it makes an entry. Erasures or other changes must be initialed by the person signing the offer. Offers signed by an agent shall be accompanied by evidence of that agent's authority, unless that evidence has been previously furnished to the HA.

(c) Offers for services other than those specified will not be considered.

## 2. Submission of Offers

(a) Offers and modifications thereof shall be submitted in sealed envelopes or packages (1) addressed to the office specified in the solicitation, and (2) showing the time specified for receipt, the solicitation number, and the name and address of the offeror.

(b) Telegraphic offers will not be considered unless authorized by the solicitation; however, offers may be modified by written or telegraphic notice.

(c) Facsimile offers, modifications or withdrawals will not be considered unless authorized by the solicitation.

## 3. Amendments to Solicitations

(a) If this solicitation is amended, then all terms and conditions which are not modified remain unchanged.

(b) Offerors shall acknowledge receipt of any amendments to this solicitation by

- (1) signing and returning the amendment;
- (2) identifying the amendment number and date in the space provided for this purpose on the form for submitting an offer,
- (3) letter or telegram, or
- (4) facsimile, if facsimile offers are authorized in the solicitation. The HA/HUD must receive the acknowledgment by the time specified for receipt of offers.

## 4. Explanation to Prospective Offerors

Any prospective offeror desiring an explanation or interpretation of the solicitation, statement of work, etc., must request it in writing soon enough to allow a reply to reach all prospective offerors before the submission of their offers. Oral explanations or instructions given before the award of the contract will not be binding. Any information given to a prospective offeror concerning a solicitation will be furnished promptly to all other prospective offerors as an amendment of the solicitation, if that information is necessary in submitting offers or if the lack of it would be prejudicial to any other prospective offerors.

## 5. Responsibility of Prospective Contractor

(a) The HA shall award a contract only to a responsible prospective contractor who is able to perform successfully under the terms and conditions of the proposed contract. To be determined responsible, a prospective contractor must -

- (1) Have adequate financial resources to perform the contract, or the ability to obtain them;

- (2) Have a satisfactory performance record;
- (3) Have a satisfactory record of integrity and business ethics;
- (4) Have a satisfactory record of compliance with public policy (e.g., Equal Employment Opportunity); and
- (5) Not have been suspended, debarred, or otherwise determined to be ineligible for award of contracts by the Department of Housing and Urban Development or any other agency of the U.S. Government. Current lists of ineligible contractors are available for inspection at the HA/HUD.

(b) Before an offer is considered for award, the offeror may be requested by the HA to submit a statement or other documentation regarding any of the foregoing requirements. Failure by the offeror to provide such additional information may render the offeror ineligible for award.

## 6. Late Submissions, Modifications, and Withdrawal of Offers

(a) Any offer received at the place designated in the solicitation after the exact time specified for receipt will not be considered unless it is received before award is made and it -

- (1) Was sent by registered or certified mail not later than the fifth calendar day before the date specified for receipt of offers (e.g., an offer submitted in response to a solicitation requiring receipt of offers by the 20th of the month must have been mailed by the 15th);
- (2) Was sent by mail, or if authorized by the solicitation, was sent by telegram or via facsimile, and it is determined by the HA/ HUD that the late receipt was due solely to mishandling by the HA/ HUD after receipt at the HA;
- (3) Was sent by U.S. Postal Service Express Mail Next Day Service - Post Office to Addressee, not later than 5:00 p.m. at the place of mailing two working days prior to the date specified for receipt of proposals. The term "working days" excludes weekends and U.S. Federal holidays; or
- (4) Is the only offer received.

(b) Any modification of an offer, except a modification resulting from the HA's request for "best and final" offer (if this solicitation is a request for proposals), is subject to the same conditions as in subparagraphs (a)(1), (2), and (3) of this provision.

(c) A modification resulting from the HA's request for "best and final" offer received after the time and date specified in the request will not be considered unless received before award and the late receipt is due solely to mishandling by the HA after receipt at the HA.

(d) The only acceptable evidence to establish the date of mailing of a late offer, modification, or withdrawal sent either by registered or certified mail is the U.S. or Canadian Postal Service postmark both on the envelope or wrapper and on the original receipt from the U.S. or Canadian Postal Service. Both postmarks must show a legible date or the offer, modification, or withdrawal shall be processed as if mailed late. "Postmark" means a printed, stamped, or otherwise placed impression (exclusive of a postage meter machine impression) that is readily identifiable without further action as having been supplied and affixed by employees of the U.S. or Canadian Postal Service on the date of mailing. Therefore, offerors should request the postal clerk to place a hand cancellation bull's-eye postmark on both the receipt and the envelope or wrapper.

(e) The only acceptable evidence to establish the time of receipt at the HA is the time/date stamp of HA on the offer wrapper or other documentary evidence of receipt maintained by the HA.

(f) The only acceptable evidence to establish the date of mailing of a late offer, modification, or withdrawal sent by Express Mail Next Day Service-Post Office to Addressee is the date entered by the post office receiving clerk on the "Express Mail Next Day Service-Post Office to Addressee" label and the postmark on both the envelope or wrapper and on the original receipt from the U.S. Postal Service. "Postmark" has the same meaning as defined in paragraph (c) of this provision, excluding postmarks of the Canadian Postal Service. Therefore, offerors should request the postal clerk to place a legible hand cancellation bull's eye postmark on both the receipt and the envelope or wrapper.

(g) Notwithstanding paragraph (a) of this provision, a late modification of an otherwise successful offer that makes its terms more favorable to the HA will be considered at any time it is received and may be accepted.

(h) If this solicitation is a request for proposals, proposals may be withdrawn by written notice, or if authorized by this solicitation, by telegram (including mailgram) or facsimile machine transmission received at any time before award. Proposals may be withdrawn in person by a offeror or its authorized representative if the identity of the person requesting withdrawal is established and the person signs a receipt for the offer before award. If this solicitation is an invitation for bids, bids may be withdrawn at any time prior to bid opening.

#### 7. Contract Award

(a) The HA will award a contract resulting from this solicitation to the responsible offeror whose offer conforming to the solicitation will be most advantageous to the HA, cost or price and other factors, specified elsewhere in this solicitation, considered.

(b) The HA may

- (1) reject any or all offers if such action is in the HA's interest,
- (2) accept other than the lowest offer,
- (3) waive informalities and minor irregularities in offers received, and (4) award more than one contract for all or part of the requirements stated.

(c) If this solicitation is a request for proposals, the HA may award a contract on the basis of initial offers received, without discussions. Therefore, each initial offer should contain the offeror's best terms from a cost or price and technical standpoint.

(d) A written award or acceptance of offer mailed or otherwise furnished to the successful offeror within the time for acceptance specified in the offer shall result in a binding contract without further action by either party. If this solicitation is a request for proposals, before the offer's specified expiration time, the HA may accept an offer, whether or not there are negotiations after its receipt, unless a written notice of withdrawal is received before award. Negotiations conducted after receipt of an offer do not constitute a rejection or counteroffer by the HA.

(e) Neither financial data submitted with an offer, nor representations concerning facilities or financing, will form a part of the resulting contract.

#### 8. Service of Protest

Any protest against the award of a contract pursuant to this solicitation shall be served on the HA by obtaining written and dated acknowledgment of receipt from the HA at the address shown on the cover of this solicitation. The determination of the HA with regard to such protest or to proceed to award notwithstanding such protest shall be final unless appealed by the protestor.

#### 9. Offer Submission

Offers shall be submitted as follows and shall be enclosed in a sealed envelope and addressed to the office specified in the solicitation. The proposal shall show **the hour and date specified in the solicitation for receipt, the solicitation number, and the name and address of the offeror, on the face of the envelope.**

It is very important that the offer be properly identified on the face of the envelope as set forth above in order to insure that the date and time of receipt is stamped on the face of the offer envelope. Receiving procedures are: date and time stamp those envelopes identified as proposals and deliver them immediately to the appropriate contracting official, and only date stamp those envelopes which do not contain identification of the contents and deliver them to the appropriate procuring activity only through the routine mail delivery procedure.

[Describe bid or proposal preparation instructions here:]

# Certifications and Representations of Offerors

## Non-Construction Contract

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

OMB Approval No: 2577-0180 (exp. 7/30/96)

Public reporting burden for this collection of information is estimated to average 5 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

This form includes clauses required by OMB's common rule on bidding/offering procedures, implemented by HUD in 24 CFR 85.36, and those requirements set forth in Executive Order 11625 for small, minority, women-owned businesses, and certifications for independent price determination, and conflict of interest. The form is required for nonconstruction contracts awarded by Housing Agencies (HAs). The form is used by bidders/offers to certify to the HA's Contracting Officer for contract compliance. If the form were not used, HAs would be unable to enforce their contracts. 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.

### 1. Contingent Fee Representation and Agreement

(a) The bidder/offeror represents and certifies as part of its bid/offer that, except for full-time bona fide employees working solely for the bidder/offeror, the bidder/offeror:

- (1)  has,  has not employed or retained any person or company to solicit or obtain this contract; and
- (2)  has,  has not paid or agreed to pay to any person or company employed or retained to solicit or obtain this contract any commission, percentage, brokerage, or other fee contingent upon or resulting from the award of this contract.

(b) If the answer to either (a)(1) or (a) (2) above is affirmative, the bidder/offeror shall make an immediate and full written disclosure to the PHA Contracting Officer.

(c) Any misrepresentation by the bidder/offeror shall give the PHA the right to (1) terminate the resultant contract; (2) at its discretion, to deduct from contract payments the amount of any commission, percentage, brokerage, or other contingent fee; or (3) take other remedy pursuant to the contract.

### 2. Small, Minority, Women-Owned Business Concern Representation

The bidder/offeror represents and certifies as part of its bid/offer that it:

- (a)  is,  is not a small business concern. "Small business concern," as used in this provision, means a concern, including its affiliates, that is independently owned and operated, not dominant in the field of operation in which it is bidding, and qualified as a small business under the criteria and size standards in 13 CFR 121.
- (b)  is,  is not a women-owned small business concern. "Women-owned," as used in this provision, means a small business that is at least 51 percent owned by a woman or women who are U.S. citizens and who also control and operate the business.
- (c)  is,  is not a minority enterprise which, pursuant to Executive Order 11625, is defined as a business which is at least 51 percent owned by one or more minority group members or, in the case of a publicly owned business, at least 51 percent of its voting stock is owned by one or more minority group members, and whose management and daily operations are controlled by one or more such individuals.

For the purpose of this definition, minority group members are:

(Check the block applicable to you)

- |   |   |
|---|---|
| <input type="checkbox"/> Black Americans    | <input type="checkbox"/> Asian Pacific Americans  |
| <input type="checkbox"/> Hispanic Americans | <input type="checkbox"/> Asian Indian Americans   |
| <input type="checkbox"/> Native Americans   | <input type="checkbox"/> Hasidic Jewish Americans |

### 3. Certificate of Independent Price Determination

(a) The bidder/offeror certifies that—

- (1) The prices in this bid/offer have been arrived at independently, without, for the purpose of restricting competition, any consultation, communication, or agreement with any other bidder/offeror or competitor relating to (i) those prices, (ii) the intention to submit a bid/offer, or (iii) the methods or factors used to calculate the prices offered;
- (2) The prices in this bid/offer have not been and will not be knowingly disclosed by the bidder/offeror, directly or indirectly, to any other bidder/offeror or competitor before bid opening (in the case of a sealed bid solicitation) or contract award (in the case of a negotiated solicitation) unless otherwise required by law; and
- (3) No attempt has been made or will be made by the bidder/offeror to induce any other concern to submit or not to submit a bid/offer for the purpose of restricting competition.

(b) Each signature on the bid/offer is considered to be a certification by the signatory that the signatory:

- (1) Is the person in the bidder/offeror's organization responsible for determining the prices being offered in this bid or proposal, and that the signatory has not participated and will not participate in any action contrary to subparagraphs (a)(1) through (a)(3) above; or
- (2) (i) Has been authorized, in writing, to act as agent for the following principals in certifying that those principals have not participated, and will not participate in any action contrary to subparagraphs (a)(1) through (a)(3) above (insert full name of person(s) in the bidder/offeror's organization responsible for determining the prices offered in this bid or proposal, and the title of his or her position in the bidder/offeror's organization);  
(ii) As an authorized agent, does certify that the principals named in subdivision (b)(2)(i) above have not participated, and will not participate, in any action contrary to subparagraphs (a)(1) through (a)(3) above; and

(iii) As an agent, has not personally participated, and will not participate in any action contrary to subparagraphs (a)(1) through (a)(3) above.

(c) If the bidder/offeror deletes or modifies subparagraph (a)2 above, the bidder/offeror must furnish with its bid/offer a signed statement setting forth in detail the circumstances of the disclosure.

#### 4. Organizational Conflicts of Interest Certification

(a) The Contractor warrants that to the best of its knowledge and belief and except as otherwise disclosed, it does not have any organizational conflict of interest which is defined as a situation in which the nature of work under a proposed contract and a prospective contractor's organizational, financial, contractual or other interest are such that:

(i) Award of the contract may result in an unfair competitive advantage;

(ii) The Contractor's objectivity in performing the contract work may be impaired; or

(iii) That the Contractor has disclosed all relevant information and requested the HA to make a determination with respect to this Contract.

(b) The Contractor agrees that if after award he or she discovers an organizational conflict of interest with respect to this contract, he or she shall make an immediate and full disclosure in writing to the HA which shall include a description of the action which the Contractor has taken or intends to eliminate or neutralize the conflict. The HA may, however, terminate the Contract for the convenience of HA if it would be in the best interest of HA.

(c) In the event the Contractor was aware of an organizational conflict of interest before the award of this Contract and intentionally did not disclose the conflict to the HA, the HA may terminate the Contract for default.

(d) The Contractor shall require a disclosure or representation from subcontractors and consultants who may be in a position to influence the advice or assistance rendered to the HA and shall include any necessary provisions to eliminate or neutralize conflicts of interest in consultant agreements or subcontracts involving performance or work under this Contract.

#### 5. Authorized Negotiators (RFPs only)

The offeror represents that the following persons are authorized to negotiate on its behalf with the PHA in connection with this request for proposals: (list names, titles, and telephone numbers of the authorized negotiators):

#### 6. Conflict of Interest

In the absence of any actual or apparent conflict, the offeror, by submission of a proposal, hereby warrants that to the best of its knowledge and belief, no actual or apparent conflict of interest exists with regard to my possible performance of this procurement, as described in the clause in this solicitation titled "Organizational Conflict of Interest."

#### 7. Offeror's Signature

The offeror hereby certifies that the information contained in these certifications and representations is accurate, complete, and current.

\_\_\_\_\_  
Signature & Date:

\_\_\_\_\_  
Typed or Printed Name:

\_\_\_\_\_  
Title: