

PHA 5-Year and Annual Plan	U.S. Department of Housing and Urban Development Office of Public and Indian Housing	OMB No. 2577-0226 Expires 4/30/2011
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1.0 PHA Information

PHA Name: **Housing Authority of the City of Las Vegas** PHA Code: **NV-02**
 PHA Type: Small High Performing Standard HCV (Section 8)
 PHA Fiscal Year Beginning: (MM/YYYY): 10/2009

2.0 Inventory (based on ACC units at time of FY beginning in 1.0 above)

Number of PH units: 2056 Number of HCV units: 5797

3.0 Submission Type

5-Year and Annual Plan Annual Plan Only 5-Year Plan Only

4.0 PHA Consortia

PHA Consortia: (Check box if submitting a joint Plan and complete table below.)

5.0 5-Year Plan. Complete items 5.1 and 5.2 only at 5-Year Plan update.

5.1 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:

The mission statement of the Housing Authority (HACLV) is to serve our community’s housing needs using all resources available to provide affordable, decent, safe and sanitary housing for program participants

5.2 Goals and Objectives. Identify the PHA’s quantifiable goals and objectives that will enable the PHA to serve the needs of low-income and very low-income, and extremely low-income families for the next five years. Include a report on the progress the PHA has made in meeting the goals and objectives described in the previous 5-Year Plan.

PHA Goal: Expand the supply of assisted housing

Objectives:

- Apply for additional rental vouchers:
- Reduce public housing vacancies:
- Leverage private or other public funds to create additional housing opportunities:
- Acquire or build units or developments

PHA Goal: Improve the quality of assisted housing

Objectives:

- Improve public housing management: (PHAS score) **Unavailable at this time**
- Improve voucher management: (SEMAP score) **100%**
- Increase customer satisfaction:
- Concentrate on efforts to improve specific management functions: (list; e.g., public housing finance; voucher unit inspections)
- Renovate or modernize public housing units:
- Demolish or dispose of obsolete public housing:
- Provide replacement public housing:
- Provide replacement vouchers:

- **Increase the percentage of fully accessible units within our inventory**

PHA Goal: Increase assisted housing choices

Objectives:

- Provide voucher mobility counseling:
- Conduct outreach efforts to potential voucher landlords
- **Expand voucher homeownership program**
- Implement public housing or other homeownership programs:
- Implement public housing site-based waiting lists:
- **Develop mixed income communities and innovative homeownership programs**

HUD Strategic Goal: Improve community quality of life and economic vitality

PHA Goal: Provide an improved living environment

Objectives:

- Implement measures to deconcentrate poverty by bringing higher income public housing households into lower income developments:
- Implement measures to promote income mixing in public housing by assuring access for lower income families into higher income developments:
- Designate developments or buildings for particular resident groups (elderly, persons with disabilities)

HUD Strategic Goal: Promote self-sufficiency and asset development of families and individuals

PHA Goal: Promote self-sufficiency and asset development of assisted households

Objectives:

- Provide or attract supportive services to improve assistance recipients' employability
- Provide or attract supportive services to increase independence for the elderly or families with disabilities.

HUD Strategic Goal: Ensure Equal Opportunity in Housing for all Americans

PHA Goal: Ensure equal opportunity and affirmatively further fair housing

Objectives:

- Undertake affirmative measures to ensure access to assisted housing regardless of race, color, religion national origin, sex, familial status, and disability:
- Undertake affirmative measures to provide a suitable living environment for families living in assisted housing, regardless of race, color, religion national origin, sex, familial status, and disability:
- Undertake affirmative measures to ensure accessible housing to persons with all varieties of disabilities regardless of unit size required:

Other PHA Goals and Objectives: (list below)

Each goal is followed by a brief summary of the progress made during FY 2009 (ending 03/31/2009)

GOALS AND OBJECTIVES

Five-Year Goal: Expand the supply of Low Income and Affordable housing.

Objectives:

- Apply for additional Section 8 Housing Choice Vouchers, if funding is announced.
- Develop public/private partnerships to create affordable housing opportunities.
- Utilize HACLV resources to leverage and encourage new development initiatives.
- Expand homeownership initiatives to HACLV residents and program participants.

FY 2009 Progress:

- Through the HACLV partnership with the Community Development Program Center of Nevada, two senior affordable rental initiatives has been completed one family rental initiative has been completed.
- Additionally, the HACLV has self developed a sixty (60) unit public housing family community (the first Mixed Finance Redevelopment in the State of Nevada), Construction was completed July 31, 2007 an all the units were leased-up as of August 3, 2007.
- Also, through the HACLV partnership with Nevada H.A.N.D. one senior public housing rental initiative (Balzar Senior Apartments) is under development activities. Construction is estimated to start-October 2009 with an estimated completion date of October 2010. This project will be the second Mixed Finance Redevelopment in the State of Nevada.
- Enhance the HACLV's Scattered Site Homeownership Program.
- Successfully accepted the transfer of 1371 HCV from North Las Vegas Housing Authority and are now fully administering the program as well as updating nearly 300 late annuals and 400 late HQS Inspections.

Five-Year Goal: Improve the quality of assisted housing.

Objectives:

- Improve program management and fiscal accountability by utilizing SEMAP and PHAS indicators.
- Increase customer satisfaction.

FY 2009 Progress:

- The Authority's other modernization activities are addressing necessary work items in order of priority as established in the Capital Plan.

Five-Year Goal: Increase assisted housing choices.

Objectives:

- Conduct outreach efforts to potential vouchers landlords.

- Develop a strong Affirmatively Furthering Fair Housing and Limited English Proficiency Plan.
- Further the development of the Housing Choice Voucher Homeownership Program.

FY 2009 Progress:

- The Authority **sold Fifty six (56)** public housing scattered site units under its Public Housing Homeownership Program in FY03, FY04, FY 05, FY 06, FY 07 and FY08. **Additionally, sixteen (16)** Section 8 Housing Choice Voucher Homeowners are under contract.

Five-Year Goal: Improve marketability of HACLV owned units.

Objectives:

- Enhance and maintain site appearance to increase curb appeal.
- Provide amenities and services to complete with private sector property owners.
- Further develop partnerships with law enforcement agencies to provide a safe living environment.

FY 2009 Progress:

- The Capital Fund Program continues to include other provisions that are aimed to increase the marketability of Authority-owned units. Non-viable units and developments are identified and continue to be revitalized through various approaches.
- Where marketability cannot be achieved; the Authority is requesting approval for the demolition of units and/or identifying other sources of funds to accommodate the capital needs.
- Performed Physical Needs Assessment to identify current capital improvement needs.

Five- Year Goal: Promote self-sufficiency and economic independence of assisted households.

Objectives:

- Increase the number and percentage of employed program participants.
- Further develop and enhance educational opportunities and prevention programs for youth.
- Provide and attract supportive services to increase program participant's employability through job training and educational opportunities.
- Provide public/private partnerships to further enhance resident initiatives at no cost to the agency (i.e. Sunrise Hospital, Girl Scouts, United Way and Juvenile Justice Department) through fund raising and grant application submission.

- Promote homeownership opportunities through the Scattered Site Homeownership Program, the Section 8 Housing Choice Voucher Program, and the supportive service program for potential home buyers.

FY 2009 Progress:

- The Authority currently has approximately 198 participants in the Family Self-Sufficiency Program Housing Choice Voucher Program. The Section 8 Program mandatory size is now 48 due to having 127 graduates as of 4/01/09. The number over 198 is the results of our operating a voluntary FSS program. This includes 54 mandatory slots as the result in the transfer of North Las Vegas Housing Authorities HCV Program effective 4/1/2009 and its graduates.
- The Authority currently has approximately 150 participants under the Family Self-Sufficiency Program under Public Housing with 35 graduates as of 4/1/09. Outreach activities continue, through monthly orientations, quarterly newsletters and on-site recruitment meetings, in order to increase enrollment in the FSS program.
- The Authority has established a home ownership program under the Housing Choice Voucher Program and Public Housing Programs and has successfully assisted low-income families in achieving homeownership.
- The Authority continues to develop partnerships with local service providers, training resources and educational institutions with the goal of making self-sufficiency available to all residents and participants. **Year to date, we have established partnerships with a total of 89 community service providers. Commitments with these organizations are established either verbally or through MOU's.**

Five-Year Goal: Increase affordable housing resources.

Objectives:

- Develop a detailed plan for the Replacement Housing Fund.
- Continue to identify partners for affordable housing development.
- Explore the opportunity for conversion of assistance from unit-based to tenant-based. Consider the development of a Conversion Plan.

FY 2009 Progress:

- Continue to evaluating HACLV portfolio for redevelopment opportunities.
- Conducted Physical Needs Assessment.
- Developing Strategic Plan.
- Developed a detailed plan for the replacement Housing Fund.

- Identify method to leverage funding resources, including using up to 200 HCV projected based vouchers in 2010 or as they become available.

6.0 PHA Plan Update

- (a) Identify all PHA Plan elements that have been revised by the PHA since its last Annual Plan submission:

Executive Summary of the Annual PHA Plan

I. Overview

In an effort to ensure compliance with the program and regulatory changes implanted through the Quality Housing and Work Responsibility Act of 1998 (QHWRA), the Housing Authority of the City of Las Vegas has continued the planning process and is now presenting its **FY 2010** Annual Plan for review and approval. During the course of the Authority's **FY 2009**, the senior staff and Executive Director have continued the planning process with the consultation of the Resident Advisory Board. By involving all stakeholders in various aspects of the planning process, the Authority has not only received valuable input from both the residents and the community but also from representatives from the City of Las Vegas.

II. PURPOSE AND STRUCTURE OF THE AGENCY PLAN

This Agency Plan contains the **FY 2010** Annual Plan which provides supplemental information to the Five-Year Plan established in FY 2002 as well as new information regarding the establishment of revised goals, objectives, policies, and procedures required to achieve the Authority's overall mission. Generally, the information included in this annual plan will either supplement or, in cases of conflict, supersede the provisions of both the Five-Year Plan and the Annual Plan submitted in **FY 2008**. The Authority plans to update the Five-Year Plan at least every five years or more as deemed appropriate during the annual planning process.

III. STATUS IN MEETING GOALS AND OBJECTIVES

The Authority has been successful in both obtaining and accelerating its long-range goals and objectives. The specific progress for each established goals is summarized in the Section 2-Five Year Plan in this updated document.

IV. "SUBSTANTIAL DEVIATION" AND "SIGNIFICANT AMENDMENT OR MODIFICATION"

The Code of Federal Regulations (CFR) at 24 CFR Part 903, Section 7, Public Housing Agency Plan; Final Rule issued on October 21, 1999 is very specific with respect to the information a PHA must provide in its Annual Plan. Part 903 Section 7 (r) (2) states that a PHA must identify the basic criteria the PHA will use for determining:

- A. A substantial deviation from its Five-Year Plan; and
- B. A significant amendment or modification to its Five-Year Plan and Annual Plan.

Notice PIH 99-51 states that PHAs must define the terms “Substantial Deviation” and “Significant Amendment or Modification” by stating the basic criteria for such definitions in an annual plan that has met full public process and Resident Advisory Board Review.

The Housing Authority of the City of Las Vegas considers the following actions to be Significant Amendments or Modifications:

- A. Significant changes to rent or admissions policies or organization of the waiting list.
- B. Additions of non-emergency work items (items not included in the current Annual Statement, Five-Year Action Plan, or Physical Needs Assessment) or change in use of replacement reserve funds under the Capital Fund;
- C. Any change with regard to demolition or disposition, designation, homeownership program or conversion activities.

Any substantial deviation from the Mission Statement and/or Goals and Objectives presented in the Five-Year Plan that cause changes in the services provided to residents or significant changes to the Agency’s financial situation will be documented in subsequent Agency Plans.

An exception to this definition will be made for any of the above that are adopted to reflect changes in Federal Law or HUD regulatory requirements; such changes will not be considered significant amendments.

V. SUMMARY OF PLAN CONTENTS

This annual update includes updates to various areas of policy or operations necessary for the efficient and effective management of the agency as a whole. The significant items included in this update are summarized below:

Five Year Plan:

This section includes statements of the progress in meeting goals and objectives. The mission statement, goals, and objectives are restated for reference.

Assessment of Housing Needs:

The Authority has reviewed data utilized in the Housing Needs Assessment, incorporated new data where available, and has found no significant changes in the housing needs in Las Vegas. The Authority continues to incorporate an assessment of specific need when considering any significant modernization, revitalization, or development initiatives. The Authority shall also increase the percentage of fully accessible units for disabled tenants as well as develop and implement a strong Affirmative Fair Marketing Plan. This Plan shall include Limited English Proficiency (LEP) strategies to ensure LEP persons have full access to housing, including homeowners and other services. All activities remain consistent with the City’s Consolidated Plan.

Assessment of Financial Resources:

New financial data was generated and incorporated into the Assessment of Financial Resources. Refer to the template for updated information.

Eligibility, Selection and Admission Policy:

Changes were made to both the Admissions and Continued Occupancy Policy (for Public Housing) and the Administrative Plan (for Section 8). These changes are summarized below.

Changes to Admissions and Continued Occupancy Policy

- Changes were made to facilitate specific Authority initiatives.
- Various changes were made in Sections **2, 4 and 7**

Changes to the Administrative Plan:

- Changes were made to facilitate specific Authority initiatives.
- Various changes were made in Sections **3, 4, 5, 6, 7, 10, 11, 14, 15 and 18.**

Changes to the Lease: No changes to the lease

Rent Determination Policy: Rent determination has no changes.

Operation and Management: Total units as of April 1, 2009 is now 2056. The Authority is a high performer under SEMAP and Standard Performer under PHAS. See Tab 7. The Authority is also under contract to manage 201 public housing units with the City of North Las Vegas.

Grievance Procedure: No change for FY 2009.

Capital Improvement Plan:

The Capital Improvement Plan has been updated to include the following specific grant budgets. Copies of the budgets or plans are included in Section 9 – Capital Improvement Plan, as applicable. Copies of Annual Statement Reports or Performance and Evaluation Reports for open capital grants are also included in this section for the period ending March 31, 2009

- Annual Statement of the Capital Fund Grant (Grant Number-NV39P00250109) utilizing FFY 2009 Capital Funds –with estimated total funds of \$4,021,030
- Annual Statement of the Capital Fund Grant Replacement Housing Factor (Grant #NV39R00250109) utilizing FFY 2009 Replacement Housing Fund – 1st 5Yr Increment from Capital Program, with estimated total funds of \$125,897.
- Annual Statement of the Capital Fund Grant Replacement Housing Factor (Grant #NV39R00250209) utilizing FFY 2009 Replacement Housing Fund – 2nd 5Yr Increment from Capital Program, with estimated total funds of \$820,717.
- Five Year Plan of the Capital Fund Grant including work items based on the estimated funding to be received from FFY 2009 Capital Funds and Replacement Housing Factor (RHF) Funds, as of May 30, 2009
- Performance and Evaluation Reports for open grants as of March 31, 2009. These include:

- FFY 2009 – Capital Funds Program (Grant Number NV039S00250109) with total funds of \$6,662,134.
- FFY 2008 – Capital Funds Program (Grant Number NV039P00250108) with total funds of \$4,021,030.
- FFY 2008 - Replacement Housing Factor – 1st 5YR Increment /Capital Fund Program (Grant Number NV039R00250108) with total funds of \$137,461.
- FFY 2008 - Replacement Housing Factor – 2nd 5YR Increment /Capital Fund Program (Grant Number NV039R00250208) with total funds of \$1,104,679.
- FFY 2007 – Capital Funds Program (Grant Number NV039P00250107) with total funds of \$3,969,499.
- FFY 2007 - Replacement Housing Factor – 1st 5YR Increment /Capital Fund Program (Grant Number NV039R00250107) with total funds of \$133,805.
- FFY 2007 - Replacement Housing Factor – 2nd 5YR Increment /Capital Fund Program (Grant Number NV039R00250207) with total funds of \$1,286,911.
- FFY 2006 - Additional Capital Fund Grant received from FFY 2006 (Grant Number-NV39P00250206 with total funds of \$110,955.
- FFY 2006 - Capital Funds Program (Grant Number NV039P00250106) with total funds of \$3,755,583.

Demolition and Disposition:

As a result of the Authority's extensive redevelopment activities, all of the Authority's family developments are included as considerations for demolition and/or disposition. It is not expected that all developments be demolished or disposed of, however, revitalization efforts continue to increase and any of all remaining family developments may be considered during the fiscal year. Please refer to Section 10 for the proposed group of properties scheduled for demolition.

Designation of Housing for Elderly and Disabled Families

Currently, Harry Levy Gardens (NV 2-8), James Downs Towers (NV 2-12) and Arthur Sartini Plaza (NV 2-21) are covered under an existing Allocation Plan as designated for the elderly only. The Authority plans to proceed with the designation of Arthur Sartini Annex (a portion of NV 2-46) as elderly only. HACLV has received HUD's two year extension for these developments. We are still awaiting vouchers for Sartini Annex but have applied in 2009 for these vouchers.

Conversion of Public Housing

The results of the Authority's initial conversion assessment are included in this Annual Plan. All family developments except for Sherman Gardens Annex (NV 2-6A), Villa Capri (NV 2-15), and Scattered Site Homes (NV 2-26/31/32/46) were less expensive to operate as Section 8 than Public Housing. These developments were not determined to be initially feasible due to the fact that the conversion itself would not principally benefit the residents; however, as redevelopment and revitalization plans address this issue, conversion may become very feasible.

Homeownership Activities

HUD Special Application Center (SAC) is currently reviewing the Scattered Site Homeownership Plan Amendment as submitted in our 2006 Agency Plan and as described as follows: Pursuant to 24CFR 906.8(f)(g)(h), the Housing Authority has the option to restrict eligibility to one or more residency-based categories. In this regards, the Housing Authority has revised its previously approved Homeownership Plan to restrict the sale of homes to current Public Housing residents and current Section 8 participants only.

Community Service and Self-Sufficiency

No changes

Safety and Crime Prevention

Since the FFY 2002 Appropriations Bill does not include Public Housing Drug Elimination Program Funding, there are no changes to Safety and Crime Prevention.

Pet Ownership

No Changes.

Civil Rights Certification

This section includes the required certification. See Tab 17

Annual Audit

This section includes the Authority's FY2008 Annual Audit.

Asset Management Plan

The Authority has completed the conversion of managing the public housing units under the Asset Management Protocol established by HUD. HUD informed The Authority of its approval of the Year One Stop Loss Application submitted.

Statements and Certifications

Required statements and certifications are included in this section.

HUD Template

A copy of the Annual Agency Plan Template HUD Form 50075 supports this Annual Plan and is to be transmitted to HUD by the required due date. This is supplemented by the electronic copies of the capital and replacement housing budgets and the new PHDEP template included in their respective sections of this Annual Plan.

Annual Plan Table of Contents

The following is the table of contents for the Annual Plan, including attachments, and a list of supporting documents available for public inspection.

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Attachments

Required attachments are provided as required under Section 11.0 of this document.

Supporting Documents Available for Review

The following table indicates documents available for review upon request

List of Supporting Documents Available for Review		
Applicable & On Display	Supporting Document	Applicable Plan Component
X	PHA Plan Certifications of Compliance with the PHA Plans and Related Regulations	5 Year and Annual Plans
X	State/Local Government Certification of Consistency with the Consolidated Plan	5 Year and Annual Plans
X	Fair Housing Documentation: Records reflecting that the PHA has examined its programs or proposed programs, identified any impediments to fair housing choice in those programs, addressed or is addressing those impediments in a reasonable fashion in view of the resources available, and worked or is working with local jurisdictions to implement any of the jurisdictions' initiatives to affirmatively further fair housing that require the PHA's	5 Year and Annual Plans

List of Supporting Documents Available for Review		
Applicable & On Display	Supporting Document	Applicable Plan Component
	involvement.	
X	Consolidated Plan for the jurisdiction/s in which the PHA is located (which includes the Analysis of Impediments to Fair Housing Choice (AI)) and any additional backup data to support statement of housing needs in the jurisdiction	Annual Plan: Housing Needs
X	Most recent board-approved operating budget for the public housing program	Annual Plan: Financial Resources;
X	Public Housing Admissions and (Continued) Occupancy Policy (A&O), which includes the Tenant Selection and Assignment Plan [TSAP]	Annual Plan: Eligibility, Selection, and Admissions Policies
X	Section 8 Administrative Plan	Annual Plan: Eligibility, Selection, and Admissions Policies
X	Public Housing Deconcentration and Income Mixing Documentation: 1. PHA board certifications of compliance with deconcentration requirements (section 16(a) of the US Housing Act of 1937, as implemented in the 2/18/99 <i>Quality Housing and Work Responsibility Act Initial Guidance; Notice</i> and any further HUD guidance) and 2. Documentation of the required deconcentration and income mixing analysis	Annual Plan: Eligibility, Selection, and Admissions Policies
X	Public housing rent determination policies, including the methodology for setting public housing flat rents <input checked="" type="checkbox"/> check here if included in the public housing A & O Policy	Annual Plan: Rent Determination
X	Schedule of flat rents offered at each public housing development <input checked="" type="checkbox"/> check here if included in the public housing A & O Policy	Annual Plan: Rent Determination
X	Section 8 rent determination (payment standard) policies <input checked="" type="checkbox"/> check here if included in Section 8 Administrative Plan	Annual Plan: Rent Determination
X	Public housing management and maintenance policy documents, including policies for the prevention or eradication of pest infestation (including cockroach infestation)	Annual Plan: Operations and Maintenance

List of Supporting Documents Available for Review		
Applicable & On Display	Supporting Document	Applicable Plan Component
X	Public housing grievance procedures <input checked="" type="checkbox"/> check here if included in the public housing A & O Policy	Annual Plan: Grievance Procedures
X	Section 8 informal review and hearing procedures <input checked="" type="checkbox"/> check here if included in Section 8 Administrative Plan	Annual Plan: Grievance Procedures
X	The HUD-approved Capital Fund/Comprehensive Grant Program Annual Statement (HUD 52837) for the active grant year	Annual Plan: Capital Needs
X	Most recent, approved 5 Year Action Plan for the Capital Fund/Comprehensive Grant Program, if not included as an attachment (provided at PHA option)	Annual Plan: Capital Needs
X	Approved or submitted applications for demolition and/or disposition of public housing	Annual Plan: Demolition and Disposition
X	Approved or submitted applications for designation of public housing (Designated Housing Plans)	Annual Plan: Designation of Public Housing
X	Approved or submitted public housing homeownership programs/plans	Annual Plan: Homeownership
X	Policies governing any Section 8 Homeownership program <input checked="" type="checkbox"/> check here if included in the Section 8 Administrative Plan	Annual Plan: Homeownership
X	Any cooperative agreement between the PHA and the TANF agency	Annual Plan: Community Service & Self-Sufficiency
X	FSS Action Plan/s for public housing and/or Section 8	Annual Plan: Community Service & Self-Sufficiency
X	Most recent self-sufficiency (ED/SS, TOP or ROSS or other resident services grant) grant program reports	Annual Plan: Community Service & Self-Sufficiency
X	The most recent fiscal year audit of the PHA conducted under section 5(h)(2) of the U.S. Housing Act of 1937 (42 U. S.C. 1437c(h)), the results of that audit and the PHA's response to any findings	Annual Plan: Annual Audit

PHA Plan Elements (24CFR 903.7)

- 1. Eligibility, Selection and Admissions Policies, including Deconcentration and Wait List Procedures.** Describe the PHA's policies that govern resident or tenant eligibility, selection and admission including admission preferences for both public housing and HCV and unit assignment

policies for public housing; and procedures for maintaining waiting lists for admission to public housing and address any site-based waiting lists.

A. Public Housing

(1) Eligibility

a. HACLV verifies eligibility for admission to public housing as follows:

- HACLV pulls applicants from its waiting list based on historical data relating to the number of future vacancies and percentage of withdrawn applicants that are pulled to ensure an adequate pool of certified eligible applicants are always available for units as they become vacant and available. When applicants are pulled, all verification of preferences and other eligibility requirements are completed as well as a full application

b. HACLV uses the following non-income (screening) factors to establish eligibility for admission to public housing

- Criminal or Drug-related activity
- Rental history

HACLV checks to ensure no bad debt is owed to HACLV, Clark County Housing Authority or North Las Vegas Housing Authority as follows:

- By requesting criminal records from FBI, local law and State law enforcement agencies for screening purposes

(2) Waiting List Organization

a. HACLV uses the following methods to organize its public housing waiting list (select all that apply)

- Community-wide list
- Site-based waiting lists

b. Interested persons may apply for admission to public housing at the following location:

- PHA main administrative office

c. HACLV plans to operate four (4) site-based waiting lists in the coming year. Three (3) of the site-based wait list were previously HUD approved. The 4th list will be approved as part of the overall development plan for the new senior public housing development. Families may be on all open lists for which they qualify.

4. Interested persons may obtain more information about and sign up to be on the site-based waiting lists at the following location:

- PHA main administrative office

(3) Assignment

a. Applicants ordinarily are given one vacant unit choices are before they fall to the bottom of or are removed from the waiting list. This policy is consistent across all waiting list types.

(4) Admissions Preferences

a. Income targeting:

HACLV plans to exceed the federal targeting requirements by targeting more than 40% of all new admissions to public housing to families at or below 30%.

b. Transfer policies:

Transfers take precedence over new admissions in the following instances:

- Emergencies
- Medical justification
- Administrative reasons determined by the PHA (e.g., to permit modernization work)

c. Preferences

HACLV have established the following preferences for admission to public housing (other than date and time of application):

Former Federal preferences:

- Involuntary Displacement (Disaster, Government Action, Action of Housing Owner, Inaccessibility, Property Disposition)

Other preferences: (select below)

- Working families and those unable to work because of age or disability
- Veterans and veterans' families
- Residents who live and/or work in the jurisdiction
- Those enrolled currently in educational, training, or upward mobility programs
- Other preference(s) (list below)
- Disabled Veteran
- Family of a deceased veteran

The HACLV does use income targeting preferences for unit offers.

(5) Occupancy

a. Applicants and residents can use the following reference materials to obtain information about the rules of occupancy of public housing:

- The PHA-resident lease
- The PHA's Admissions and (Continued) Occupancy policy
- PHA briefing seminars or written materials

b Residents must notify the HACLV of changes in family composition in the following circumstance:

- Any time family composition changes or income in writing within 10 calendar days.

(6) Deconcentration and Income Mixing

a. The HACLV conducted an analysis of its family (general occupancy) developments to determine concentrations of poverty to indicate the need for measures to promote deconcentration of poverty or income mixing.

b. The HACLV adopted the following changes to its **admissions policies** based on the results of the

required analysis of the need to promote deconcentration of poverty or to assure income mixing:

- Skipping on the wait list in accordance with HUD regulations
- We also offer one working and one non-working applicant when such files have been certified as eligible and the correct unit size is available.

The HACLV adopted the following changes to **other** policies based on the results of the required analysis of the need for deconcentration of poverty and income mixing?

e. If the answer to d was yes, how would you describe these changes? (select all that apply)

- Additional affirmative marketing
- Actions to improve the marketability of certain developments

f. Based on the results of the required analysis, the HACLV will make special efforts to attract or retain higher-income families in the following developments:

Marble Manor	NV 2-01
Marble Manor	NV 2-02
Sherman Gardens	NV 2-14
Villa Capri	NV 2-15
Vera Johnson –A	NV 2-22 ^a
Marble Manor Annex	NV 228
Scattered Sites	NV 2-32
Sherman Gardens Annex	NV 2- 6a
Vera Johnson –B	NV 2-22 ^a

g. Based on the results of the required analysis, HACLV will make special efforts to assure access for lower-income families for the following developments:

- NV 2-03, NV 2-6, NV 2-09; NV 2-10, NV 2-13, NV 2-25, NV2-26, NV 2-23, NV 2-31, NV 2-46, NV 2-47.

B. Section 8

Exemptions: PHAs that do not administer section 8 are not required to complete sub-component 3B.

Unless otherwise specified, all questions in this section apply only to the tenant-based section 8 assistance program (vouchers, and until completely merged into the voucher program, certificates).

(1) Eligibility

HACLV conducts screening to determine criminal and drug-related activity, more extensively than required by law or regulations.

HACLV request criminal records from local law enforcement agencies for screening purposes. This includes FBI access from the FBI for screening purposes.

HACLV shall provide the current address and if known prior address and landlord.

Project-Based Voucher Program. After one year participants are eligible to receive a voucher “if” funding is available and they have given proper (60 days) notice to their manager.

Applications for admissions are done through the PHA’s Main office via telephone.

(3) Search Time

HACLTV will give extensions on standard 60-day period to search for a unit, in the event the applicant can demonstrate an effort to find housing at the discretion of the PHA and as a reasonable accommodation for disabled applicants. Additionally, HACLTV shall issue vouchers to disabled participants for 90 days for their initial search. The HACLTV may extend an additional 30 days as a reasonable accommodation.

a. Income targeting

HACLTV plans to exceed the federal targeting requirements by targeting more than 75% of all new admissions to the section 8 program to families at or below 30% of median area income

b. Preferences

HACLTV have established preferences for admission to section 8 tenant-based assistance. The weighted value is in the order listed with none having equal weights.

Former Federal preferences

Involuntary Displacement (Disaster, Government Action, Action of Housing Owner, Inaccessibility, Property Disposition

- Foster youth aging out of the foster care system
- FUP referrals

The HACLTV does employ admissions preferences in the following order of priority. None have equal weight:

Involuntary Displacement

Foster Youth Aging Out of the Foster Care System –limited to 10 per year

Family Unification referrals

Working preference which includes elderly and disabled and those applicants enrolled in a training program.

Veteran Preferences

Resident Preferences

4. Among applicants on the waiting list with equal preference status, they are then selected by date and time of their applications.

5. HACLTV does employ preferences for residents who live and/or work in the jurisdiction and it has been approved by HUD.

6. Relationship of preferences to income targeting requirements: This is not applicable.

(5) Special Purpose Section 8 Assistance Programs

- a. The documents or other reference materials are the policies governing eligibility, selection, and admissions to any special-purpose section 8 program administered by the PHA contained within the Section 8 Administrative Plan and HCV Briefing Packets

- b. The HACLV announces the availability of any special funding using public notices in all local newspapers as well as via faxes to organizations that service low-income families, including seniors and disabled.

B. Section 8 Tenant-Based Assistance

Exemptions: PHAs that do not administer Section 8 tenant-based assistance are not required to complete sub-component 4B. Unless otherwise specified, all questions in this section apply only to the tenant-based section 8 assistance program (vouchers, and until completely merged into the voucher program, certificates).

(1) Payment Standards

Describe the voucher payment standards and policies.

- a. The HACLV’s payment standard are at 100% of FMR.
- b. If the payment standard is lower than FMR, why has the PHA selected this standard? (select all that apply) -Not applicable
- c. If the payment standard is higher than FMR, why has the PHA chosen this level? (select all that apply) Not applicable
- d. HACLV reviews Payment Standards annually
- e. The HACLV consider in its assessment of the adequacy of its payment standard by reviewing both success rates of assisted families and rent burdens of assisted families.

(2) Minimum Rent

- a. The HACLV minimal rent is established at \$50.00 and has not established any hardship rents.

2. 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.

Financial Resources: Planned Sources and Uses		
Sources	Planned \$	Planned Uses
1. Federal Grants (2009 grants)		
a) Public Housing Operating Fund	\$9,932,283	
b) Public Housing Capital Fund	\$4,021,030	Estimated for 2009
b.1) RHF – First 5-YR Increment	\$125,897	Estimated for 2009
b.2) RHF – Second 5-YR Increment	\$820,717	Estimated for 2009
c) HOPE VI Revitalization		
d) HOPE VI Demolition		

Financial Resources: Planned Sources and Uses		
Sources	Planned \$	Planned Uses
e) Annual Contributions for Section 8 Tenant-Based Assistance	\$37,139,287	
f) Public Housing Drug Elimination Program (including any Technical Assistance funds)		
g) Resident Opportunity and Self-Sufficiency Grants		
h) Community Development Block Grant		
i) HOME		
Other Federal Grants (list below)		
FFY 09 CFP (S05109)	\$6,662,134	PH CFP ARRA
FFY 08 CFP (P05108)	\$4,021,030	PH CFP
FFY 08 CFP (R05108)	\$ 137,461	CFP RHF-1 st Increment.
FFY 08 CFP (R05208)	\$1,104,679	CFP RHF-2 nd Increment.
FFY 07 CFP (P05107)	\$3,969,499	PH CFP
FFY 07 CFP (R05107)	\$ 133,805	CFP RHF-1 st Increment.
FFY 07 CFP (R05207)	\$1,286,911	CFP RHF-2 nd Increment.
FFY 06 CFP (P50106)	\$3,755,583	PH CFP
FFY 06 CFP (P50206)	\$ 110,955	Additional PH CFP
2. Prior Year Federal Grants (unobligated funds only) (list below)		
3. Public Housing Dwelling Rental Income	\$3,233,052	
4. Other income (list below)		
Interest on general fund investments	\$506,500	
Non-dwelling rental income	\$0	
Other Income	\$316,500	
Management Fee (internal)	\$137,923	
5. Non-federal sources (list below)		
Homeownership Proceeds	\$522,033 as of 09/30/08	Homeownership \$1,929,915 approved for new development and will be reimbursed in FY 2009
Disposition Proceeds	\$4,375.22	
Total Resources	\$72,380,218	Operations, Resident Programs and Capital needs and Replacement Housing

3. Rent Determination. A statement of the policies of the PHA governing rents charged for public housing and HCV dwelling units.

A. Public Housing

(1) Income Based Rent Policies

The HACLV has the following income based rent setting policy/ies for public housing using, including discretionary (that is, not required by statute or regulation) income disregards and exclusions:

- HACLV will not employ any discretionary rent-setting policies for income based rent in public housing. Income-based rents are set at the higher of 30% of adjusted monthly income, 10% of unadjusted monthly income, the welfare rent, or minimum rent (less HUD mandatory deductions and exclusions).

b. Minimum Rent

The HACLV has set the minimum rent at \$50.00 and have not adopted any discretionary minimum rent hardship exemption policies.

c. Rents set at less than 30% than adjusted income

1. The HACLV does not plan to change rents at a fixed amount or percentage less than 30% of adjusted income, or have ceiling rents.

e. The HACLV does not have nor plan to have ceiling rents.

f. Rent re-determinations:

1. HACLV requires tenants to report changes in income or family composition , between income reexaminations, anytime the family experiences an income increase, such that the changes result in an adjustment to rent.

g. The HACLV does not plan to implement individual savings accounts for residents (ISAs) as an alternative to the required 12 month disallowance of earned income and phasing in of rent increases in the next year.

(2) Flat Rents

1. The HACLV uses the following sources, to establish comparability, in setting the market-based flat rents:

- The section 8 rent reasonableness study of comparable housing

4. Operation and Management. A statement of the rules, standards, and policies of the PHA governing maintenance 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.

A. PHA Management Structure

An organization chart showing the PHA’s management structure and organization is attached.

B. HUD Programs Under PHA Management

– The following is a list Federal programs administered by HACLV, number of families served at the beginning of the upcoming fiscal year, and expected turnover in each:

Program Name	Units or Families Served at Year Beginning	Expected Turnover
Public Housing	2,056	
Section 8 Vouchers	5,797	
Section 8 Certificates		
Section 8 Mod Rehab		
Special Purpose Section 8 Certificates/Vouchers (list individually)		
Public Housing Drug Elimination Program (PHDEP)	N/A	
Other Federal Programs(list individually)		

C. Management and Maintenance Policies

The following is a list of our public housing management and maintenance policy documents, manuals and handbooks that contain the Agency’s rules, standards, and policies that govern maintenance and management of public housing, including a description of any measures necessary for the prevention or eradication of pest infestation (which includes cockroach infestation) and the policies governing Section 8 management.

- (1) Public Housing Maintenance and Management: ~~(list below)~~
 - Admissions and Continued Occupancy Policy
 - Emergency Maintenance Policy
 - Additionally, HACLV has a monthly pest control program to prevent and address any pest control infestations

- (2) Section 8 Management: (list below)

5. Grievance Procedures. A description of the grievance and informal hearing and review procedures that the PHA makes available to its residents and applicants.

A. Public Housing

1. The HACLV has not established written grievance procedures in addition to federal requirements found at 24 CFR Part 966, Subpart B, for residents of public housing?
2. Residents or applicants to public housing may contact the following offices, to initiate the PHA grievance process:
 - PHA main administrative office
 - PHA development management offices

B. Section 8 Tenant-Based Assistance

1. The HACLV has established informal review procedures for applicants to the Section 8 tenant-based assistance program and informal hearing procedures for families assisted by the Section 8 tenant-based assistance program in addition to federal requirements found at 24 CFR 982?
2. Families are to submit their request for informal reviews or hearings to the HACLV's Main Office.
6. **Designated Housing for Elderly and Disabled Families.** With respect to public housing projects owned, assisted, or operated by the PHA, describe any projects (or portions thereof), in the upcoming fiscal year, that the PHA has designated or will apply for designation for occupancy by elderly and disabled families. The description shall 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, and; **5)** the number of units affected.
9. **Designation of Public Housing for Occupancy by Elderly Families or Families with Disabilities or Elderly Families and Families with Disabilities**

1. The HACLV has designated or applied for approval to designate or does the PHA plan to apply to designate any public housing for occupancy only by the elderly families or only by families with disabilities, or by elderly families and families with disabilities or will apply for designation for occupancy by only elderly families or only families with disabilities, or by elderly families and families with disabilities as provided by section 7 of the U.S. Housing Act of 1937 (42 U.S.C. 1437e) in the upcoming fiscal year? (If "No", skip to component 10. If "yes", complete one activity description for each development, unless the PHA is eligible to complete a streamlined submission; PHAs completing streamlined submissions may skip to component 10.)

2. Activity Description: The HACLV has provided all required activity description information for this component in the **optional** Public Housing Asset Management Table? If "yes", skip to component 10. If "No", complete the Activity description table below.

7. **Community Service and Self-Sufficiency.** A description of: **(1)** Any programs relating to services and amenities provided or offered to assisted families; **(2)** Any policies or programs of the PHA for the enhancement of the economic and social self-sufficiency of assisted families, including programs under Section 3 and FSS; **(3)** How the PHA will comply with the requirements of community service and treatment of income changes resulting from welfare program requirements. **(Note: applies to only public housing).**

A. PHA Coordination with the Welfare (TANF) Agency

1. Cooperative agreements:

The HACLV has entered into a cooperative agreement with the TANF Agency, to share information and/or target supportive services.

If yes, what was the date that agreement was signed? DD/MM/YY

2. The HACLV have coordinated the following efforts with the TANF agency:

- Information sharing regarding mutual clients (for rent determinations and otherwise)

B. Services and programs offered to residents and participants

(1) General

a. Self-Sufficiency Policies

The HACLV employs the following policies, to enhance the economic and social self-sufficiency of assisted families:

- Preferences for families working or engaging in training or education programs for non-housing programs operated or coordinated by the PHA
- Preference/eligibility for public housing homeownership option participation
- Preference in requesting transfer to Honolulu Street Family Development

b. Economic and Social self-sufficiency programs

HACLV coordinates, promotes and provides the following programs to enhance the economic and social self sufficiency of residents:

Services and Programs				
Program Name & Description (including location, if appropriate)	Estimated Size	Allocation Method (waiting list/random selection/specific criteria/other)	Access (development office / PHA main office / other provider name)	Eligibility (public housing or section 8 participants or both)
IDEA Homeownership Program	120	FSS Program	Development/open recruitment	BOTH
WISH Homeownership Program	3	FSS Program	Development/open recruitment	BOTH
Transportation	180	As requested	Individual developments	PH
Career Skills Training	420	Recruitment	Service Coordinator	PH
Clothes Closet – to provide clothes for participants scheduled for job interviews	180	As requested	FSS Coordinators	BOTH
Continuing Education	55	As requested	FSS Program referral	BOTH
Debt Management	150	As requested	FSS Program referral	BOTH
Utility/Rental Assistance	200	As requested	FSS Program referral	Local Residents
Early Education Services/Online High School Classes	126	As requested	Individual Developments	PH
Pro Bono Legal Services	15	As requested	Senior Law/Nevada Legal Services/Clark County Pro Bono/State Bar of NV Lawyers	BOTH
Health Services				

(2) Family Self Sufficiency program/s

a. Participation Description

Family Self Sufficiency (FSS) Participation		
Program	Required Number of Participants (start of FY 2005 Estimate)	Actual Number of Participants (As of: DD/MM/YY)
Public Housing	250	150
Section 8		

HACLV has outlined in the most recent FSS Action Plan steps to achieve at least the minimum program size.

C. Welfare Benefit Reductions

1. HACLV is complying with the statutory requirements of section 12(d) of the U.S. Housing Act of 1937 (relating to the treatment of income changes resulting from welfare program requirements) by:
 - Adopting appropriate changes to the PHA’s public housing rent determination policies and train staff to carry out those policies
 - Actively notifying residents of new policy at times in addition to admission and reexamination.
 - Establishing or pursuing a cooperative agreement with all appropriate TANF agencies regarding the exchange of information and coordination of services

D. Reserved for Community Service Requirement pursuant to section 12(c) of the U.S. Housing Act of 1937

8. Safety and Crime Prevention. For public housing only, describe the PHA’s plan for safety and crime prevention to ensure the safety of the public housing residents. The statement must include: (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.

A. Need for measures to ensure the safety of public housing residents

1. The HACLV has the need for measures to ensure the safety of public housing residents for the following reasons:
 - a. High incidence of violent and/or drug-related crime in some or all of the PHA's developments
 - b. People on waiting list unwilling to move into one or more developments due to perceived and/or actual levels of violent and/or drug-related crime
2. The PHA used the following information to determine the need for actions to improve safety of residents:
 - Analysis of crime statistics over time for crimes committed “in and around” public housing authority

- Resident reports
- Police reports
- Daily Activity Reports provided by contracted on site security

3. The following developments are most affected:

Sherman Gardens, Villa Capri, Sherman Gardens Annex, Marble Manor, Vera Johnson 'B'

B. Crime and Drug Prevention activities the PHA has undertaken or plans to undertake in the next PHA fiscal year

1. The HACLV has undertaken or plans to undertake the following crime prevention activities:

- Contracting with outside and/or resident organizations for the provision of crime- and/or drug-prevention activities
- Crime Prevention Through Environmental Design
- Activities targeted to at-risk youth, adults, or seniors
- Volunteer Resident Patrol/Block Watchers Program
- Coordination efforts with other multi-family complexes to share information regarding evicted tenants

2. The following developments are most affected:

Sherman Gardens, Villa Capri, Sherman Gardens Annex, Marble Manor, Vera Johnson 'B'

C. Coordination between PHA and the police

1. The HACLV have the following coordination efforts between and the appropriate police precincts for carrying out crime prevention measures and activities:

- Police provide crime data to housing authority staff for analysis and action
- Police regularly testify in and otherwise support eviction cases
- Police regularly meet with the PHA management and residents

2. The following developments are most affected? (list below)

Sherman Gardens, Villa Capri, Sherman Gardens Annex, Marble Manor, Vera Johnson 'B'

9. **Pets.** A statement describing the PHAs policies and requirements pertaining to the ownership of pets in public housing.

The HACLV has implemented a policy regarding the ownership of pets in the public housing developments. The policy outlines deposits, acceptable size and weight and number of pets per household. The policy also provides for those residents who have animals as a result of a Reasonable Accommodations based on handicap or disability.

10. Civil Rights Certification. A PHA will be considered in compliance with the Civil Rights and AFFH Certification if: it can document that it examines its programs and proposed programs to identify any 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.

15. Civil Rights Certifications

Civil rights certifications are included in the PHA Plan Certifications of Compliance with the PHA Plans and Related Regulations.

11. Fiscal Year Audit. HACLV's most recent fiscal year audit is attached.

1. HACLV is required to have an audit conducted under section (h)(2) of the U.S. Housing Act of 1937 (42 U.S.C. 1437c(h)) submitted to HUD. There were findings as a result of the most recent audit it is attached for your review.???

12. Asset Management. A statement of 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.

17. PHA Asset Management

1. HACLV is engaging in activities that will contribute to the long-term asset management of its public housing stock, including planning for long-term operating, capital investment, rehabilitation, modernization, disposition, and other needs. Examples of these activities include:

- Development-based accounting
- Decentralized maintenance activities

HACLV have included descriptions of asset management activities in the **optional** Public Housing Asset Management Table.

13. Violence Against Women Act (VAWA). 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.

HACLV have formed a partnership with Heads Up Wellness and Guidance Center of Nevada to provide counseling services for residents of public housing. Residents are referred once Management is aware of any type of domestic violence occurring in the household. Residents are also informed, at time of lease up, of the counseling services available through Heads Up.

18. Other Information

[24 CFR Part 903.7 9 (r)]

A. Resident Advisory Board Recommendations

1. Yes No: Did the PHA receive any comments on the PHA Plan from the Resident Advisory Board/s?

2. If yes, the comments are: (if comments were received, the PHA **MUST** select one)

Attached at Attachment (File name)

Provided below:

Received letter of support of the update from the Resident Advisory Board. No Suggested changes were received.

3. In what manner did the PHA address those comments? (select all that apply)

Considered comments, but determined that no changes to the PHA Plan were necessary.

The PHA changed portions of the PHA Plan in response to comments

List changes below:

Other: (list below)

B. Description of Election process for Residents on the PHA Board

1. The HACLV do not meet the exemption criteria provided section 2(b)(2) of the U.S. Housing Act of 1937.

The resident who serves on the HACLV Board was not elected by the residents. The resident was elected by using the following election process:

- Notices of interest are sent out to all tenants of public housing and participants of Section 8.
- There are interviews of all interested candidates are conducted first by the Resident Advisory Board.
- The final list is then submitted to the Mayor of the City of Las Vegas who conducts his/her interviews and makes the appointment. (see Tab 7)

Eligible candidates are any head of household receiving PHA assistance.

C. Statement of Consistency with the Consolidated Plan

1. HACLV Consolidated Plan jurisdiction is City of Las Vegas

2. HACLV has taken the following steps to ensure consistency of this PHA Plan with the Consolidated Plan for the jurisdiction:

- The PHA has based its statement of needs of families in the jurisdiction on the needs expressed in the Consolidated Plan/s.
- The PHA has participated in any consultation process organized and offered by the Consolidated Plan agency in the development of the Consolidated Plan.
- The PHA has consulted with the Consolidated Plan agency during the development of this PHA Plan.
- Activities to be undertaken by the PHA in the coming year are consistent with the initiatives contained in the Consolidated Plan. (list below)

4. The Consolidated Plan of the jurisdiction supports the PHA Plan with the following actions and commitments: (describe below) (Insert letter from the City)

6.0 PHA Plan Update

(b) Identify the specific location(s) where the public may obtain copies of the 5-Year and Annual PHA Plan. For a complete list of PHA Plan elements, see Section 6.0 of the instructions.

SUMMARY OF RESIDENT/STAFF/PUBLIC CONSULTATION AND INPUT

The involvement of the residents, staff, and the general public is an important part of the planning process. Since many aspects of the Authority's operations have a direct affect on both, it is important to involve all stakeholders in strategic planning processes. Meetings with the Resident Advisory Board (RAB) were held on **May 27, 2009** and **June 22, 2009** to review the plan and solicit input. A complete list of attendees at each meeting is available upon request.

The final draft was placed on public display beginning **May 8, 2009** coinciding with the first advertisement of the Public Hearing. The comment period ended with the Public Hearing held at the Howard Cannon Center **Board Chambers located at 340 North 11th Street, Las Vegas, Nevada 89101** on **June 25, 2009 at 9:30 a.m.** The written comments either received in writing prior to the Public Hearing or were received at the Public Hearing are summarized below and a statement of disposition is included for each:

Comment #: 1

Received from: Zelda Ellis

Date Received: June 14, 2009

Statement of Disposition: Revisions to the ACOP

Comment #: 2

Received from: Fred Haron

Date Received: June 22, 2009

Statement of Disposition: Final FY 2008 Audit

7.0 Hope VI, Mixed Finance Modernization or Development, Demolition and/or Disposition, Conversion of Public Housing, Homeownership Programs, and Project-based Vouchers. *Include statements related to these programs as applicable.*

HACLV has not received a HOPE VI revitalization grant however; our agency is planning to apply for a HOPE VI Revitalization grant in the Plan year for the following:

- i. Archie Grant Park NV 205 (partial)
- ii. Ernie Cragin Terrace NV 209
- iii. Ernie Cragin Terrace NV 210
- iv. Ernie Cragin Terrace NV 213

Also, the HACLV will be engaging in mixed-finance development activities for public housing in the Plan year for the Comstock and Balzar Project.

- (b) Demolition and/or Disposition.** With respect to public housing projects owned by the PHA and subject to ACCs under the Act: **(1)** A description of any housing (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; and **(2)** A timetable for the demolition or disposition. The application and approval process for demolition and/or disposition is a separate process. See guidance on HUD’s website at: http://www.hud.gov/offices/pih/centers/sac/demo_dispo/index.cfm

Note: This statement must be submitted to the extent **that approved and/or pending** demolition and/or disposition has changed.

HACLV has submitted or will be submitting Demolition/Disposition application for the following public housing properties:

Demolition/Disposition Activity Description
1a. Development name: Marble Manor
1b. Development (project) number: NV39P002001
2. Activity type: Demolition and Disposition
3. Application status: Planned application
4. Date application planned for submission: 08/2011
5. Number of units affected: 100
6. Coverage of action: Total development
7. Timeline for activity: Projected start date: 07/2012- Projected end date: 03/2013

Demolition/Disposition Activity Description
1a. Development name: Marble Manor
1b. Development (project) number: NV39P002002
2. Activity type: Demolition and Disposition
3. Application status: Planned application
4. Date application planned for submission: 08/ 2011
5. Number of units affected: 40
6. Coverage of action : Total development
7. Timeline for activity: Projected start date: 07/2012- Projected end date: 03/2013

Demolition/Disposition Activity Description
1a. Development name: Marble Manor

1b. Development (project) number: NV39P002003a
2. Activity type: Demolition and Disposition
3. Application status: Planned application
4. Date application planned for submission: 08/2011
5. Number of units affected: 55
6. Coverage of action: Total development
7. Timeline for activity: Projected start date: 07/2012- Projected end date: 03/2013

Demolition/Disposition Activity Description
1a. Development name: Marble Manor Annex
1b. Development (project) number: NV39P002003b
2. Activity type: Demolition and Disposition
3. Application status: Planned application
4. Date application planned for submission: 08/2010
5. Number of units affected: 20
6. Coverage of action: Total development
7. Timeline for activity: Projected start date: 07/2011- Projected end date: 03/2012

Demolition/Disposition Activity Description
1a. Development name: Marble Manor
1b. Development (project) number: NV39P002004a
2. Activity type: Demolition and Disposition
3. Application status: Planned application
4. Date application planned for submission: 08/2011
5. Number of units affected: 40
6. Coverage of action: Total development
7. Timeline for activity: Projected start date: 07/2012- Projected end date: 03/2013

Demolition/Disposition Activity Description
1a. Development name: Sherman Gardens Annex
1b. Development (project) number: NV39P002006a
2. Activity type: Demolition and Disposition
3. Application status: Planned application
4. Date application planned for submission: 08/2009
5. Number of units affected: 154
6. Coverage of action: Total development
7. Timeline for activity: Projected start date: 07/2010 - Projected end date: 04/2011

Demolition/Disposition Activity Description
1a. Development name: Ernie Cragin Terrace
1b. Development (project) number: NV39P002009
2. Activity type: Demolition and Disposition
3. Application status: Submitted, pending approval
4. Date application planned for submission: 2008
5. Number of units affected: 86
6. Coverage of action: Total development
7. Timeline for activity: Projected start date: 07/2009 - Projected end date: 06/2010

Demolition/Disposition Activity Description
1a. Development name: Ernie Cragin Terrace
1b. Development (project) number: NV39P002010
2. Activity type: Demolition and Disposition
3. Application status: Submitted, pending approval
4. Date application submitted: 8/2008
5. Number of units affected: 84
6. Coverage of action: Total development
7. Timeline for activity: Projected start date: 07/2009 - Projected end date: 06/2010

Demolition/Disposition Activity Description
1a. Development name: Ernie Cragin Terrace
1b. Development (project) number: NV39P002013
2. Activity type: Demolition and Disposition
3. Application status: Submitted, pending approval
4. Date application submitted: 08/ 2008
5. Number of units affected: 81
6. Coverage of action: Total development
7. Timeline for activity: Projected start date: 07/2009 - Projected end date: 06/2010

Demolition/Disposition Activity Description
1a. Development name: Sherman Gardens
1b. Development (project) number: NV39P002014
2. Activity type: Demolition and Disposition
3. Application status: Planned application
4. Date application planned for submission: 08/2009
5. Number of units affected: 80
6. Coverage of action: Total development
7. Timeline for activity: : Projected start date: 07/2010 - Projected end date: 04/2011

Demolition/Disposition Activity Description
1a. Development name: Villa Capri
1b. Development (project) number: NV39P002015
2. Activity type: Demolition and Disposition
3. Application status: Planned application
4. Date application planned for submission: 08/2009
5. Number of units affected: 60
6. Coverage of action: Total development
7. Timeline for activity: Projected start date: 07/2010 - Projected end date: 04/2011

Demolition/Disposition Activity Description
1a. Development name: Vera Johnson A
1b. Development (project) number: NV39P002022a
2. Activity type: Demolition and Disposition
3. Application status: Planned application
4. Date application planned for submission: 08/2010
5. Number of units affected: 76
6. Coverage of action : Total development

7. Timeline for activity: Projected start date: 07/2011- Projected end date: 03/2012
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(c) Conversion of Public Housing. With respect to public housing owned by a PHA: **1)** A description of any building or buildings (including project number and unit count) that the PHA is required to convert to tenant-based assistance or that the public housing agency plans to voluntarily convert; **2)** An analysis of the projects or buildings required to be converted; and **3)** A statement of the amount of assistance received under this chapter 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>

HACLV does not anticipate any conversions from PH to the HCV Program. However, the HACLV does have plans for Project Basing Vouchers.

(d) Homeownership. A description of any homeownership (including project number and unit count) administered by the agency or for which the PHA has applied or will apply for approval.

HACLV currently administer a homeownership program under an approved section 5(h) homeownership program [42 U.S.C. 1437c (h)]. HACLV properties under this program are as follows:

Public Housing Homeownership Activity Description (Complete one for each development affected)
1a. Development name: Scattered Sites
1b. Development (project) number: NV39002026
2. Federal Program authority: 5(h)
3. Application status: Approved; included in the PHA’s Homeownership Plan/Program
4. Date Homeownership Plan/Program approved,: (10/01/2001)
5. Number of units affected: 43
6. Coverage of action: Total development

Public Housing Homeownership Activity Description (Complete one for each development affected)
1a. Development name: Scattered Sites
1b. Development (project) number: NV39002031
2. Federal Program authority: 5(h)
3. Application status: Approved; included in the PHA’s Homeownership Plan/Program
4. Date Homeownership Plan/Program approved: (10/01/2001)
5. Number of units affected: 24
6. Coverage of action: Total development

Public Housing Homeownership Activity Description (Complete one for each development)
1a. Development name: Scattered Sites
1b. Development (project) number: NV39002032

2. Federal Program authority: 5(h)
3. Application status: Approved; included in the PHA's Homeownership Plan/Program
4. Date Homeownership Plan/Program approved: (10/01/2001)
5. Number of units affected: 29
6. Coverage of action: Total development

B. Section 8 Tenant Based Assistance

The HACLV does administer a Section 8 Homeownership program pursuant to Section 8(y) of the S.H.A. of 1937, as implemented by 24 CFR part 982.

“HACLV IS A HIGH PERFORMER UNDER SEMAP”.

(e) Project-based Vouchers. If the PHA wishes to use the project-based voucher program, a statement of the projected number of project-based units and general locations and how project basing would be consistent with its PHA Plan.

HACLV shall used project-based vouchers as required to leavage funds to expand affordable housing. HACLV shall not utilize more than 200 vouchers as they become available for this purpose.

8.0 Capital Improvements. Please complete Parts 8.1 through 8.3, as applicable. This section provides information on a PHA's Capital Fund Program. With respect to public housing projects owned, assisted, or operated by the public housing agency, a plan describing the capital improvements necessary to ensure long-term physical and social viability of the projects must be completed along with the required forms. Items identified in 8.1 through 8.3, must be signed where directed and transmitted electronically along with the PHA's Annual Plan submission.

8.1 Capital Fund Program Annual Statement/Performance and Evaluation Report. As part of the PHA 5-Year and Annual Plan, annually complete and submit the *Capital Fund Program Annual Statement/Performance and Evaluation Report*, form HUD-50075.1, for each current and open CFP grant and CFFP financing.

- The Capital Fund Program Annual Statement is provided as an attachment to the PHA Plan as follows:
 - CFP 50109 – Annual Statement Report 03/31/09 (Excel nv002f01)
 - RHF 50109 - Annual Statement Report 03/31/09 (Excel nv002g01)
 - RHF 50209 - Annual Statement Report 03/31/09 (Excel nv002h01)

- The Capital Fund Performance and Evaluation (P&E) Reports are provided as attachments to the PHA Plan as follows:
 - CFP 50109 ARRA - Performance & Evaluation Report 03/31/09 (Excel nv002i01)
 - CFP 50108 – Performance & Evaluation Report 03/31/09 (Excel nv002j01)
 - RHF 50108 - Performance & Evaluation Report 03/31/09 (Excel nv002k01)
 - RHF 50208 - Performance & Evaluation Report 03/31/09 (Excel nv002l01)
 - CFP 50107 – Performance & Evaluation Report 03/31/08 (Excel nv002m01)
 - RHF 50107 – Performance & Evaluation Report 03/31/08 (Excel nv002n01)
 - RHF 50207 – Performance & Evaluation Report 03/31/08 (Excel nv002o01)

- CFP 50106 – Performance & Evaluation Report 03/31/08 (Excel nv002p01)
- CFP 50206 – Performance & Evaluation Report 03/31/08 (Excel nv002q01)

8.2 Capital Fund Program Five-Year Action Plan. As part of the submission of the Annual Plan, PHAs must complete and submit the *Capital Fund Program Five-Year Action Plan*, form HUD-50075.2, and subsequent annual updates (on a rolling basis, e.g., drop current year, and add latest year for a five year period). Large capital items must be included in the Five-Year Action Plan.

- The Capital Fund Program 5-Year Action Plan is provided as an attachment to the PHA Plan as follows:
 - CFP 5-YR Action Plan (Excel nv002r01)

8.3 Capital Fund Financing Program (CFFP).

Check if the PHA proposes to use any portion of its Capital Fund Program (CFP)/Replacement Housing Factor (RHF) to repay debt incurred to finance capital improvements.

9.0 Housing Needs. Based on information provided by the applicable Consolidated Plan, information provided by HUD, and other generally available data, make a reasonable effort to identify the housing needs of the low-income, very low-income, and extremely low-income families who reside in the jurisdiction served by the PHA, including elderly families, families with disabilities, and households of various races and ethnic groups, and other families who are on the public housing and Section 8 tenant-based assistance waiting lists. The identification of housing needs must address issues of affordability, supply, quality, accessibility, size of units, and location.

In the “Overall” Needs column, provide the estimated number of renter families that have housing needs. For the remaining characteristics, rate the impact of that factor on the housing needs for each family type, from 1 to 5, with 1 being “no impact” and 5 being “severe impact.” Use N/A to indicate that no information is available upon which the PHA can make this assessment.

Housing Needs of Families in the Jurisdiction by Family Type							
Family Type	Overall	Afford- - ability	Supply	Quality	Access- - ibility	Size	Loca-tion
Income <= 30% of AMI	13,290	5	5	4	3	3	4
Income >30% but <=50% of AMI	11,503	5	5	4	3	3	4
Income >50% but <80% of AMI	16,433	5	4	3	3	3	3
Elderly	11,322	5	5	4	5	3	4
Families with Disabilities	7,543	5	5	4	5	3	4
White	17,745	4	4	3	2	2	3
Black	6,214	4	4	3	2	2	3
Hispanic	9,976	4	4	3	2	2	3
Race/Ethnicity							

What sources of information did the PHA use to conduct this analysis? (Check all that apply; all materials must be made available for public inspection.)

- Consolidated Plan of the Jurisdiction/s. Indicate year: **2006-2010**
- U.S. Census data: the Comprehensive Housing Affordability Strategy (“CHAS”) dataset

B. Housing Needs of Families on the Public Housing and Section 8 Tenant- Based Assistance Waiting Lists -

State the housing needs of the families on the PHA’s waiting list/s. **Complete one table for each type of PHA-wide waiting list administered by the PHA.** PHAs may provide separate tables for site-based or sub-jurisdictional public housing waiting lists at their option.

Updated Waitlist Statistics as of 3/31/09

Section 8				Section 8
	# of families	% of total families	Annual Turnover 10/2007-9/2008	
Waiting list total	2331		673	
Extremely low income <=30% AMI	1062	46%		
Very low income (>30% but <=50% AMI)	873	38%		
Low income (>50% but <80% AMI)	396	16%		
Families with children (<=17)	1415	61%		
Elderly families (62+)	265	12%		
Families with Disabilities	538	23%		
			Hispanic or Latino	
White	564	25%	212	White
Black	1715	74%	27	Black
Asian	17	0%	2	Asian
AI/ALK	14	0%	5	AI/ALK
Hawaiian/OPI	21	1%	7	Hawaiian/OPI

HACLV has closed the waiting list closed for the past 24 months and has no plans to reopen the list. HACLV does not permit specific categories of families onto the waiting list when it is generally closed.

PHA				
		% of total families	Annual Turnover 10/2007-9/2008	
Waiting list total	1553		305	
Extremely low income <=30% AMI	517	35%		
Very low income (>30% but <=50% AMI)	781	52%		
Low income (>50% but <80% AMI)	179	13%		
Families with children	1429	92%		
Elderly families	19	2%		
Families with Disabilities	35	3%		
			Hispanic or Latino	
White	486	32%	281	18%
Black	962	62%	28	2%
Asian	30	1%	5	1%
AI/ALK	36	2%	26	2%
Hawaiian/OPI	39	3%	6	1%
Characteristics by Bedroom Size (Public Housing Only)				
1BR	23	2%		
2 BR	932	60%		
3 BR	464	30%		
4 BR	106	7%		
5 BR	28	1%		
5+ BR	0	0		

The HACLV Public Housing wait list is not closed nor does HACLV permit specific categories of families onto the waiting list, even if generally closed.

Designated Housing				
	# of families	% of total families	Annual Turnover 10/2007-9/2008	
Waiting list total	198		59	
Extremely low income <=30% AMI	167	85%		
Very low income (>30% but <=50% AMI)	27	14%		
Low income (>50% but <80% AMI)	4	1%		
Families with children	0	0		
Elderly families	191	99%		
Families with Disabilities	87	78%		
			Hispanic or Latino	
White	146	74%	45	23 %
Black	33	17%	3	0 %
Asian	12	6%	0	0 %
AI/ALK	3	1 %	0	0 %
Hawaiian/OPI	4	2 %	0	0 %
Other				
Characteristics by Bedroom Size (Public Housing Only)				
1BR	198	100%	n/a	
2 BR	0	0%	n/a	
3 BR	n/a	n/a	n/a	
4 BR	n/a	n/a	n/a	
5 BR	n/a	n/a	n/a	
5+ BR	n/a	n/a	n/a	

The HACLV Designated wait list is not closed.

9.1 Strategy for Addressing Housing Needs. Below is a brief description of HACLV’s strategy for addressing the housing needs of families in the jurisdiction and on the waiting list in the upcoming year:

(1) Strategies

Need: Shortage of affordable housing for all eligible populations

Strategy 1. Maximize the number of affordable units available to the PHA within its current resources by:

- Employ effective maintenance and management policies to minimize the number of public housing units off-line
- Reduce turnover time for vacated public housing units
- Reduce time to renovate public housing units
- Seek replacement of public housing units lost to the inventory through mixed finance development
- Seek replacement of public housing units lost to the inventory through section 8 replacement housing resources
- Maintain or increase section 8 lease-up rates by establishing payment standards that will enable families to rent throughout the jurisdiction
- Undertake measures to ensure access to affordable housing among families assisted by the PHA, regardless of unit size required
- Maintain or increase section 8 lease-up rates by marketing the program to owners, particularly those outside of areas of minority and poverty concentration
- Maintain or increase section 8 lease-up rates by effectively screening Section 8 applicants to increase owner acceptance of program
- Participate in the Consolidated Plan development process to ensure coordination with broader community strategies

Strategy 2: Increase the number of affordable housing units by:

- Apply for additional section 8 units should they become available
- Leverage affordable housing resources in the community through the creation of mixed - finance housing
- Pursue housing resources other than public housing or Section 8 tenant-based assistance.

Need: Specific Family Types: Families at or below 30% of median

Strategy 1: Target available assistance to families at or below 30 % of AMI

- Exceed HUD federal targeting requirements for families at or below 30% of AMI in public housing
- Exceed HUD federal targeting requirements for families at or below 30% of AMI in tenant-based section 8 assistance
- Employ admissions preferences aimed at families with economic hardships
- Adopt rent policies to support and encourage work

Need: Specific Family Types: Families at or below 50% of median

Strategy 1: Target available assistance to families at or below 50% of AMI

- Employ admissions preferences aimed at families who are working
- Adopt rent policies to support and encourage work

Need: Specific Family Types: The Elderly

Strategy 1: Target available assistance to the elderly:

- Seek designation of public housing for the elderly
- Apply for special-purpose vouchers targeted to the elderly, should they become available

Need: Specific Family Types: Families with Disabilities

Strategy 1: Target available assistance to Families with Disabilities:

- Seek designation of public housing for families with disabilities
- Carry out the modifications needed in public housing based on the section 504 Needs Assessment for Public Housing
- Apply for special-purpose vouchers targeted to families with disabilities, should they become available
- Affirmatively market to local non-profit agencies that assist families with disabilities

Need: Specific Family Types: Races or ethnicities with disproportionate housing needs

Strategy 1: Increase awareness of PHA resources among families of races and ethnicities with disproportionate needs:

- Affirmatively market to races/ethnicities shown to have disproportionate housing needs
- Continuing implementation of the Limited English Proficiency Plan in conjunction with HACLV's Affirmative Marketing Plan to ensure all eligible applicants/participants have equal access to all programs and services.

Strategy 2: Conduct activities to affirmatively further fair housing

- Counsel section 8 tenants as to location of units outside of areas of poverty or minority concentration and assist them to locate those units
- Market the section 8 program to owners outside of areas of poverty /minority concentrations
- Develop marketing tools such as flyers and brochures educate eligible applicants of available programs and resources.
- Participate in community activities that are likely to be attended by person who are LEP and minorities to promote programs and services.
- Develop a strong Public relations system which shall include radio and television appearances.

Other Housing Needs & Strategies: (list needs and strategies below)

(2) Reasons for Selecting Strategies

Of the factors listed below, select all that influenced the PHA's selection of the strategies it will pursue:

- Funding constraints
- Staffing constraints

- Limited availability of sites for assisted housing
- Extent to which particular housing needs are met by other organizations in the community
- Evidence of housing needs as demonstrated in the Consolidated Plan and other information available to the PHA
- Influence of the housing market on PHA programs
- Community priorities regarding housing assistance
- Results of consultation with local or state government
- Results of consultation with residents and the Resident Advisory Board
- Results of consultation with advocacy groups

10.0 Additional Information. Describe the following, as well as any additional information HUD has requested.

(a) Progress in Meeting Mission and Goals. Provide a brief statement of the PHA's progress in meeting the mission and goals described in the 5- Year Plan.

Other PHA Goals and Objectives: (list below)

Each goal is followed by a brief summary of the progress made during FY 2009 (ending 03/31/2009)

GOALS AND OBJECTIVES

Five-Year Goal: Expand the supply of Low Income and Affordable housing.

Objectives:

- Apply for additional Section 8 Housing Choice Vouchers, if funding is announced.
- Develop public/private partnerships to create affordable housing opportunities.
- Utilize HACLV resources to leverage and encourage new development initiatives.
- Expand homeownership initiatives to HACLV residents and program participants.

FY 2009 Progress:

- Through the HACLV partnership with the Community Development Program Center of Nevada, two senior affordable rental initiatives has been completed one family rental initiative has been complete-
- Additionally, the HACLV has self developed a sixty (60) unit public housing family community (the first Mixed Finance Redevelopment in the State of Nevada), Construction was completed July 31, 2007 an all the units were leased-up as of August 3, 2007.
- Also, through the HACLV partnership with Nevada H.A.N.D. one senior public housing rental initiative (Balzar Senior Apartments) is under -development activities. Construction is estimated to start 2009 with an estimated completion date of October 2010. This project will be the second Mixed Finance Redevelopment in the State of Nevada.

- Enhance the HACLV's Scattered Site Homeownership Program.
- Successfully accepted the transfer of 1371 HCV from North Las Vegas Housing Authority and are now fully administering the program as well as updating nearly 300 late annuals and 400 late HQS Inspections.

Five-Year Goal: Improve the quality of assisted housing.

Objectives:

- Improve program management and fiscal accountability by utilizing SEMAP and PHAS indicators.
- Increase customer satisfaction.

FY 2009 Progress:

- The Authority's other modernization activities are addressing necessary work items in order of priority as established in the Capital Plan.

Five-Year Goal: Increase assisted housing choices.

Objectives:

- Conduct outreach efforts to potential vouchers landlords.
- Develop a strong Affirmatively Furthering Fair Housing and Limited English Proficiency Plan.
- Further the development of the Housing Choice Voucher Homeownership Program.

FY 2009 Progress:

- The Authority **sold Fifty six (56)** public housing scattered site units under its Public Housing Homeownership Program in FY03, FY04, FY 05, FY 06, FY 07 and FY08 **Additionally, sixteen (16)** Section 8 Housing Choice Voucher Homeowners are under contract.

Five-Year Goal: Improve marketability of HACLV owned units.

Objectives:

- Enhance and maintain site appearance to increase curb appeal.
- Provide amenities and services to complete with private sector property owners.
- Further develop partnerships with law enforcement agencies to provide a safe living environment.

FY 2009 Progress:

- The Capital Fund Program continues to include other provisions that are aimed to increase the marketability of Authority-owned units. Non-viable units and developments are identified and continue to be revitalized through various approaches.
- Where marketability cannot be achieved; the Authority is requesting approval for the demolition of units and/or identifying other sources of funds to accommodate the capital needs.
- Performed Physical Needs Assessment to identify current capital improvement needs.

Five- Year Goal: *Promote self-sufficiency and economic independence of assisted households.*

Objectives:

- Increase the number and percentage of employed program participants.
- Further develop and enhance educational opportunities and prevention programs for youth.
- Provide and attract supportive services to increase program participant's employability through job training and educational opportunities.
- Provide public/private partnerships to further enhance resident initiatives at no cost to the agency (i.e. Sunrise Hospital, Girl Scouts, United Way and Juvenile Justice Department) through fund raising and grant application submission.
- Promote homeownership opportunities through the Scattered Site Homeownership Program, the Section 8 Housing Choice Voucher Program, and the supportive service program for potential home buyers.

FY 2009 Progress:

- The Authority currently has approximately 198 participants in the Family Self-Sufficiency Program Housing Choice Voucher Program. The Section 8 Program mandatory size is now 48 due to having 127 graduates as of 4/01/09. The number over 198 is the results of our operating a voluntary FSS program. This includes 54 mandatory slots as the result in the transfer of North Las Vegas Housing Authorities HCV Program effective 4/1/2009 and its graduates.
- The Authority currently has approximately **150 participants under the Family Self-Sufficiency Program under Public Housing with 35 graduates as of 4/1/09. Outreach activities continue, through monthly orientations, quarterly newsletters and on-site recruitment meetings, in order to increase enrollment in the FSS program.**
- The Authority has established a home ownership program under the Housing Choice Voucher Program and Public Housing Programs and has successfully assisted low-income families in achieving homeownership.
- The Authority continues to develop partnerships with local service providers, training resources and educational institutions with the goal of making self-sufficiency available to all residents and participants. **Year to date, we have established partnerships with a total of 89**

community service providers. Commitments with these organizations are established either verbally or through MOU's.

Five-Year Goal: Increase affordable housing resources.

Objectives:

- Develop a detailed plan for the Replacement Housing Fund.
- Continue to identify partners for affordable housing development.
- Explore the opportunity for conversion of assistance from unit-based to tenant-based. Consider the development of a Conversion Plan.

FY 2009 Progress:

- Continue to evaluating HACLV portfolio for redevelopment opportunities.
- Conducted Physical Needs Assessment.
- Developing Strategic Plan.
- Developed a detailed plan for the replacement Housing Fund.
- Identify method to leverage funding resources, including using up to 200 HCV projected based vouchers in 2010 or as they become available.

(b) Significant Amendment and Substantial Deviation/Modification. Provide the PHA's definition of "significant amendment" and "substantial deviation/modification"

The Housing Authority of the City of Las Vegas considers the following actions to be Significant Amendments or Modifications:

- A. Significant changes to rent or admissions policies or organization of the waiting list.
- B. Additions of non-emergency work items (items not included in the current Annual Statement, Five-Year Action Plan, or Physical Needs Assessment) or change in use of replacement reserve funds under the Capital Fund;
- C. Any change with regard to demolition or disposition, designation, homeownership program or conversion activities.

Any substantial deviation from the Mission Statement and/or Goals and Objectives presented in the Five-Year Plan that cause changes in the services provided to residents or significant changes to the Agency's financial situation will be documented in subsequent Agency Plans.

An exception to this definition will be made for any of the above that are adopted to reflect changes in Federal Law or HUD regulatory requirements; such changes will not be considered significant amendments.

11.0 Required Submission for HUD Field Office Review. In addition to the PHA Plan template (HUD-50075), PHAs must submit the following documents. Items (a) through (g) may be submitted with signature by mail or electronically with scanned signatures, but electronic submission is encouraged. Items (h) through (i) must be attached electronically with the PHA Plan. **Note:** Faxed copies of these documents will not be accepted by the Field Office.

- (a) **Form HUD-50077**, *PHA Certifications of Compliance with the PHA Plans and Related Regulations* (which includes all certifications relating to Civil Rights) (PDF- nv002a01)
- (b) **Form HUD-50070**, *Certification for a Drug-Free Workplace* (PHAs receiving CFP grants only) (PDF- nv002b01)
- (c) **Form HUD-50071**, *Certification of Payments to Influence Federal Transactions* (PHAs receiving CFP grants only) (PDF- nv002c01)
- (d) **Form SF-LLL**, *Disclosure of Lobbying Activities* (PHAs receiving CFP grants only) (PDF- nv002d01)
- (e) **Form SF-LLL-A**, *Disclosure of Lobbying Activities Continuation Sheet* (PHAs receiving CFP grants only) (PDF- nv002e01)
- (f) **Resident Advisory Board (RAB) comments.** Comments received from the RAB must be submitted by the PHA as an attachment to the PHA Plan. PHAs must also include a narrative describing their analysis of the recommendations and the decisions made on these recommendations. (PDF- nv002f01)
- (g) **Challenged Elements** (PDF- nv002g01)
- (h) **Form HUD-50075.1**, *Capital Fund Program Annual Statement/Performance and Evaluation Report* (PHAs receiving CFP grants only) (PDF- nv002h01 through PDF-NV002s01)
- (i) **Form HUD-50075.2**, *Capital Fund Program Five-Year Action Plan* (PHAs receiving CFP grants only) (PDF -nv002t01)
- (j) **Financial Analysis Management's Discussion & Analysis And Audited Financial Statements Fiscal Year Ended September 30, 2008.** (PDF- nv002u01)

**PHA Certifications of Compliance with the PHA Plans and Related Regulations:
Board Resolution to Accompany the PHA 5-Year and Annual PHA Plan**

Acting on behalf of the Board of Commissioners of the Public Housing Agency (PHA) listed below, as its Chairman or other authorized PHA official if there is no Board of Commissioners, I approve the submission of the ___ 5-Year and/or ___ Annual PHA Plan for the PHA fiscal year beginning _____, hereinafter referred to as "the Plan", of which this document is a part and make the following certifications and agreements with the Department of Housing and Urban Development (HUD) 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.
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 to Fair Housing Choice, for the PHA's jurisdiction and a description of the manner in which the PHA Plan is consistent with the applicable Consolidated Plan.
3. The PHA certifies that there has been no change, significant or otherwise, to the Capital Fund Program (and Capital Fund Program/Replacement Housing Factor) Annual Statement(s), since submission of its last approved Annual Plan. The Capital Fund Program Annual Statement/Annual Statement/Performance and Evaluation Report must be submitted annually even if there is no change.
4. The PHA has established a Resident Advisory Board or Boards, the membership of which represents the residents assisted by the PHA, consulted with this Board or Boards in developing the Plan, and considered the recommendations of the Board or Boards (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.
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 Plan in conformity with Title VI of the Civil Rights Act of 1964, the Fair Housing Act, section 504 of the Rehabilitation Act of 1973, and title II of the Americans with Disabilities Act of 1990.
7. The PHA will affirmatively further fair housing by examining their programs or proposed programs, identify any impediments to fair housing choice within those programs, address those impediments in a reasonable fashion in view of the resources available and work 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.
8. For PHA Plan that includes 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 2006-24);
 - 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 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 waiting list is consistent with affirmatively furthering fair housing;
 - 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 part 903.7(c)(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. 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.
11. 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.

12. 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.
13. The PHA will take appropriate affirmative action to award contracts to minority and women's business enterprises under 24 CFR 5.105(a).
14. 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.
15. 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.
16. The PHA will keep records in accordance with 24 CFR 85.20 and facilitate an effective audit to determine compliance with program requirements.
17. 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.
18. The PHA will comply with the policies, guidelines, and requirements of OMB Circular No. A-87 (Cost Principles for State, Local and Indian Tribal Governments), 2 CFR Part 225, and 24 CFR Part 85 (Administrative Requirements for Grants and Cooperative Agreements to State, Local and Federally Recognized Indian Tribal Governments).
19. 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.
20. 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.
21. 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.
22. The PHA certifies that it is in compliance with all applicable Federal statutory and regulatory requirements.

Housing Authority of the City of Las Vegas

NV002

PHA Name

PHA Number/HA Code

_____ 5-Year PHA Plan for Fiscal Years 2010 - 2014

_____ Annual PHA Plan for Fiscal Years 20____ - 20____

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

Name of Authorized Official Carl O. Rowe, PHM	Title Executive Director
Signature 	Date 2/15/19

RESOLUTION NO. 1897

**RESOLUTION REQUESTING BOARD OF COMMISSIONERS' APPROVAL
OF THE HOUSING AUTHORITY OF THE CITY OF LAS VEGAS'
FY 2010 ANNUAL AGENCY PLAN UPDATE**

WHEREAS, the Congress of the United States passed the Quality Housing and Work Responsibility Act of 1998 (QHWRA) that requires the Housing Authority of the City of Las Vegas to make changes in its operations; and

WHEREAS, one of the changes in the QWHRA is a requirement that the Authority prepare and submit a Five-Year and an Annual Agency Plan to the U.S. Department of Housing and Urban Development 75 days before the end of each Federal Fiscal year;

WHEREAS, the Authority has met the requirements of making the Update to the Annual Agency Plan available to residents, local government, and the general public; and

WHEREAS, the Authority held a Public Hearing on July 9, 2009 to accept any comments on the Update to the Annual Agency Plan.

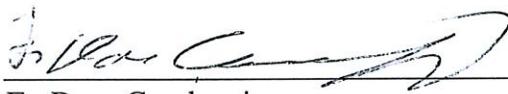
NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE HOUSING AUTHORITY OF THE CITY OF LAS VEGAS NEVADA:

Section 1: That the Board of Commissioners does hereby approve the adoption of the Housing Authority of the City of Las Vegas' Update to the Annual Agency Plan as required under the Quality Housing and Work Responsibility Act of 1998.

Section 2: That the Chairperson of the Board and the Executive Director are hereby authorized and directed to execute all legal and other documents necessary to implement and effectuate the Update to the Annual Agency Plan.

Section 3: That this Resolution shall be in full force and effect immediately upon its approval and adoption.

APPROVED AND ADOPTED THIS 25th DAY OF JUNE, 2009

BY: 
Fr. Dave Casaleggio
Chairperson

ATTEST 
Carl O. Rowe, PHM
Executive Director/Secretary



May 29, 2009

Mr. Carl O. Rowe, PHM
Housing Authority of the City of Las Vegas
P.O. Box 1897
Las Vegas, Nevada 89125

Dear Mr. Rowe:

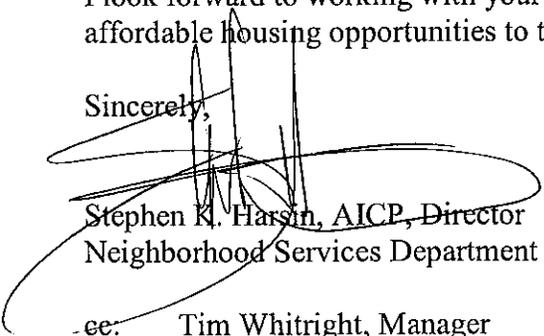
Re: The Housing Authority of the City of Las Vegas' 2010 Annual Plan

Neighborhood Services Department staff reviewed the Housing Authority of the City of Las Vegas' 2010 Annual Plan and finds it consistent with the City of Las Vegas 2006 -2010 Consolidated Plan.

Within the 2010 Annual Plan, several affordable housing complexes are identified for demolition. The city of Las Vegas would anticipate that all affordable housing units demolished will be replaced with affordable housing units on a one-to-one basis.

I look forward to working with your agency in continuing to provide affordable housing opportunities to the residents of the city of Las Vegas.

Sincerely,


Stephen K. Harsin, AICP, Director
Neighborhood Services Department

cc: Tim Whitright, Manager
Sue Prescott, Supervisor
Rodney L. Lister, Business Specialist II

LAS VEGAS CITY COUNCIL

OSCAR B. GOODMAN
MAYOR

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MAYOR PRO TEM

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STEVEN D. ROSS

RICKY Y. BARLOW

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(INTERIM)

ELIZABETH N. FRETWELL
CITY MANAGER

NEIGHBORHOOD SERVICES
DEPARTMENT

DIRECTOR
STEPHEN K. HARSIN, AICP

CITY OF LAS VEGAS
400 STEWART AVENUE
LAS VEGAS, NEVADA 89101

VOICE 702.229.2330
FAX 702.382.3045
TTY 702.386.9108
www.lasvegasnevada.gov

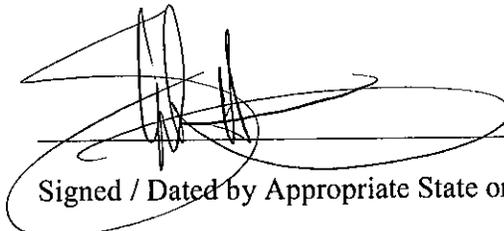
EXECUTIVE OFFICE
2009 JUN - 1 P 12: 39

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

**U.S. Department of Housing and Urban Development
Office of Public and Indian Housing
Expires 4/30/2011**

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

I, Stephen Harsin the Director of Neighborhood Services certify that the Five Year and
Annual PHA Plan of the Housing Authority of the City of Las Vegas is consistent with the Consolidated Plan of
City of Las Vegas, Clark County Nevada prepared pursuant to 24 CFR Part 91.

 5-29-09

Signed / Dated by Appropriate State or Local Official

EXECUTIVE OFFICE
2009 JUN - 1 P 12: 39

Certification for a Drug-Free Workplace

U.S. Department of Housing and Urban Development

Applicant Name

Housing Authority of the City of Las Vegas

Program/Activity Receiving Federal Grant Funding

Public Housing Operating Funds & Capital Grant fund

Acting on behalf of the above named Applicant as its Authorized Official, I make the following certifications and agreements to the Department of Housing and Urban Development (HUD) regarding the sites listed below:

I certify that the above named Applicant will or will continue to provide a drug-free workplace by:

a. Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the Applicant's workplace and specifying the actions that will be taken against employees for violation of such prohibition.

b. Establishing an on-going drug-free awareness program to inform employees ---

- (1) The dangers of drug abuse in the workplace;
- (2) The Applicant's policy of maintaining a drug-free workplace;
- (3) Any available drug counseling, rehabilitation, and employee assistance programs; and
- (4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace.

c. Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph a.;

d. Notifying the employee in the statement required by paragraph a. that, as a condition of employment under the grant, the employee will ---

- (1) Abide by the terms of the statement; and
- (2) Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;
 - e. Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph d.(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer or other designee on whose grant activity the convicted employee was working, unless the Federalagency has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;
 - f. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph d.(2), with respect to any employee who is so convicted ---
 - (1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - (2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
 - g. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs a. thru f.

2. Sites for Work Performance. The Applicant shall list (on separate pages) the site(s) for the performance of work done in connection with the HUD funding of the program/activity shown above: Place of Performance shall include the street address, city, county, State, and zip code. Identify each sheet with the Applicant name and address and the program/activity receiving grant funding.)

Check here if there are workplaces on file that are not identified on the attached sheets.

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 Carl O. Rowe, PHM	Title Executive Director
Signature 	Date 7/15/19

Certification of Payments to Influence Federal Transactions

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

Applicant Name

Housing Authority of the City of Las Vegas

Program/Activity Receiving Federal Grant Funding

Public Housing Operating Funds & Capital Grant Fund

The undersigned certifies, to the best of his or her knowledge and belief, that:

(1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, Disclosure Form to Report Lobbying, in accordance with its instructions.

(3) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

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)

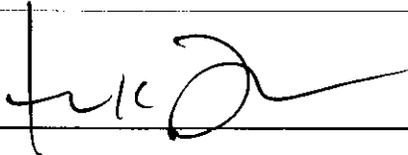
Name of Authorized Official

Carl O. Rowe, PHM

Title

Executive Director

Signature

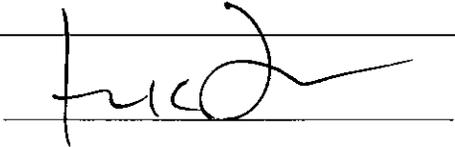


Date (mm/dd/yyyy)

7/15/9

Disclosure of Lobbying Activities

Complete this form to disclose lobbying activities pursuant to 31 U.S.C. 1352
(See reverse for public burden disclosure)

<p>1. Type of Federal Action: a. contract <input type="checkbox"/> b. grant <input type="checkbox"/> c. cooperative agreement <input type="checkbox"/> d. loan <input type="checkbox"/> e. loan guarantee <input type="checkbox"/> f. loan insurance</p>	<p>2. Status of Federal Action: <input type="checkbox"/> a. bid/offer/application <input type="checkbox"/> b. initial award <input type="checkbox"/> c. post-award</p>	<p>3. Report Type: <input type="checkbox"/> a. initial filing <input type="checkbox"/> b. material change For material change only: Year _____ quarter _____ Date of last report _____</p>
<p>4. Name and Address of Reporting Entity: <input checked="" type="checkbox"/> Prime <input type="checkbox"/> Subawardee Tier _____, if Known: Housing Authority of the City of Las Vegas PO Box 1897 Las Vegas NV, 89125 Congressional District, if known:</p>	<p>5. If Reporting Entity in No. 4 is Subawardee, Enter Name and Address of Prime: Congressional District, if known:</p>	
<p>6. Federal Department/Agency: U.S. Department of Housing and Urban Development</p>	<p>7. Federal Program Name/Description: Public Housing Operating Fund Public Housing Capital Fund CFDA Number, if applicable: _____</p>	
<p>8. Federal Action Number, if known:</p>	<p>9. Award Amount, if known: \$ _____</p>	
<p>10. a. Name and Address of Lobbying Registrant <i>(if individual, last name, first name, MI):</i></p>	<p>b. Individuals Performing Services <i>(including address if different from No. 10a)</i> <i>(last name, first name, MI):</i></p>	
<p>11. Information requested through this form is authorized by title 31 U.S.C. section 1352. This disclosure of lobbying activities is a material representation of fact upon which reliance was placed by the tier above when this transaction was made or entered into. This disclosure is required pursuant to 31 U.S.C. 1352. This information will be reported to the Congress semi-annually and will be available for public inspection. Any person who fails to file the required disclosure shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.</p>	<p>Signature:  Print Name: <u>Carl O. Rowe, PHM</u> Title: <u>Executive Director</u> Telephone No.: <u>(702) 922-6850</u> Date: <u>2/15/9</u></p>	
<p>Federal Use Only</p>	<p>Authorized for Local Reproduction Standard Form - LLL (Rev. 7-97)</p>	

INSTRUCTIONS FOR COMPLETION OF SF-LLL, DISCLOSURE OF LOBBYING ACTIVITIES

This disclosure form shall be completed by the reporting entity, whether subawardee or prime Federal recipient, at the initiation or receipt of a covered Federal action, or a material change to a previous filing, pursuant to title 31 U.S.C. section 1352. The filing of a form is required for each payment or agreement to make payment to any lobbying entity for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with a covered Federal action. Complete all items that apply for both the initial filing and material change report. Refer to the implementing guidance published by the Office of Management and Budget for additional information.

1. Identify the type of covered Federal action for which lobbying activity is and/or has been secured to influence the outcome of a covered Federal action.
2. Identify the status of the covered Federal action.
3. Identify the appropriate classification of this report. If this is a followup report caused by a material change to the information previously reported, enter the year and quarter in which the change occurred. Enter the date of the last previously submitted report by this reporting entity for this covered Federal action.
4. Enter the full name, address, city, State and zip code of the reporting entity. Include Congressional District, if known. Check the appropriate classification of the reporting entity that designates if it is, or expects to be, a prime or subaward recipient. Identify the tier of the subawardee, e.g., the first subawardee of the prime is the 1st tier. Subawards include but are not limited to subcontracts, subgrants and contract awards under grants.
5. If the organization filing the report in item 4 checks "Subawardee," then enter the full name, address, city, State and zip code of the prime Federal recipient. Include Congressional District, if known.
6. Enter the name of the federal agency making the award or loan commitment. Include at least one organizational level below agency name, if known. For example, Department of Transportation, United States Coast Guard.
7. Enter the Federal program name or description for the covered Federal action (item 1). If known, enter the full Catalog of Federal Domestic Assistance (CFDA) number for grants, cooperative agreements, loans, and loan commitments.
8. Enter the most appropriate Federal identifying number available for the Federal action identified in item 1 (e.g., Request for Proposal (RFP) number; Invitations for Bid (IFB) number; grant announcement number; the contract, grant, or loan award number; the application/proposal control number assigned by the Federal agency). Included prefixes, e.g., "RFP-DE-90-001."
9. For a covered Federal action where there has been an award or loan commitment by the Federal agency, enter the Federal amount of the award/loan commitment for the prime entity identified in item 4 or 5.
10. (a) Enter the full name, address, city, State and zip code of the lobbying registrant under the Lobbying Disclosure Act of 1995 engaged by the reporting entity identified in item 4 to influence the covered Federal action.

(b) Enter the full names of the individual(s) performing services, and include full address if different from 10(a). Enter Last Name, First Name, and Middle Initial (MI).
11. The certifying official shall sign and date the form, print his/her name, title, and telephone number.

According to the Paperwork Reduction Act, as amended, no persons are required to respond to a collection of information unless it displays a valid OMB control Number. The valid OMB control number for this information collection is OMB No. 0348-0046. Public reporting burden for this collection of information is estimated to average 10 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0046), Washington, DC 20503

RESIDENT ADVISORY BOARD



Working Together to Build Better Communities

Date: June 22, 2009
To: Commissioner Haywood Carter
Subject: HACLV 5-Year Plan

We, the members of the Resident Advisory Board, have reviewed the proposed revisions to the Housing Authority of the City of Las Vegas (HACLV) Five-Year Plan and are in agreement with all the proposed changes.

We commend the HACLV on preparing the Plan in house utilizing staff instead of paying an outside firm.

Please contact 578-6089 if you require additional information.



Donny Wedlow, Chairperson
RAB

cc: Carl Rowe
Zelda Ellis
Deloris Sawyer

HOUSING AUTHORITY OF THE CITY OF LAS VEGAS
CHALLENGED ELEMENTS

None

Draft

Part 1: Summary		Grant Type and Number	FFY of Grant:
PHA Name: Housing Authority of the City of Las Vegas		Capital Fund Grant No: NV39P00250109 Replacement Housing Factor Fund No: Date of CFFP:	2009 FFY of Grant Approval
Type of Grant	<input type="checkbox"/> Original Annual Statement <input type="checkbox"/> Performance and Evaluation Report for Period Ending:	<input checked="" type="checkbox"/> Reserve for Disaster/Emergency <input type="checkbox"/> Final Performance and Evaluation Report	Revised Annual Statement (revision no: 01) Final Performance and Evaluation Report
Line	Summary by Development Account	Total Estimated Cost	Total Actual Cost ¹
		Original	Obligated
1	Total non-CFF Funds		Expended
2	1406 Operations (may not exceed 20% of line 21) ³		
3	1408 Management Improvements		
4	1410 Administration (may not exceed 10% of line 21)	\$402,103.00	
5	1411 Audit		
6	1415 Liquidated Damages		
7	1430 Fees and Costs	\$260,377.00	
8	1440 Site Acquisition		
9	1450 Site Improvement	\$63,950.00	
10	1460 Dwelling Structures	\$190,000.00	
11	1465.1 Dwelling Equipment—Nonexpendable		
12	1470 Nondwelling Structures		
13	1475 Nondwelling Equipment	\$30,000.00	
14	1485 Demolition	\$2,587,000.00	
15	1492 Moving to Work Demonstration		
16	1495.1 Relocation Costs	\$487,600.00	
17	1499 Development Activities ⁴		
18a	1501 Collateralization or Debt Service paid by the PHA		
18ba	9000 Collateralization or Debt Service paid Via System of Direct Payment		
19	1502 Contingency (may not exceed 8% of line 20)		
20	Amount of Annual Grant: (sum of lines 2-19)	\$4,021,030.00	
21	Amount of line 20 Related to LBP Activities		
22	Amount of line 20 Related to Section 504 Activities		
23	Amount of line 20 Related to Security - Soft Cost		
24	Amount of line 20 Related to Security - Hard Cost		
25	Amount of line 20 Related to Energy Conservation Measures		

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 CFF for operations
⁴ RHF funds shall be included here

Draft

Part I: Summary	
PHA Name: Housing Authority of the City of Las Vegas	Grant Type and Number Capital Fund Grant No: NV39P00250109 Replacement Housing Factor Fund No: Date of CFFP:
Type of Grant <input type="checkbox"/> Original Annual Statement <input type="checkbox"/> Performance and Evaluation Report for Period Ending: Line Summary by Development Account	FFY of Grant: 2009 FFY of Grant Approval
<input checked="" type="checkbox"/> Reserve for Disaster/Emergency <input type="checkbox"/> Revised Annual Statement (revision no: 01) <input type="checkbox"/> Final Performance and Evaluation Report	
Signature of Executive Director	Signature of Public Housing Director
Date	Date
Total Estimated Cost	Total Actual Cost
Original	Revised 2 Obligated Expended

Annual Statement/Performance and Evaluation Report
 Capital Fund Program and 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
 Expires 4/30/2011

Part II: Supporting Pages		Grant Type and Number		Federal FFY of Grant:		
PHA Name:		Capital Fund Program Grant No: NV39P00250109		2009		
Housing Authority of the City of Las Vegas		Replacement Housing Factor Grant No:				
Development Number/PHA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost	Total Actual Cost	Status of Work
Sherman Annex AMP 309	Hazardous Materials Consultant Appraisal SUB-TOTAL	1430 1430		\$25,000.00 \$3,000.00 \$28,000.00		
	Demolition SUB-TOTAL	1485		\$1,355,000.00 \$1,355,000.00		
	Relocation SUB-TOTAL	1495		\$259,600.00 \$259,600.00		
Villa Capri & Sherman Gardens AMP 312	Hazardous Materials Consultant Appraisal-2 properties SUB-TOTAL	1430 1430		\$25,000.00 \$6,000.00 \$31,000.00		
	Demolition SUB-TOTAL	1485		\$1,232,000.00 \$1,232,000.00		
	Relocation SUB-TOTAL	1495		\$228,000.00 \$228,000.00		

Draft

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

Part III: Implementation Schedule

PHA Name: Housing Authority of the City of Las Vegas Capital Fund Program No: NV39P00250109		Federal FFY of Grant: 2009		
Development Number Name/PHA-Wide Activities	All Fund Obligated (Quarter Ending Date)		All Funds Expended (Quarter Ending Date)	Reasons for Revised Target Dates
	Original Obligation End Date	Actual Obligation End Date		
Administration	06/12/11		06/12/13	Draft
Fees & Cost	06/12/11		06/12/13	
Site Improvement	06/12/11		06/12/13	
Dwelling Structure	06/12/11		06/12/13	
Non-Dwelling Equipment	06/12/11		06/12/13	
Demolition	06/12/11		06/12/13	
Relocation	06/12/11		06/12/13	

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

Part 1: Summary		Grant Type and Number	FFY of Grant:
PHA Name: Housing Authority of the City of Las Vegas		Capital Fund Grant No: Date of CFFP:	2009 FFY of Grant Approval
Type of Grant <input checked="" type="checkbox"/> Original Annual Statement <input type="checkbox"/> Performance and Evaluation Report for Period Ending: 12/31/2006		Replacement Housing Factor Fund No: NV39R00250109	
<input type="checkbox"/> Reserve for Disaster/Emergency <input type="checkbox"/> Performance and Evaluation Report for Period Ending: 12/31/2006		Revised Annual Statement (revision no:) <input type="checkbox"/> Revised Annual Statement and Evaluation Report <input type="checkbox"/> Final Performance and Evaluation Report	
Line	Summary by Development Account	Total Estimated Cost	Total Actual Cost ¹
		Original	Obligated
1	Total non-CFP Funds		
2	1406 Operations (may not exceed 20% of line 21) ³		
3	1408 Management Improvements		
4	1410 Administration (may not exceed 10% of line 21)		
5	1411 Audit		
6	1415 Liquidated Damages		
7	1430 Fees and Costs		
8	1440 Site Acquisition		
9	1450 Site Improvement		
10	1460 Dwelling Structures		
11	1465.1 Dwelling Equipment—Nonexpendable		
12	1470 Nondwelling Structures		
13	1475 Nondwelling Equipment		
14	1485 Demolition		
15	1492 Moving to Work Demonstration		
16	1495.1 Relocation Costs		
17	1499 Development Activities ⁴	\$125,897.00	
18a	1501 Collateralization or Debt Service paid by the PHA		
18ba	9000 Collateralization or Debt Service paid Via System of Direct Payment		
19	1502 Contingency (may not exceed 8% of line 20)		
20	Amount of Annual Grant: (sum of lines 2-19)	\$125,897.00	
21	Amount of line 20 Related to LBP Activities		
22	Amount of line 20 Related to Section 504 Activities		
23	Amount of line 20 Related to Security - Soft Cost		
24	Amount of line 20 Related to Security - Hard Cost		
25	Amount of line 20 Related to Energy Conservation Measures		

Draft

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 for operations
⁴ RHF funds shall be included here

Annual Statement/Performance and Evaluation Report
 Capital Fund Program and 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. 2577-0226
 Expires 4/30/2011

Part 1: Summary		FFY of Grant: 2009	
PHA Name: Housing Authority of the City of Las Vegas		FFY of Grant Approval	
Grant Type and Number (Capital Fund Grant No: Date of CFFP:		Replacement Housing Factor Fund No: NV39R00250109	
<input type="checkbox"/> Reserve for Disaster/Emergency <input type="checkbox"/> Original Annual Statement <input type="checkbox"/> Performance and Evaluation Report for Period Ending: 12/31/2006		<input type="checkbox"/> Revised Annual Statement (revision no:) <input type="checkbox"/> Final Performance and Evaluation Report	
Type of Grant <input checked="" type="checkbox"/> Summary by Development Account		<input type="checkbox"/> Revised? Signature of Public Housing Director	
Line		Total Estimated Cost	
Signature of Executive Director		Total Actual Cost	
Date		Obligated	
Date		Expended	

Part III: Implementation Schedule

PHA Name: Housing Authority of the City of Las Vegas				Federal FFY of Grant: 2009	
Replacement Housing Fund Program No: NV39R00250109					
Development Number Name/PHA-Wide Activities	All Fund Obligated (Quarter Ending Date)		All Funds Expended (Quarter Ending Date)		Reasons for Revised Target Dates
	Original Obligation End Date	Actual Obligation End Date	Original Expenditure End Date	Actual Expenditure End Date	
Development Activities	6/12/2011		6/12/2013		Draft

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

Part 1: Summary

PHA Name: **Housing Authority of the City of Las Vegas**

Grant Type and Number: **Replacement Housing Factor Fund No: NV39R00250209**

Capital Fund Grant No: **2009**

Date of CFFP: **FFY of Grant Approval**

Line	Type of Grant <input checked="" type="checkbox"/> Original Annual Statement <input type="checkbox"/> Performance and Evaluation Report for Period Ending: 12/31/2006	Reserve for Disaster/Emergency <input type="checkbox"/> Reserve for Disaster/Emergency <input type="checkbox"/> Performance and Evaluation Report for Period Ending: 12/31/2006	Total Estimated Cost		Total Actual Cost ¹
			Original	Revised ²	
1	Total non-CFP Funds				Expended
2	1406 Operations (may not exceed 20% of line 21) ³				
3	1408 Management Improvements				
4	1410 Administration (may not exceed 10% of line 21)				
5	1411 Audit				
6	1415 Liquidated Damages				
7	1430 Fees and Costs				
8	1440 Site Acquisition				
9	1450 Site Improvement				
10	1460 Dwelling Structures				
11	1465.1 Dwelling Equipment—Nonexpendable				
12	1470 Nondwelling Structures				
13	1475 Nondwelling Equipment				
14	1485 Demolition				
15	1492 Moving to Work Demonstration				
16	1495.1 Relocation Costs				
17	1499 Development Activities ⁴				
18a	1501 Collateralization or Debt Service paid by the PHA			\$820,717.00	
18ba	9000 Collateralization or Debt Service paid Via System of Direct Payment				
19	1502 Contingency (may not exceed 8% of line 20)				
20	Amount of Annual Grant: (sum of lines 2-19)			\$820,717.00	
21	Amount of line 20 Related to LBP Activities				
22	Amount of line 20 Related to Section 504 Activities				
23	Amount of line 20 Related to Security - Soft Cost				
24	Amount of line 20 Related to Security - Hard Cost				
25	Amount of line 20 Related to Energy Conservation Measures				

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Annual Statement/Performance and Evaluation Report
 Capital Fund Program and 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. 2577-0226
 Expires 4/30/2011

Part 1: Summary							
PHA Name: Housing Authority of the City of Las Vegas	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Grant Type and Number Capital Fund Grant No: Date of CFPF:</td> <td style="width: 50%;">FFY of Grant: 2009 FFY of Grant Approval</td> </tr> <tr> <td colspan="2" style="text-align: center;">Replacement Housing Factor Fund No: NV39R00250209</td> </tr> </table>	Grant Type and Number Capital Fund Grant No: Date of CFPF:	FFY of Grant: 2009 FFY of Grant Approval	Replacement Housing Factor Fund No: NV39R00250209			
Grant Type and Number Capital Fund Grant No: Date of CFPF:	FFY of Grant: 2009 FFY of Grant Approval						
Replacement Housing Factor Fund No: NV39R00250209							
Type of Grant <input checked="" type="checkbox"/> Original Annual Statement <input type="checkbox"/> Performance and Evaluation Report for Period Ending: 12/31/2006							
<input type="checkbox"/> Reserve for Disaster/Emergency <input type="checkbox"/> Final Performance and Evaluation Report							
Line Summary by Development Account	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Total Estimated Cost</td> <td style="width: 30%;">Revised 2</td> <td style="width: 30%;">Total Actual Cost 1</td> </tr> <tr> <td style="width: 30%;">Original</td> <td style="width: 30%;">Obligated</td> <td style="width: 30%;">Expended</td> </tr> </table>	Total Estimated Cost	Revised 2	Total Actual Cost 1	Original	Obligated	Expended
Total Estimated Cost	Revised 2	Total Actual Cost 1					
Original	Obligated	Expended					
Signature of Executive Director	Signature of Public Housing Director						
Date	Date						

Annual Statement/Performance and Evaluation Report
 Capital Fund Program and 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. 2577-0226
 Expires 4/30/2011

Part 1: Summary		Grant Type and Number		FFY of Grant:
PHA Name: Housing Authority of the City of Las Vegas		Capital Fund Grant No: NV39S00250109 Replacement Housing Factor Fund No: Date of CFFP:		2009 FFY of Grant Approval
Type of Grant		Revised Annual Statement (revision no: 01)		Total Actual Cost ¹
<input type="checkbox"/> Original Annual Statement <input type="checkbox"/> Performance and Evaluation Report for Period Ending: Summary by Development Account		<input checked="" type="checkbox"/> Reserve for Disaster/Emergency <input type="checkbox"/> Final Performance and Evaluation Report		
Line	Original	Revised 2	Obligated	Expended
1	Total non-CFP Funds			
2	1406 Operations (may not exceed 20% of line 21) ³			
3	1408 Management Improvements			
4	1410 Administration (may not exceed 10% of line 21)	602,134	602,134	
5	1411 Audit			
6	1415 Liquidated Damages			
7	1430 Fees and Costs	140,000	57,972	
8	1440 Site Acquisition			
9	1450 Site Improvement	425,000	425,000	
10	1460 Dwelling Structures	545,000	225,000	
11	1465.1 Dwelling Equipment—Nonexpendable			
12	1470 Nondwelling Structures			
13	1475 Nondwelling Equipment			
14	1485 Demolition			
15	1492 Moving to Work Demonstration			
16	1495.1 Relocation Costs			
17	1499 Development Activities ⁴			
18a	1501 Collateralization or Debt Service paid by the PHA			
18ba	9000 Collateralization or Debt Service paid Via System of Direct Payment	4,950,000	5,352,928	
19	1502 Contingency (may not exceed 8% of line 20)			
20	Amount of Annual Grant (sum of lines 2-19)	6,662,134	6,662,134	
21	Amount of line 20 Related to LBF Activities			
22	Amount of line 20 Related to Section 504 Activities			
23	Amount of line 20 Related to Security - Soft Cost			
24	Amount of line 20 Related to Security - Hard Cost			
25	Amount of line 20 Related to Energy Conservation Measures			

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 for operations
⁴ RHF funds shall be included here

Annual Statement/Performance and Evaluation Report
 Capital Fund Program and 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. 2577-0226
 Expires 4/30/2011

Part 1: Summary		FFY of Grant: 2009	
PHA Name: Housing Authority of the City of Las Vegas		Grant Type and Number Capital Fund Grant No. NV39S00250109 Replacement Housing Factor Fund No:	FFY of Grant Approval
Type of Grant	<input type="checkbox"/> Reserve for Disaster/Emergency	<input checked="" type="checkbox"/> Revised Annual Statement (revision no: 01)	
<input type="checkbox"/> Original Annual Statement	<input type="checkbox"/> Performance and Evaluation Report for Period Ending:	<input type="checkbox"/> Final Performance and Evaluation Report	
Line	Summary by Development Account	Total Estimated Cost	Total Actual Cost
		Original	Revised 2
Signature of Executive Director	Date	Obligated	Expended
	7/28/09	Signature of Public Housing Director	

CAPITAL FUND PROGRAM TABLES

Annual Statement / Performance and Evaluation Report

Capital Fund Program and Capital Fund Program Replacement Housing Factor (CFP/CFPRHF) Part 1: Summary

PHA Name: **Housing Authority of the City of Las Vegas**

330 North 11th Street, Las Vegas, Nevada, 89101

Replacement Housing Factor Grant No: **NV39P00250108**

Capital Fund Grant Number: **NV39P00250108**

FFY of Grant Approval: **2008**

[] Original Annual Statement [] Reserve for Disasters/Emergencies [] Revised Annual Statement/Revision Number: **03/31/09**

[XX] Performance and Evaluation Report for Period Ending: **03/31/09** [] Final Performance And Evaluation Report

Line No.	Summary by Development Account	Total Estimated Cost		Revised (3)	Obligated	Total Actual Cost		Balance
		Original				Expended		
1	Total non-CFP Funds							
2	1406 Operations	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	1408 Management Improvements Soft Costs	\$30,000.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3a	Management Improvements Hard Costs							
4	1410 Administration	\$402,103.00		\$402,103.00	\$402,103.00	\$121,160.62	\$280,942.38	
5	1411 Audit							
6	1415 Liquidated Damages							
7	1430 Fees and Costs	\$380,377.00		\$380,377.00	\$159,397.00	\$7,668.09	\$372,708.91	
8	1440 Site Acquisition							
9	1450 Site Improvement	\$50,000.00		\$25,000.00	\$25,000.00	\$18,440.80	\$6,559.20	
10	1460 Dwelling Structures	\$50,000.00		\$100,000.00	\$50,000.00	\$35,856.32	\$64,143.68	
11	1465 Dwelling Equipment - Non-expendable	\$38,350.00		\$38,350.00	\$38,350.00	\$38,350.00	\$0.00	
12	1470 Nondwelling Structures	\$0.00		\$5,000.00	\$1,075.00	\$1,075.00	\$3,925.00	
13	1475 Nondwelling Equipment							
14	1485 Demolition	\$2,635,500.00		\$2,635,500.00	\$0.00	\$0.00	\$2,635,500.00	
15	1490 Replacement Reserve							
16	1492 Moving to Work Demonstration							
17	1495 Relocation Costs	\$434,700.00		\$434,700.00	\$0.00	\$0.00	\$434,700.00	
18	1499 Development Activities							
19	1502 Contingency (may not exceed 8% of line 19)							
20	Amount of Annual Grant (Sum of lines 1-20)	\$4,021,030.00		\$4,021,030.00	\$675,925.00	\$222,550.83	\$3,798,479.17	
	Amount of line 11 Related to LBP Activities	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
	Amount of line 10 and 11 Related to Section 504 Compliance	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
	Amount of line 3 related to security - soft costs	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
	Amount of line 10 and 11 Related to Security - hard costs	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
	Amount of line 11 Related to Energy Conservation Measures	\$38,350.00		\$38,350.00	\$38,350.00	\$38,350.00	\$0.00	
	Collateralization Expenses or Debt Service							

Prepared by: **Anparo Gamazo, HACLV Mod/Dev Director** _____ Date _____

Reviewed by: **Frederick Haron, HACLV Finance Director** _____ Date _____

Submitted by: **Carl O. Rowe, HACLV Executive Director** _____ Date _____

Approved by: **Stephen Schneller, Director, HUD San Francisco** _____ Date _____

Capital Fund Program Details

Annual Statement/Performance and Evaluation Report
 Capital Fund Program and Capital Fund Program Replacement Housing Factor (CFP/CFPRHF)
 Part II: Supporting Pages

Development Number/Name HA-Wide Activities		General Description of Major Work Categories		Grant Type and Number Capital Fund Program Grant No: NV39P00250108 Replacement Housing Factor Grant No:			Federal FY of Grant: 2008 Report date as of: 03/31/09				
Development Number/Name HA-Wide Activities	General Description of Major Work Categories	Development Account Number	Quantity	Total Estimated Cost			Total Actual Cost			Status of Proposed Work	
				Original (A)	Revised (B)	Funds Obligated (C)	Funds Expended (D)	Funds Balance (E)			
2. OPERATIONS		1406		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00		
Operations					\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	
Total for Line # 2					\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	
3. MANAGEMENT IMPROVEMENTS		1408									
To be charged to specific AMPs as incurred					\$30,000.00	\$0.00	\$0.00		\$0.00	\$0.00	
Maintenance/Mgmt/Training					\$30,000.00	\$0.00	\$0.00		\$0.00	\$0.00	
Total for Line # 3				\$402,103.00	\$402,103.00	\$402,103.00		\$121,160.62	\$280,942.38		
4. ADMINISTRATION		1410									
Central Cost Center Admin Fee					\$402,103.00	\$0.00	\$0.00		\$0.00	\$0.00	
Total for Line # 4					\$402,103.00	\$402,103.00	\$402,103.00		\$121,160.62	\$280,942.38	
5. AUDIT		1411									
Audit					\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	
Total for Line # 5					\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	
7. FEES & COSTS		1430									
To be charged to specific AMPs as incurred											
AMP Wide	Architectural / Engineering Services				\$50,000.00	\$50,000.00	\$8,020.00	\$553.50	\$49,446.50		
AMP Wide	Construction Management/Inspection Services				\$151,377.00	\$151,377.00	\$151,377.00	\$132.79	\$151,244.21		
AMP Wide	Energy Audit				\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$30,000.00		
AMP 305	Hazardous Materials Consulting Services				\$140,000.00	\$140,000.00	\$0.00	\$0.00	\$140,000.00		
AMP 305	Appraisals-3 Family Sites			\$9,000.00	\$9,000.00	\$9,000.00	\$6,981.80	\$2,018.20			
Total for Line # 7				\$380,377.00	\$380,377.00	\$159,397.00	\$7,668.09	\$372,708.91			

Capital Fund Program Tables

Annual Statement / Performance and Evaluation Report
 Capital Fund Program and Capital Fund Program Replacement Housing Factor (CFP/CFPRHF)
 Part II: Supporting Pages

PHA Name: Housing Authority of the City of Las Vegas 340 No. 11th Street, Las Vegas, Nevada 89101		Grant Type and Number Capital Fund Program Grant No: NV39P00250108 Replacement Housing Factor Grant No:					Federal FY of Grant: 2008 Report date as of: 03/31/09		
Development Number/Name HA-Wide Activities	General Description of Major Work Categories	Development Account Number	Quantity	Total Estimated Cost		Funds Obligated (C)	Total Actual Cost		Status of Proposed Work
				Original (A)	Revised (B)		Funds Expended (D)	Funds Balance (E)	
AMP Wide	9. SITE IMPROVEMENTS To be charged to specific AMPs as incurred Desert Landscaping-Senior Properties Misc. Site Work Repairs	1450		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
AMP Wide				\$0.00	\$25,000.00	\$25,000.00	\$18,440.80	\$6,559.20	
	Total for Line # 9			\$50,000.00	\$25,000.00	\$25,000.00	\$18,440.80	\$6,559.20	
AMP 307	10. DWELLING STRUCTURES James Down (NV212) Cooling Tower To be charged to specific AMPs as incurred Misc. Interior/Exterior Work Repairs	1460	1 bldg	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
AMP Wide				\$0.00	\$100,000.00	\$50,000.00	\$35,856.32	\$64,143.68	
	Total For Line # 10			\$50,000.00	\$100,000.00	\$50,000.00	\$35,856.32	\$64,143.68	
AMP Wide	11. Dwelling Equipment To be charged to specific AMPs as incurred Energy Star/Energy Efficient Appliances	1465		\$38,350.00	\$38,350.00	\$38,350.00	\$38,350.00	\$0.00	
	Total for line # 11			\$38,350.00	\$38,350.00	\$38,350.00	\$38,350.00	\$0.00	
AMP Wide	12. NONDWELLING STRUCTURES To be charged to specific AMPs as incurred Misc. Interior/Exterior Work Repairs	1470		\$0.00	\$5,000.00	\$1,075.00	\$1,075.00	\$3,925.00	
	Total for Line # 12			\$0.00	\$5,000.00	\$1,075.00	\$1,075.00	\$3,925.00	
AMP 305	14. DEMOLITION Ernie Cragin (NV213)	1485	81 units	\$850,500.00	\$850,500.00	\$0.00	\$0.00	\$850,500.00	
AMP 305	Ernie Cragin (NV210)		84 units	\$882,000.00	\$882,000.00	\$0.00	\$0.00	\$882,000.00	
AMP 305	Ernie Cragin (NV209)		86 units	\$903,000.00	\$903,000.00	\$0.00	\$0.00	\$903,000.00	
	Total for Line # 14			\$2,635,500.00	\$2,635,500.00	\$0.00	\$0.00	\$2,635,500.00	
AMP 305	17. RELOCATION Ernie Cragin (NV213)	1495	81 units	\$139,100.00	\$139,100.00	\$0.00	\$0.00	\$139,100.00	
AMP 305	Ernie Cragin (NV210)		84 units	\$147,500.00	\$147,500.00	\$0.00	\$0.00	\$147,500.00	
AMP 305	Ernie Cragin (NV209)		86 units	\$148,100.00	\$148,100.00	\$0.00	\$0.00	\$148,100.00	
	Total for Line # 17			\$434,700.00	\$434,700.00	\$0.00	\$0.00	\$434,700.00	

Annual Statement / Performance and Evaluation Report

Capital Fund Program and Capital Fund Program Replacement Housing Factor (CFP/CFPRHF)

Part 3: Implementation Schedule

Development Number / Name	Housing Authority of the City of Las Vegas			Replacement Housing Factor		Capital Fund #		Federal FY of Grant: 2008		
	Grant No:			Grant No:		NV39P00250108		Report date as of : 03/31/09		
	Funds Obligated End of Quarter		Actual	Funds Expended End of Quarter		Revised	Actual	Reasons for Revised Target Dates		
	Original	Revised	06/12/08	Original	Revised	Actual				
Administration	06/12/10	-	06/12/08	06/12/12	-	-				
Fees & Costs	06/12/10	-		06/12/12	-	-				
Site Improvement	06/12/10	-		06/12/12	-	-				
Dwelling Structures	06/12/10	-		06/12/12	-	-				
Demolition	06/12/10	-		06/12/12	-	-				
Relocation	06/12/10	-		06/12/12	-	-				

CAPITAL FUND PROGRAM TABLES

Annual Statement / Performance and Evaluation Report

Capital Fund Program and Capital Fund Program Replacement Housing Factor (CFP/CFPRHF) Part 1: Summary

PHA Name: **Housing Authority of the City of Las Vegas** Replacement Housing Factor Grant No: **NV39R00250108** Capital Fund Grant Number: _____ FFY of Grant Approval: **2008**
 340 North 11th Street, Las Vegas, NV. 89101

Original Annual Statement Reserve for Disasters/Emergencies Revised Annual Statement/Revision Number : _____
 Performance and Evaluation Report for Period Ending: 03/31/09 Final Performance and Evaluation Report

Line No.	Summary by Development Account	Total Estimated Cost		Total Actual Cost
		Original	Revised (1)	
1	Total non-CFP Funds			
2	1406 Operations			
3	1408 Management Improvements Soft Costs			
4	Management Improvements Hard Costs			
5	1410 Administration			
6	1411 Audit			
7	1415 Liquidated Damages			
8	1430 Fees and Costs			
9	1440 Site Acquisition			
10	1450 Site Improvement			
11	1460 Dwelling Structures			
12	1465.1 Dwelling Equipment - Nonexpendable			
13	1470 Nondwelling Structures			
14	1475 Nondwelling Equipment			
15	1485 Demolition			
16	1490 Replacement Reserve			
17	1492 Moving to Work Demonstration			
18	1495 Relocation Costs			
18	1499 Development Activities	\$137,461.00	\$137,461.00	\$0.00
20	1502 Contingency (may not exceed 8% of line 19)			\$0.00
21	Amount of Annual Grant (Sum of lines 1-20)	\$137,461.00	\$137,461.00	\$0.00
	Amount of line 11 Related to LBP Activities			
	Amount of line 10 and 11 Related to Section 504 Compliance			
	Amount of line 3 related to security - soft costs			
	Amount of line 10 and 11 Related to Security - hard costs			
	Amount of line 11 Related to Energy Conservation Measures			
Collateralization Expenses or Debt Service				

Prepared by: Amparo Gamazo HACLV Mod/Dev Director Date: _____
 Reviewed by: Frederick Haron, HACLV Finance Manager Date: _____
 Submitted by: Carl O. Rowe, HACLV Executive Director Date: _____
 Approved by: Stephen Schneller, Director, HUD San Francisco Date: _____

Capital Fund Program Tables

Annual Statement/Performance and Evaluation Report

Capital Fund Program and Capital Fund Program Replacement Housing Factor (CFP/CFPRHF)

Part II: Supporting Pages

Development Number/Name HA-Wide Activities	General Description of Major Work Categories	Development Account Number	Quantity	Total Estimated Cost			Total Actual Cost		Status of Proposed Work
				Original (A)	Revised (B)	Funds Obligated (C)	Funds Expended (D)		
	18. Development Activities Comstock & Balzar Property Pursuant to HUD-approved RHF Plan dated January 11, 2005	1499		\$137,461.00	\$137,461.00	\$0.00	\$0.00	Under pre-development phase	
				\$137,461.00	\$137,461.00	\$0.00	\$0.00		

PHA Name: **Housing Authority of the City of Las Vegas**
 340 North 11th Street, Las Vegas, Nevada 89101

Grant Type and Number: **Capital Fund Program Grant No.: NV39R00250108**
Replacement Housing Factor Grant No.: NV39R00250108

Federal FY of Grant: **2008**
 Report Date as of: **03/31/09**

Annual Performance / Performance and Evaluation Report

Capital Fund Program and Capital Fund Program Replacement Housing Factor (CFP/CFPRHF)

Part 3: Implementation Schedule

PHA Name Housing Authority of the City of Las Vegas	Replacement Housing Factor Grant No: NV39R00250108		Capital Fund Grant Number		Federal FY of Grant: 2008	Report Date as of: 03/31/09
	Funds Obligated End of Quarter		Funds Expended End of Quarter		Reasons for Revised Target Dates	
	Original	Revised	Original	Revised		
Development Number / Name Development Activities Comstock & Balzar	06/12/10		06/12/12			

CAPITAL FUND PROGRAM TABLES

Annual Statement / Performance and Evaluation Report

Capital Fund Program and Capital Fund Program Replacement Housing Factor (CFP/CFPRHF) Part 1: Summary

PHA Name: **Housing Authority of the City of Las Vegas**
 340 North 11th Street, Las Vegas, NV. 89101

Replacement Housing Factor Grant No: **NV39R00250208**

Capital Fund Grant Number

FFY of Grant Approval
2008

Original Annual Statement Reserve for Disasters/Emergencies Revised Annual Statement/Revision Number :
 Performance and Evaluation Report for Period Ending: **03/31/09** Final Performance and Evaluation Report

Line No.	Summary by Development Account	Total Estimated Cost		Total Actual Cost
		Original	Revised (1)	
1	Total non-CFP Funds			
2	1406 Operations			
3	1408 Management Improvements Soft Costs			
4	Management Improvements Hard Costs			
5	1410 Administration			
6	1411 Audit			
7	1415 Liquidated Damages			
8	1430 Fees and Costs			
9	1440 Site Acquisition			
10	1450 Site Improvement			
11	1460 Dwelling Structures			
12	1465.1 Dwelling Equipment - Nonexpendable			
13	1470 Nondwelling Structures			
14	1475 Nondwelling Equipment			
15	1485 Demolition			
16	1490 Replacement Reserve			
17	1492 Moving to Work Demonstration			
18	1495 Relocation Costs			
18	1499 Development Activities	\$1,104,679.00	\$1,104,679.00	\$0.00
20	1502 Contingency (may not exceed 8% of line 19)			\$0.00
21	Amount of Annual Grant (Sum of lines 1-20)	\$1,104,679.00	\$1,104,679.00	\$0.00
	Amount of line 11 Related to LBP Activities			
	Amount of line 10 and 11 Related to Section 504 Compliance			
	Amount of line 3 related to security - soft costs			
	Amount of line 10 and 11 Related to Security - hard costs			
	Amount of line 11 Related to Energy Conservation Measures			
Collateralization Expenses or Debt Service				

Prepared by: Amparo Gamazo HACLV Mod/Dev Director Date: _____

Reviewed by: Frederick Haron, HACLV Finance Manager Date: _____

Submitted by: Carl O. Rowe, HACLV Executive Director Date: _____

Approved by: Stephen Schneller, Director, HUD San Francisco Date: _____

Capital Fund Program Tables

Annual Statement/Performance and Evaluation Report

Capital Fund Program and Capital Fund Program Replacement Housing Factor (CFP/CFPRHF)

Part II: Supporting Pages

Development Number/Name HA-Wide Activities	General Description of Major Work Categories	Development Account Number	Quantity	Total Estimated Cost			Total Actual Cost		Status of Proposed Work
				Original (A)	Revised (B)	Funds Obligated (C)	Funds Expended (D)		
				Capital Fund Program Grant No.: Replacement Housing Factor Grant No: NV39R00250208	Federal FY of Grant: 2008	Report Date as of: 03/31/09			
	18. Development Activities Comstock & Balzar Property Pursuant to HUD-approved RHF Plan dated January 11, 2005	1499		\$1,104,679.00	\$1,104,679.00	\$0.00	\$0.00	Under pre-development phase	
				\$1,104,679.00	\$1,104,679.00	\$0.00	\$0.00		

Annual Performance / Performance and Evaluation Report

Capital Fund Program and Capital Fund Program Replacement Housing Factor (CFP/CFPRHF)

Part 3: Implementation Schedule

PHA Name Housing Authority of the City of Las Vegas	Replacement Housing Factor Grant No. NV39R00250208		Capital Fund Grant Number		Federal FY of Grant: 2008	Report Date as of: 03/31/09
	Funds Obligated End of Quarter	Actual	Funds Expended End of Quarter	Actual	Reasons for Revised Target Dates	
Development Number / Name	Original	Revised	Original	Revised		
Development Activities Comstock & Balzar	06/12/10		06/12/12			

CAPITAL FUND OGRAM TABLES

Annual Statement / Performance and Evaluation Report

Capital Fund Program and Capital Fund Program Replacement Housing Factor (CFP/CFRHF) Part 1: Summary

PHA Name: **Housing Authority of the City of Las Vegas** 330 North 11th Street, Las Vegas, Nevada. 89101 Replacement Housing Factor Grant No. _____ Capital Fund Grant Number: **NV39P00250107** FFY of Grant Approval: **2007**

Original Annual Statement Reserve for Disasters/Emergencies Revised Annual Statement/Revision Number: _____ **03/31/09**
 Performance and Evaluation Report for Period Ending: **03/31/09** Final Performance And Evaluation Report

Line No.	Summary by Development Account	Total Estimated Cost			Obligated	Total Actual Cost Expended	Balance
		Original	Revised (3)				
1	Total non-CFP Funds						
2	1406 Operations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
3	1408 Management Improvements Soft Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
3a	Management Improvements Hard Costs						
4	1410 Administration	\$396,949.00	\$396,949.00	\$396,949.00	\$396,949.00	\$0.00	
5	1411 Audit	\$0.00					
6	1415 Liquidated Damages						
7	1430 Fees and Costs	\$962,524.35	\$1,121,285.95	\$1,121,285.95	\$854,289.72	\$266,996.23	
8	1440 Site Acquisition						
9	1450 Site Improvement	\$362,245.65	\$533,665.56	\$533,665.56	\$193,506.53	\$332,359.03	
10	1460 Dwelling Structures	\$2,247,780.00	\$1,917,598.49	\$1,694,995.94	\$747,167.45	\$911,834.49	
11	1465 Dwelling Equipment - Non-expendable						
12	1470 Nondwelling Structures						
13	1475 Nondwelling Equipment						
14	1485 Demolition						
15	1490 Replacement Reserve						
16	1492 Moving to Work Demonstration						
17	1495 Relocation Costs						
18	1499 Development Activities						
19	1502 Contingency (may not exceed 8% of line 19)						
20	Amount of Annual Grant (Sum of lines 1-20)	\$3,969,499.00	\$3,969,499.00	\$3,746,896.45	\$2,191,912.70	\$1,511,189.75	
	Amount of line 11 Related to LBP Activities						
	Amount of line 10 and 11 Related to Section 504 Compliance	\$2,247,780.00	\$1,917,598.49	\$1,694,995.94	\$747,167.45	\$911,834.49	
	Amount of line 3 related to security - soft costs						
	Amount of line 10 and 11 Related to Security - hard costs						
	Amount of line 11 Related to Energy Conservation Measures						
	Collateralization Expenses or Debt Service						

Prepared by: Amparo Gamazo, HACLV Mod/Dev Director Date: _____

Reviewed by: Frederick Haron, HACLV Finance Manager Date: _____

Submitted by: Carl O. Rowe, HACLV Executive Director Date: _____

Approved by: Stephen Schmeler, Director, HUD San Francisco Date: _____

Capital Fund 1 Program Tables

Annual Statement/Performance and Evaluation Report
 Capital Fund Program and Capital Fund Program Replacement Housing Factor (CFP/CFPRHF)
 Part II: Supporting Pages

PHA Name Housing Authority of the City of Las Vegas 330 No. 11th Street, Las Vegas, Nevada 89101		Grant Type and Number Capital Fund Program Grant No: NV39P00250107 Replacement Housing Factor Grant No:		Federal FY of Grant: 2007 Report date as of : 03/31/09						
Development Number/Name HA-Wide Activities	General Description of Major Work Categories	Development Account Number	Total Estimated Cost			Total Actual Cost			Status of Proposed Work	
			Quantity	Original (A)	Revised (B)	Funds Obligated (C)	Funds Expended (D)	Funds Balance (E)		
2. OPERATIONS										
	Operations	1406		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Total for Line # 2			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
3. MANAGEMENT IMPROVEMENTS										
	Resident Security	1408		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Total for Line # 3			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
4. ADMINISTRATION										
	Central Cost Center Admin Fee	1410		\$396,949.00	\$396,949.00	\$396,949.00	\$396,949.00	\$396,949.00	\$0.00	Expended
	Total for Line # 4			\$396,949.00	\$396,949.00	\$396,949.00	\$396,949.00	\$396,949.00	\$0.00	
5. AUDIT										
	Audit	1411		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Total for Line # 5			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
7. FEES & COSTS										
To be charged to specific AMPs as incurred										
AMP Wide	VCA YR03 A/E Design Services			\$603,000.00	\$800,000.00	\$800,000.00	\$800,000.00	\$627,330.78	\$172,669.22	
AMP Wide	Architectural / Engineering Services			\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
AMP Wide	Construction Management/Inspection Services			\$207,000.00	\$240,435.95	\$240,435.95	\$240,435.95	\$146,108.94	\$94,327.01	
AMP Wide	Physical Need Assessment			\$102,524.35	\$80,850.00	\$80,850.00	\$80,850.00	\$80,850.00	\$0.00	
	Total for Line # 7			\$962,524.35	\$1,121,285.95	\$1,121,285.95	\$1,121,285.95	\$854,289.72	\$266,996.23	

Capital Fund I Program Tables

Annual Statement / Performance and Evaluation Report
 Capital Fund Program and Capital Fund Program Replacement Housing Factor (CFP/CFPRHF)
 Part II: Supporting Pages

PHA Name: Housing Authority of the City of Las Vegas 330 North 11th Street, Las Vegas, NV 89101		Grant Type and Number Capital Fund Program Grant No: NV39P00250107 Replacement Housing Factor Grant No:		Federal FY of Grant: 2007 Report date as of : 03/31/09			Status of Proposed Work		
Development Number/Name HA-Wide Activities	General Description of Major Work Categories	Development Account Number	Quantity	Total Estimated Cost		Total Actual Cost			
				Original (A)	Revised (B)	Funds Obligated (C)	Funds Expended (D)		Funds Balance (E)
9. SITE IMPROVEMENTS									
AMP 314	VCA 504 Retrofit-YR03	1450		\$0.00	\$155,180.00	\$155,180.00	\$0.00	\$155,180.00	
AMP 301	Vera Johnson B (NV222b)			\$0.00	\$30,100.00	\$30,100.00	\$0.00	\$30,100.00	
AMP 303	Aida Brenits (NV224)			\$153,000.00	\$75,111.41	\$75,111.41	\$36,108.00	\$39,003.41	
AMP 310/311	Sardini Plaza Annex (NV246)			\$209,245.65	\$265,474.15	\$265,474.15	\$157,398.53	\$108,075.62	
AMP 306	Scattered Sites - 12 single homes units (NV226/232/246)			\$0.00	\$7,800.00	\$7,800.00	\$0.00	\$7,800.00	
	Harry Levy Gardens (NV208)			\$362,245.65	\$533,665.56	\$533,665.56	\$193,506.53	\$332,359.03	
10. DWELLING STRUCTURES									
AMP 309	VCA 504 Retrofit-YR03	1460		\$160,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
AMP 306	MM- 2 units 504 retrofit (NV203b)			\$298,500.00	\$271,410.00	\$269,410.00	\$0.00	\$271,410.00	Increased
AMP 313	LG- 5 units 504 retrofit (NV208)			\$161,800.00	\$0.00	\$0.00	\$0.00	\$0.00	Increased
AMP 314	VJA- 2 units 504 retrofit & 2 unit hearing impaired (NV222a)			\$356,880.00	\$253,662.00	\$223,662.00	\$8,100.00	\$245,562.00	Increased
AMP 301	VJB- 4 units 504 retrofit & 3 units hearing impaired (NV222b)			\$0.00	\$162,539.00	\$162,539.00	\$0.00	\$162,539.00	
AMP 303	Aida Brenits -3 units 504 retrofit (NV224)			\$351,600.00	\$181,196.00	\$181,196.00	\$48,404.70	\$132,791.30	
AMP 310/311	Sardini Plaza Annex - 4 units 504 retrofit (NV246)	\$919,000.00	\$790,194.94	\$790,194.94	\$690,662.75	\$99,532.19	Reduced		
AMP 307	Scattered Sites- 12 single homes units 504 retrofit (NV226/232/246)	\$0.00	\$89,596.55	\$67,994.00	\$0.00	\$89,596.55	Increased		
AMP 307	James Down-Cooling Tower Replacement	\$0.00	\$169,000.00	\$0.00	\$0.00	\$169,000.00	Reduced		
	Total for Line # 10			\$2,247,780.00	\$1,917,598.49	\$1,694,995.94	\$747,167.45	\$911,834.49	
12. NONDWELLING STRUCTURES									
		1470		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Total for Line # 12			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
17. RELOCATION									
PHA Wide		1495		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Total for Line # 17			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Annual Statement / Performance and Evaluation Report

Capital Fund Program and Capital Fund Program Replacement Housing Factor (CFP/CFPRHF)

Part 3: Implementation Schedule

PHA Name Housing Authority of the City of Las Vegas	Replacement Housing Factor		Capital Fund #		Federal FY of Grant: 2007	
	Grant No:		NV39P00250107		Report date as of : 03/31/09	
	Funds Obligated End of Quarter		Funds Expended End of Quarter		Reasons for Revised Target Dates	
Development Number / Name	Original	Revised	Actual	Original	Revised	Actual
Administration	09/24/09	-	03/31/08	09/24/11	-	03/31/09
Fees & Costs	09/24/09	-	02/27/09	09/24/11	-	
Site Improvement	09/24/09	-	03/24/09	09/24/11	-	
Dwelling Structures	09/24/09	-		09/24/11	-	

CAPITAL FUND PROGRAM TABLES

Capital Fund Program and Capital Fund Program Replacement Housing Factor (CFP/CFPRHF) Part 1: Summary
 PHA Name: **Housing Authority of the City of Las Vegas** Capital Fund Grant Number **2007**
 340 North 11th Street, Las Vegas, NV. 89101 FFY of Grant Approval

Original Annual Statement Reserve for Disasters/Emergencies Revised Annual Statement/Revision Number :
 Performance and Evaluation Report for Period Ending: **03/31/09** Final Performance and Evaluation Report

Line No.	Summary by Development Account	Total Estimated Cost		Total Actual Cost
		Original	Revised (2)	
1	Total non-CFP Funds			
2	1406 Operations			
3	1408 Management Improvements Soft Costs			
4	Management Improvements Hard Costs			
5	1410 Administration			
6	1411 Audit			
7	1415 Liquidated Damages			
8	1430 Fees and Costs			
9	1440 Site Acquisition			
10	1450 Site Improvement			
11	1460 Dwelling Structures			
12	1465.1 Dwelling Equipment - Nonexpendable			
13	1470 Nondwelling Structures			
14	1475 Nondwelling Equipment			
15	1485 Demolition			
16	1490 Replacement Reserve			
17	1492 Moving to Work Demonstration			
18	1495 Relocation Costs			
18	1499 Development Activities	\$133,805.00	\$133,805.00	\$0.00
20	1502 Contingency (may not exceed 8% of line 19)			
21	Amount of Annual Grant (Sum of lines 1-20)	\$133,805.00	\$133,805.00	\$0.00
	Amount of line 11 Related to LBP Activities			
	Amount of line 10 and 11 Related to Section 504 Compliance			
	Amount of line 3 related to security - soft costs			
	Amount of line 10 and 11 Related to Security - hard costs			
	Amount of line 11 Related to Energy Conservation Measures			
Collateralization Expenses or Debt Service				

Prepared by: Amparo Gamazo HACLV Mod/Dev Director Date _____
 Reviewed by: Frederick Haron, HACLV Finance Manager Date _____
 Submitted by: Carl O. Rowe, HACLV Executive Director Date _____
 Approved by: Stephen Schneller, Director, HUD San Francisco Date _____

Capital Fund Program Tables

Annual Statement/Performance and Evaluation Report

Capital Fund Program and Capital Fund Program Replacement Housing Factor (CFP/CFPRHF)

Part II: Supporting Pages

PHA Name		Grant Type and Number		Federal FY of Grant: 2007		Report Date as of: 03/31/09		
Housing Authority of the City of Las Vegas 340 North 11th Street, Las Vegas, Nevada 89101		Capital Fund Program Grant No.: Replacement Housing Factor Grant No: NV39R00250107						
Development Number/Name HA-Wide Activities	General Description of Major Work Categories	Development Account Number	Quantity	Total Estimated Cost		Total Actual Cost		Status of Proposed Work
				Original (A)	Revised (B)	Funds Obligated (C)	Funds Expended (D)	
	18. Development Activities Comstock & Balzar Property Pursuant to HUD-approved RHF Plan dated January 11, 2005	1499		\$133,805.00	\$133,805.00	\$0.00	\$0.00	Under pre-development phase
				\$133,805.00	\$133,805.00	\$0.00	\$0.00	

Annual Performance / Performance and Evaluation Report
Capital Fund Program and Capital Fund Program Replacement Housing Factor (CFP/CFPRHF)
Part 3: Implementation Schedule

PHA Name Housing Authority of the City of Las Vegas	Replacement Housing Factor Grant No: NV39R00250107	Capital Fund Grant Number	Funds Obligated End of Quarter		Funds Expended End of Quarter		Federal FY of Grant: 2007 Report Date as of: 03/31/09	Reasons for Revised Target Dates
			Original	Revised	Original	Revised		
Development Number / Name Development Activities Comstock & Balzar			12/16/09		12/16/11			

CAPITAL FUND PROGRAM TABLES

Annual Statement / Performance and Evaluation Report

Capital Fund Program and Capital Fund Program Replacement Housing Factor (CFP/CFPRHF) Part 1: Summary

PHA Name: **Housing Authority of the City of Las Vegas** 340 North 11th Street, Las Vegas, NV. 89101 Replacement Housing Factor Grant No: **NV39R00250207** Capital Fund Grant Number FFY of Grant Approval
 2007

[] Original Annual Statement [] Reserve for Disasters/Emergencies [] Revised Annual Statement/Revision Number :
 [XX] Performance and Evaluation Report for Period Ending: **03/31/09** [] Final Performance and Evaluation Report

Line No.	Summary by Development Account	Total Estimated Cost		Total Actual Cost
		Original	Revised (2)	
1	Total non-CFP Funds			Expended
2	1406 Operations			
3	1408 Management Improvements Soft Costs			
4	Management Improvements Hard Costs			
5	1410 Administration			
6	1411 Audit			
7	1415 Liquidated Damages			
8	1430 Fees and Costs			
9	1440 Site Acquisition			
10	1450 Site Improvement			
11	1460 Dwelling Structures			
12	1465.1 Dwelling Equipment - Nonexpendable			
13	1470 Nondwelling Structures			
14	1475 Nondwelling Equipment			
15	1485 Demolition			
16	1490 Replacement Reserve			
17	1492 Moving to Work Demonstration			
18	1495 Relocation Costs			
18	1499 Development Activities	\$1,286,911.00	\$1,286,911.00	\$0.00
20	1502 Contingency (may not exceed 8% of line 19)			\$0.00
21	Amount of Annual Grant (Sum of lines 1-20)	\$1,286,911.00	\$1,286,911.00	\$0.00
	Amount of line 11 Related to LBP Activities			
	Amount of line 10 and 11 Related to Section 504 Compliance			
	Amount of line 3 related to security - soft costs			
	Amount of line 10 and 11 Related to Security - hard costs			
	Amount of line 11 Related to Energy Conservation Measures			
Collateralization Expenses or Debt Service				

Prepared by: Amparo Gamazo HACLV Mod/Dev Director Date _____

Reviewed by: Frederick Haron, HACLV Finance Manager Date _____

Submitted by: Carl O. Rowe, HACLV Executive Director Date _____

Approved by: Stephen Schneller, Director, HUD San Francisco Date _____

Capital Fund Program Tables

Annual Statement/Performance and Evaluation Report

Capital Fund Program and Capital Fund Program Replacement Housing Factor (CFP/CFPRHF)

Part II: Supporting Pages

PHA Name		Grant Type and Number		Federal FY of Grant: 2007		Report Date as of: 03/31/09		
Housing Authority of the City of Las Vegas 340 North 11th Street, Las Vegas, Nevada 89101		Capital Fund Program Grant No.: Replacement Housing Factor Grant No: NV39R00250207						
Development Number/Name HA-Wide Activities	General Description of Major Work Categories	Development Account Number	Quantity	Total Estimated Cost		Total Actual Cost		Status of Proposed Work
				Original (A)	Revised (B)	Funds Obligated (C)	Funds Expended (D)	
	18. Development Activities Comstock & Balzar Property Pursuant to HUD-approved RHF Plan dated January 11, 2005	1499		\$1,286,911.00	\$1,286,911.00	\$0.00	\$0.00	Under pre-development phase
				\$1,286,911.00	\$1,286,911.00	\$0.00	\$0.00	

Annual Performance and Evaluation Report

Capital Fund Program and Capital Fund Program Replacement Housing Factor (CFP/CFPRHF)

Part 3: Implementation Schedule

PHA Name Housing Authority of the City of Las Vegas	Replacement Housing Factor Grant No: NV39R00250207		Capital Fund Grant Number		Federal FY of Grant: 2007	Report Date as of: 03/31/09
	Funds Obligated End of Quarter	Funds Expended End of Quarter	Original	Revised	Original	Revised
Development Number / Name Development Activities Comstock & Balzar	Original 12/16/09	Revised	Original 12/16/11	Revised	Actual	Actual
						Reasons for Revised Target Dates

CAPITAL FUND . OGRAM TABLES

Annual Statement / Performance and Evaluation Report
Capital Fund Program and Capital Fund Program Replacement Housing Factor (CFP/CFPRHF) Part 1: Summary
 PHA Name: **Housing Authority of the City of Las Vegas** Replacement Housing Factor Grant No.:
 340 North 11th Street, Las Vegas, Nevada. 89101 Capital Fund Grant Number: **NV39P00250206** FFY of Grant Approval: **2006**

[] Original Annual Statement [] Reserve for Disasters/Emergencies [XX] Revised Annual Statement/Revision Number: 3
 [XX] Performance and Evaluation Report for Period Ending: 03/31/09 [] Final Performance And Evaluation Report

Line No.	Summary by Development Account	Total Estimated Cost			Obligated	Total Actual Cost Expended	Balance
		Original	Revised (4)	Revised (4)			
1	Total non-CFP Funds						
2	1406 Operations						
3	1408 Management Improvements Soft Costs						
3a	Management Improvements Hard Costs						
4	1410 Administration	\$11,095.00	\$0.00	\$0.00	\$0.00	\$0.00	
5	1411 Audit						
6	1415 Liquidated Damages						
7	1430 Fees and Costs						
8	1440 Site Acquisition						
9	1450 Site Improvement	\$7,990.00	\$98,912.31	\$98,912.31	\$98,912.31	\$0.00	
10	1460 Dwelling Structures	\$91,870.00	\$12,042.69	\$12,042.69	\$12,042.69	\$0.00	
11	1465 Dwelling Equipment - Nonexpendable						
12	1470 Nondwelling Structures						
13	1475 Nondwelling Equipment						
14	1485 Demolition						
15	1490 Replacement Reserve						
16	1492 Moving to Work Demonstration						
17	1495 Relocation Costs						
18	1499 Development Activities						
19	1502 Contingency (may not exceed 8% of line 19)						
20	Amount of Annual Grant (Sum of lines 1-20)	\$110,955.00	\$110,955.00	\$110,955.00	\$110,955.00	\$0.00	
	Amount of line 11 Related to LBP Activities						
	Amount of line 10 and 11 Related to Section 504 Compliance	\$91,870.00	\$12,042.69	\$12,042.69	\$12,042.69	\$0.00	
	Amount of line 3 related to security - soft costs						
	Amount of line 10 and 11 Related to Security - hard costs						
	Amount of line 11 Related to Energy Conservation Measures						
Collateralization Expenses or Debt Service							

Prepared by: Amparo Gamazo, HACLV Mod/Dev Director Date: _____

Reviewed by: Frederick Haron, HACLV Finance Manager Date: _____

Submitted by: Carl O. Rowe, HACLV Executive Director Date: _____

Approved by: Stephen Schneller, Director, HUD San Francisco Date: _____

Capital Fund Program Tables

Annual Statement Performance and Evaluation Report
 Capital Fund Program and Capital Fund Program Replacement Housing Factor (CFP/CFPRHF)
 Part II: Supporting Pages

PHA Name Housing Authority of the City of Las Vegas 340 No. 11th Street, Las Vegas, Nevada 89101		Grant Type and Number Capital Fund Program Grant No: NV39P00250206 Replacement Housing Factor Grant No:		Federal FY of Grant: 2006 Report date as of : 03/31/09						
Development Number/Name HA-Wide Activities	General Description of Major Work Categories	Development Account Number	Quantity	Total Estimated Cost		Total Actual Cost			Status of Proposed Work	
				Original (A)	Revised (B)	Funds Obligated (C)	Funds Expended (D)	Funds Balance (E)		
2. OPERATIONS		1406		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Operations				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total for Line # 2				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
3. MANAGEMENT IMPROVEMENT		1408		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Resident Security				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total for Line # 3				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
4. ADMINISTRATION		1410		\$1,665.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Mod/Dev Director				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Project Manager				\$2,377.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Construction Manager				\$1,725.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Construction Inspector				\$1,401.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Financial Analyst				\$1,208.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Administrative Assistant				\$2,717.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fringe Benefits				\$11,095.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total				\$11,095.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Travel/Training				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sundry		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Office Rent		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Xerox/Phones		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Total for Line # 4		\$11,095.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
5. AUDIT		1411		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Audit				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total for Line # 5				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
7. FEES & COSTS		1430		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Total for Line # 7				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Annual Statement / Performance and Evaluation Report

Capital Fund Program and Capital Fund Program Replacement Housing Factor (CFP/CFPRHF)

Part 3: Implementation Schedule

PHA Name Housing Authority of the City of Las Vegas		Replacement Housing Factor Grant No:		Capital Fund # NV39P00250206	Federal FY of Grant: 2006 Report date as of : 03/31/09
Development Number / Name	Funds Obligated End of Quarter		Funds Expended End of Quarter		
	Original	Revised	Actual	Revised	Actual
Dwelling Structures	05/04/09	-	08/21/07	05/04/11	03/31/09
Reasons for Revised Target Dates					

CAPITAL FUND PROGRAM TABLES

Annual Statement / Performance and Evaluation Report
Capital Fund Program and Capital Fund Program Replacement Housing Factor (CFP/CFPRHF) Part 1: Summary
 PHA Name: **Housing Authority of the City of Las Vegas**
 330 North 11th Street, Las Vegas, Nevada, 89101

Replacement Housing Factor Grant No: **NV39P00250106**
 FFY of Grant Approval: **2006**

Original Annual Statement Reserve for Disasters/Emergencies Revised Annual Statement/Revision Number: **03/31/09**
 Performance and Evaluation Report for Period Ending: **03/31/09** Final Performance And Evaluation Report

Line No.	Summary by Development Account	Total Estimated Cost			Obligated	Total Actual Cost Expended	Balance
		Original	Revised (5)				
1	Total non-CFP Funds						
2	1406 Operations						
3	1408 Management Improvements Soft Costs						
3a	Management Improvements Hard Costs						
4	1410 Administration	\$375,558.30	\$375,558.20	\$375,558.20	\$375,558.20	\$0.00	
5	1411 Audit						
6	1415 Liquidated Damages						
7	1430 Fees and Costs	\$25,000.00	\$2,980.00	\$2,980.00	\$2,980.00	\$0.00	
8	1440 Site Acquisition						
9	1450 Site Improvement	\$811,377.00	\$844,427.37	\$844,427.37	\$844,427.37	\$0.00	
10	1460 Dwelling Structures	\$2,469,727.70	\$2,369,189.81	\$2,369,189.81	\$2,369,189.81	\$0.00	
11	1465 Dwelling Equipment - Nonexpendable						
12	1470 Nondwelling Structures	\$58,920.00	\$163,427.62	\$163,427.62	\$163,427.62	\$0.00	
13	1475 Nondwelling Equipment						
14	1485 Demolition						
15	1490 Replacement Reserve						
16	1492 Moving to Work Demonstration						
17	1495 Relocation Costs	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
18	1499 Development Activities						
19	1502 Contingency (may not exceed 8% of line 19)						
20	Amount of Annual Grant (Sum of lines 1-20)	\$3,755,583.00	\$3,755,583.00	\$3,755,583.00	\$3,755,583.00	\$0.00	
	Amount of line 11 Related to LBP Activities						
	Amount of line 10 and 11 Related to Section 504 Compliance	\$1,156,939.70	\$1,331,614.89	\$1,331,614.89	\$1,331,614.89	\$0.00	
	Amount of line 3 related to security - soft costs						
	Amount of line 10 and 11 Related to Security - hard costs						
	Amount of line 11 Related to Energy Conservation Measures						
	Collateralization Expenses or Debt Service						

Prepared by: Amparo Gamazo, HACLV Mod/Dev Director Date: _____

Reviewed by: Frederick Haron, HACLV Finance Manager Date: _____

Submitted by: Carl O. Rowe, HACLV Executive Director Date: _____

Approved by: Stephen Schneller, Director, HUD San Francisco Date: _____

Capital Fund Program Tables

Annual Statement/Performance and Evaluation Report
 Capital Fund Program and Capital Fund Program Replacement Housing Factor (CFP/CFPRHF)
 Part II: Supporting Pages

PHA Name		Grant Type and Number		Federal FY of Grant: 2006							
Housing Authority of the City of Las Vegas 330 No. 11th Street, Las Vegas, Nevada 89101		Capital Fund Program Grant No: NV39P00250106		Report date as of: 03/31/09							
Development Number/Name EA-Wide		Replacement Housing Factor Grant No:									
Development Number/Name EA-Wide	Activities	General Description of Major Work Categories	Development Account Number	Total Estimated Cost			Total Actual Cost			Status of Proposed Work	
				Quantity	Original (A)	Revised (B)	Funds Obligated (C)	Funds Expended (D)	Funds Balance (E)		
2. OPERATIONS		Operations	1406		\$0.00	\$0.00					
Total for Line # 2					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
3. MANAGEMENT IMPROVEMENTS		Resident Security	1408		\$0.00	\$0.00					
Total for Line # 3					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
4. ADMINISTRATION		Mod/Dev Director	1410		\$18,328.76	\$52,039.44					Reduced & Expended
		Project Manager	0%		\$47,522.56	\$0.00					
		Construction Manager	75%		\$43,905.44	\$59,436.00					
		Construction Inspector	75%		\$41,150.75	\$43,134.00					
		Financial Analyst	60%		\$35,678.00	\$42,032.40					
		Administrative Assistant	85%		\$37,927.52	\$51,360.40					
		Fringe Benefits			\$88,903.40	\$78,317.95					
Total for Line # 4					\$313,416.43	\$332,364.44	\$332,364.44	\$332,364.44	\$0.00	\$0.00	
		Travel/Training			\$4,541.87	\$1,311.88	\$1,311.88	\$1,311.88	\$0.00	\$0.00	Increased & Expended
		Sundry			\$38,600.00	\$38,224.46	\$38,224.46	\$38,224.46	\$0.00	\$0.00	Increased & Expended
		Copier Maintenance - Xerox			\$19,000.00	\$3,657.42	\$3,657.42	\$3,657.42	\$0.00	\$0.00	Increased & Expended
Total for Line # 4					\$375,558.30	\$375,558.20	\$372,258.20	\$375,558.20	\$0.00	\$0.00	
5. AUDIT		Audit	1411		\$0.00	\$0.00					
Total for Line # 5					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
7. FEES & COSTS		Architectural / Engineering Services	1430		\$25,000.00	\$2,980.00	\$2,980.00	\$2,980.00	\$0.00	\$0.00	
Total for Line # 7					\$25,000.00	\$2,980.00	\$2,980.00	\$2,980.00	\$0.00	\$0.00	

Capital Fund Program Tables

Annual Statement / Performance and Evaluation Report

Capital Fund Program and Capital Fund Program Replacement Housing Factor (CFP/CFPRHF)

Part II: Supporting Pages

Development Number/Name HA-Wide Activities		General Description of Major Work Categories	Development Account Number	Quantity	Total Estimated Cost			Total Actual Cost			Status of Proposed Work
					Original (A)	Revised (B)	Funds Obligated (C)	Funds Expended (D)	Funds Balance (E)		
Grant Type and Number											
Capital Fund Program Grant No: NV39P00250106											
Replacement Housing Factor Grant No:											
Federal FY of Grant: 2006											
Report date as of : 03/31/09											
PHA Name:											
Housing Authority of the City of Las Vegas											
330 North 11th Street, Las Vegas, NV 89101											
9. SITE IMPROVEMENTS											
NV39002005	Archie Grant Park-Site Improvements		1450		\$811,377.00	\$695,000.00	\$695,000.00	\$695,000.00	\$0.00		
VCA 504 Retrofit											
NV39002003b	Marble Manor Annex				\$0.00	\$17,318.10	\$17,318.10	\$17,318.10	\$0.00		
NV39002006b	ECT-206b				\$0.00	\$59,154.00	\$59,154.00	\$59,154.00	\$0.00		
NV39002012	James Down Towers				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
NV39002021	Sartini Plaza				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
NV39002022a	Vera Johnson "A"				\$0.00	\$72,955.27	\$72,955.27	\$72,955.27	\$0.00		
Total for Line # 9					\$811,377.00	\$844,427.37	\$844,427.37	\$844,427.37	\$0.00		
10. DWELLING STRUCTURES											
NV39002005	Archie Grant/Interior Improvements/Upgrades hvac/paint/ fixtures/ windows/doors/VCA 504 upg		1460		\$1,212,788.00	\$966,600.09	\$966,600.09	\$966,600.09	\$0.00	Expended	
VCA 504 Retrofit											
NV39002003b	Marble Manor Annex				\$26,900.00	\$82,044.90	\$82,044.90	\$82,044.90	\$0.00		
NV39002006b	ECT-206b				\$99,540.00	\$81,980.57	\$81,980.57	\$81,980.57	\$0.00		
NV39002012	James Down Towers				\$7,200.00	\$0.00	\$0.00	\$0.00	\$0.00		
NV39002021	Sartini Plaza				\$974,759.70	\$1,102,308.53	\$1,102,308.53	\$1,102,308.53	\$0.00	Expended	
NV39002022a	Vera Johnson "A"				\$48,540.00	\$65,280.89	\$65,280.89	\$65,280.89	\$0.00	Expended	
NV39002012	James Down-Roofing/Repairs				\$100,000.00	\$70,974.83	\$70,974.83	\$70,974.83	\$0.00		
Total For Line # 10					\$2,469,727.70	\$2,369,189.81	\$2,369,189.81	\$2,369,189.81	\$0.00		
12. NONDWELLING STRUCTURES											
NV39002010	VCA-504 Retrofit Sunflower Center		1470		\$58,920.00	\$163,427.62	\$163,427.62	\$163,427.62	\$0.00		
Total for Line # 12					\$58,920.00	\$163,427.62	\$163,427.62	\$163,427.62	\$0.00		
17. RELOCATION											
PHA Wide	VCA-504 Retrofit Relocation		1495		\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00		
Total for Line # 17					\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00		

Annual Statement / Performance and Evaluation Report

Capital Fund Program and Capital Fund Program Replacement Housing Factor (CFP/CFPRHF)

Part 3: Implementation Schedule

PHA Name Housing Authority of the City of Las Vegas	Replacement Housing Factor Grant No:		Capital Fund # NV39P00250106		Federal FY of Grant: 2006 Report date as of : 03/31/09	
	Funds Obligated End of Quarter	Actual	Funds Expended End of Quarter	Revised	Actual	Reasons for Revised Target Dates
Development Number / Name	Original	Revised	Original	Revised	Actual	
Administration	07/18/08	-	07/18/10	-	03/31/09	
Fees & Costs	07/18/08	-	07/18/10	-	03/31/08	
Site Improvement	07/18/08	-	07/18/10	-	03/31/09	
Dwelling Structures	07/18/08	-	07/18/10	-	03/31/09	

Capital Fund Program Five-Year Action Plan

U.S. Department of Housing and Urban Development
Office of Public and Indian Housing
Expires 4/30/2011

Draft

Part I: Summary					
Development Number and Name		Work Statement for Year 1 FFY: 09	Locality (City/County & State): Las Vegas/Clark/Nevada	Original 5-Year Plan Work Statement for Year 4 FFY: 12	Revision No.:
A.	Physical Improvements Subtotal	Annual Statement \$1,786,800.00	Work Statement for Year 3 FFY: 11 \$1,136,600.00	Work Statement for Year 5 FFY: 13 \$2,727,291.00	
B.	Management Improvements	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00
C.	PHA-Wide Non-Dwelling Structure and Equipment	\$200,000.00			
D.	Administration	\$390,039.91	\$378,338.71	\$366,988.55	\$355,978.89
E.	Other: Fees & Cost	\$463,959.00	\$405,448.00	\$450,448.00	\$446,519.00
F.	Operations	\$0.00	\$0.00	\$0.00	\$0.00
G.	Demolition	\$1,029,600.00	\$1,833,000.00	\$0.00	\$0.00
H.	Replacement Reserve				
I.	Mod Used for Development				
J.	Total CFP Funds				
K.	Total Non-CFP funds				
L.	Grand Total	\$3,900,398.91	\$3,783,386.71	\$3,669,885.55	\$3,559,788.89

Capital F 1 Program Five-Year Action Plan

U.S. Department of Housing and Urban Development
Office of Public and Indian Housing
Expires 4/30/2011

Draft

Part III: Supporting Pages - Management Needs Work Statement(s)

Work Statement for Year 1 FFY: 09	Work Statement for Year 2 FFY: 10		Work Statement for Year 3 FFY: 11	
	Development Number/Name/General Description of Major Work Categories	Estimated Cost	Development Number/Name/General Description of Major Work Categories	Estimated Cost
See Annual Statement	Operations	\$ -	Operations	\$ -
	Resident/Staff Training	\$ 30,000	Resident/Staff Training	\$ 30,000
	Central Office Cost	\$ 390,040	Central Office Cost	\$ 378,339
	Construction Management Inspection Services	\$ 151,377	Construction Management Inspection Services	\$ 153,448
	Roofing Consultant	\$ 100,000	Roofing Consultant	\$ 50,000
	A/E Design Services	\$ 66,582	A/E Design Services	\$ 50,000
	Hazardous Materials Consultant	\$ 140,000	Hazardous Materials Consultant	\$ 140,000
	Appraisal - 2 family properties	\$ 6,000	Appraisal - 4 family properties	\$ 12,000
	Subtotal of Estimated Cost	\$ 883,999	Subtotal of Estimated Cost	\$ 813,787

Work Statement for Year 1 FFY: 09	Work Statement for Year 4 FFY: 12		Work Statement for Year 5 FFY: 13	
	Development Number/Name/General Description of Major Work Categories	Estimated Cost	Development Number/Name/General Description of Major Work Categories	Estimated Cost
See Annual Statement	Operations	\$ -	Operations	\$ -
	Resident/Staff Training	\$ 30,000	Resident/Staff Training	\$ 30,000
	Central Office Cost	\$ 366,989	Central Office Cost	\$ 355,979
	Construction Management Inspection Services	\$ 153,448	Construction Management Inspection Services	\$ 153,448
	A/E Design Services	\$ 151,000	A/E Design Services	\$ 153,071
	Hazardous Materials Consultant	\$ 140,000	Hazardous Materials Consultant	\$ 140,000
	Appraisal - 2 family properties	\$ 6,000		
	Subtotal of Estimated Cost	\$ 847,437	Subtotal of Estimated Cost	\$ 832,498

**HOUSING AUTHORITY OF THE
CITY OF LAS VEGAS
Las Vegas, Nevada**

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

FISCAL YEAR ENDED SEPTEMBER 30, 2008

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**HOUSING AUTHORITY OF THE
CITY OF LAS VEGAS
Las Vegas, Nevada**

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

FISCAL YEAR ENDED SEPTEMBER 30, 2008



RECTOR, LINDSAY & REEDER, P.C.

INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Housing Authority of the City of Las Vegas
Las Vegas, Nevada 89101

San Francisco Office
Public Housing Division
San Francisco, California

We have audited the accompanying financial statements of the Housing Authority of the City of Las Vegas as of and for the year ended September 30, 2008, as listed in the table of contents. These financial statements are the responsibility of the Housing Authority's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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 the *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Housing Authority of the City of Las Vegas, as of September 30, 2008, and the changes in financial position and cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 18, 2009 on our consideration of the Housing Authority's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was performed for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements of the Housing Authority of the City of Las Vegas. The accompanying Schedule of Expenditures of Federal Awards as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, as well as the Financial Data Schedule required by the U.S. Department of Housing and Urban Development, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion; the information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Rector, Lindsay & Reeder, P.C.
Rector, Lindsay, & Reeder, P.C.
Certified Public Accountants

Snellville, Georgia
June 18, 2009

**HOUSING AUTHORITY OF THE
CITY OF LAS VEGAS
Las Vegas, Nevada**

**MANAGEMENT'S DISCUSSION & ANALYSIS
FISCAL YEAR ENDED SEPTEMBER 30, 2008**

Housing Authority of the City of Las Vegas
MANAGEMENT'S DISCUSSION & ANALYSIS
September 30, 2008

As management of the Housing Authority of the City of Las Vegas, we offer readers of the authority's financial statements this narrative overview and analysis of the financial activity of the authority for the year-ended September 30, 2008. We encourage readers to consider the information presented here in conjunction with the authority's financial statements, which begin on page 2.

FINANCIAL HIGHLIGHTS

- The authority had total assets of \$127,974,207, which exceeded its total liabilities, as of September 30, 2008, by \$115,199,665, (net assets).
- The authority's cash balance as of September 30, 2008 was \$5,755,991 representing an increase of \$2,322,150 from September 30, 2007.
- Cash and Investment totaled \$18,860,336, of which \$15,865,800 was unrestricted and \$2,994,536 was restricted.
- The authority had intergovernmental revenue of \$42,850,553 in HUD operating grants and \$2,749,584 of Capital grants for the year-ended September 30, 2008.
- The Office of Capital Improvements (OCI) awarded \$6,662,134 in Capital Fund formula grant funds pursuant to the American Recovery and Reinvestment Act of 2009 (ARRA) to the Housing Authority of the City of Las Vegas. These funds are obligated for the Balzar Senior Apartments, as well as, upgrades at James Down Towers, and the security fencing around Harry Levy Gardens.
- The Housing Authority of the City of Las Vegas - Affordable Housing Program was awarded a contract to manage the City of North Las Vegas Conventional Low Rent Program for fiscal year 2009 & 2010. This contract will bring an additional \$105,000 in revenue, to the Affordable Housing Program.
- Balzar Senior Apartments Project, located on Balzar Avenue and Comstock Drive, will house 65 units (60- 1bdrm and 5 - 2bdrm) of senior public housing residents. This Mixed Finance development project has an estimated total development cost of \$11,654,000. The estimated completion date is October 2010.
- On April 1, 2009, the Housing Authority of the City of Las Vegas was awarded 1371 Housing Choice Voucher from the Department of Housing and Urban Development. These vouchers were previously administered by the City of North Las Vegas Housing Authority. The Agency will earn approximately \$96,000 in administrative fees to administer the program.
- Senator Richard Bryan Senior Apartment Project, a 240 unit Tax Credit/HOME Funds, financed senior development located at Searles and Eastern. This project is being built in two phases, phase I is 120 units and was completed in FY 2007 costing \$13,409,085. Phase II is also 120 units and is estimated at \$12,423,784. Certificates of Occupancy has been received for all (15) buildings. 42 units have been leased, 21 pending application.
- Pending development plans includes Archie Grant Park - Phase II, Duncan & Edwards & Charleston & Honolulu (corner parcel)

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial statements included in this annual report are those of a special-purpose government engaged only in a business-type activity. The following statements are included within this report:

- Statement of Net Assets - reports the authority's current financial resources (short-term spend able resources) with capital assets and long-term debt obligations.
- Statement of Revenue, Expenses, and Change in Fund Net Assets - reports the authority's operating and non-operating revenue, by major sources, along with operating and non-operating expenses and capital contributions.
- Comparison of Budget vs. Actual - reports the authority's actual operating revenue and expenses versus the budgeted amounts.

MANAGEMENT'S DISCUSSION & ANALYSIS - CONTINUED

FINANCIAL ANALYSIS OF THE AUTHORITY (ENTITY-WIDE)

Total Assets decreased by \$6,031,962 from FY 2007. **Other Non-current Assets** decrease by \$1,363,869 or 11.96% due to a decrease in notes receivables in Conventional Low Rent Program.

Restricted investments decreased by \$8,012,872, from \$10,452,170 to \$2,439,298 for the year. This decreased was attributed to the Housing Choice Voucher program, by issuing vouchers in excess of current funding, and using prior years restricted HAP equity.

Total Liabilities increased by \$7,127,731. The majority of this increase consists of a loan liability of \$3.3 million in the Component Unit Program which was advanced to a related party. In addition to this there was new debt obligations of \$1.8 million issued during the year. There was also an increase in accounts payable of \$511,518, as well as an increase of accrued salaries of \$398,446. Both of these are the result of timing differences and year end cutoff of payables.

The following table summarizes the change in net assets between September 30, 2008 and 2007 for the entity wide financial statement as stated in the HUD/REAC website:

<u>Assets:</u>	2008	2007	Net Change	% Change
Cash	\$ 5,755,991	\$ 3,433,841	\$ 2,322,150	67.63%
Other Current Assets	16,039,539	20,524,853	(4,485,314)	-21.85%
Capital Assets	96,135,776	98,640,705	(2,504,929)	-2.54%
Other Non-current Assets	10,042,901	11,406,770	(1,363,869)	-11.96%
Total Assets	<u>127,974,207</u>	<u>134,006,169</u>	<u>(6,031,962)</u>	<u>-4.50%</u>
<u>Liabilities:</u>				
Current Liabilities	3,344,230	1,714,122	1,630,108	95.10%
Non-current Liabilities	9,430,312	3,932,689	5,497,623	139.79%
Total Liabilities	<u>12,774,542</u>	<u>5,646,811</u>	<u>7,127,731</u>	<u>126.23%</u>
Invested in Capital Assets, Net of Debt	93,053,348	97,231,699	(4,178,351)	-4.30%
Restricted Net Assets	8,429,002	19,287,967	(10,858,965)	-56.30%
Unrestricted Net Assets	13,717,315	11,839,692	1,877,623	15.86%
Total Net Assets	<u>115,199,665</u>	<u>128,359,358</u>	<u>(13,159,693)</u>	<u>-10.25%</u>
Total Liabilities & Net Assets	<u>\$ 127,974,207</u>	<u>\$ 134,006,169</u>	<u>\$ (6,031,962)</u>	<u>-4.50%</u>

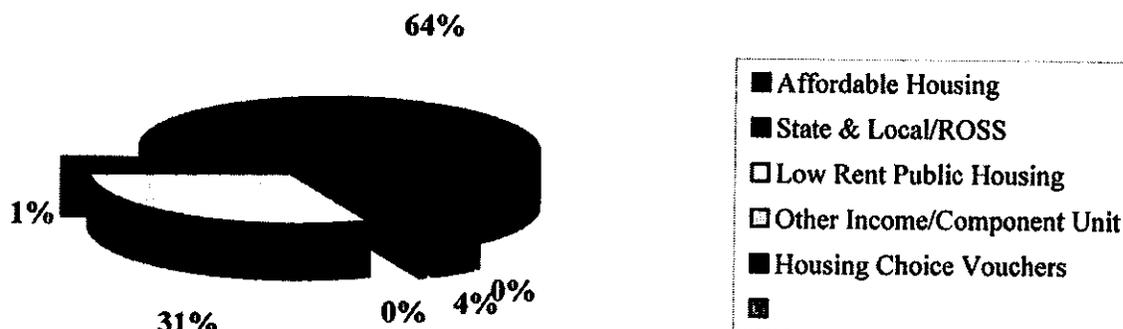
MANAGEMENT'S DISCUSSION & ANALYSIS - CONTINUED

Comparatively, FYE 2008 total revenue decreased by \$11,168,941 from \$60,082,794 in FY 2007 to \$48,913,853 in FY 2008. The decrease was mainly due to a Loss on Disposition of (\$4,454,591), and a reduction in HUD PHA Operating Grant of (\$5,178,203).

The following table summarizes the changes in operating revenue income between FYE 2008 and 2007 for the authority as a whole:

<u>Operating Revenue:</u>	<u>2008</u>	<u>2007</u>	<u>Net Change</u>	<u>% Change</u>
Tenant Rental Revenue	\$ 4,211,506	\$ 4,193,733	\$ 17,773	0.42%
HUD PHA Operating Grants	42,850,553	48,028,756	(5,178,203)	-10.78%
Capital Grants	2,749,584	3,154,444	(404,860)	-12.83%
Other Govt. Grants	370,859	159,293	211,566	132.82%
Interest Income	1,174,501	941,496	233,005	24.75%
Gain/(loss) on Disposition	(4,454,591)	165,741	(4,620,332)	-2787.68%
Other Income	2,011,441	3,439,331	(1,427,890)	-41.52%
Total Revenue	48,913,853	60,082,794	(11,168,941)	-18.59%
<u>Operating Expenses:</u>				
Administrative	8,154,423	10,476,324	(2,321,901)	-22.16%
Tenant Services	580,707	509,092	71,615	14.07%
Utilities	2,053,293	1,779,811	273,482	15.37%
Maintenance	6,300,162	5,997,767	302,395	5.04%
Protective Services	468,312	448,653	19,659	4.38%
General	2,473,343	1,429,506	1,043,837	73.02%
Non-routine	429,028	103,513	325,515	314.47%
Housing Assistance Payments	37,647,693	29,393,685	8,254,008	28.08%
Depreciation	3,966,585	4,270,370	(303,785)	-7.11%
Total Expenses	62,073,546	54,408,721	7,664,825	14.09%
Net Income / (Loss)	\$ (13,159,693)	\$ 5,674,073	\$ (18,833,766)	-331.93%

Revenue by Funding Source



MANAGEMENT'S DISCUSSION & ANALYSIS - CONTINUED

In total, **Capital grant revenue** decreased \$404,860 as compared to FYE 2007. Grant revenue tends to fluctuate year to year depending on HUD regulations and what the authority's expenditures were.

Other Government Grants income was increased by 133% or \$211,566. This increase mainly incurred due to the increased funding in the Disaster Housing Assistance Grant.

Interest Income increased by \$233,005, or 24.75% due to increase in mortgage interest income.

Other Income decreased by \$1,427,890 from last year, mainly due to Central Office Cost Center Management Fees received due from Asset Management and this not being eliminated in the prior year.

Administrative Expense decreased by \$2,321,901 over the previous year. This was mainly due to sundry administrative expenses in all programs (such as legal fees related to tax credit project, & accounting fees attributed from transitioning to Asset Management). The decrease in this category would result from the same reason other income decreased, with an elimination entry not made in 2007.

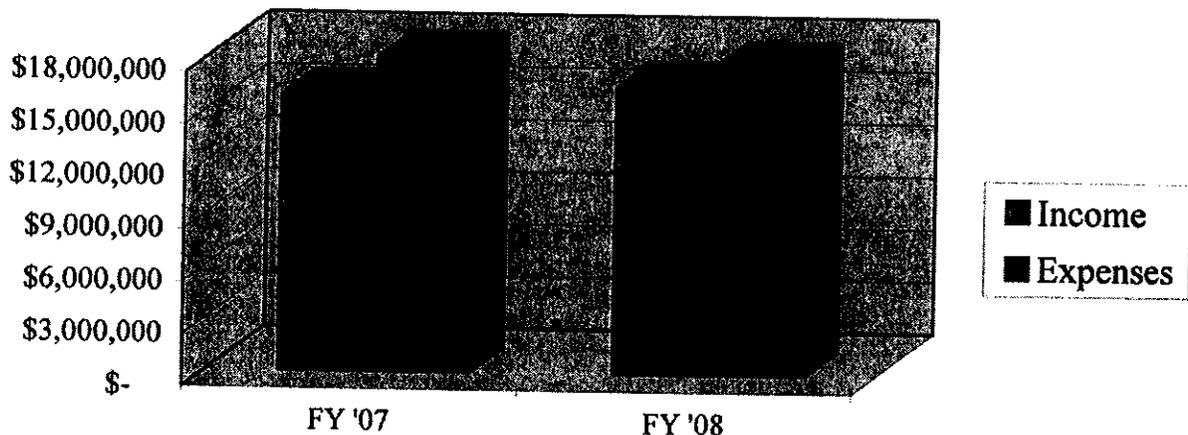
Tenant Services increased \$71,615 or 14% as compared to FYE 2007. Relocation expense represented \$26,179 of the increase.

General expense increased by \$1,043,837 as a result of compensated absence expense being included in general expense for the first time by HUD. In addition to this bad debt expense increased by \$269,575.

Housing Assistance payments significantly increased to utilize the funds reserved in prior years HAP equity accounts. This category increased by \$8,254,008 which was the single most significant factor in the increased expenses for 2008.

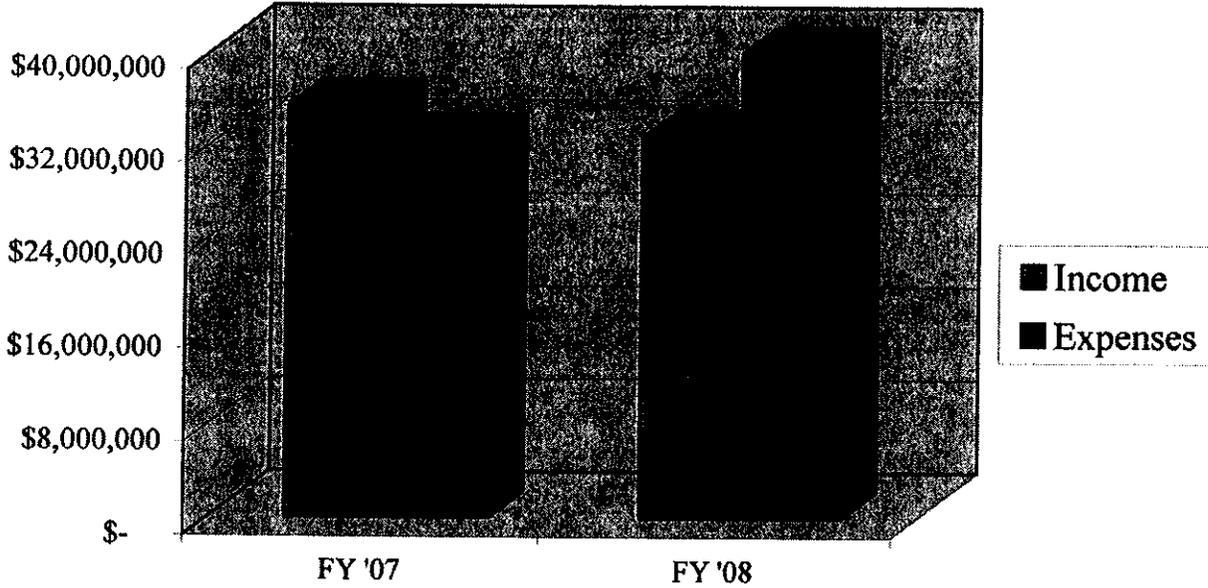
Non-routine expenses increased by \$325,515 in FY2008 an increase from \$103,513 in FYE 2007.

**Conventional Low Rent Program/
Central Office Cost Center
Changes in Income and Expenses**



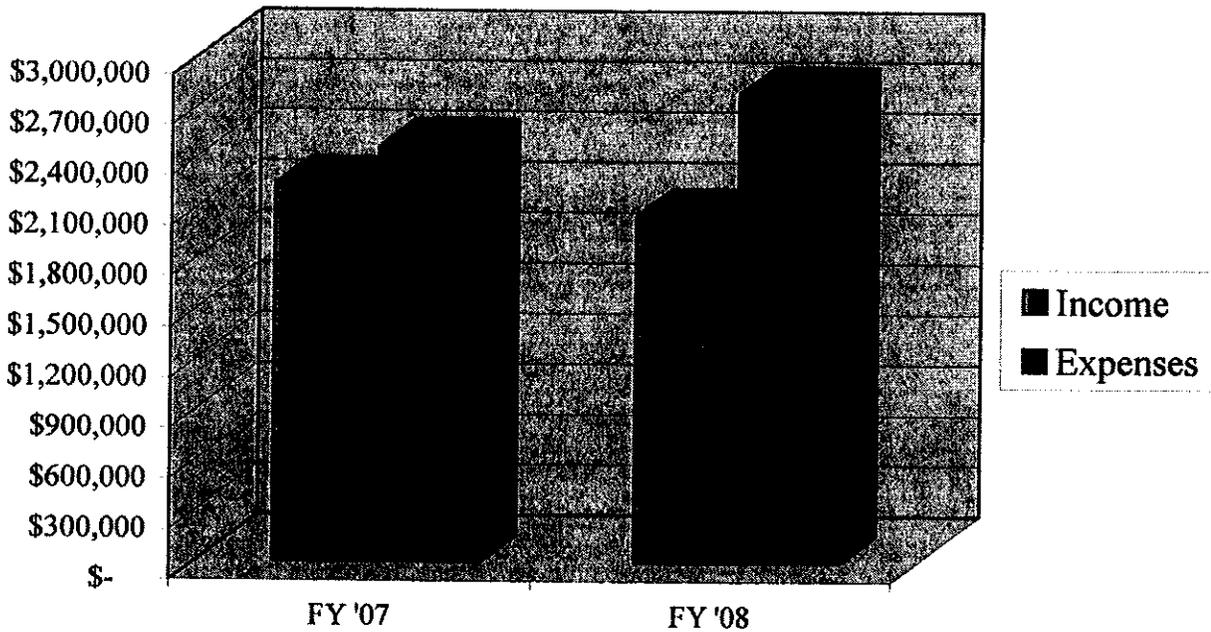
Housing Choice Vouchers

Changes in Income and Expenses



Affordable Housing/Business Activities

Changes in Income and Expenses



MANAGEMENT'S DISCUSSION & ANALYSIS - CONTINUED

The authority adopts a consolidated annual operating budget for all programs. The budget for the **Conventional Low Rent Program/Central Office Cost Center** is adopted on the basis of accounting practices prescribed by the U.S. Dept. of Housing and Urban Development, which differs in some respects from Generally Accepted Accounting Principles.

<u>Operating Revenue:</u>	<u>Budget</u>	<u>Actual</u>	<u>Net Change</u>	<u>% Change</u>
Tenant Rental Revenue	\$ 3,060,309	\$ 3,084,395	\$ 24,086	0.79%
Operating Subsidy	9,675,163	10,366,808	691,645	7.15%
Interest Income	372,643	566,374	193,731	51.99%
CFP Transfer	-	2,749,584	2,749,584	-
Mgt Fee/Frontline Revenue	4,061,420	3,759,900	(301,520)	-7.42%
Gain/(Loss) on the Sale of Fixed Assets	-	(4,453,152)	(4,453,152)	-
Other Income	357,937	351,062	(6,875)	-1.92%
Total Revenue	17,527,472	16,424,971	(1,102,501)	-6.29%
 <u>Operating Expenses:</u>				
Administrative	7,199,273	7,591,039	391,766	5.44%
Tenant Services	388,442	249,840	(138,602)	-35.68%
Utilities	1,567,417	1,816,164	248,747	15.87%
Maintenance	4,831,316	5,345,750	514,434	10.65%
Protective Services	407,610	436,487	28,877	7.08%
General	950,459	1,532,364	581,905	61.22%
Asset Management Fee	240,120	239,870	(250)	-0.10%
Non-routine	481,122	389,423	(91,699)	-19.06%
Total Expenses	16,065,759	17,600,937	1,535,178	9.56%
Net Income / (Loss)	\$ 1,461,713	\$ (1,175,966)	\$ (2,637,679)	-180.45%

Interest Income was over budgeted expectations by \$193,731 or 51.99% due to an increase in investments capital. The agency received \$2.5 million proceeds from the sale of Ernie Cragin Terrance.

A **CFP Transfer** of \$2,749,584 was not budgeted for FY 2008 due to a change in Asset Management procedures.

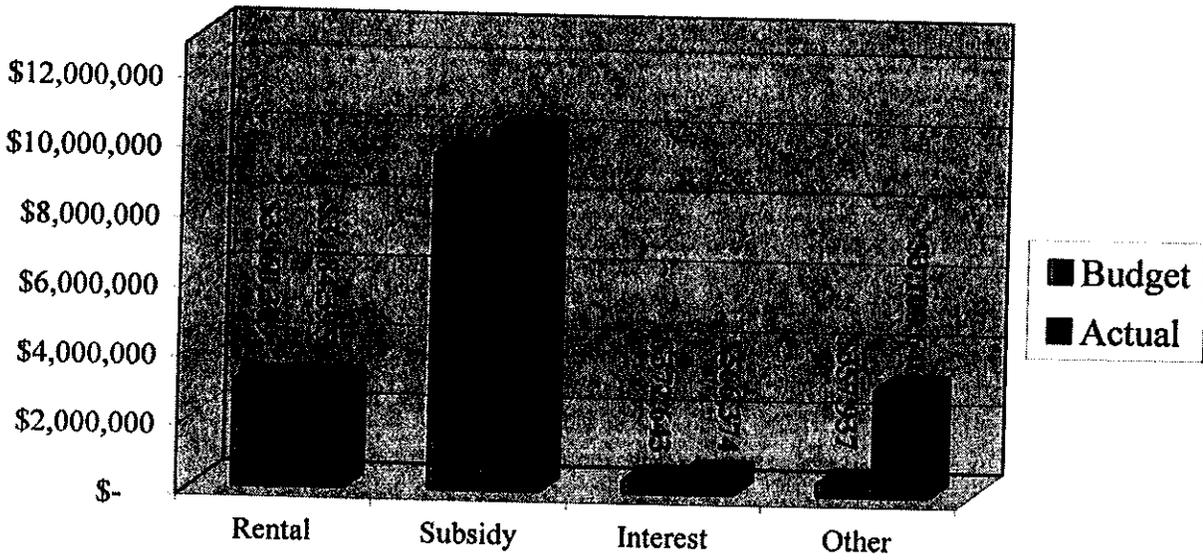
Tenant Service expense for the year was \$249,840, which represented \$138,602 or 35.68% under budget. This decrease was mainly due from salaries expense, the agency received \$350,000 in ROSS Grant funding in FY 2008.

Utility cost increased by \$248,747 or 15.87%, particularly water expense, which increased by \$225,451 from last year, do from rate changes and increasing usages during the year.

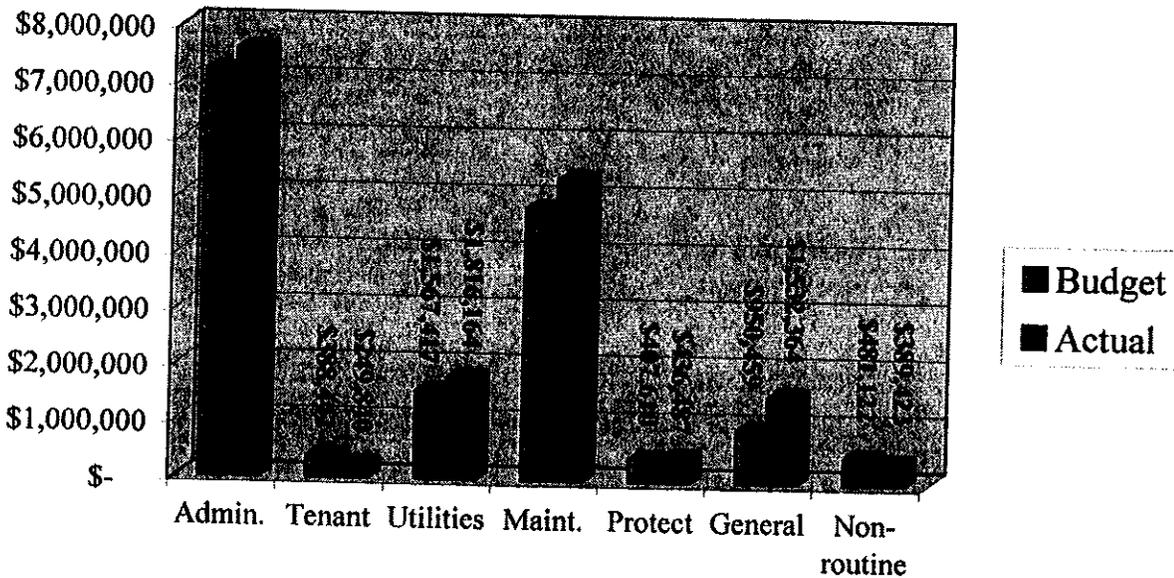
General expense was over budget by 61.22% or \$581,905 due to an increase in insurance expense and other general expenditures of \$142,443 from AMP 315 dealing with transfer of subsidy to the management company.

Non-routine expenses were under budgeted by \$91,699 or 19.06%. Some expenditures were able to be capitalized, rather than expensed.

**Conventional Low Rent Program/
Central Office Cost Center**
Budget vs. Actual Income



**Conventional Low Rent Program/
Central Office Cost Center**
Budget vs. Actual Expenses



MANAGEMENT'S DISCUSSION & ANALYSIS - CONTINUED

Program budgets for the **Housing Choice Vouchers** program are approved by the U.S. Department of Housing and Urban Development.

<u>Operating Revenue:</u>	<u>Budget</u>	<u>Actual</u>	<u>Net Change</u>	<u>% Change</u>
Housing Assistance Payments	\$ 37,001,963	\$ 28,813,062	\$ (8,188,901)	-22.13%
Administrative Fees	3,403,924	3,428,690	24,766	0.73%
Interest Income & Other Income	701,500	951,810	250,310	35.68%
Total Revenue	41,107,387	33,193,562	(7,913,825)	-19.25%
<u>Operating Expenditures:</u>				
Housing Assistance Payments	37,001,963	37,647,693	645,730	1.75%
Accountant Costs	7,500	4,000	(3,500)	-46.67%
Ongoing Administrative	3,387,361	3,484,001	96,640	2.85%
Total Expenses	40,396,824	41,135,694	738,870	1.83%
Net Income / (Loss)	\$ 710,563	\$ (7,942,132)	\$ (8,652,695)	-1217.72%

Housing Assistance Payment (HAP) Income decreased by \$8,188,901 compared to what was budgeted in FY 2008. The Housing Authority was required to utilize its net restricted asset account to offset the shortfall in HAP income.

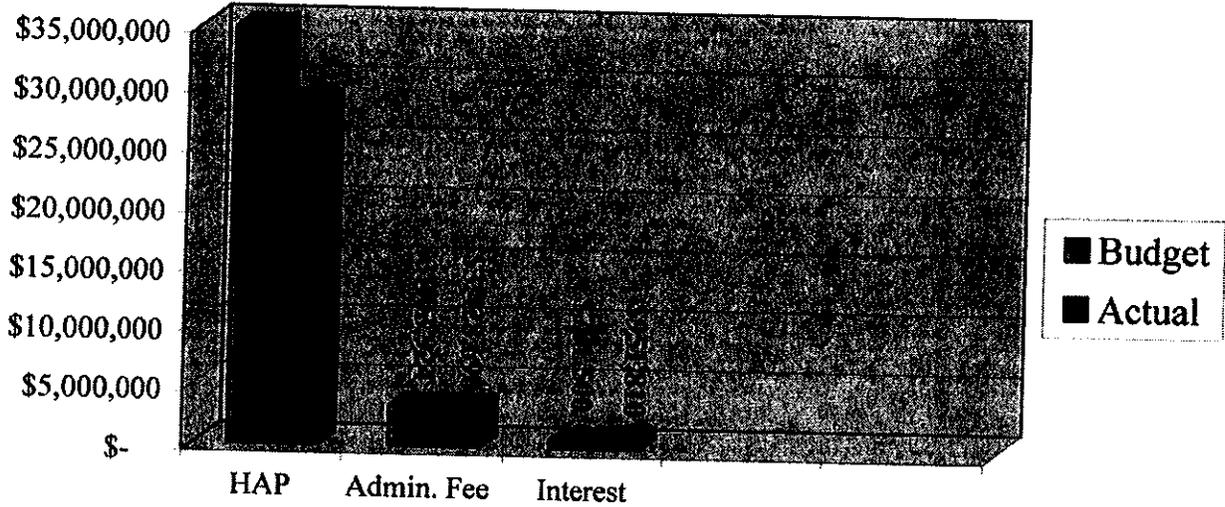
Interest Income & Other Income reported a budget overage of \$250,310 due from fraud recovery of \$120,969 and other governmental grant of \$356,943 income. Interest income decreased by \$160,797, compared to budget.

The Authority anticipated **accounting cost** increase to \$7,500 in FY2008, but actual cost was under budgeted by \$3,500 or 46.67%.

MANAGEMENT'S DISCUSSION & ANALYSIS - CONTINUED

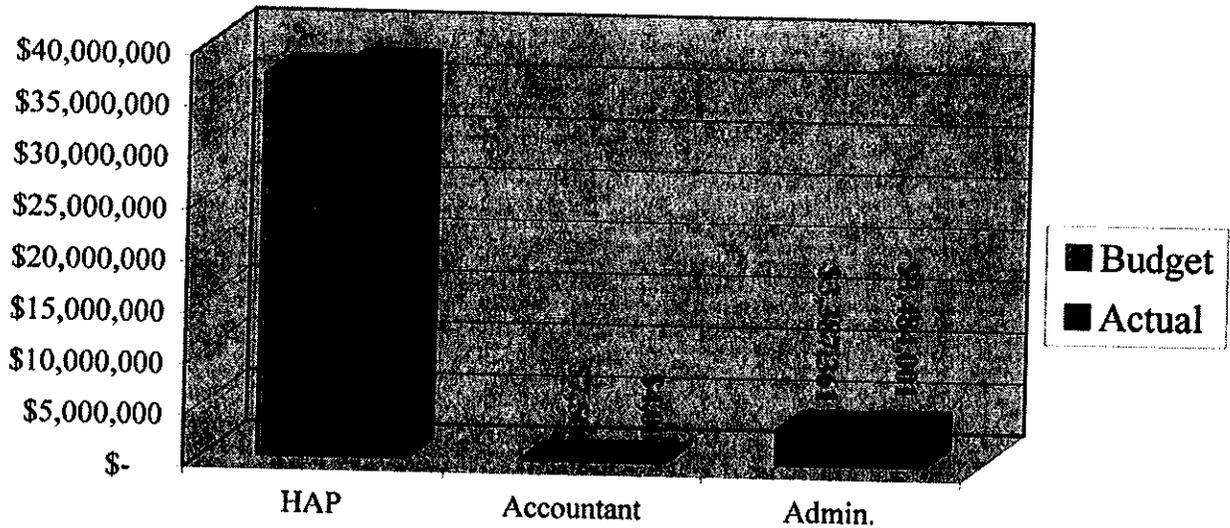
Housing Choice Vouchers

Budget vs. Actual Income



Housing Choice Vouchers

Budget vs. Actual Expenses



MANAGEMENT'S DISCUSSION & ANALYSIS - CONTINUED

The budget for the **Affordable Housing** program is strictly performed by and used for in-house purposes only. There are no necessary requirements for HUD or other governmental approval.

<u>Operating Revenue:</u>	<u>Budget</u>	<u>Actual</u>	<u>Net Change</u>	<u>% Change</u>
Rental Income	\$ 1,132,224	\$ 1,127,111	\$ (5,113)	-0.45%
Other Income	623,525	929,048	305,523	49.00%
Total Revenue	<u>1,755,749</u>	<u>2,056,159</u>	<u>300,410</u>	<u>17.11%</u>
<u>Operating Expenses:</u>				
Administrative	603,675	629,878	26,203	4.34%
Tenant Services	62,704	87,233	24,529	39.12%
Utilities	106,500	182,285	75,785	71.16%
Maintenance	670,025	858,877	188,852	28.19%
Protective Services	25,000	28,262	3,262	13.05%
General	322,500	711,100	388,600	120.50%
Asset Management Fee	38,400	-	(38,400)	-100.00%
Non-routine	75,000	39,605	(35,395)	-47.19%
Total Expenses	<u>1,903,804</u>	<u>2,537,240</u>	<u>633,436</u>	<u>33.27%</u>
Net Income / (Loss)	<u>\$ (148,055)</u>	<u>\$ (481,081)</u>	<u>\$ (333,026)</u>	<u>224.93%</u>

Other Income exceeded the operating budget by \$305,523, this amount includes an increase in non-dwelling rental of \$40,050, management fee revenue of \$25,854, and a gross up in salaries and benefits of \$93,092.

Tenant Services budgeted \$62,704 but incurred actual expenses of \$87,233, amounting to \$24,529 over budget, or 39.12%.

Utility Costs increased to \$182,285 compared to FY 2008 budgeted amount of \$106,500, a variance of \$75,785. This variance consisted of increases in water amounting to \$20,172, and \$1,178 increase in power expenditures.

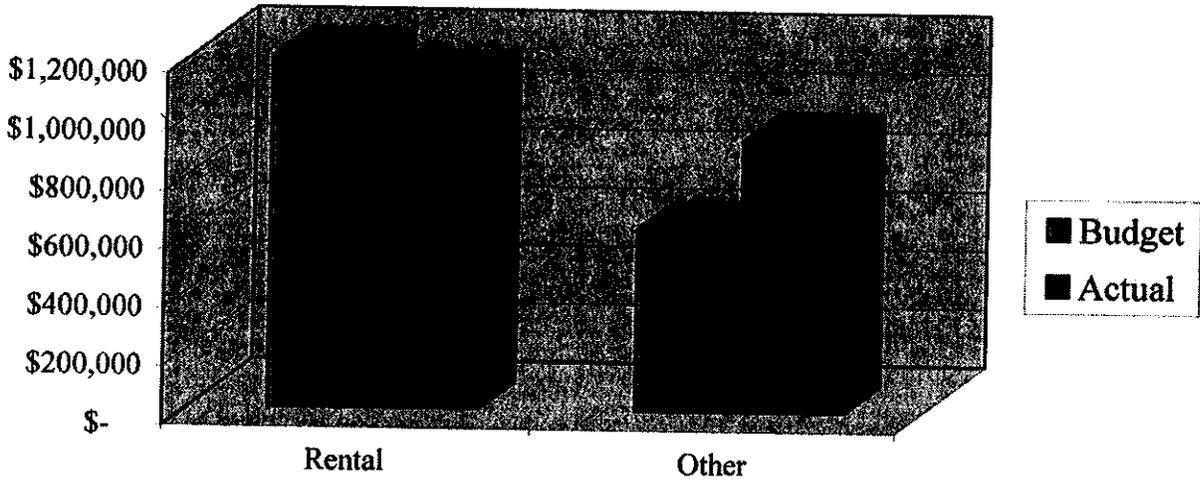
Protective Services exceeded the budget by \$3,262 or 13.05%. Total cost for the year was \$28,262.

Asset Management Fee was budgeted at \$38,400 for the year. Actual charges were not assessed, due to program operating loss for the year.

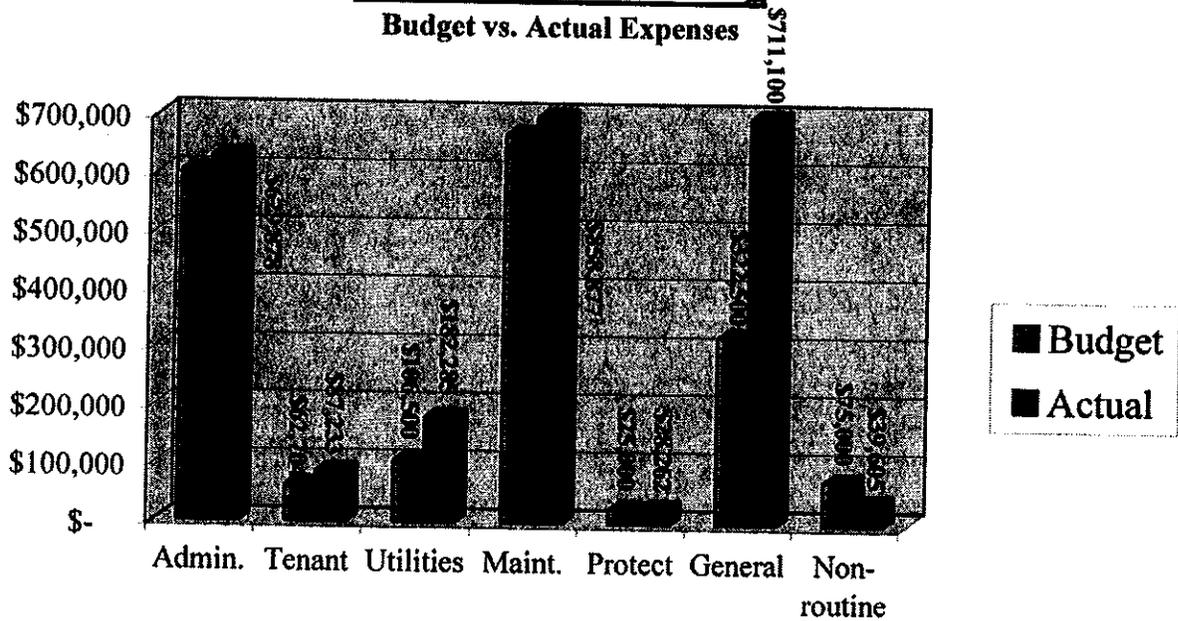
Non-routine expenses had an annual budget of \$75,000 for the year. All related cost was capitalized during the year. The program purchased a vehicle for \$19,545 during the year.

MANAGEMENT'S DISCUSSION & ANALYSIS - CONTINUED

Affordable Housing
Budget vs. Actual Income



Affordable Housing
Budget vs. Actual Expenses



MANAGEMENT'S DISCUSSION & ANALYSIS - CONTINUED

CAPITAL ASSET & DEBT ADMINISTRATION

The following table summarizes the changes in capital assets between September 30, 2008 and 2007:

	<u>2008</u>	<u>2007</u>	<u>Net Change</u>	<u>% Change</u>
Land	\$ 12,698,722	\$ 12,367,911	\$ 330,811	2.67%
Infrastructure	3,431,176	-	3,431,176	n/a
Buildings	123,178,864	136,798,210	(13,619,346)	-9.96%
Equipment	1,992,884	2,083,447	(90,563)	-4.35%
Construction in Progress	10,368,314	10,027,052	341,262	3.40%
Total Capital Assets	<u>151,669,960</u>	<u>161,276,620</u>	<u>(9,606,660)</u>	<u>-5.96%</u>
Accumulated Depreciation	(55,534,184)	(62,635,915)	7,101,731	11.34%
Net Capital Assets	<u>\$ 96,135,776</u>	<u>\$ 98,640,705</u>	<u>\$ (2,504,929)</u>	<u>-2.54%</u>

There was capital fund program additions of \$2,749,584, business activity additions of \$1,680,640 and \$5,432,069 in additions from operations during the year as disclosed in the notes to the financial statements.

As of September 30, 2008, the Authority had the following amount of debt outstanding:

Balance as of October 1, 2007	\$ 2,800,127
Additional debt issued	1,761,867
Payments	<u>(105,920)</u>
Balance as of September 30, 2008	<u>\$ 4,456,074</u>

In addition to this there was an advance to a related party of \$3,278,289 classified as an investment in joint ventures as well as a loan liability in the noncurrent liabilities.

CONTACTING THE AUTHORITY

This financial report is designed to provide a general overview of the authority's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to: Carl Rowe, Executive Director, Housing Authority of the City of Las Vegas, 340 North 11th Street, Las Vegas, NV 89101.

**HOUSING AUTHORITY OF THE
CITY OF LAS VEGAS
Las Vegas, Nevada**

**AUDITED FINANCIAL STATEMENTS
FISCAL YEAR ENDED SEPTEMBER 30, 2008**

HOUSING AUTHORITY OF THE CITY OF LAS VEGAS
Las Vegas, Nevada

STATEMENT OF NET ASSETS
SEPTEMBER 30, 2008

ASSETS

Current Assets	
Cash & investments	\$ 18,860,336
Accounts receivable - net of allowance	2,499,195
Inventories - net of allowance	379,450
Prepaid expenses	56,549
Total Current Assets	21,795,530
Non-current Assets	
Notes receivable	6,483,137
Investments in joint ventures	3,559,764
	<u>10,042,901</u>
Capital Assets	
Land	12,698,722
Buildings & improvements	123,178,864
Furniture & equipment	1,992,884
Infrastructure	3,431,176
Construction in progress	10,368,314
Capital assets	151,669,960
Less: Accumulated depreciation	(55,534,184)
Total Capital assets, net	96,135,776
Total Non-current Assets	106,178,677
TOTAL ASSETS	\$ 127,974,207

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

LIABILITIES

Current Liabilities	
Accounts payable	\$ 1,227,777
Accrued liabilities	732,385
Tenant security deposits	282,761
Unearned revenue	212,397
Accrued liabilities - other	332,759
Other current liabilities	393,651
Current portion - Bonds, notes and loans payable	<u>162,500</u>
Total current liabilities	<u>3,344,230</u>
Non-current Liabilities	
Bonds, notes and loans payable	7,936,009
Accrued compensated absences - net of current	863,279
Other non-current liabilities	631,024
Total noncurrent Liabilities	<u>9,430,312</u>
TOTAL LIABILITIES	<u>12,774,542</u>
	NET ASSETS
Investment in capital assets - net of related debt	93,053,348
Restricted Net Assets	8,429,002
Unrestricted Net Assets	<u>13,717,315</u>
TOTAL NET ASSETS	<u>115,199,665</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 127,974,207</u>

HOUSING AUTHORITY OF THE CITY OF LAS VEGAS
Las Vegas, Nevada

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

Operating Revenues:	
Dwelling rent	\$ 4,211,506
Governmental grants & subsidy	43,221,412
Other income	2,011,441
Total Operating Revenues	<u>49,444,359</u>
Operating Expenses	
Administration	8,154,423
Tenant services	580,707
Utilities	2,053,293
Ordinary maintenance	6,655,330
Protective service	468,312
General expense	2,132,472
Housing assistance payments	37,647,693
Casualty Losses	73,860
Depreciation	3,966,585
Total Operating Expenses	<u>61,732,675</u>
NET INCOME (LOSS) FROM OPERATIONS	<u>(12,288,316)</u>
Nonoperating Revenues (Expenses)	
Loss on disposition of capital assets	(4,454,591)
Interest expense	(340,871)
Mortgage interest income	372,201
Investment income	802,300
Total Nonoperating Revenues (Expenses)	<u>(3,620,961)</u>
LOSS BEFORE CONTRIBUTIONS AND TRANSFERS	<u>(15,909,277)</u>
Governmental grants - capital	2,749,584
Change in Net Assets	<u>(13,159,693)</u>
Net assets - beginning balance	128,359,358
Net assets - ending balance	<u>\$ 115,199,665</u>

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

HOUSING AUTHORITY OF THE CITY OF LAS VEGAS
Las Vegas, Nevada

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 6,799,399
Government grants & subsidy - operations	43,221,412
Payments to suppliers	(46,571,237)
Payments to employees	(7,915,088)
NET CASH (USED BY)/PROVIDED FROM OPERATING ACTIVITIES	(4,465,514)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Debt payments	(105,920)
Interest expense	(340,871)
Government grants - capital funding	2,749,584
Issuance of debt	5,358,002
Acquisition and construction of capital assets - operations	(2,748,162)
Acquisition and construction of capital assets - CFP	(2,749,584)
NET CASH (USED BY)/PROVIDED FROM CAPITAL AND RELATED FINANCING ACTIVITIES	2,163,049
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest income	802,300
NET CASH PROVIDED FROM INVESTING ACTIVITIES	802,300
NET INCREASE IN CASH	(1,500,165)
CASH AT BEGINNING OF PERIOD	20,360,501
CASH AT END OF PERIOD	\$ 18,860,336
Reconciliation of operating income to net cash provided by operating activities	
Net Income (Loss) from operations	\$ (12,288,316)
Prior period adjustments affecting working capital	
Depreciation	3,966,585
Decrease (Increase) in accounts receivable	576,452
Decrease (Increase) in prepaid expenses	140,894
Decrease (Increase) in inventories	(54,347)
Decrease (Increase) in notes receivable	1,363,869
Increase (Decrease) in tenant security deposits	17,794
Increase (Decrease) in FSS escrow accounts	117,833
Increase (Decrease) in accounts payable	490,836
Increase (Decrease) in accrued expenses	469,058
Increase (Decrease) in other current liabilities	693,285
Increase (Decrease) in unearned revenue	40,543
NET CASH (USED BY)/PROVIDED FROM OPERATING ACTIVITIES	\$ (4,465,514)

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

HOUSING AUTHORITY OF THE CITY OF LAS VEGAS
Las Vegas, Nevada

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2008

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

Introduction - The financial statements of the Authority have been prepared in conformity with generally accepted accounting principles (GAAP). As permitted by GAAP, the Authority has elected pursuant to GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that use Proprietary Accounting*, to apply all relevant Government Accounting Standards Board (GASB) pronouncements and only applicable Financial Accounting Standards Board (FASB) pronouncements opinions issued on or after November 30, 1989 that do not contradict GASB pronouncements in the preparation of the financial statements. The more significant of the government's accounting policies are described below:

Organization - The Housing Authority of the City of Las Vegas ("The Authority") is a Quasi-governmental entity which was organized under the laws of the State of Nevada as a tax-exempt, quasi-governmental entity under the United States Housing Act of 1937. This Housing Authority was organized for the purpose of providing decent, safe and sanitary housing for low-income families. The PHA entered into Annual Contributions Contract Number SF-203 with the Department of Housing and Urban Development for the purpose of financing public housing unit construction and the retirement of debt, and entered into Annual Contributions Contract Number SF-624 for the purpose of proving housing assistance payments to owners of low-income housing units.

The Authority was organized in 1947 by a Resolution of the Las Vegas City Commission. It is a separate entity from the City of Las Vegas even though it was brought into existence by a resolution of the city.

The Authority was originally organized for the purpose of taking over management of the Kelso Turner Project, which was built to serve the emergency housing needs of military personnel during World War II. The Authority eventually acquired title to that project from the federal government. As of September 30, 2008, the Authority owned 320 non-federally aided units, mostly senior housing, and some ancillary programs, including the Howard W. Cannon Center.

The goal of the Authority is to provide safe, decent, and sanitary housing to low-income families and senior citizens. As of September 30, 2008, the Authority had 6,450 units of housing available for rent. This consisted of conventional-owned Low-Rent Housing program, with 1,924 units, 4,206 units leased utilizing Housing Choice Vouchers, and 320 other units in locations throughout the city.

Reporting Entity - All activities, programs and organizations on which the PHA exercises oversight responsibility have been included in the financial statements for the year ended September 30, 2008. This report does not exclude any operations of the PHA. The following criteria regarding manifestation of oversight were considered by the IPA in its evaluation of the PHA's organization and activities.

- a. **Financial Interdependency** - The PHA is responsible for its debts and is entitled to surpluses. No separate agency receives a financial benefit nor imposes a financial burden on the PHA.
- b. **Election of Governing PHA** - The locally appointed Board of Commissioners is exclusively responsible for all public decisions and accountable for the decisions it makes.
- c. **Designation of Management** - The Mayor appoints the Board of Commissioners, who in turn hires the Executive Director. The Executive Director is responsible for the management of the PHA. The activities under the purview of management are within the scope of the reporting entity and management is accountable to the PHA for the activities being managed.

HOUSING AUTHORITY OF THE CITY OF LAS VEGAS
Las Vegas, Nevada

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2008
(Continued)

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

- d. **Ability to Significantly Influence Operations** – The Board of Commissioners has the statutory authority under the provisions of the Bylaws of the PHA to significantly influence operations. This authority includes, but is not limited to, adoption of budgets, control over all assets, including facilities and properties, signing contracts, and developing the programs to be provided.
- e. **Accountability for Fiscal Matters** – The responsibility and accountability over all funds is vested in the PHA's management.

A summary of each of the programs administered by the Authority included in the financial statements is provided below to assist the reader in interpreting the financial statements. These programs constitute all programs subsidized by HUD and operated by the Authority.

Public Housing Agency Owned Housing Program – The public housing agency owned housing program (referred to in the financial statements as PHA Owned Housing) is designed to provide low-cost housing within the City of Las Vegas. Funding is provided by eligible residents who are charged monthly rent based on family size, family income, and other determinants, as well as by subsidies provided by HUD.

Capital Fund Program – The purpose of the 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.

Resident Opportunity & Supportive Services Program – The Authority administers the resident opportunity & supportive services program to provide reliable transportation for all elderly and disabled residents of the Housing Authority of Las Vegas and to contract for housekeeping and personal assistance for residents who meet certain criteria. The program also provides for a service coordinator who implements and coordinates the program. Funding for this program is provided by grants from HUD.

Housing Assistance Payments Program – Section 8 of the Housing and Community Development Act of 1974 provides subsidies ("Housing Assistance Payments") on behalf of lower-income families to participating housing owners. Under this program, the landlord-tenant relationship is between a housing owner and a family rather than the Authority and a family as in other low-income housing programs. For existing housing, and in some cases in new construction and substantial rehabilitation, HUD contracts with the Authority to enter into contracts with owners to make assistance payments for the difference between the approved contract rent and the actual rent paid by the lower-income families. With regard to new or substantially rehabilitated housing under the Housing Assistance Payments Program, the Authority may also be the owner-developer.

Component Units – The Non-aided Housing Program is funded with other than federal financing and is used to account for various activities of the Authority. In addition to dwelling rents, this fund is used to account for fees charged to nonprofit organizations for managing their low-income housing projects and fees paid by other funds for services provided and for the use of facilities owned by the Non-aided Housing Program. In addition to the Affordable Housing Program, Inc. the Housing Authority also directs the Honolulu Street Family Housing, Inc. Both of these corporations share the same board as the Housing Authority and are considered to be blended component units.

HOUSING AUTHORITY OF THE CITY OF LAS VEGAS
Las Vegas, Nevada

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2008
(Continued)

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

Basis of Presentation: Fund Accounting – The accounts of the Authority are organized on the basis of funds, each of which is considered a separate accounting entity. The Authority has created a number of discrete funds within each fund type. Each fund is accounted for by a separate set of self-balancing accounts that comprise its assets, liabilities, net assets, revenues, and expenses. The individual funds 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 funds of the Authority are all considered proprietary fund types and consolidated into one enterprise fund. The Authority's proprietary funds are enterprise funds used to account for activities that are operated in a manner similar to those found in the private sector.

Basis of Accounting:

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

Budgets and Budgetary Accounting:

The Authority is required by contractual agreements to adopt annual, appropriated operating budgets for all its enterprise funds receiving expenditure awards. All budgets are prepared on a HUD basis, which is materially consistent with generally accepted accounting principles ("GAAP").

The Housing Authority prepares its budget annually. The Board of Commissioners adopts the budget through passage of a budget resolution prior to the beginning of the fiscal year.

Use of Estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities 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. Actual results could differ from those estimates. Based upon the change in basis of accounting from those prescribed by the U.S. Department of Housing and Urban Development to those prescribed by accounting principles generally accepted in the United States of America, adjustments were made to some of the Authority's accounts. Some of the significant adjustments made were to capital assets, notes payable and related accrued interest payable, and contributed capital, and required the use of estimates. Management of the Authority believes the estimates used were reasonable.

HOUSING AUTHORITY OF THE CITY OF LAS VEGAS
Las Vegas, Nevada

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2008
(Continued)

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

1. Cash and Investments:

Cash includes amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the Authority.

Investments are stated at cost, which approximates market.

2. Tenant Accounts Receivable and Tenant Security Deposits:

The Authority performs credit evaluations of its tenants and generally requires a one-month security deposit. These tenant security deposits are classified as liabilities on the balance sheets. The Authority periodically reviews accounts receivable and determines whether an allowance for doubtful accounts is necessary. At September 30, 2008, an allowance for doubtful accounts of \$28,417 is included in the financial statements.

3. Intergovernmental Receivables:

Intergovernmental receivables represent grants due from HUD and other governmental entities at September 30, 2008.

4. Inventory:

The Authority's inventory is comprised of maintenance materials and supplies. Inventory is valued at cost. The Authority uses the weighted-average flow assumption in determining cost. Inventory at September 30, 2008 is shown net of an allowance for obsolete inventories of \$52,397.

5. Prepaid Expenses:

Payments made to vendors for services that will benefit periods beyond September 30, 2008 are recorded as prepaid expenses.

6. Buildings and Equipment:

Capital assets are recorded at cost. Expenses that materially increase the life or value of existing assets are capitalized. During the audit period, the Board approved increase of the capitalization threshold from \$1,000 to \$5,000. Ordinary maintenance and repairs are charged to expense as incurred. When assets are sold or otherwise disposed of, the cost and accumulated depreciation is removed from the accounts and any resulting gain or loss is recognized at that time. Depreciation is determined utilizing the straight-line method over the following estimated useful lives:

Buildings	40 years
Building improvements	15 years
Furniture, equipment, and machinery	3-5 years

HOUSING AUTHORITY OF THE CITY OF LAS VEGAS
Las Vegas, Nevada

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2008
(Continued)

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

7. Subsidies:

Subsidies received from the Department of Housing and Urban Development or other grantor agencies are recorded as operating revenue only when the related expenses are for operations. Consequently, grant funds, which are for capital outlays are treated as an addition to retained earnings rather than operating revenue.

8. Income Taxes:

The Housing Authority of the City of Las Vegas is a quasi governmental entity. The Authority is not subject to Federal or State income taxes.

9. Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities 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. Actual results could differ from those estimates.

10. Compensation for Future Absences:

Compensated absences are absences for which, employees will be paid, i.e., sick leave, vacation, and other approved leaves. In accordance with GASB Statement No.16, *Accounting for Compensated Absences*, the Authority accrues the liability for those absences that the employee has earned the rights to the benefits. Accrued amounts are based on the current salary rates. Full-time, permanent employees are granted vacation and sick leave benefits in varying amounts to specified maximums depending on tenure with the Authority. Vacation and pay is recorded as an expense and related liability in the year earned by employees.

The policy of the Authority is to accumulate earned but unused annual vacation benefits, which will be paid to employees upon separation from Authority service. Vested or accumulated vacation is earned at a rate ranging from 10 days per year for the first year of service, up to a maximum of 20 days per year after 14 years of service. The maximum permissible accumulation is 200 hours. At termination, employees are paid for any accumulated vacation leave. Sick leave is accumulated at the rate of one day per month and may be accumulated to a maximum of 20 days. Accumulations in excess of 20 days are forfeited.

11. Operating Revenue:

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

HOUSING AUTHORITY OF THE CITY OF LAS VEGAS
Las Vegas, Nevada

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2008
(Continued)

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

11. Operating Revenue: (Cont'd)

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

12. The terms of the Board are as follows:

Ricki Barlow	June 16, 2011
Dave Casaleggio, Chairperson	June 25, 2011
Haywood A. Carter, Vice Chairperson	June 01, 2009
Patrick Smith	May 27, 2010
Brenda J. Williams	June 01, 2012

In addition to the above Commissioners, the Administrator of the Housing Authority is Carl Rowe, who serves on the Board as Secretary and is the Executive Director. Based upon the above criteria all the operations of the PHA are included in these financial statements and there are no operations or component units, which have been excluded in this report.

NOTE B - CASH AND INVESTMENTS:

All the deposits of the Housing Authority of the City of Las Vegas are either insured or collateralized by using the Dedicated Method whereby all deposits that exceed the federal depository insurance coverage level are collateralized with securities held by the Authority's agents in these units' names. The Housing Authority of the City of Las Vegas has no policy regarding custodial credit risk for deposits.

At September 30, 2008, the Authority's deposits had a carrying amount of \$18,859,336 and a bank balance of \$19,438,257. Of the bank balances held in various financial institutions, \$300,000 was covered by federal depository insurance and the remainder was covered by collateral held under the dedicated method. At September 30, 2008, the Authority's petty cash/change funds totaled \$1,000.

HOUSING AUTHORITY OF THE CITY OF LAS VEGAS
Las Vegas, Nevada

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2008
(Continued)

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

At September 30, 2008, the Authority's investment balances were as follows:

Investment Type	Market Value	Maturity	Rating
Federal Securities	12,851,781	N/A	N/A
Total	12,851,781		

Interest rate risk- As a means of limiting its exposure to market value losses arising from rising interest rates, the Authority typically limits its investment portfolio to Federal Securities with maturities of 12 months or less. The Housing Authority of the City of Las Vegas has no specific policy regarding interest rate risk.

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

Custodial credit risk - For an investment, the custodial risk is the risk that in the event of the failure of the counterparty, the Authority will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Authority's \$12,857,781 are registered Federal Securities held by Mellon in the PHA's name. The Authority has no policy on custodial credit risk.

Concentration of credit risk - The Authority places no limit on the amount that it may invest in any one issuer. All of the Authority's investments are in Federal Securities and the remainder of deposits are in commercial banks.

Cash & investments are comprised of the following:

Checking accounts	\$ 5,070,333
Savings accounts/Money Market	937,222
Securities	12,851,781
Petty cash	1,000
	<u>18,860,336</u>
	<u>\$ 18,860,336</u>

HOUSING AUTHORITY OF THE CITY OF LAS VEGAS
Las Vegas, Nevada

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2008
(Continued)

NOTE C - ACCOUNTS RECEIVABLE:

Accounts receivable at September 30, 2008, consisted of the following:

Tenants (net of allowance of \$28,417)	\$ 73,439
Accounts receivable - HUD	727,103
Fraud recovery	73,439
Accounts receivable – City of Las Vegas (PILOT refunding)	80,039
Accrued interest receivable	73,763
Notes receivable – current portion	796,559
Accounts receivable – Wells Fargo/IRS	4,969
Accounts receivable – Honolulu Family LLC/Developer fees/reimbursements	541,062
Accounts receivable – Reimbursements City of N. Las Vegas Housing Authority	119,146
Accounts receivable – miscellaneous	9,341
Accounts receivable – Employee Travel Advances	<u>335</u>
	<u>\$ 2,499,195</u>

Note: The above receivable balance excludes \$3,700,455 of interfund balances that have been eliminated as a result of financial statement consolidation.

NOTE D - NOTES RECEIVABLES/LOW INCOME TAX CREDIT PROGRAM ACTIVITIES:

During the fiscal year, construction continued on a low-income tax credit development on the site of the former Ernie Cragin Annex 3, where 54 housing units built in the 1970s were razed in 2005. The 8.13-acre site is located at East Charleston Boulevard and Honolulu Street. The 60-unit mixed finance development is anticipated to be financed utilizing \$8,905,576 of Capital Fund Program Replacement Housing funds, \$8.579 million raised through tax credits from the state, \$360,000 of FHLB grant, and \$490,159 thousand in Housing Authority reserves. While these units are not owned by the Authority, they are part of the PHA's Annual Contributions Contract and are eligible to receive low-income public housing subsidy. The Housing Authority has entered into a 90-year ground lease (at \$1 per year) with the project's owner, Honolulu Street Family Housing, LLC and has retained the right of first refusal to purchase the units at the end of the tax-credit compliance period. The Housing Authority has established Honolulu Street Family Housing Inc. (HSFH Inc) to act as managing member of the LLC. HSFH Inc. is also a 0.01 percent partner in the LLC. In addition, Affordable Housing Program Inc. (AHP), a wholly-owned component unit of the Authority, is designated as the developer of the property and during the year, AHP Inc. earned \$693,663 of developer fees that is included in other revenue – component units. Of this amount, \$601,750 was leased for the Senator Richard Bryan development and \$87,109 for Honolulu Street Family Housing. As of September 30, 2008, \$8,905,576 of replacement housing funds had been requisitioned by the Authority and loaned to HSFH LLC to finance construction activities associated with these units. The notes receivable increments associated with this development and their balances were as follows:

As of September 30, 2008, notes receivable consisted of the following:

Business Activities	
Notes receivable – Leasehold loan, dated March 1, 2006 (Interest rate – 4.68%; Due 03/01/2061)	\$ 212,359
Notes receivable – Leasehold loan, dated March 1, 2006 (Interest rate – 4.68%; Due 03/01/2061)	1,511,441

HOUSING AUTHORITY OF THE CITY OF LAS VEGAS
Las Vegas, Nevada

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2008
(Continued)

NOTE D - NOTES RECEIVABLES/LOW INCOME TAX CREDIT PROGRAM ACTIVITIES:
(Cont'd)

Notes receivable – Leasehold Loan, dated March 1, 2006 (Interest rate – 1.00%; Due 03/01/2061)	3,750,000
Notes receivable – Permanent Loan (Section 8 Reserves), loaned July 30, 2007 (Interest rate – 1.00%; Due 08/01/2062)	332,759
Notes receivable – Bridge Loan (Scattered Site Proceeds), loaned 07-09/2007 (Interest rate – 4.83%; Due 01/01/2008)	513,428
Notes receivable – Federal Home Loan	360,000
Accrued interest on notes receivable – long-term from inception	<u>599,709</u>
	<u>\$ 7,279,696</u>

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
First Leasehold	\$ 212,359	\$ 25,674	\$ 238,033
Second Leasehold	1,511,441	182,732	1,694,173
Third Leasehold	3,750,000	96,875	3,846,875
Fourth Leasehold	332,759	8,597	341,356
Fifth Leasehold	513,428	283,131	796,559
Federal Home Loan	<u>360,000</u>	<u>2,700</u>	<u>362,700</u>
	<u>\$ 6,679,987</u>	<u>\$ 599,709</u>	<u>\$ 7,279,696</u>

Current portion	\$ 796,559
Long-term portion including interest	<u>6,483,137</u>
	<u>\$ 7,279,696</u>

Balance per Prior audit	
Notes issued	\$ 12,747,162
Accrued interest	360,000
Recharacterization of infrastructure improvements	422,861
Retirements	(3,431,776)
	<u>(2,818,551)</u>
	<u>\$ 7,279,696</u>

During the audit period, amounts previously characterized as interest fee advances of Replacement Housing Funds in the amount of \$3,431,776 were recharacterized as infrastructure improvements and are to be depreciated over a twenty year period.

HOUSING AUTHORITY OF THE CITY OF LAS VEGAS
Las Vegas, Nevada

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2008
(Continued)

NOTE E - DEFERRED CHARGES:

Deferred charges at September 30, 2008, consisted of the following:

Prepaid insurance	\$ 56,549
Inventory (net of allowance for obsolete of \$52,397)	<u>379,450</u>
	<u>\$ 435,999</u>

NOTE F - OTHER ASSETS:

Other assets at September 30, 2008, consisted of the following:

Predevelopment Costs/Investment in LIHTC Properties	\$ 281,475
City of Las Vegas LIHTF Funds loaned to SRB CP, LLC	<u>3,278,289</u>
	<u>\$ 3,559,764</u>

Advances – Senator Richard Bryan Apartments

On February 15, 2006, Affordable Housing Inc. (a component unit of the Housing Authority of the City of Las Vegas) entered into an agreement with SRB CP, LLC to assign up to \$3.4 million of funding from the State of Nevada Low Income Housing Trust Funds dollars to be loaned from the City of Las Vegas to assist with the construction of 120 units of affordable housing. Under the terms of the agreement, the units are to be maintained as affordable for a period of thirty years and the agreement is secured by two leasehold deeds of trust. In the event that the project is not maintained for its intended use, these funds are to be repaid by SRB CP, LLC and are due back to the City of Las Vegas. As of September 30, 2008, \$3,278,289 of these funds had been drawn from the City and advanced to SRB, which are also included as a long-term liability (Note J). It is anticipated that the related Notes Receivable and Loan documents will be executed and formalized after all funds have been expended and construction is completed. This is anticipated to occur during the fiscal year ending September 30, 2009.

NOTE G - CAPITAL ASSETS:

The following is a summary of changes in capital assets during the fiscal year ended September 30, 2008:

	Balance at October 1, 2007	Additions	Retirements/ Adjustments	Depreciation	Balance at September 30, 2008
Capital Assets:					
Land	\$ 12,367,911	\$ 330,811	\$ 0	\$ 0	\$ 12,698,722
Infrastructure	0	3,431,176	0	0	3,431,176
Buildings	136,798,210	3,182,382	(16,801,728)	0	123,178,864
Furniture & Equip.	2,083,447	152,118	(242,681)	0	1,992,884
Constr. in progress	<u>10,027,052</u>	<u>2,765,806</u>	<u>(2,424,544)</u>	0	<u>10,368,314</u>
Total capital assets	161,276,620	9,862,293	(19,468,953)	0	151,669,960
Accumulated Depr.	<u>(62,635,915)</u>	0	<u>11,068,316</u>	<u>(3,966,585)</u>	<u>(55,534,184)</u>
Net Capital Assets	<u>\$ 98,640,705</u>	<u>\$ 9,862,293</u>	<u>\$ (8,400,637)</u>	<u>\$ (3,966,585)</u>	<u>\$ 96,135,776</u>

HOUSING AUTHORITY OF THE CITY OF LAS VEGAS
Las Vegas, Nevada

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2008
(Continued)

NOTE G - CAPITAL ASSETS: (Cont'd)

The following activities affected capital assets during the audit period:

Balance as of October 1, 2007	\$ 98,640,705
Capital Fund Grant additions	2,749,584
Business activities additions	1,680,640
Capital additions – operations	5,432,069
Property transfer to CCSD	(2,540,831)
Disposition of NV2-11 & 2-17	(5,048,569)
Sale of scattered sites	(161,000)
Equipment disposition	(650,237)
Depreciation expense	<u>(3,966,585)</u>
Balance as of September 30, 2008	<u>\$ 96,135,776</u>

DEPRECIATION BY ASSET CLASS

	<u>Balance 10/01/07</u>	<u>Net Change</u>	<u>Balance 9/30/08</u>
Buildings	\$ 60,652,348	\$ (6,804,264)	\$ 53,848,084
Furniture & Equipment	<u>1,983,567</u>	<u>(297,467)</u>	<u>1,686,100</u>
Total accumulated depreciation	<u>\$ 62,635,915</u>	<u>\$ (7,101,731)</u>	<u>\$ 55,534,184</u>

NOTE H - ACCOUNTS PAYABLE:

Accounts payable consisted of the following at September 30, 2008:

Vendors and contractors payable	\$ 1,093,281
Tenant security deposits	282,761
Payments in lieu of taxes	<u>134,496</u>
	<u>\$ 1,510,538</u>

The inter-fund accounts receivable and accounts payable of \$3,700,455 has been eliminated from the consolidated balance sheet. These amounts are comprised of the following:

	<u>Interprogram due from</u>	<u>Interprogram due to</u>
State/Local	\$ 2,471	\$ 0
Business Activities	0	358,390
Juvenile Justice and Delinquency Prevention	5,176	0
Public Housing	2,635,787	1,036,380
Housing Choice Voucher	0	1,266,296
Disaster Housing programs	116,302	0
Disaster Voucher Program	0	30,700
Mainstream	0	16,634
Component Units	0	948,311
Development	110,893	0
ROSS	0	43,744
Central Office Cost Center	829,826	0
Capital Fund program	<u>0</u>	<u>0</u>
	<u>\$ 3,700,455</u>	<u>\$ 3,700,455</u>

HOUSING AUTHORITY OF THE CITY OF LAS VEGAS
Las Vegas, Nevada

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2008
(Continued)

NOTE I - OTHER CURRENT LIABILITIES:

Other current liabilities consisted of the following at September 30, 2008:

Accrued wages/payroll tax liability	\$	707,751
Accrued compensated absences – current portion		24,634
Accrued HAP payments to landlords		74,446
Accrued liabilities – North Las Vegas Housing Authority		232,812
Accrued liabilities – Honolulu LLC		332,759
Accrued utilities payable		86,393
Current portion of long-term debt		162,500
Unearned revenues – Development proceeds		110,893
Unearned revenues – FSS Resource Grant		2,471
Unearned revenues – Back to school		27,467
Unearned revenues – Sportsbuild (Juvenile Justice Grant)		5,176
Tenants prepaid rent		<u>66,390</u>
		<u>\$ 1,833,692</u>

NOTE J - LONG TERM LIABILITIES:

Non current liabilities consisted of the following at September 30, 2008:

		Sept. 30, 2008
FSS Escrow deposits	\$	631,024
City of Las Vegas LIHTF Funds loaned to SRB (See Note F)		3,278,289
Accrued compensated absences – noncurrent portion		<u>863,279</u>
		<u>\$ 4,772,592</u>

	<u>Balance 10/01/07</u>	<u>Net Change</u>	<u>Balance 09/30/08</u>
Notes payable – non-current portion	\$ 2,683,927	\$ 1,609,647	\$ 4,293,574
FSS Escrow deposits	513,191	117,833	631,024
Advances to SRB	0	3,278,289	3,278,289
Accrued compensated absences – non-current portion	<u>735,571</u>	<u>127,708</u>	<u>863,279</u>
	<u>\$ 3,932,689</u>	<u>\$ 5,133,477</u>	<u>\$ 9,066,166</u>

NOTE K - NOTES & MORTGAGES PAYABLE:

Note payable – (capital projects) with Wells Fargo due February 16, 2028; interest rate 4.84%, total obligation will be \$3,152,988; monthly interest payments total approximately \$15,950

\$ 3,082,428

Note payable – (general obligation) with Wells Fargo due May 16, 2027; Interest rate 6.77%, monthly principal and interest payments total approximately \$7,215. (\$1,420,525.54 loan refinanced May 16, 2007)

1,373,646

\$ 4,456,074

HOUSING AUTHORITY OF THE CITY OF LAS VEGAS
Las Vegas, Nevada

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2008
(Continued)

NOTE K - NOTES & MORTGAGES PAYABLE (cont'd):

Total notes payable	\$ 4,456,074
Less current portion	<u>(162,500)</u>
Total notes payable, net of current portion	<u>\$ 4,293,574</u>

Maturities of notes payable as of September 30, 2008 were as follows:

	<u>General Obligation</u>	<u>Capital Projects</u>	<u>Total Principal Payments</u>
2009	\$ 124,740	\$ 37,800	\$ 162,540
2010	131,430	40,400	171,830
2011	138,550	43,240	181,790
2012	146,080	46,280	192,360
2013	153,970	49,480	203,450
2014-2018	754,770	304,000	1,058,770
2019-2023	827,270	520,170	1,347,440
2024-2028	<u>805,618</u>	<u>332,276</u>	<u>1,137,894</u>
Totals	<u>\$ 3,082,428</u>	<u>\$ 1,373,646</u>	<u>\$ 4,456,074</u>

Change in long-term debt during the year were as follows:

Balance as of October 1, 2007	\$ 2,800,127
Additional debt issued	1,761,867
Payments	<u>(105,920)</u>
Balance as of September 30, 2008	<u>\$ 4,456,074</u>

NOTE L - PENSION PLAN:

All Authority full-time (20 or more weekly hours) employees are covered by the State of Nevada Public Employees Retirement System (the "System"), a multiple-employer, cost sharing defined benefit plan. The System was established in 1948 by the Legislature and is governed by the Public Employees' Retirement Board, whose seven members are appointed by the Governor. All public employees who meet certain eligibility requirements participate in the System.

The Authority's payroll covered by the System and contributions to the System for each of the last 3 year are summarized as follows:

<u>Fiscal Year</u>	<u>Covered Payroll</u>	<u>Total Payroll</u>	<u>Contributions</u>	<u>Percent of Payroll</u>
2008	\$ 7,719,496	\$ 7,915,088	\$ 1,591,799	97.53%
2007	\$ 7,577,990	\$ 8,169,391	\$ 1,515,903	92.76%
2006	\$ 9,389,193	\$ 9,523,918	\$ 1,909,782	98.59%

HOUSING AUTHORITY OF THE CITY OF LAS VEGAS
Las Vegas, Nevada

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2008
(Continued)

NOTE L - PENSION PLAN: (Cont'd)

Contribution rates are established by Nevada Revised Statute 286.410. This statute, which is tied to the increase in taxable sales within the State each year, provides for yearly increases of up to one percent until such time as the actuarially determined unfunded liability of the System is reduced to zero. The Authority is obligated to contribute all amounts due under the System. The contribution rate during fiscal year 2008 was approximately 20% of all covered payroll.

The Authority's contribution represented less than one percent of total contributions required of all participating entities of the System.

The Authority's full-time employees are mandated by State law to participate in the System. Members who retire at age 65 with five years of service, age 60 with 10 years of service, or at any age with 30 years or more of service are entitled to a retirement benefit, payable monthly for life, equal to 2.5 to 2.76 percent of a member's average compensation for each year of service up to 30 years with a maximum of 90 percent for employees entering the System prior to July 1, 1985, and 75 percent for those entering after that date. Member's average compensation is the average of the member's highest compensation for 36 consecutive months. Benefits fully vest on reaching five years of service.

The System also provides death and disability benefits. Benefits are established by State statute. The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among public employee retirement systems and employers. The System does not make separate rate measurements of assets and pension benefit obligations of individual employers.

As of June 30, 2008 the most recent available valuation report, which is as of June 30, 2008, included the following financial information:

Total pension benefit obligation	\$ 29,791,810,969
Net assets available for benefits at market value	<u>22,701,359,958</u>
Unfunded pension benefit obligation (23.8%)	<u>\$ 7,090,451,011</u>

The Authority does not exercise any control over the System which is a component unit of the state of Nevada. Nevada Revised Statute 286.110 states that: "Respective participating public employers are not liable for any obligations of the system."

The unfunded accrued liability is to be amortized over a period of 24 years from July 1, 2000. The method of amortizing the unfunded accrued liability is the level percentage-of-payroll amortization, under which the dollar amounts of calculated amortization payments increase in direct proportion to the assumed growth rates.

Significant actuarial assumptions include an investment return rate of 8 percent per year compounded annually, and projected salary increases based on the assumed 5 percent inflation rate plus an age-related salary scale.

HOUSING AUTHORITY OF THE CITY OF LAS VEGAS
Las Vegas, Nevada

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2008
(Continued)

NOTE L - PENSION PLAN: (Cont'd)

Six-year historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 2008 Comprehensive Annual Financial Report, which may be obtained by writing to PERS, 693 W. Nye Lane, Carson City, Nevada 89703-1599, or by calling (775) 687-4200.

NOTE M - RELATED PARTY TRANSACTIONS:

As stated in Note D to the financial statements, at September 30, 2008 there was \$6,679,987 in notes receivable and \$599,709 in accrued interest receivable from the Honolulu Street Family Housing, LLC which is a related party of the Housing Authority. The Honolulu Street Family Housing, Inc. is a blended component unit of the Housing Authority and owns .01% of the Honolulu Street Family Housing, LLC. In addition to this there was a \$2,574,000 capital contribution from the Investor Member which was used to pay the Honolulu Street Family Housing, Inc. A developer fee of \$87,109 was recorded in the consolidated financial statements.

In addition, the Ernie Cragin Limited Partnership is considered to be a related party of the Housing Authority due to the fact that the Housing Authority owns .005% of this entity. Other related parties were SRB Limited Partnership; SRB GP, LLC; Evergreen Granny, LLC; 11th Street, LLC; and OM Manor, LLC. There is limited ownership activity in each of these entities and there were no transactions with these entities to be disclosed with the exception of SRB LP. As of September 30, 2008, Affordable Housing, Inc. was advanced \$3,278,289 from the City of Las Vegas for the construction of 120 units of affordable housing. These funds are to be conveyed to SRB LP (see note F for additional details).

NOTE N - EQUITY TRANSFERS:

The following equity transfers were made during the fiscal year ended September 30, 2008:

LOW RENT PROGRAM	
Equity transfers from Business Activities (net)	\$ 3,423,029
HOUSING CHOICE VOUCHER PROGRAM	
Equity transfer from Katrina HAP Program	13,657
COMPONENT UNITS	
Equity transfer from Business Activities	3,809,384
KATRINA HAP PROGRAM	
Equity transfer to Housing Choice Voucher Program	(13,657)
BUSINESS ACTIVITIES	
Equity transfer to Low Rent Program	(3,423,029)
Equity transfer to Component Units	<u>(3,809,384)</u>
NET EQUITY TRANSFERS	<u>\$ 0</u>

HOUSING AUTHORITY OF THE CITY OF LAS VEGAS
Las Vegas, Nevada

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2008
(Continued)

NOTE O - ANNUAL CONTRIBUTIONS BY FEDERAL AGENCIES:

Public Housing Program - Pursuant to the Annual Contributions Contract HUD contributes an operating subsidy approved in the operating budget for the year ended September 30, 2008, was \$9,675,164.

Housing Choice Voucher Program - Section 8 programs provide for housing assistance payments to private owners of residential units on behalf of eligible low or very low-income families. The program provides for such payments with respect to existing and moderately rehabilitated housing covering the difference between the maximum rental on a dwelling unit, and the amount of rent contribution by a participating family and related administrative expense. The Authority is also eligible to receive reimbursement of preliminary expenses prior to lease up.

HUD contributions for the year ended September 30, 2008 were as follows:

Housing Choice Vouchers	<u>\$ 32,087,820</u>
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As of September 30, 2008, The Housing Authority had a balance of \$1,850,662 of Restricted Housing Assistance Payments Equity. This represents a decrease of \$8,356,298 from FY2007's balance of \$10,206,960. While the program experienced a loss in excess of \$8 million for the year, \$8,356,298 of this amount was the result of expending excess prior period advances from HUD rather than budgetary or financial mismanagement. In fact, a review of the administrative operations of this program revealed an increase of \$328,473 to the Administrative Fee Equity balance of \$3,256,760 as of September 30, 2008.

NOTE P - ECONOMIC DEPENDENCY:

Both the PHA Owned Housing Program and the Housing Choice Voucher Program are economically dependent on annual contributions and grants from HUD. Both programs operate at a loss prior to receiving the contributions and grants.

NOTE Q - CONTINGENCIES:

The entity is subject to possible examinations made by federal regulators who determine compliance with terms, conditions, laws and regulations governing grants given to the entity in the current and prior years. These examinations may result in required refunds by the entity to federal grantors and/or program beneficiaries. There were no such examinations during the year which resulted in an accrual of contingent liabilities or a disclosure of a potential liability.

Legal Matters - The Authority is involved in various legal proceedings and litigation arising in the normal course of business. Management does not believe that the settlement of any such claims or litigation will have a material adverse effect on the Authority's financial position or results of operations.

HOUSING AUTHORITY OF THE CITY OF LAS VEGAS
Las Vegas, Nevada

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2008
(Continued)

NOTE R - RISK MANAGEMENT:

The Authority is exposed to all common perils associated with the ownership and rental of real estate properties. A risk management program has been established to minimize loss occurrence and to transfer risk through various levels of insurance. Property, casualty, employee dishonesty and public officials' liability forms are used to cover the respective perils.

Commercial carriers insure all common perils such as business auto, computer and other miscellaneous policies.

NOTE S - IMPAIRMENT OF CAPITAL ASSETS:

In accordance with financial reporting standards issued by the Government Accounting Standards Board's, Statement No. 42, "Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries" requires certain note disclosures. During the fiscal year ended September 30, 2008, the Housing Authority of the City of Las Vegas experienced the following:

1. There were no material un-reimbursed casualty losses incurred during the audit period.
2. There were no recoveries for capital asset related perils during the year, there were \$73,860 of un-reimbursed casualty losses, and no unexpended proceeds were included on the Statement of Net Assets as of September 30, 2008.
3. There were no permanent impairments experienced by the Housing Authority of the City of Las Vegas that required material adjustments to the Statement of Net Assets.

NOTE T - SUPPLEMENTAL INFORMATION:

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

**HOUSING AUTHORITY OF THE
CITY OF LAS VEGAS
Las Vegas, Nevada**

SINGLE AUDIT SECTION

FISCAL YEAR ENDED SEPTEMBER 30, 2008



**ACCOUNTANT'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL STRUCTURE OVER
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Commissioners
Housing Authority of the City of Las Vegas
Las Vegas, Nevada 89101

San Francisco Office
Public Housing Division
San Francisco, California

We have audited the financial statements of the Housing Authority of the City of Las Vegas, as of and for the year ended September 30, 2008, and have issued our report thereon dated June 18, 2009. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Housing Authority's internal control over financial reporting as a basis for designing our auditing procedures 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 Housing Authority's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Housing Authority's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Housing Authority's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Housing Authority's financial statements that is more than inconsequential will not be prevented or detected by the Housing Authority's internal control. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be significant deficiencies in internal control over financial reporting. We consider the deficiency described in the accompanying schedule of findings and questioned costs, as finding nos. 2008-01 to be significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Housing Authority's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Housing Authority of the City of Las Vegas's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of the 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the Housing Authority of the City of Las Vegas, in a separate letter dated June 18, 2009.

This report is intended solely for the information and use of the Housing Authority of the City of Las Vegas, the State of Nevada, HUD and other federal audit agencies, and is not intended to be and should not be used by anyone other than these specified parties.

Rector, Lindsay, & Reeder, P.C.
Rector, Lindsay, & Reeder, P.C.
Certified Public Accountants

Snellville, Georgia
June 18, 2009



**ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133**

Board of Commissioners
Housing Authority of the City of Las Vegas
Las Vegas, Nevada 89101

San Francisco Office
Public Housing Division
San Francisco, California

Compliance

We have audited the compliance of the Housing Authority of the City of Las Vegas with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended September 30, 2008. The Housing Authority of the City of Las Vegas's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Housing Authority of the City of Las Vegas's management. Our responsibility is to express an opinion on the Housing Authority of the City of Las Vegas's compliance based on our audit.

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 OMB Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Housing Authority of the City of Las Vegas' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Housing Authority of the City of Las Vegas's compliance with those requirements.

In our opinion, the Housing Authority of the City of Las Vegas complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended September 30, 2008. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items no. 2008-01.

Internal Control Over Compliance

The management of the Housing Authority of the City of Las Vegas is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Housing Authority of the City of Las Vegas's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Housing Authority's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A control deficiency in a Housing Authority's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Housing Authority's ability to administer a federal program such that there is more than a remote likelihood that noncompliance

with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the Housing Authority's internal control. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item no. 2008-01 to be a significant deficiency.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the Housing Authority's internal control. We did not consider any of the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses.

The Housing Authority's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the Housing Authority's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management of the Housing Authority of the City of Las Vegas, the State of Nevada, HUD and other federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Rector, Lindsay & Reeder, P.C.
Rector, Lindsay, & Reeder, P.C.
Certified Public Accountants

Snellville, Georgia
June 18, 2009

HOUSING AUTHORITY OF THE CITY OF LAS VEGAS
Las Vegas, Nevada

STATUS OF PRIOR AUDIT FINDINGS

The prior audit report for the period ended September 30, 2007 contained two formal audit findings. Their status is as follows:

Finding No. 2007-1 – Controls over accounting for activities of related parties and Component Units Material Weakness & Significant Deficiency

Our review of activities associated with component units and related parties revealed the following deficiencies:

1. The un-audited financial data schedule and related financial statements prepared by the Housing Authority of the City of Las Vegas included the balances and activities of the Honolulu Street Family Housing, LLC. This LLC is the parent entity of the Honolulu Street Family Housing Inc. (the entity that is the component unit of LVHA and represents a 0.01% interest) as well as the tax credit partner that owns the additional 99.99% interest that should not be included in the financial statements. The inclusion of these assets in error lead to a misstatement of Capital assets in the amount of \$15,473,611, Outstanding debt of \$11,528,164, and Net Assets of \$ 2,612,797 that are external to the operations of the Authority and are therefore should not have been included in the PHA's financial statements.
2. A review of financial activities of Affordable Housing Programs, Inc revealed that the entity received pass-through assistance (in the form of a forgivable promissory note) in the amount of \$1,670,000 during the audit period. In turn, AHP, Inc. loaned these proceeds to the SRB Limited Partnership to assist in the permanent financing of the Senator Richard Bryan Apartments. Neither the Note Receivable nor the related liability was recorded on the financial statements. In addition, an examination of the composition of the underlying funding associated with this assistance revealed that \$168,295 of this amount was HOME Funds and should have been included in the Schedule of Expenditure of Federal Financial Assistance for the year ended September 30, 2007.
3. A review of internal controls related to the receipt of pass-through funding of federal awards from the City of Las Vegas revealed that the PHA was recording receipts and expenditures in the accounts receivable account rather than showing the related activities on the income statement.
4. A review of FSS activity for the 16 participants at the Honolulu Street development revealed that the outstanding balances were included in interfund balances rather than as a liability. In addition, the financial statements prepared by the management company made no allowance for FSS activities whatsoever.

Status: The Housing Authority of the City of Las Vegas has implemented sufficient procedures to improved accountability for the recording of notes receivable transactions pertaining to the LIHTC program and related party transactions. **This finding is cleared.**

HOUSING AUTHORITY OF THE CITY OF LAS VEGAS
Las Vegas, Nevada

STATUS OF PRIOR AUDIT FINDINGS
(Cont'd)

Finding 2007-2 Documentation deficiencies related to Low Rent Program operations
Significant Deficiency and Immaterial Non-compliance **CFDA 14.850**

Condition- A review of the Management Assessment Subsystem Submission revealed three areas whereby documentation efforts to indicate compliance could be improved:

1. Our attempts to sample of work orders for the year ended September 30, 2007 revealed that not all work orders were available for selection or review. An inquiry of PHA staff revealed that as part of the transition to project-based accounting, responsibility for the tracking and follow-up of work orders was transferred from central operations to the project AMPS. Previously copies of the work orders as well as electronic backups were archived at the central office. Due to transferring of the server to a satellite facility, no electronic backup was available so that approximately 20,000 work order documents that should have been archived were inadvertently deleted. This condition was discovered by the PHA and procedures were put in place in January 2008 to insure that all future work orders will be adequately archived and retained in accordance with all policies and procedures. As a result, we were not able to obtain supporting documents for 7 of the 40 work orders selected at random during the fiscal period.
2. A review of documents related to Indicator 4 of the MASS submission revealed that supporting documentation did not correspond with data submitted for 5 of the line-items that the PHA is required to certify. These variances are summarized below:

INSPECTION DATA

	Reported	Supporting Documentation	Variance
Total ACC Units	2,058	2,058	0
Vacant Units - Capital Fund	30	7	23
Vacant - other	28	27	1
UPCS Inspections	2,000	2,024	(24)
Units not requiring repairs	824	764	60
Units with repairs	1,176	1,260	(84)

While these variances would not impact the scoring of the PHA, the transition of the data keeping to each project AMP indicates that controls and oversight at each development need to be improved to maintain data integrity.

3. We noted a lack of supporting documentation for Indicator 5 as the Housing Authority did not maintain a Log of incidents. The Data from the PHAS Submission was supported by an email from staff to a Las Vegas Metro Police staff member. We recommend that the Authority maintain a log of all incidents specifically noting those where in the police were called.

Status: A review of PHA operations revealed that the PHA is adequately tracking and reporting this information on a project-by-project level on a monthly basis. **This finding is cleared.**

**HOUSING AUTHORITY OF THE CITY OF LAS VEGAS
Las Vegas, Nevada**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SEPTEMBER 30, 2008**

Section I – Summary of Auditor’s Results

Financial Statements

Type of Auditor’s report issued:	Unqualified			
Internal Control over financial reporting:				
• Material weakness (es) identified?	___	yes	_X_	no
• Significant deficiency (ies) identified that are not considered to be material weaknesses?	_X_	yes	___	no
Noncompliance material to financial Statements noted?	___	yes	_X_	no

Federal Awards

Internal Control over major programs:				
• Material weakness (es) identified?	___	yes	_X_	no
• Significant deficiency (ies) identified that are not considered to be material weaknesses?	_X_	yes	___	no
Type of Auditor’s report issued on compliance for major programs:	Unqualified			
Any audit findings disclosed that are required to be reported in accordance with section (a) of Circular A-133	_X_	yes	___	no

Identification of major programs:	
➤ Low-Rent Public Housing Program	CFDA #14.850
➤ Housing Choice Vouchers Program	CFDA #14.871
➤ Capital Fund Program	CFDA #14.872

Dollar threshold used to distinguish between type A and type B programs: **\$1,379,130**

Auditee qualifies as a low-risk auditee? **No**

HOUSING AUTHORITY OF THE CITY OF LAS VEGAS
Las Vegas, Nevada

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SEPTEMBER 30, 2008

Section II – Financial Statement Findings

Finding No. 2008-1 – Controls over accounting for the usage and tracking of materials inventory could be improved
Significant Deficiency ***CFDA # 14.850***

Condition & cause: Our review of internal controls of PHA program operations revealed the following deficiency:

While the inventory balance was properly supported as of September 30, 2008 with the conducting of the annual inventory, we noted that the adjustment required to correctly state the inventory level was \$236,457.70. This variance was due to a lack of controls over the AMPs and the failure to reconcile the amounts on hand on a regular basis. The project managers need to be held accountable for the inventory balance and usage at each particular location. We have encouraged the PHA to begin quarterly counts at the AMP's and get explanation from each project manager as to why there are variances.

Effect: Non-compliance.

Questioned costs: N/A

Recommendation: We recommend that the PHA implement the required controls over inventory to insure that work-orders are completely prepared and all inventory activity can be accounted for on a regular basis. Management is aware of these issues and appears to have adequate corrective action on these issues in place in such a manner that if the plan is followed, these issues should be resolved in the coming fiscal period.

PHA Reply (Corrective Action Plan): The Housing Authority will implement cycle counts on a quarterly basis for each AMP. Any stock variances over 5% will be explained by the AMP Property Manager. Consistent variances over 5%, without an explanation, will lead to corrective action. Work-order staff will return to the Director of Operation any work-orders that have missing items or incorrect stock numbers. Warehouse Manager will ensure all stock received is entered into the computer within a reasonable timeframe, utilizing correct stock numbers.

We will also work toward reducing the amount of inventory held at the site by storing available materials at the warehouse in the AMP's specific holding area.

Contact Person: Zelda Ellis, Operations Director

Anticipated Completion Date: September 30, 2009

Section III – Federal Award Findings and Questioned Costs

Finding No. 2008-1 – Controls over accounting for the usage and tracking of materials inventory could be improved
Significant Deficiency ***CFDA # 14.850***

Refer to Section II

**HOUSING AUTHORITY OF THE
CITY OF LAS VEGAS
Las Vegas, Nevada**

**SUPPLEMENTAL INFORMATION
FISCAL YEAR ENDED SEPTEMBER 30, 2008**

HOUSING AUTHORITY OF THE CITY OF LAS VEGAS
Las Vegas, Nevada

FINANCIAL DATA SCHEDULE
NET ASSET ACCOUNTS
SEPTEMBER 30, 2008

	Low-Rent 14.850a	Development 14.850b	Central Office Cost Center	Housing Choice Voucher Program 14.871	Capital Fund 14.872	Disaster Housing Grant 97.109
ASSETS:						
CURRENT ASSETS:						
Cash:						
Cash - unrestricted	\$ 2,976,781	\$ 0	\$ 243,011	\$ 896,480	\$ 0	\$ 0
Cash - restricted	217,013	0	0	68,075	0	0
Cash - tenant security deposits	244,822	0	0	0	0	0
Total Cash	3,438,616	0	243,011	964,555	0	0
Accounts and notes receivables:						
Accounts receivable - HUD other projects	615,697	0	0	0	0	44,180
Accounts receivable - other government	0	0	0	0	0	0
Accounts receivable - miscellaneous	46,106	0	335	4,969	0	0
Accounts receivable - tenants - dwelling rents	96,814	0	0	0	0	0
Allowance for doubtful accounts - tenants	(27,759)	0	0	0	0	0
Notes, loans & mortgages receivable - current	796,559	0	0	0	0	0
Fraud recovery	0	0	0	73,439	0	0
Allowance for doubtful accounts - fraud	0	0	0	0	0	0
Accrued interest receivable	64,114	0	5,234	4,112	0	0
Total receivables, net of allowances for uncollectibles	1,591,531	0	5,569	82,520	0	44,180
Investments - unrestricted	6,996,241	0	571,141	2,945,040	0	0
Investments - restricted	252,564	0	0	2,186,734	0	0
Prepaid expenses and other assets	41,829	0	5,424	4,648	0	0
Inventories	246,313	0	156,877	0	0	0
Allowance for obsolete inventories	0	0	(52,397)	0	0	0
Interprogram due from	2,635,787	110,893	829,826	0	0	116,302
Assets held for sale	0	0	0	0	0	0
TOTAL CURRENT ASSETS	15,202,881	110,893	1,759,451	6,183,497	0	160,482
NONCURRENT ASSETS:						
Capital Assets:						
Land	12,287,922	0	0	0	0	0
Buildings	111,765,443	45,474	0	1,238,468	0	0
Furniture, equipment & mach. - admin.	1,042,469	0	482,050	230,783	0	0
Accumulated depreciation	(50,897,920)	(9,103)	(403,228)	(170,821)	0	0
Construction in progress	10,226,906	0	141,408	0	0	0
Infrastructure	3,431,176	0	0	0	0	0
Total capital assets, net of accumulated depreciation	87,855,996	36,371	220,230	1,298,430	0	0
Notes, loans & mortgages receivable - non-current	0	0	0	341,356	0	0
Other assets	0	0	0	0	0	0
TOTAL NONCURRENT ASSETS	87,855,996	36,371	220,230	1,639,786	0	0
TOTAL ASSETS	\$ 103,058,877	\$ 147,264	\$ 1,979,681	\$ 7,823,283	\$ 0	\$ 160,482
LIABILITIES AND EQUITY:						
LIABILITIES:						
CURRENT LIABILITIES						
Accounts payable	\$ 488,311	\$ 0	\$ 359,422	\$ 42,579	\$ 0	\$ 0
Accrued wages/payroll taxes payable	331,747	0	192,235	119,138	0	0
Accrued compensated absences - current	0	0	0	13,514	0	0
Accrued interest payable	0	0	0	0	0	0
Accounts payable - other government	134,496	0	0	0	0	0
Tenant security deposits	248,759	0	0	0	0	0
Unearned revenues	48,162	110,893	0	0	0	0
Current portion - long-term debt (capital)	0	0	0	0	0	0
Current portion - long-term debt (operating)	0	0	0	0	0	0
Other current liabilities	319,205	0	0	74,446	0	0
Accrued liabilities - other	0	0	0	332,759	0	0
Interprogram (due to)	1,036,380	0	0	1,266,296	0	0
TOTAL CURRENT LIABILITIES	2,607,060	110,893	551,657	1,848,732	0	0
NONCURRENT LIABILITIES						
Long-term debt - net of current (capital)	0	0	0	0	0	0
Long-term debt - net of current (operating)	0	0	0	0	0	0
Loan liability - non-current	0	0	0	0	0	0
Accrued compensated absences - non current	424,296	0	217,278	121,626	0	0
Noncurrent liabilities-other	226,877	0	0	404,147	0	0
TOTAL NONCURRENT LIABILITIES	651,173	0	217,278	525,773	0	0
TOTAL LIABILITIES	3,258,233	110,893	768,935	2,374,505	0	0
NET ASSETS						
Invested in capital assets - net of related debt	87,855,996	36,371	220,230	1,298,430	0	0
Restricted net assets	796,559	0	0	1,850,662	0	0
Unrestricted net assets	11,148,089	0	990,516	2,299,686	0	160,482
TOTAL NET ASSETS	99,800,644	36,371	1,210,746	5,448,778	0	160,482
TOTAL LIABILITIES AND NET ASSETS	\$ 103,058,877	\$ 147,264	\$ 1,979,681	\$ 7,823,283	\$ 0	\$ 160,482

ROSS 14.870	Disaster Voucher Program 14.DVP	Katrina Disaster Housing 83.559	Mainstream Voucher 14.879	Juvenile Justice Formula Grant 16.540	Business Activities	Component Units	State/Local	Totals
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 236,451	\$ 848,030	\$ 0	\$ 5,200,753
0	0	0	0	0	0	0	0	285,088
0	0	0	0	0	25,328	0	0	270,150
0	0	0	0	0	261,779	848,030	0	5,755,991
47,080	0	0	20,146	0	0	0	0	727,103
0	0	0	0	0	80,039	0	0	80,039
0	0	0	0	0	119,146	504,297	0	674,853
0	0	0	0	0	5,042	0	0	101,856
0	0	0	0	0	(658)	0	0	(28,417)
0	0	0	0	0	0	0	0	796,559
0	0	0	0	0	0	0	0	73,439
0	0	0	0	0	0	0	0	0
0	0	0	0	0	303	0	0	73,763
47,080	0	0	20,146	0	203,872	504,297	0	2,499,195
0	0	0	0	0	152,625	0	0	10,665,047
0	0	0	0	0	0	0	0	2,439,298
0	0	0	0	0	4,648	0	0	56,549
0	0	0	0	0	28,657	0	0	431,847
0	0	0	0	0	0	0	0	(52,397)
0	0	0	0	5,176	0	0	2,471	3,700,455
0	0	0	0	0	0	0	0	0
47,080	0	0	20,146	5,176	651,581	1,352,327	2,471	25,495,985
0	0	0	0	0	410,800	0	0	12,698,722
0	0	0	0	0	10,129,479	0	0	123,178,864
0	0	0	0	0	237,582	0	0	1,992,884
0	0	0	0	0	(4,053,112)	0	0	(55,534,184)
0	0	0	0	0	0	0	0	10,368,314
0	0	0	0	0	0	0	0	3,431,176
0	0	0	0	0	6,724,749	0	0	96,135,776
0	0	0	0	0	1,932,206	4,209,575	0	6,483,137
0	0	0	0	0	0	3,559,764	0	3,559,764
0	0	0	0	0	8,656,955	7,769,339	0	99,695,540
\$ 47,080	\$ 0	\$ 0	\$ 20,146	\$ 5,176	\$ 9,308,536	\$ 9,121,666	\$ 2,471	\$ 131,674,662
\$ 3,336	\$ 0	\$ 0	\$ 0	\$ 0	\$ 198,653	\$ 980	\$ 0	\$ 1,093,281
0	0	0	0	0	64,631	0	0	707,751
0	0	0	0	0	11,120	0	0	24,634
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	134,496
0	0	0	0	0	34,002	0	0	282,761
0	0	0	0	5,176	45,695	0	2,471	212,397
0	0	0	0	0	124,700	0	0	124,700
0	0	0	0	0	37,800	0	0	37,800
0	0	0	0	0	0	0	0	393,651
0	0	0	0	0	0	0	0	332,759
43,744	30,700	0	16,634	0	358,390	948,311	0	3,700,455
47,080	30,700	0	16,634	5,176	874,991	949,291	2,471	7,044,685
0	0	0	0	0	2,957,728	0	0	2,957,728
0	0	0	0	0	1,335,846	0	0	1,335,846
0	0	0	0	0	0	3,642,435	0	3,642,435
0	0	0	0	0	100,079	0	0	863,279
0	0	0	0	0	0	0	0	631,024
0	0	0	0	0	4,393,653	3,642,435	0	9,430,312
47,080	30,700	0	16,634	5,176	5,268,644	4,591,726	2,471	16,474,997
0	0	0	0	0	3,642,321	0	0	93,053,348
0	0	0	0	0	1,932,206	3,849,575	0	8,429,002
0	(30,700)	0	3,512	0	(1,534,635)	680,365	0	13,717,315
0	(30,700)	0	3,512	0	4,039,892	4,529,940	0	115,199,665
\$ 47,080	\$ 0	\$ 0	\$ 20,146	\$ 5,176	\$ 9,308,536	\$ 9,121,666	\$ 2,471	\$ 131,674,662

HOUSING AUTHORITY OF THE CITY OF LAS VEGAS
Las Vegas, Nevada
FINANCIAL DATA SCHEDULE
REVENUES, EXPENSES & CHANGE IN FUND NET ASSET ACCOUNTS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	Low-Rent 14.850a	Development 14.850b	Central Office Cost Center	Housing Choice Voucher Program 14.871	Capital Fund 14.872	Disaster Housing Grant 97.109
REVENUE:						
Net tenant rental revenue	\$ 14,850a	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
HUD PHA grants	\$ 3,084,395	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital grants	10,366,808	0	0	32,087,820	0	0
Fee Revenue	2,749,584	0	0	0	0	0
Other government grants	0	0	3,759,913	0	0	0
Investment income - unrestricted	0	0	0	0	0	0
Mortgage interest income	298,934	0	34,969	464,203	0	356,943
Proceeds from disposition of assets held for sale	232,471	0	0	7,780	0	0
Loss on disposition of capital assets	0	0	0	0	0	0
Fraud recovery	(4,453,152)	0	0	(1,439)	0	0
Other revenue	0	0	0	120,969	0	0
Investment income - restricted	229,973	0	121,076	3,354	0	0
TOTAL REVENUE	\$ 12,509,013	\$ 0	\$ 3,915,958	\$ 32,682,687	\$ 0	\$ 356,943
EXPENSES:						
Administrative						
Administrative salaries	\$ 1,002,972	\$ 0	\$ 1,874,548	\$ 1,364,756	\$ 0	\$ 10,232
Auditing fees	48,060	0	1,000	3,750	0	0
Management Fees	1,418,220	0	0	428,948	0	0
Bookkeeping fees	174,926	0	0	358,290	0	0
Advertising & marketing	11,890	0	21,721	23,175	0	0
Employee benefit contributions - administrative	435,487	0	731,324	512,322	0	0
Office expenses	1,082,332	0	657,346	235,122	0	1,636
Legal	51,216	0	0	1,948	0	0
Travel	23,175	0	0	19,927	0	0
Other operating - administrative	11,777	0	45,045	192,801	0	0
Total Administrative Expense	4,260,055	0	3,330,984	3,141,039	0	11,868
Asset management fee	239,870	0	0	0	0	0
Tenant Services						
Tenant services - salaries	139,983	0	0	0	0	0
Relocation costs	26,179	0	0	0	0	0
Employee benefit contributions - tenant services	63,676	0	0	0	0	0
Other - tenant services	19,746	0	256	225	0	0
Total Tenant Services	249,584	0	256	225	0	0
Utilities						
Water	758,937	0	0	0	0	0
Electricity	535,179	0	48,518	17,632	0	0
Gas	115,874	0	0	0	0	0
Other utilities expense	357,656	0	0	36,860	0	0
Total Utilities Expense	1,767,646	0	48,518	54,492	0	0
Ordinary Maintenance & Operation						
Ordinary maint. and oper. - labor	2,312,358	0	570	14,892	0	0
Ordinary maint. and oper. - materials & others	693,710	0	29,841	19,650	0	0
Ordinary maint. and oper. - contract costs	1,198,199	0	123,110	51,754	0	0
Employee benefit contributions - maint.	987,740	0	222	5,175	0	0
Total Ordinary Maintenance & Operation	5,192,007	0	153,743	91,471	0	0
Protective services						
Protective services - other	436,307	0	180	3,563	0	0
Total Protective services	436,307	0	180	3,563	0	0
General Expenses						
Insurance premiums	475,558	0	63,067	69,729	0	0
Other general expense	118,792	0	2,177	17,140	0	0
Compensated absences	286,045	0	74,730	44,990	0	0
Payments in lieu of taxes	124,322	0	0	0	0	0
Bad debts - tenant rents/other	117,666	0	(1,311)	0	0	0
Interest expense	0	0	0	0	0	0
Severance expense	176,701	0	94,617	35,553	0	0
Total General Expenses	1,299,084	0	233,280	167,412	0	0
TOTAL OPERATING EXPENSE	13,444,553	0	3,766,961	3,458,202	0	11,868
EXCESS OPERATING REVENUE OVER EXPENSE	(935,540)	0	148,997	29,224,485	0	345,075
Other Expenses						
Extraordinary maintenance	308,543	0	7,020	0	0	0
Casualty losses - non-capitalized	73,860	0	0	0	0	0
Housing assistance payments	0	0	0	37,252,310	0	259,245
Depreciation expense	3,631,315	3,040	23,460	61,176	0	0
Total Other Expenses	4,013,718	3,040	30,480	37,313,486	0	259,245
TOTAL EXPENSES	\$ 17,458,271	\$ 3,040	\$ 3,797,441	\$ 40,771,688	\$ 0	\$ 271,113
EXCESS OF REVENUE OVER EXPENSES	\$ (4,949,258)	\$ (3,040)	\$ 118,517	\$ (8,089,001)	\$ 0	\$ 85,830
Beginning Net Assets	95,933,321	39,411	0	13,524,122	6,485,781	74,652
Transfers	8,816,581	0	1,092,229	13,657	(6,485,781)	0
Ending Net Assets	\$ 99,800,644	\$ 36,371	\$ 1,210,746	\$ 5,448,778	\$ 0	\$ 160,482
Unit months available	24,064	0	0	51,852	0	281
Unit months leased	23,414	0	0	51,464	0	281
Administrative fee equity	0	0	0	3,526,760	0	0
Housing assistance payments equity	0	0	0	1,850,662	0	0

ROSS 14.870	Disaster Voucher Program 14.DVP	Katrina Disaster Housing 83.559	Mainstream Voucher 14.879	Juvenile Justice Formula Grant 16.540	Business Activities	Component Units	State/Local	Eliminations	Totals
\$ 240,242	\$ 0	\$ 0	\$ 155,683	\$ 0	\$ 1,127,111	\$ 0	\$ 0	\$ 0	\$ 4,211,506
0	0	0	0	0	0	0	0	0	42,850,533
0	0	0	0	0	0	0	0	0	2,749,584
0	0	0	0	13,916	0	0	0	(3,759,913)	0
0	0	0	0	0	4,194	0	0	0	370,859
0	0	0	0	0	91,759	40,191	0	0	802,300
0	0	0	0	0	0	0	0	0	372,201
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	(4,454,591)
0	0	0	0	0	833,095	702,629	345	0	120,969
0	0	0	0	0	0	0	0	0	1,890,472
<u>\$ 240,242</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 155,683</u>	<u>\$ 13,916</u>	<u>\$ 2,036,159</u>	<u>\$ 742,820</u>	<u>\$ 345</u>	<u>\$ (3,759,913)</u>	<u>\$ 48,913,853</u>

\$ 3,629	\$ 0	\$ 0	\$ 11,533	\$ 0	\$ 242,613	\$ 41,423	\$ 0	\$ 0	\$ 4,551,706
0	0	0	250	0	6,440	3,750	0	0	63,250
0	0	0	0	0	32,384	150,000	0	0	0
0	0	0	0	0	28,512	0	0	(2,029,552)	0
1,300	0	0	0	0	14,794	2,365	0	(561,728)	0
4,047	0	0	4,729	0	98,597	24,045	0	0	73,945
0	0	0	0	0	108,150	0	0	0	1,809,440
1,882	0	0	0	0	3,606	43,972	0	(928,763)	1,158,234
236	0	0	0	0	2,904	84	0	0	100,742
11,094	0	0	0	0	91,878	7,397	0	0	47,972
0	0	0	16,512	0	629,878	273,036	0	(3,520,043)	349,134
0	0	0	0	0	0	0	0	0	8,154,423
150,166	0	0	0	0	21,963	0	0	(239,870)	0
0	0	0	0	0	0	0	0	0	312,112
58,660	0	0	0	0	8,885	0	0	0	26,179
20,322	0	0	0	13,916	56,385	0	0	0	131,221
229,148	0	0	0	13,916	87,233	0	345	0	111,195
0	0	0	0	0	76,946	156	0	0	580,707
0	0	0	0	0	65,048	196	0	0	836,039
0	0	0	0	0	4,650	0	0	0	666,573
0	0	0	0	0	35,641	0	0	0	120,524
0	0	0	0	0	182,285	352	0	0	430,157
0	0	0	0	0	440,306	(442)	0	0	2,053,293
0	0	0	0	0	81,425	15	0	0	2,767,684
0	0	0	0	0	158,010	4,491	0	0	824,641
0	0	0	0	0	179,136	0	0	0	1,535,564
0	0	0	0	0	858,877	4,064	0	0	1,172,273
0	0	0	0	0	28,262	0	0	0	6,300,162
0	0	0	0	0	28,262	0	0	0	468,312
0	0	0	0	0	51,151	1,373	0	0	468,312
0	0	0	1,419	0	1,332	59,675	0	0	660,878
0	0	0	0	0	73,609	0	0	0	200,535
0	0	0	0	0	0	0	0	0	479,374
0	0	0	0	0	316,805	0	0	0	124,322
0	0	0	0	0	234,203	0	0	0	433,160
0	0	0	0	0	34,000	0	0	0	234,203
0	0	0	1,419	0	711,100	61,048	0	0	340,871
240,242	0	0	17,931	13,916	2,497,635	338,500	345	(3,759,913)	2,473,343
0	0	0	137,752	0	(441,476)	404,320	0	0	20,030,240
0	0	0	0	0	39,605	0	0	0	28,883,613
0	(1,057)	0	0	0	0	0	0	0	355,168
0	0	0	137,195	0	0	0	0	0	73,860
0	(1,057)	0	0	0	247,594	0	0	0	37,647,693
0	0	0	137,195	0	287,199	0	0	0	3,966,585
<u>\$ 240,242</u>	<u>\$ (1,057)</u>	<u>\$ 0</u>	<u>\$ 155,126</u>	<u>\$ 13,916</u>	<u>\$ 2,784,834</u>	<u>\$ 338,500</u>	<u>\$ 345</u>	<u>\$ (3,759,913)</u>	<u>\$ 42,043,306</u>
<u>\$ 0</u>	<u>\$ 1,057</u>	<u>\$ 0</u>	<u>\$ 557</u>	<u>\$ 0</u>	<u>\$ (728,675)</u>	<u>\$ 404,320</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 62,073,546</u>
0	(31,757)	13,657	2,955	0	12,000,980	316,236	0	0	(13,159,693)
0	0	(13,657)	0	0	(7,232,413)	3,809,384	0	0	128,359,358
<u>\$ 0</u>	<u>\$ (30,700)</u>	<u>\$ 0</u>	<u>\$ 3,512</u>	<u>\$ 0</u>	<u>\$ 4,039,892</u>	<u>\$ 4,529,940</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
0	0	0	240	0	3,840	0	0	0	115,199,665
0	0	0	220	0	3,802	0	0	0	80,277
0	0	0	0	0	0	0	0	0	79,181
0	0	0	0	0	0	0	0	0	3,526,760
0	0	0	0	0	0	0	0	0	1,850,662

**Housing Authority of the City of Las Vegas
Las Vegas, Nevada**

**FINANCIAL DATA SUBMISSION SUMMARY
NET ASSET ACCOUNTS - AMPs
September 30, 2008**

<u>Account Description</u>	<u>NV002000301</u>	<u>NV002000302</u>	<u>NV002000303</u>	<u>NV002000304</u>	<u>NV002000305</u>	<u>NV002000306</u>	<u>NV002000307</u>
ASSETS:							
CURRENT ASSETS:							
Cash:							
Cash - unrestricted	\$ 51,463	\$ 0	\$ 234,429	\$ 0	\$ 115,318	\$ 61,431	\$ 162,453
Cash - restricted	0	0	0	0	0	0	0
Cash - tenant security deposits	0	0	0	0	0	0	0
Total Cash	<u>51,463</u>	<u>0</u>	<u>234,429</u>	<u>0</u>	<u>115,318</u>	<u>61,431</u>	<u>162,453</u>
Accounts and notes receivables:							
Accounts receivable - HUD	14,192	3,163	184,249	0	6,600	10,745	2,089
Accounts receivable - other government	0	0	0	0	0	0	0
Accounts receivable - miscellaneous	0	27	136	56	2,890	41	503
Accounts receivable - tenants rents	748	3,390	4,276	2,538	22,513	1,154	2,240
Fraud Recovery	0	0	0	0	0	0	0
Allowance for doubtful accounts-tenants	0	(1,337)	0	(1,021)	(3,531)	0	0
Allowance for doubtful accounts-fraud	0	0	0	0	0	0	0
Notes, Loans & Mortgages - current	0	0	0	0	0	0	0
Accrued interest receivable	1,108	0	5,049	0	2,484	1,323	3,499
Total receivables - net	<u>16,048</u>	<u>5,243</u>	<u>193,710</u>	<u>1,573</u>	<u>30,956</u>	<u>13,263</u>	<u>8,331</u>
Current investments							
Investments - unrestricted	120,953	0	550,972	0	271,027	144,380	381,808
Investments - restricted	0	0	0	0	44,866	0	0
Prepaid expenses and other assets	371	1,885	2,341	968	6,615	2,345	1,794
Inventories	1,011	13,546	16,963	0	23,206	24,450	16,210
Allowance for obsolete inventories	0	0	0	0	0	0	0
Interprogram due from	64,448	0	283,813	26,748	183,552	110,359	244,930
TOTAL CURRENT ASSETS	<u>254,294</u>	<u>20,674</u>	<u>1,282,228</u>	<u>29,289</u>	<u>675,540</u>	<u>356,228</u>	<u>815,526</u>
NONCURRENT ASSETS:							
Capital Assets:							
Land	88,458	133,991	1,225,234	283,218	377,779	158,699	40,426
Buildings	604,510	19,987,733	2,421,867	3,058,314	4,389,846	7,461,958	4,711,257
Furniture & equipment	0	18,822	26,685	0	246,099	108,234	84,892
Improvements	0	0	0	0	0	0	0
Work in process	30,767	5,223,737	1,389,768	17,906	407,675	25,598	503,208
Infrastructure	0	0	0	0	0	0	0
Accumulated depreciation	(437,563)	(7,098,309)	(1,142,826)	(1,415,890)	(2,670,817)	(3,334,930)	(3,080,381)
Total capital assets - net	<u>286,172</u>	<u>18,265,974</u>	<u>3,920,728</u>	<u>1,943,548</u>	<u>2,750,582</u>	<u>4,419,559</u>	<u>2,259,402</u>
Notes receivable - noncurrent	0	0	0	0	0	0	0
Other assets	0	0	0	0	0	0	0
Investment in joint ventures	0	0	0	0	0	0	0
TOTAL NONCURRENT ASSETS	<u>286,172</u>	<u>18,265,974</u>	<u>3,920,728</u>	<u>1,943,548</u>	<u>2,750,582</u>	<u>4,419,559</u>	<u>2,259,402</u>
TOTAL ASSETS	<u>\$ 540,466</u>	<u>\$ 18,286,648</u>	<u>\$ 5,202,956</u>	<u>\$ 1,972,837</u>	<u>\$ 3,426,122</u>	<u>\$ 4,775,787</u>	<u>\$ 3,074,928</u>

NV002000308	NV002000309	NV002000310	NV002000311	NV002000312	NV002000313	NV002000314	NV002000315	Other Project	TOTAL
\$ 0	\$ 85,048	\$ 0	\$ 0	\$ 96,257	\$ 36,988	\$ 43,898	\$ 0	\$ 2,089,496	\$ 2,976,781
0	0	0	0	0	0	0	0	217,013	217,013
0	0	0	0	0	0	0	0	244,822	244,822
0	85,048	0	0	96,257	36,988	43,898	0	2,551,331	3,438,616
11,563	0	237,552	93,261	0	4,888	5,845	0	41,550	615,697
0	0	0	0	0	0	0	0	0	0
2,411	1,520	144	13	1,309	190	100	36,766	0	46,106
6,349	14,735	9,102	11,615	8,881	5,578	3,695	0	0	96,814
0	0	0	0	0	0	0	0	0	0
(2,455)	(12,082)	0	(1,355)	(3,681)	(1,375)	(922)	0	0	(27,759)
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	796,559	796,559
0	1,832	0	0	2,073	797	945	0	45,004	64,114
17,868	6,005	246,798	103,534	8,582	10,078	9,663	36,766	883,113	1,591,531
0	199,886	0	0	226,230	86,932	103,173	0	4,910,880	6,996,241
20,464	21,193	5,430	96,574	28,589	32,617	2,831	0	0	252,564
6,699	4,104	2,183	6,198	2,933	1,981	1,412	0	0	41,829
54,249	20,133	41,410	0	3,457	11,446	20,232	0	0	246,313
0	0	0	0	0	0	0	0	0	0
0	144,894	0	10,706	146,680	44,645	119,681	0	1,255,331	2,635,787
99,280	481,263	295,821	217,012	512,728	224,687	300,890	36,766	9,600,655	15,202,881
62,953	0	3,372,335	3,370,264	509,173	958,313	0	63,239	1,643,840	12,287,922
27,014,169	165,403	14,692,152	24,240,961	2,314,569	537,909	164,795	0	0	111,765,443
178,009	174,704	5,000	79,439	0	15,563	105,022	0	0	1,042,469
0	0	0	0	0	0	0	0	0	0
151,605	180,234	233,122	313,562	33,237	212,630	67,495	0	1,436,362	10,226,906
0	0	0	0	0	0	0	3,431,176	0	3,431,176
(17,252,912)	(197,562)	(6,950,507)	(5,734,170)	(1,151,214)	(131,427)	(127,853)	(171,559)	0	(50,897,920)
10,153,824	322,779	11,352,102	22,270,056	1,705,765	1,592,988	209,459	3,322,856	3,080,202	87,855,996
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
10,153,824	322,779	11,352,102	22,270,056	1,705,765	1,592,988	209,459	3,322,856	3,080,202	87,855,996
\$ 10,253,104	\$ 804,042	\$ 11,647,923	\$ 22,487,068	\$ 2,218,493	\$ 1,817,675	\$ 510,349	\$ 3,359,622	\$ 12,680,857	\$ 103,058,877

Housing Authority of the City of Las Vegas
Las Vegas, Nevada

FINANCIAL DATA SUBMISSION SUMMARY
NET ASSET ACCOUNTS - AMPs
September 30, 2008

Account Description	NV002000301	NV002000302	NV002000303	NV002000304	NV002000305	NV002000306	NV002000307
LIABILITIES AND NET ASSETS:							
LIABILITIES:							
CURRENT LIABILITIES							
Cash overdraft	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Accounts payable < 90 days	10,475	44,917	34,311	3,500	14,332	29,753	57,367
Accrued salaries/payroll withholding	7,392	15,631	15,964	13,876	52,982	19,861	18,550
Accrued compensated absences	0	0	0	0	0	0	0
Accrued interest payable	0	0	0	0	0	0	0
Accounts payable - HUD PIAA programs	0	0	0	0	0	0	0
Accounts payable - other gov.	1,600	3,551	35,416	0	8,697	22,111	27,085
Tenant security deposits	2,600	15,331	27,495	4,950	34,350	17,202	21,390
Unearned revenue	2,047	3,258	7,409	577	6,850	5,851	3,685
Current portion of L-T debt - capital projects	0	0	0	0	0	0	0
Current portion of L-T debt - operating borrowings	0	0	0	0	0	0	0
Other current liabilities	0	0	0	0	0	0	0
Accrued liabilities - other	0	0	0	0	0	0	0
Interprogram (due to)	5,638	141,224	180,687	0	6,600	4,356	2,089
TOTAL CURRENT LIABILITIES	29,752	223,912	301,282	22,903	123,811	99,134	130,166
NONCURRENT LIABILITIES							
Capital Projects/Mortgage Revenue Bonds	0	0	0	0	0	0	0
Long-term debt, net of current - operating borrowings	0	0	0	0	0	0	0
Accrued comp. Absences - long term	16,586	15,917	33,457	29,732	52,258	8,860	28,912
Noncurrent liabilities - other	0	0	0	0	33,490	0	0
Noncurrent liabilities - loan liability	0	0	0	0	0	0	0
TOTAL NONCURRENT LIABILITIES	16,586	15,917	33,457	29,732	85,748	8,860	28,912
TOTAL LIABILITIES	46,338	239,829	334,739	52,635	209,559	107,994	159,078
NET ASSETS:							
Capital assets net of related debt	286,172	18,265,974	3,920,728	1,943,548	2,750,582	4,419,559	2,259,402
Restricted - Net Assets	0	0	0	0	0	0	0
Unrestricted - Net Assets	207,956	(219,155)	947,489	(23,346)	465,981	248,234	656,448
TOTAL NET ASSETS	494,128	18,046,819	4,868,217	1,920,202	3,216,563	4,667,793	2,915,850
TOTAL LIABILITIES AND NET ASSETS	\$ 540,466	\$ 18,286,648	\$ 5,202,956	\$ 1,972,837	\$ 3,426,122	\$ 4,775,787	\$ 3,074,928

NV002000308 NV002000309 NV002000310 NV002000311 NV002000312 NV002000313 NV002000314 NV002000315 Other Project TOTAL

\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
51,936	25,798	90,659	47,720	15,398	13,990	48,155	0	0	0	0	0
41,976	30,576	33,481	13,064	31,155	16,728	20,511	0	0	0	0	488,311
0	0	0	0	0	0	0	0	0	0	0	331,747
0	0	0	0	0	0	0	0	0	0	0	0
5,776	0	9,067	18,194	2,999	0	0	0	0	0	0	0
30,006	24,201	5,900	21,723	19,352	9,211	15,048	0	0	0	0	134,496
3,323	1,990	1,858	6,623	1,442	2,008	1,241	0	0	0	0	248,759
0	0	0	0	0	0	0	0	0	0	0	48,162
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	319,205	0	319,205
150,729	0	327,232	70,543	0	1,942	2,897	142,443	0	0	0	0
<u>283,746</u>	<u>82,565</u>	<u>468,197</u>	<u>177,867</u>	<u>70,346</u>	<u>43,879</u>	<u>87,852</u>	<u>142,443</u>	<u>0</u>	<u>319,205</u>	<u>0</u>	<u>1,036,380</u>
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
58,606	39,212	46,232	21,905	32,082	6,998	33,539	0	0	0	0	0
15,275	15,820	5,639	72,087	21,340	24,347	2,113	36,766	0	0	0	424,296
0	0	0	0	0	0	0	0	0	0	0	226,877
<u>73,881</u>	<u>55,032</u>	<u>51,871</u>	<u>93,992</u>	<u>53,422</u>	<u>31,345</u>	<u>35,652</u>	<u>36,766</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>651,173</u>
<u>357,627</u>	<u>137,597</u>	<u>520,068</u>	<u>271,859</u>	<u>123,768</u>	<u>75,224</u>	<u>123,504</u>	<u>179,209</u>	<u>319,205</u>	<u>0</u>	<u>0</u>	<u>3,258,233</u>
10,153,824	322,779	11,352,102	32,270,056	1,705,765	1,592,988	209,459	3,322,856	3,080,202	87,855,996	0	0
0	0	0	0	0	0	0	0	796,559	796,559	0	0
(258,347)	343,666	(224,247)	(54,847)	388,960	149,463	177,386	(142,443)	8,484,891	11,148,089	0	0
<u>9,895,477</u>	<u>666,445</u>	<u>11,127,855</u>	<u>22,215,209</u>	<u>2,094,725</u>	<u>1,742,451</u>	<u>386,845</u>	<u>3,180,413</u>	<u>12,361,652</u>	<u>99,800,644</u>	<u>0</u>	<u>0</u>
<u>\$ 10,253,104</u>	<u>\$ 804,042</u>	<u>\$ 11,647,923</u>	<u>\$ 22,487,068</u>	<u>\$ 2,218,493</u>	<u>\$ 1,817,675</u>	<u>\$ 510,349</u>	<u>\$ 3,359,622</u>	<u>\$ 12,680,857</u>	<u>\$ 103,058,877</u>	<u>\$ 0</u>	<u>\$ 0</u>

Housing Authority of the City of Las Vegas
Las Vegas, Nevada

FINANCIAL DATA SUBMISSION SUMMARY
REVENUES, EXPENSES AND CHANGE IN FUND
NET ASSET ACCOUNTS - COMBINED SCHEDULE - AMP's
FOR THE YEAR ENDED SEPTEMBER 30, 2008

Account Description	NV002000301	NV002000302	NV002000303	NV002000304	NV002000305	NV002000306	NV002000307	NV002000308
REVENUES:								
Net tenant rental revenue	\$ 38,759	\$ 132,411	\$ 550,782	\$ 45,675	293,465	402,922	\$ 554,911	\$ 284,595
Tenant revenue - other	0	0	0	0	0	0	0	0
Total tenant revenue	38,759	132,411	550,782	45,675	293,465	402,922	554,911	284,595
HUD PHA grants - operating	115,811	624,357	1,231,555	207,866	1,317,111	723,678	963,654	1,233,662
HUD PHA grants - capital	30,767	755,809	1,156,549	6,154	130,981	25,598	23,969	27,740
Management fee	0	0	0	0	0	0	0	0
Asset management fee	0	0	0	0	0	0	0	0
Bookkeeping fee	0	0	0	0	0	0	0	0
Front line service fee	0	0	0	0	0	0	0	0
Other government grants	0	0	0	0	0	0	0	0
Investment income - unrestricted	1,542	8,869	16,967	5,785	39,920	9,769	12,980	36,893
Mortgage interest income	0	0	0	0	0	0	0	0
Fraud income	0	0	0	0	0	0	0	0
Other revenue	1,177	12,176	1,480	5,913	33,908	2,455	6,120	20,983
Gain/(loss) on disposition	0	0	0	0	0	0	0	1,400
TOTAL REVENUES	\$ 188,056	\$ 1,533,622	\$ 2,957,333	\$ 271,393	1,815,385	1,164,422	\$ 1,561,634	\$ 1,605,272
EXPENSES:								
Administrative								
Administrative salaries	\$ 5,506	\$ 61,771	\$ 56,043	\$ 24,297	83,065	60,774	\$ 57,268	\$ 121,409
Compensated absences	0	0	0	0	0	0	0	0
Auditing fees	580	3,000	6,220	960	6,030	3,600	4,800	5,640
Management fees	16,341	88,114	186,567	28,824	177,748	108,060	144,911	169,799
Bookkeeping fees	2,145	10,870	23,010	3,555	21,925	13,328	17,873	20,813
Advertising & marketing	0	2,736	1,560	0	325	0	0	0
Employee benefits - administrative	2,567	28,822	24,584	10,142	37,032	27,053	25,236	53,608
Office expense	11,216	42,072	82,546	37,912	195,453	75,777	58,139	157,761
Legal expense	0	480	0	1,050	9,335	126	34	1,080
Travel expense	558	469	5,966	0	449	3,010	4,268	2,831
Other operating - administrative	0	350	126	154	7,064	163	471	1,960
Total Administrative Expense	38,913	238,684	386,622	106,894	538,426	291,891	313,000	534,901
Asset management fee	2,880	15,000	31,080	4,800	30,120	18,000	24,000	28,200
Tenant services								
Tenant services - salaries	5,969	19,808	43,330	0	84	26,805	36,781	6,223
Relocation costs	0	1,770	4,772	664	770	3,540	191	770
Employee benefits - tenant services	2,830	9,562	19,374	0	38	12,145	16,488	2,794
Other tenant services	519	2,551	4,343	0	2,058	2,163	981	5,102
Total Tenant Services	9,318	33,691	71,819	664	2,950	44,653	54,441	14,889
Utilities								
Water	7,109	45,880	51,407	88,715	124,369	18,452	43,034	113,512
Electricity	10,179	21,811	76,549	0	29,661	111,373	160,969	53,652
Gas	386	4,084	20,592	0	1,964	24,375	49,040	9,283
Sewer	0	0	0	0	0	0	0	0
Other utilities	4,838	23,703	45,280	6,385	42,371	27,944	35,092	45,476
Employee benefits - utilities	0	0	0	0	0	0	0	0
Total Utilities Expense	22,512	95,478	193,828	95,100	198,365	182,144	288,135	221,923
Ordinary Maintenance & Operation								
Labor	11,627	121,296	144,735	95,745	401,396	124,583	140,292	283,657
Materials	10,999	50,342	67,155	28,991	70,813	42,600	20,952	82,691
Employee benefit contributions	5,183	55,053	60,845	38,212	171,138	53,073	59,129	119,761
Garbage & trash removal contracts	3,297	12,128	17,016	1,340	24,208	14,876	20,930	49,541
Heating & cooling contracts	0	0	0	0	0	0	0	0
Snow removal contracts	0	0	0	0	0	0	0	0
Elevator maintenance contracts	0	0	3,934	0	0	0	0	0
Landscape & grounds contracts	0	0	0	0	0	3,783	4,427	0
Unit turnaround contracts	1,504	20,691	1,908	656	0	0	0	0
Electrical contracts	0	0	140	0	893	6,235	228	1,575

NV002000309	NV002000310	NV002000311	NV002000312	NV002000313	NV002000314	NV002000315	Other Project	TOTAL
\$ 133,147	\$ 133,232	\$ 313,706	\$ 104,360	\$ 37,742	\$ 58,688	\$ 0	\$ 0	\$ 3,084,395
0	0	0	0	0	0	0	0	0
133,147	133,232	313,706	104,360	37,742	58,688	0	0	3,084,395
910,341	292,286	826,816	724,570	386,731	566,598	0	241,772	10,366,808
6,644	239,729	223,980	6,154	79,006	36,504	0	0	2,749,584
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
27,466	10,787	30,946	19,475	10,681	15,434	0	0	0
0	0	0	0	0	0	0	51,421	298,934
0	0	0	0	0	0	0	232,471	232,471
0	0	0	0	0	0	0	0	0
45,679	13,882	45,781	20,910	8,406	10,893	0	0	0
0	0	0	0	0	0	0	210	229,973
\$ 1,123,277	\$ 689,916	\$ 1,441,229	\$ 875,469	\$ 522,566	\$ 688,117	\$ 0	(4,454,552)	(4,453,152)
							(3,928,678)	12,509,013
\$ 90,896	\$ 76,754	\$ 46,331	\$ 62,972	\$ 40,018	\$ 54,230	\$ 0	\$ 161,638	\$ 1,002,972
0	0	0	0	0	0	0	0	0
4,180	1,280	3,890	3,360	1,830	2,690	0	0	48,060
117,121	33,871	116,513	97,419	53,088	79,844	0	0	1,418,220
14,446	4,178	14,370	12,016	6,549	9,848	0	0	174,926
621	4,619	1,371	329	0	329	0	0	11,890
40,903	35,505	20,021	28,243	18,511	24,031	0	59,229	435,487
113,934	30,870	76,186	72,890	60,159	67,417	0	0	1,082,332
3,514	7,720	4,957	20,280	702	1,938	0	0	51,216
1,613	559	1,974	1,019	459	0	0	0	23,175
682	45	140	28	372	222	0	0	11,777
387,910	195,401	285,753	298,556	181,688	240,549	0	220,867	4,260,055
20,910	5,880	19,440	17,000	9,120	13,440	0	0	239,870
99	0	0	0	0	884	0	0	139,983
223	4,570	6,857	332	1,720	0	0	0	26,179
46	0	0	0	0	399	0	0	63,676
909	0	0	594	535	0	0	0	19,746
1,268	4,570	6,857	926	2,255	1,283	0	0	249,584
84,100	30,709	86,329	23,828	15,073	26,420	0	0	758,937
16,530	1,102	4,396	23,416	10,746	14,775	0	0	535,179
1,293	0	0	1,012	2,405	1,440	0	0	115,874
0	0	0	0	0	0	0	0	0
26,462	11,385	35,697	22,437	12,769	17,817	0	0	357,656
0	0	0	0	0	0	0	0	0
128,405	43,196	126,422	70,693	40,993	60,452	0	0	1,767,646
239,098	138,311	165,200	153,540	130,916	161,962	0	0	2,312,358
58,766	48,357	78,517	41,640	36,353	55,534	0	0	693,710
102,870	61,636	68,355	65,840	58,023	68,622	0	0	987,740
17,886	9,947	31,899	18,402	9,725	10,324	0	0	241,519
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
5,193	0	0	0	0	0	0	0	12,144
3,796	8,983	47,924	1,478	0	0	0	0	5,193
4,998	0	131	950	0	0	0	0	109,593
							0	15,150

Housing Authority of the City of Las Vegas
Las Vegas, Nevada

FINANCIAL DATA SUBMISSION SUMMARY
REVENUES, EXPENSES AND CHANGE IN FUND
NET ASSET ACCOUNTS - COMBINED SCHEDULE - AMP's
FOR THE YEAR ENDED SEPTEMBER 30, 2008

Account Description	NV002000301	NV002000302	NV002000303	NV602000304	NV002000305	NV002000306	NV002000307	NV002000308
Plumbing contracts	0	770	13,151	172	6,638	10,163	9,198	163
Extermination contracts	830	6,878	5,959	4,339	13,482	9,046	6,893	16,148
Janitorial contracts	0	6,122	32,516	1,138	813	10,130	12,704	362
Contract costs - other	16,072	39,293	93,034	9,972	53,239	88,980	25,626	50,947
Total Ordinary Maintenance & Operation	49,512	312,573	440,393	180,565	742,620	367,051	313,928	610,367
Protective services								
Protective services - salaries	0	0	0	0	0	0	0	0
Employee benefits - protective services	0	0	0	0	0	0	0	0
Other protective services	2,064	16,531	39,502	0	0	0	0	0
Total Protective Services	2,064	16,531	39,502	0	1,270	41,354	41,915	77,269
General Expenses								
Property insurance	3,180	10,215	46,695	5,258	34,752	4,932	6,234	24,487
Liability insurance	780	3,934	7,978	1,525	9,652	4,763	6,207	9,802
Workmen's compensation	591	4,976	5,757	2,701	11,618	5,065	5,619	9,832
Insurance - other	952	4,198	860	2,029	13,729	6,558	6,851	14,452
Other general expense	0	0	823	0	501	1,100	189	3,200
Compensated absences	4,778	11,445	5,550	4,935	19,363	73,561	8,454	(13,402)
Payments in lieu of taxes	1,311	4,640	23,693	4,153	7,811	17,276	31,553	6,796
Bad debt - tenant rents	514	3,066	372	2,840	24,214	1,642	1,620	8,048
Surveillance expense	5,304	10,755	6,602	17,518	10,143	2,273	7,541	21,634
Total General Expenses	17,410	53,229	98,330	40,959	131,783	117,170	74,268	84,849
Financial Expenses								
Interest expense - Mortgage Payable	0	0	0	0	0	0	0	0
Interest expense - Notes Payable	0	0	0	0	0	0	0	0
Amortization - issuance costs	0	0	0	0	0	0	0	0
Total Financial Expenses	0	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSE	142,609	765,186	1,261,574	428,982	1,645,534	1,062,263	1,109,687	1,572,398
EXCESS OPERATING REVENUE	45,447	768,436	1,695,759	(157,589)	169,851	102,159	451,947	32,874
Other Expenses								
Extraordinary maintenance	0	46,914	9,724	0	20,036	27,962	7,764	35,539
Casualty losses	0	0	0	0	18,650	0	0	1,437
Housing assistance payments	0	0	0	0	0	0	0	0
Depreciation expense	12,880	654,483	87,198	145,105	134,913	220,846	147,943	758,142
Total Other Expenses	12,880	701,397	96,922	145,105	173,599	248,808	155,707	795,118
TOTAL EXPENSES	\$ 155,489	\$ 1,466,583	\$ 1,358,496	\$ 574,087	1,819,133	1,311,071	\$ 1,265,394	\$ 2,367,516
EXCESS OF REVENUE OVER EXPENSES	\$ 32,567	\$ 67,039	\$ 1,598,837	\$ (302,694)	(3,748)	(146,649)	\$ 296,240	\$ (762,244)
Transfer of funds	0	0	0	0	0	0	0	0
Transfer of equity	0	0	0	0	0	0	0	0
Prior period adjustments	0	0	0	0	0	0	0	0
Beginning Net Assets	461,561	17,979,780	3,269,380	2,222,896	3,220,311	4,814,442	2,619,610	10,657,721
Ending Net Assets	\$ 494,128	\$ 18,046,819	\$ 4,868,217	\$ 1,920,202	3,216,563	4,667,793	\$ 2,915,850	\$ 9,895,477
Units Available	288	1443	2968	480	2950	1747	2382	2742
Units Leased	286	1392	2928	474	2858	1724	2365	2697

NV002000109	NV002000110	NV002000111	NV002000112	NV002000113	NV002000114	NV002000115	Other Project	TOTAL
2,741	8,179	3,965	7,527	0	0	0	0	62,667
11,882	6,639	1,343	8,270	4,911	5,875	0	0	102,495
0	0	852	0	0	0	0	0	64,637
44,636	32,146	44,313	32,482	16,493	37,568	0	0	584,801
491,866	314,198	442,499	330,129	256,421	339,885	0	0	5,192,007
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
37,759	2,788	0	39,062	68,784	68,009	0	0	436,307
37,759	2,788	0	39,062	68,784	68,009	0	0	436,307
23,986	11,718	1,377	10,491	32,123	16,800	0	0	232,248
6,009	1,949	6,132	5,441	2,916	4,352	0	0	71,440
8,033	5,266	4,839	5,255	4,249	5,197	0	0	78,998
9,882	4,215	12,046	7,059	4,534	5,507	0	0	92,872
2,100	900	80	3,773	0	550	105,576	0	118,792
9,107	(22,896)	24,143	51,061	89,801	20,145	0	0	286,045
1,119	8,765	14,263	3,212	(308)	38	0	0	124,322
24,718	1,008	26,977	15,527	4,014	3,106	0	0	117,666
26,226	5,939	20,354	10,865	13,625	17,922	0	0	176,701
111,180	16,864	110,211	112,684	150,954	73,617	105,576	0	1,299,084
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
1,179,298	582,897	991,182	869,050	710,215	797,235	105,576	320,867	13,444,553
(56,021)	107,019	450,047	6,419	(187,649)	(109,118)	(105,576)	(4,170,450)	(935,540)
33,828	15,322	11,439	33,685	22,619	43,711	0	0	308,543
51,664	0	0	2,051	0	58	0	0	73,860
0	0	0	0	0	0	0	0	0
12,048	485,539	752,190	71,450	20,240	11,016	171,559	(54,237)	3,631,315
97,540	500,861	763,629	107,186	42,859	54,785	171,559	(54,237)	4,013,718
\$ 1,276,838	\$ 1,083,758	\$ 1,754,811	\$ 976,236	\$ 753,074	\$ 852,020	\$ 277,135	\$ 166,630	\$ 17,458,271
\$ (153,561)	\$ (393,842)	\$ (313,582)	\$ (100,767)	\$ (230,508)	\$ (163,903)	\$ (277,135)	\$ (4,095,308)	\$ (4,949,258)
0	0	0	0	0	0	(36,867)	36,867	0
0	0	0	0	0	0	8,824,728	(8,147)	8,816,581
0	0	0	0	0	0	0	0	0
820,006	11,521,697	22,528,791	2,195,492	1,972,959	550,748	(5,330,313)	16,428,240	95,933,321
\$ 666,445	\$ 11,127,855	\$ 22,215,209	\$ 2,094,725	\$ 1,742,451	\$ 386,845	\$ 3,180,413	\$ 12,361,652	\$ 99,800,644
2025	532	1912	1694	879	1302	720	0	24,064
1860	519	1884	1596	840	1271	720	0	23,414

**HOUSING AUTHORITY OF THE CITY OF LAS VEGAS
Las Vegas, Nevada**

**SCHEDULE OF EXPENDITURES OF FEDERAL FINANCIAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2008**

	Type	Federal CFDA #	Expenditures
FEDERAL GRANTOR			
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT:			
Public Housing:			
Low-income Public Housing Program	A - Major	14.850a	\$ 9,675,164
Capital Fund Program	A - Major	14.872	3,441,228
Resident Opportunity and Supportive Services Program	B - Nonmajor	14.870	240,242
Section 8 Program:			
Housing Choice Voucher Program	A - Major	14.871	32,087,820
Mainstream Voucher Program	B - Nonmajor	14.879	155,683
U.S. DEPARTMENT OF HOMELAND SECURITY			
Disaster Housing Assistance Grant	B - Nonmajor	97.109	356,943
U.S. DEPARTMENT OF JUSTICE			
State of Nevada Pass through:			
Juvenile Justice Program - Formula Grant	B - Nonmajor	16.540	13,916
TOTAL FEDERAL FINANCIAL AWARDS			\$ <u>45,970,996</u>
Threshold between Type A & B Programs			\$ <u>1,379,130</u>

The accompanying notes to the Schedule of Expenditure of Federal Financial Awards are an integral part of this schedule.

HOUSING AUTHORITY OF THE CITY OF LAS VEGAS
Las Vegas, Nevada

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2008**

NOTE A - BASIS OF PRESENTATION:

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Housing Authority of the City of Las Vegas and is presented on the full accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

NOTE B - SUB-RECIPIENTS:

The Housing Authority of the City of Las Vegas provided no federal awards to sub-recipients during the fiscal year ending September 30, 2008.

NOTE C - DISCLOSURE OF OTHER FORMS OF ASSISTANCE:

- The Housing Authority of the City of Las Vegas received no federal awards of non-monetary assistance that are required to be disclosed for the year ended September 30, 2008.
- The Housing Authority of the City of Las Vegas had loan guarantees, or federally restricted endowment funds required to be disclosed for the fiscal year ended September 30, 2008.
- The Housing Authority of the City of Las Vegas maintains the following limits of insurance as of September 30, 2008:

Property	\$ 178,610,533
Liability	\$ 2,000,000
Director & Officers	\$ 1,000,000
Commercial Auto	\$ 300,000
Worker Compensation	\$ 100,000
Employee Dishonesty	\$ 500,000
Boiler & Machinery	\$ 20,200,000
Business Computer	\$ 728,000
Mold & Fungus	\$ 100,000

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

**HOUSING AUTHORITY OF THE
CITY OF LAS VEGAS
Las Vegas, Nevada**

**SUPPLEMENTAL INFORMATION
SPECIAL REPORTS**

FISCAL YEAR ENDED SEPTEMBER 30, 2008

HOUSING AUTHORITY OF THE CITY OF LAS VEGAS
Las Vegas, Nevada

SCHEDULE & CERTIFICATION OF COMPLETED MODERNIZATION COSTS
CAPITAL FUND GRANT PROGRAM
SEPTEMBER 30, 2008

Annual Contributions Contract SF-205

PHASE NV39P002-501-04

1. The Modernization Costs of CFP Phase NV39P002-501-04 are as follows:

Funds Approved	\$ 3,537,387
Funds Expended	<u>3,537,387</u>
Excess/(Deficiency) of Funds Approved	<u>\$ 0</u>
Funds Advanced	\$ 3,537,387
Funds Expended	<u>3,537,387</u>
Excess/(Deficiency) of Funds Advanced	<u>\$ 0</u>

2. Audit period additions were \$52,714 and were audited by Rector, Lindsay, & Reeder, PC.
3. The distribution of costs as shown on the Statement of Actual Modernization Costs dated February 12, 2008 accompanying the Actual Modernization Cost Certificate submitted to HUD for approval is in agreement with the PHA's records.
4. All Capital Fund grant costs have been paid and all related liabilities have been discharged through payment.
5. There were no budget overruns.

HOUSING AUTHORITY OF THE CITY OF LAS VEGAS
Las Vegas, Nevada

SCHEDULE & CERTIFICATION OF COMPLETED MODERNIZATION COSTS
CAPITAL FUND GRANT PROGRAM
SEPTEMBER 30, 2008

Annual Contributions Contract SF-205

PHASE NV39P002-501-05

1. The Modernization Costs of CFP Phase NV39P002-501-05 are as follows:

Funds Approved	
Funds Expended	\$ 4,139,677
	<u>4,139,677</u>
Excess/(Deficiency) of Funds Approved	\$ <u>0</u>
Funds Advanced	
Funds Expended	\$ 4,139,677
	<u>4,139,677</u>
Excess/(Deficiency) of Funds Advanced	\$ <u>0</u>

2. Audit period additions were \$92,818 and were audited by Rector, Lindsay, & Reeder, PC.
3. The distribution of costs as shown on the Statement of Actual Modernization Costs dated February 12, 2008 accompanying the Actual Modernization Cost Certificate submitted to HUD for approval is in agreement with the PHA's records.
4. All Capital Fund grant costs have been paid and all related liabilities have been discharged through payment.
5. There were no budget overruns.

HOUSING AUTHORITY OF THE CITY OF LAS VEGAS
Las Vegas, Nevada

SCHEDULE OF MODERNIZATION COSTS - UNCOMPLETED
CAPITAL FUND GRANT PROGRAM
SEPTEMBER 30, 2008

Annual Contributions Contract SF-205

PHASE NV39P002-501-06

1. The Modernization Costs of CFP Phase NV39P002-501-06 are as follows:

Funds Approved	\$ 3,866,538
Funds Expended	<u>3,779,757</u>
Excess/(Deficiency) of Funds Approved	<u>\$ 86,781</u>
Funds Advanced	\$ 3,564,661
Funds Expended	<u>3,779,757</u>
Excess/(Deficiency) of Funds Advanced	<u>\$ (215,096)</u>

2. Audit period additions were \$2,132,643 and were audited by Rector, Lindsay, & Reeder, PC.

HOUSING AUTHORITY OF THE CITY OF LAS VEGAS
Las Vegas, Nevada

SCHEDULE OF MODERNIZATION COSTS - UNCOMPLETED
CAPITAL FUND GRANT PROGRAM
SEPTEMBER 30, 2008

Annual Contributions Contract SF-205

PHASE NV39P002-501-07

1. The Modernization Costs of CFP Phase NV39P002-501-07 are as follows:

Funds Approved	\$ 3,969,499
Funds Expended	<u>1,156,070</u>
Excess/(Deficiency) of Funds Approved	<u>\$ 2,813,429</u>
Funds Advanced	\$ 762,451
Funds Expended	<u>1,156,070</u>
Excess/(Deficiency) of Funds Advanced	<u>\$ (393,619)</u>

2. Audit period additions were \$1,156,070 and were audited by Rector, Lindsay, & Reeder, PC.

HOUSING AUTHORITY OF THE CITY OF LAS VEGAS
Las Vegas, Nevada

SCHEDULE OF MODERNIZATION COSTS - UNCOMPLETED
CAPITAL FUND GRANT PROGRAM
SEPTEMBER 30, 2008

Annual Contributions Contract SF-205

PHASE NV39P002-501-08

1. The Modernization Costs of CFP Phase NV39P002-501-08 are as follows:

Funds Approved	\$ 4,021,030
Funds Expended	<u>6,982</u>
Excess/(Deficiency) of Funds Approved	<u>\$ 4,014,048</u>
Funds Advanced	\$ 0
Funds Expended	<u>6,982</u>
Excess/(Deficiency) of Funds Advanced	<u>\$ (6,982)</u>

2. Audit period additions were \$1,156,070 and were audited by Rector, Lindsay, & Reeder, PC.

HOUSING AUTHORITY OF THE CITY OF LAS VEGAS
Las Vegas, Nevada

SCHEDULE OF COMPLETED PROGRAM COSTS -
RESIDENT OPPORTUNITY & SUPPORTIVE SERVICES PROGRAM

SEPTEMBER 30, 2008

Annual Contributions Contract SF-205

PHASE NV002RFS102A006

1. The Program Costs of ROSS Grant NV002RFS109A006 are as follows:

Funds Approved	\$ 125,886
Funds Expended	<u>125,886</u>
Excess/(Deficiency) of Funds Approved	<u>\$ 0</u>
Funds Advanced	\$ 125,886
Funds Expended	<u>125,886</u>
Excess/(Deficiency) of Funds Advanced	<u>\$ 0</u>

2. Audit period additions were \$67,950

3. The costs as shown on the Final SF-269A dated July 2, 2008 submitted to HUD for approval is in agreement with the PHA's records.

4. All ROSS Costs have been paid and all related liabilities have been discharged through payment.

HOUSING AUTHORITY OF THE CITY OF LAS VEGAS
Las Vegas, Nevada

SCHEDULE OF PROGRAM COSTS - UNCOMPLETED
RESIDENT OPPORTUNITY & SUPPORTIVE SERVICES PROGRAM

SEPTEMBER 30, 2008

Annual Contributions Contract SF-205

PHASE NV002RFS102A006

1. The Program Costs of ROSS Grant NV002RFS102A006 are as follows:

Funds Approved	\$ 350,000
Funds Expended	<u>152,117</u>
Excess/(Deficiency) of Funds Approved	<u>\$ 197,883</u>
Funds Advanced	\$ 129,008
Funds Expended	<u>152,117</u>
Excess/(Deficiency) of Funds Advanced	<u>\$ (23,109)</u>

2. Audit period additions were \$104,304.

**HOUSING AUTHORITY OF THE CITY OF LAS VEGAS
Las Vegas, Nevada**

**SCHEDULE OF PROGRAM COSTS - UNCOMPLETED
RESIDENT OPPORTUNITY & SUPPORTIVE SERVICES PROGRAM**

SEPTEMBER 30, 2008

Annual Contributions Contract SF-205

PHASE NV002RFS131A007

1. The Program Costs of ROSS Grant NV002RFS103A007 are as follows:

Funds Approved	\$ 125,886
Funds Expended	<u>67,988</u>
Excess/(Deficiency) of Funds Approved	<u>\$ 57,898</u>
Funds Advanced	\$ 44,017
Funds Expended	<u>67,988</u>
Excess/(Deficiency) of Funds Advanced	<u>\$ (23,971)</u>

2. Audit period additions were \$47,813.

HOUSING AUTHORITY OF THE CITY OF LAS VEGAS
Las Vegas, Nevada

SCHEDULE OF JUVENILE JUSTICE GRANT ACTIVITIES

SEPTEMBER 30, 2008

1. The Program Costs of the Sportsbuild Grants is as follows:

	FY 2007 <u>OJJD Grant</u>	FY 2008 <u>OJJD Grant</u>
Funds Approved	\$ 13,800	\$ 7,500
Funds Expended	<u>10,000</u>	<u>7,500</u>
Excess/(Deficiency) of Funds Approved	<u>\$ 3,800</u>	<u>\$ 0</u>
Funds Advanced	\$ 13,800	\$ 7,500
Funds Expended	<u>10,000</u>	<u>7,500</u>
Excess/(Deficiency) of Funds Advanced	<u>\$ 3,800</u>	<u>\$ 0</u>
2. Audit period additions were:	<u>\$ 0</u>	<u>\$ 7,500</u>