



Cathy Sheehan, Executive Director

Main Office and Public Housing Department
27 Charter Street, Salem, MA 01970

Section 8 Department & Procurement/Modernization
136 Canal Street, Suite 2, Salem, MA 01970

Telephone: 978-744-4431 Fax: 978-744-9614
Website: www.salemha.org

2026 JUN 11 PM 2:43

CITY CLERK
SALEM MASS

June 11, 2026

Ilene Simons, City Clerk
Office of the Clerk
City Hall, 93 Washington Street
Salem, MA 01970

Dear Ms. Simons:

In accordance with Chapter 30A, Section 20 of the General Laws, as amended, Notice of A SPECIAL MEETING of the SALEM HOUSING AUTHORITY to be held on WEDNESDAY, JUNE 17, 2026 at 6:00 p.m. at the Salem Housing Authority, 27 Charter Street, Community Room, Salem, MA.

Hybrid Meeting Notice: Members of the public are welcome to attend this in-person at the Salem Housing Authority Salem Housing Authority, 27 Charter Street, Community Room, Salem, MA or via the remote zoom webinar invite provided below. Please note that the in-person meeting will not be suspended or terminated if technological problems interrupt the remote connection.

You are invited to a Zoom webinar!

When: Jun 17, 2026 06:00 PM Eastern Time (US and Canada)

Topic: Salem Housing Authority Special Board of Directors Meeting - Wednesday, June 17, 2026

Join from PC, Mac, iPad, or Android:

<https://us02web.zoom.us/j/85612146593?pwd=jsCjA83V2iqPgo0PQDIThEWqSv0Zle.1>
Passcode: 194085

Phone one-tap:

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+13092053325,,85612146593#,,, *194085# US

Join via audio:

+1 305 224 1968 US

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This notice posted on "Official Bulletin Board"
City Hall, Salem, Mass. on JUN 11 2026
at 2:43 PM in accordance with MGL Chap. 30A,
Sections 18-25.



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Webinar ID: 856 1214 6593

Passcode: 194085

International numbers available: <https://us02web.zoom.us/j/kcJFXYcoZZ>

The Chair anticipates that the matters outlined in the agenda below will be addressed, as well as any other unforeseen business that may lawfully come before it.

**AGENDA FOR THE
SPECIAL BOARD OF DIRECTORS' MEETING
WEDNESDAY, JUNE 17, 2026
6:00 p.m.**

- I. Call Meeting to Order**
- II. Roll Call**
- III. Acceptance of the Minutes of Previous Meeting(s)**
 - Minutes of the Special Meeting of April 29, 2026
 - Minutes of the Meeting of May 13, 2026
- IV. Tenant/Public Engagement**
- V. Report of the Executive Director**

- Executive Director Report – June 2026

VI. Communications

- Updated Waitlist
- SHA Department Reports (Vacancy Report, State and Federal) CHAMP Report, State Self-Sufficiency Report (Future Forward), Modernization Report, Voucher Report, Family Self-Sufficiency Program Report (Quarterly), Resident Service Coordinator Reports and Maintenance Report for the month of May 2026
- Mandatory Board Member Training Reminder (Veronica Miranda, expires 9-16-2026, Romell Kidds expires 7-24-26, Aaron Paternoster, expires 4-26-27, Emily Ullman expires 10-8-27 and Patricia Morsillo expires 2-21-28)

VII. Reports of the Committees

VIII. Recommendations of the Chair

IX. Report of the Treasurer

- Bills for the period May 1, 2026 through May31, 2026
- Balance Sheet and Statements of Revenues and Expenses for month ending April 30, 2026

X. Unfinished Business

- Salem Housing Authority By-Laws - Amendment
- Vote-Termination of Contract between Conditioning Leaders and the Salem Housing Authority (Follow-up to the Open Meeting Law Complaint filed by Veronica Miranda against the Salem Housing Authority Board of Directors.)
- Vote - Salem Housing Authority's Draft Internal Control Policy

XI. New Business

- New Hire – Part-Time Receptionist
- New Hire – Repair Person – Tier 1
- Paper Check Signature Stamp Use and Security Agreement

XII. Other Business /Late Communications

XIII. Adjournment

Very truly yours,

A handwritten signature in black ink, appearing to read "C. Sheehan". The signature is fluid and cursive, with a large initial "C" and a stylized "S".

Cathy Sheehan
Executive Director

Copy: SHA Board Members
Charter Street Tenants Association
Pioneer/Bertram Terrace Tenants Organization
Dalton House Tenants Organization
Rainbow Terrace Tenants Organization

11 de junio de 2026

Ilene Simons, Secretaria Municipal
Oficina de la Secretaria
Ayuntamiento, 93 Washington Street
Salem, MA 01970

2026 JUN 11 PM 2:44

CITY CLERK
SALEM, MASS

Estimada Sra. Simons:

De conformidad con el Capítulo 30A, Sección 20 de las Leyes Generales, según enmendadas, se convoca a una REUNIÓN EXTRAORDINARIA de la Autoridad de Vivienda de Salem, que se celebrará el MIÉRCOLES 17 DE JUNIO DE 2026 a las 18:00 h en la sede de la Autoridad de Vivienda de Salem, 27 Charter Street, Sala Comunitaria, Salem, MA.

Aviso de reunión híbrida: El público puede asistir en persona a la sede de la Autoridad de Vivienda de Salem, 27 Charter Street, Sala Comunitaria, Salem, MA, o a través del seminario web de Zoom que se proporciona a continuación. Tenga en cuenta que la reunión presencial no se suspenderá ni se cancelará si la conexión remota se ve interrumpida por problemas técnicos.

¡Está invitado/a a un seminario web de Zoom! Cuándo: 17 de junio de 2026, 18:00 (hora del este de EE. UU. y Canadá)

Tema: Reunión extraordinaria de la Junta Directiva de la Autoridad de Vivienda de Salem - Miércoles, 17 de junio de 2026

Únase desde PC, Mac, iPad o Android:

<https://us02web.zoom.us/j/85612146593?pwd=jsCjA83V2iqPgo0PQDIThEWqSv0Zl e.1>

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+1 346 248 7799 EE. UU. (Houston)

+1 360 209 5623 EE. UU.

+1 386 347 5053 EE. UU.

ID del seminario web: 856 1214 6593

Código de acceso: 194085

Números internacionales disponibles: <https://us02web.zoom.us/j/kcJFXYcoZZ>

El Presidente prevé que se abordarán los asuntos descritos en el orden del día a continuación, así como cualquier otro asunto imprevisto que pueda presentarse legalmente.

**ORDEN DEL DÍA DE LA
REUNIÓN EXTRAORDINARIA DE LA JUNTA DIRECTIVA
MIÉRCOLES, 17 DE JUNIO DE 2026
18:00 h**

I. Apertura de la sesión

II. Lista de asistencia

III. Aprobación de las actas de las reuniones anteriores

- Actas de la reunión extraordinaria del 29 de abril de 2026
- Actas de la reunión del 13 de mayo de 2026

IV. Participación de los inquilinos y el público

V. Informe del Director Ejecutivo

- Informe del Director Ejecutivo – junio de 2026

VI. Comunicaciones

- Lista de espera actualizada
- Informes del Departamento de SHA (Informe de vacantes, estatal y federal)

**Informe CHAMP, Informe de autosuficiencia estatal (Future Forward),
Informe de modernización, Informe de vales, Informe del programa de
autosuficiencia familiar**

**Informe trimestral, Informes de los coordinadores de servicios para residentes
e Informe de mantenimiento del mes de mayo de 2026**

- Recordatorio de capacitación obligatoria para los miembros de la junta (Veronica Miranda, vence el 16/09/2026; Romell Kidds, vence el 24/07/2026; Aaron Paternoster, vence el 26/04/2027; Emily Ullman, vence el 08/10/2027; y Patricia Morsillo, vence el 21/02/2028)

VII. Informes de los comités

VIII. Recomendaciones del presidente

IX. Informe del Tesorero

- Facturas del período del 1 al 31 de mayo de 2026
- Balance General y Estado de Ingresos y Gastos del mes que finaliza el 30 de abril de 2026

X. Asuntos Pendientes

- Estatutos de la Autoridad de Vivienda de Salem - Enmienda
- Votación: Terminación del Contrato entre Conditioning Leaders y la Autoridad de Vivienda de Salem (Seguimiento de la Queja por Incumplimiento de la Ley de Reuniones Públicas presentada por Veronica Miranda contra la Junta Directiva de la Autoridad de Vivienda de Salem).
- Votación: Borrador de la Política de Control Interno de la Autoridad de Vivienda de Salem

XI. Nuevos Asuntos

- Nueva Contratación: Recepcionista a Tiempo Parcial
- Nueva Contratación: Técnico de Reparaciones - Nivel 1
- Acuerdo de Uso y Seguridad del Sello de Firma para Cheques en Papel

XII. Otros Asuntos / Comunicaciones Tardías

XIII. Clausura

Atentamente,



Cathy Sheehan
Directora Ejecutiva

Copia: Miembros de la Junta Directiva de SHA
Asociación de Inquilinos de Charter Street
Organización de Inquilinos de Pioneer/Bertram Terrace
Organización de Inquilinos de Dalton House
Organización de Inquilinos de Rainbow Terrace



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**DISCUSSIONS FOR THE
SPECIAL BOARD OF DIRECTORS MEETING
WEDNESDAY, JUNE 17, 2026
6:00 p.m.**

I. Call Meeting to Order

This meeting will be a hybrid meeting.

II. Roll Call

Present

Absent

Also Present:

III. Tenant/Public Engagement

IV. Minutes of Previous Meeting(s)

() moves to approve the minutes of the Special Board Meeting of April 29, 2026.. ()
seconds the motion and the roll call vote is as follows:

Ayes

Nays

() moves to approve the minutes of the Regular Board Meeting of May 13, 2026. ()
seconds the motion and the roll call vote is as follows:

Ayes

Nays



V. Executive Director Report

- Executive Director Report – June 2026

VI. Communications

- Mass NAHRO Newsletter – May/June
- Updated Waitlist
- SHA Department Reports (Vacancy Report, CHAMP Report, Modernization Report, Voucher Report, Family Self-Sufficiency Program Report (Quarterly), Future Forward Report, Resident Service Coordinator Reports and Maintenance Report for the Month of May 2026)
- Mandatory Board Member Training Reminder (Veronica Miranda, expires 9-16-2026, Romell Kidds expires 7-24-26, Aaron Paternoster, expires 4-26-27, Emily Ullman expires 10-8-27 and Patricia Morsillo expires 2-21-28)

VII. Reports of the Committees

VIII. Recommendations of the Chair

IX. Report of the Treasurer

Bills

Cathy Sheehan will present the Bills for the period May 1, 2026 through May 31, 2026 to the Board of Directors.

() moves to acknowledge receipt of the bills for the period May 1, 2026 through May 31, 2026 as presented. () seconds the motion and the **roll call** vote is as follows:

Ayes

Nays

Balance Sheet and Statements of Revenues and Expenses

The Balance Sheet and Statements of Revenue and Expenses includes any variances in the budget at this point in time

() moves to accept the Balance Sheet and Statements of Revenues and Expenses prepared by Paul Pavia of Fenton, Ewald & Associates, P.C. for seven (7) months ending April 30, 2026. () seconds the motion and the **roll call** vote is as follows:

Ayes

Nays

X. Unfinished Business

Salem Housing Authority Bylaws – Amendment

Cathy Sheehan will present the amended Salem Housing Authority By-Laws as per the vote at the May 13, 2026 Regular Board of Directors Meeting.

() moves to approve the Salem Housing Authority By-Laws as presented The SHA By-Laws have been amended to wit: Article III, Section 1: the Annual Meeting will held on the second Wednesday in October of each year and the addition of the Report of the Tenant Representative (Article III, Section 5 of the SHA By-Laws). () seconds the motion and the roll call vote is as follows:

Ayes

Nays

Vote-Termination of Contract between Conditioning Leaders and the Salem Housing Authority

As a follow-up to the Open Meeting Law Complain, by Veronica Miranda against the Salem Housing Authority Board of Directors. The Board Agreed at the Special Meeting of the Salem Housing Authority held on April 29, 2026 that the following vote should be taken:

() moves to formally terminate the Contract between Conditioning Leaders and the Salem Housing Authority dated May 15, 2025. () seconds the motion and the roll call vote is as follows:

Ayes

Nays

Salem Housing Authority's Draft Internal Control Policy

Cathy Sheehan will present and discuss the Salem Housing Authority's Draft Internal Control Policy with the Board. of Directors.

() moves to approve the Salem Housing Authority's Internal Control Policy as presented. () seconds the motion and the roll call vote was as follows:

Ayes

Nays

XI. New Business

New Hire – Part-Time Receptionist

There were three (3) candidates chosen to be interviewed for the open position of Part-time Receptionist. Cathy will present the candidate of choice.

() moves to make a conditional offer of employment to Chanell Familia with a six (6) month probationary period for a part-time position as receptionist at an annual salary of \$44,000.00 with a start date TBD. Employment is also conditioned upon receipt of a passed SHA paid physical examination including drug test (there is no testing for marijuana) and a favorable Criminal Offense Record Information (CORI) check. () seconds the motion and the **roll call** vote was as follows:

Ayes

Nays

New Hire – Repair Person Tier 1

There were two (2) candidates chosen to be interviewed for the open position of Repair Person Tier 1. Gary Dean, Director of Operations and Luis Lopez, Director of Maintenance interviewed the two (2) candidates. Cathy Sheehan will present the candidate of choice.

() moves to make a conditional offer of employment to Kevin Antonio Vazquez Saez for a full-time position as Repair Person Tier 1 at an hourly wage of \$35.18 with a start date TBD. () seconds the motion and the **roll call** vote is as follows:

Ayes

Nays

Paper Check Signature Stamp Use and Security Agreement

Cathy Sheehan will present the Paper Check Signature Stamp Use and Security Agreement to the Board of Directors. The Policy was amended to remove staff who no longer are employed by the SHA and to add new staff members in their place.

() moves to approve the Paper Check Signature Stamp Use and Security Agreement as presented. () seconded the motion and the roll call vote is as follows:

Ayes

Nays

XII. Other Business/Late Communications

XIII. Adjournment

() moves that the Board adjourn the Special Board of Directors Meeting of Wednesday, June 17, 2026 at () p.m. () seconds the motion and the vote is as follows:

Ayes

Nays



Cathy Sheehan, Executive Director

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Website: www.salemha.org

**MINUTES OF THE
SPECIAL BOARD OF DIRECTORS' MEETING
WEDNESDAY, APRIL 29, 2026
5:30 p.m.**

I. Called Meeting to Order at 6:05 p.m.

II. Roll Call

Ayes

Veronica Miranda
Patricia Morsillo
Aaron Paternoster
Emily Ullman

Nays

Romell Kidd

III. Discussions – Open Meeting Law Complaint by Veronica Miranda, Board Member against the Salem Housing Authority, Board of Directors. The Open Meeting Law Complaint is attached hereto for reference.

See Attached Summary of Article III.

IV. Other Business /Late Communications

There was no other business or late communications.

V. Adjournment

Patricia Morsillo moved to adjourn the Special Board Meeting on Wednesday, April 29, 2026 at 6:58 p.m. Veronica Miranda seconded the motion and the roll call vote was as follows:

Ayes

Veronica Miranda
Patricia Morsillo
Aaron Paternoster
Emily Ullman

Nays



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**SUMMARY OF ARTICLE III OF THE MINUTES OF THE SPECIAL MEETING OF
THE SALEM HOUSING AUTHORITY BOARD OF DIRECTORS OF WEDNESDAY,
APRIL 29, 2026 AT 6:00 P.M.**

Board Contract Complaint Discussion

The board held a special meeting to address an open meeting law complaint filed by Board Member Veronica Miranda against the Salem Housing Authority Board Members regarding a contract with Conditioning Leaders for mediation and strategic planning. Aaron Paternoster explained that the board contracted with Conditioning Leaders approximately two years ago for strategic planning and mediation services. The board discussed the open-ended contract and how Aaron Paternoster and Emily Ullman decided to reach out to Conditioning Leaders to determine their preferences for resolving the situation.

Contract Procedure Violation Discussion

The board discussed a contract with Conditioning Leaders that was closed outside of a scheduled meeting, which some members believed should have been a full board decision. Emily acknowledged that she should have brought the contract back to the board for discussion and apologized for not understanding the full context. Aaron and other board members agreed that there was a violation of proper procedure, with Aaron acknowledging his role in not maintaining enough stability on the board during the process. The discussion ended with Veronica asking for clarification about a reference to October 8th, 2025, regarding the cancellation of mediation sessions.

Open Meeting Law Violation Discussion

Aaron Paternoster and Emily Ullman provided context about previous communication attempts to schedule meetings and move the process forward. Patricia Morsillo emphasized the importance of addressing the violation properly and noted that the board needs to handle future similar issues by bringing them back to the board for discussion and disposition.

Meeting Structure and Procedures Discussion

Patricia Morsillo emphasized that formal rules promote respectful discussion and compliance beyond just open meeting laws. Cathy Sheehan notes that mistakes happen unintentionally and the board has been conducting business professionally and orderly. The discussion focused on balancing informal operation with necessary formal procedures to ensure compliance.

Contract Cancellation and Next Steps

The board agreed to add a formal vote to formally end the contract to their May 2026 meeting agenda, where they will also discuss proposals for how to move forward.



Cathy Sheehan, Executive Director

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Website: www.salemha.org

**MINUTES OF THE
REGULAR MEETING
WEDNESDAY, MAY 13, 2025
At 6:00 p.m.**

I. Called the Meeting to Order at 6:01 p.m.

II. Roll Call

Present

Romell Kidd (Virtual)
Patricia Morsillo
Aaron Paternoster (Virtual)
Emilly Ullman

Absent

Veronica Miranda

Also Present: Cathy Sheehan, Executive Director, Anne Cameron, Executive Assistant, Gary Dean, Director of Operations, Maureen Thomas, Director of Public Housing, Jacqueline Guzman, Director of Leased Housing and Massiel Garcia, Finance Director, Luis Lopez, Director of Maintenance and Patric Bishop, Facilities Manager

III. Tenant/Public Engagement

Ann Friedgen – Bertram Terrace – A summary of Ann Friedgen's comments:

- **Aging Infrastructure:** Bertram Terrace is roughly 63 years old. Ann notes that the kitchen cabinets are far past their average 30-year lifespan and are actively crumbling (to the point where tenants mistook the debris for termite damage).
- **Delayed Maintenance:** Kitchen renovations were originally on the capital program around 2018 but were halted due to COVID-19. Since then, the project has been repeatedly delayed (previously scheduled for 2029) and is currently listed as "to-be-determined."
- **Perceived Disparity:** Bertram Terrace is overlooked compared to nearby complexes like Rainbow Terrace (which is larger, houses families, and receives more updates) and Pioneer Terrace.



- **Proposed Solution:** Ann requests that the Housing Authority "**unbundle**" the **kitchen and bathroom remodeling projects**. Because bathroom renovations are expensive and time-consuming—and haven't generated many complaints—Ann suggests prioritizing the kitchen cabinetry alone, as it can be done quickly (potentially in one day) and more cost-effectively.
- **The Request:** Acknowledging it is too late for the current budget cycle, Ann urges the Housing Authority to prioritize funding for Bertram Terrace's kitchen cabinets in the near future.

Gene Collins, Pioneer Terrace – Summary of Gene Collins comments:

- **Funding and Stipends:** Over the past four years, statewide public health/housing efforts have seen significant progress, including increasing the state budget from \$72 million to \$113 million and raising stipends from \$5 to \$25.
- **Eviction Mitigation:** Work is underway to implement "Turn underneath" protections for residents facing eviction, following a highly successful one-year pilot program backed by state workers.
- **Legislative Advocacy:** The organization brought 120 public housing tenants from across Massachusetts to the State House to advocate with legislators, successfully engaging the House Ways and Means Chairman and South Massachusetts senators.
- **Lack of Salem Participation:** While over 92 cities and towns were represented at the State House day, there were zero participants or tenants from Salem.

Issues with the Salem Annual Plan

- **Neglect of Regulations:** Gene charges that Salem has not taken its annual plan seriously for the last couple of years, rushing through the approval process (without proper review).
- **Missed Deadlines:** The Housing Authority is failing to follow established Massachusetts regulations, which mandate a strict timeline for meeting with Local Tenant Organizations (LTOs) to gather input, review summaries, and respond to comments at the 4-month, 3-month, and 2-month marks before the new fiscal year.

Tenant Engagement & Board Responsibilities

- **Exclusion from Key Decisions:** According to regulation 7060 CMR 6.09, housing authorities must involve residents in critical matters. Gene notes that tenants are currently being excluded from decisions regarding the hiring of executive directors and resident-facing staff, management agreements, mergers, waiver requests, and modernization projects.
- **Failure to Support LTOs:** Under the regulations, the local housing authority is legally required to encourage, assist, and support public housing residents in forming democratic LTOs to represent their rights and welfare.

- **Board Accountability and Staffing:** Gene Collins emphasizes that the Board is failing its core duties, which include setting policy, establishing budgets, and ensuring organizational integrity. They highlight a critical local deficit: a lack of licensed, trained staff (including the absence of a plumber) and a surplus of unqualified personnel holding titles without proper training.

IV. Minutes of Previous Meeting(s)

Patricia Morsillo moved to approve the minutes of the Regular Board Meeting of April 8, 2026. Romell Kidd seconded the motion and the roll call vote was as follows:

Ayes

Romell Kidd (Virtual)
Patricia Morsillo
Aaron Paternoster (Virtual)
Emily Ullman

Nays

V. Executive Director Report

- Executive Director Report – May 2026

VI. Communications

- Mass NAHRO Newsletter – March/April 2026
- Updated Waitlist
- SHA Department Reports (Move In, Move Out, State and Federal, CHAMP Report, Modernization Report, Voucher Report, Family Self-Sufficiency Program Report (Quarterly), Resident Service Coordinator Reports and Completed Work Orders for Month of April 2026)
- Earth Day Neighborhood Clean-Up – April 22, 2026 – Garden Terrace
- KEV TECH Services – Upcoming Classes to explore the basics of using laptop computers in a friendly, relaxed environment – 45 St. Peter's Street, Morency Community Room

VII. Reports of the Committees

There were no reports of the Committees.

VIII. Recommendations of the Chair

There were no reports of the Chair.

IX. Report of the Treasurer

Bills

Romell Kidd moved to acknowledge receipt of the bills for the period April 1, 2026 through April 30, 2026 as presented. Aaron Paternoster seconded the motion and the **roll call** vote is as follows:

Ayes

Nays

Romell Kidd (Virtual)
Patricia Morsillo
Aaron Paternoster (Virtual)
Emilly Ullman

Balance Sheet and Statements of Revenues and Expenses

The Balance Sheet and Statements of Revenue and Expenses includes any variances in the budget at this point in time

Romell Kidd moved to accept the Balance Sheet and Statements of Revenues and Expenses prepared by Rick Fenton of Fenton, Ewald & Associates, P.C. for six (6) months ending March 31, 2026. Aaron Paternoster seconded the motion and the **roll call** vote was as follows:

Ayes

Nays

Romell Kidd (Virtual)
Patricia Morsillo
Aaron Paternoster (Virtual)
Emilly Ullman

X. Unfinished Business

Salem Housing Authority By-Laws

Cathy Sheehan presented the Salem Housing Authority By-Laws for discussion.

Patricia Morsillo moves to amend the Salem Housing Authority By-Laws to change the Annual Meeting date to the second Wednesday in October of each year and to amend

Article III, Section 5. to add VII. Report of the Tenant Representative. Aaron Paternoster seconded the motion and the roll call vote was as follows:

Ayes

Romell Kidd (Virtual)
Patricia Morsillo
Aaron Paternoster (Virtual)
Emilly Ullman

Nays

XI. New Business

New Hire -- Facilities and Operations Manager

Gary Dean, Director of Operations and Luis Lopez, Director of Maintenance interviewed 4 candidates for the Facilities and Operations Manager position.. Cathy Sheehan presented the candidate of her choice.

Emily Ullman moved to make a conditional offer of employment to Patric Bishop for a full-time position as Facilities and Operations Manager at a yearly salary of \$91,132.00 with a start date TBD. Romell Kidd seconded the motion and the **roll call** vote was as follows:

Ayes

Romell Kidd (Virtual)
Patricia Morsillo
Aaron Paternoster (Virtual)
Emilly Ullman

Nays

Bonus for Director of Public Housing for Department of Mental Health (DMH) Program

Cathy Sheehan discussed and requested a bonus for the Director of Public Housing for the operation of Department of Mental Health program in the amount of \$4,950.00 (two months of administrative fees.)

Patricia Morsillo moved to authorize Cathy Sheehan to pay a bonus in the amount of \$4,950.00 (two months of administrative fees) to the Director of Public Housing for the operation of the Department of Mental Health (DMH) Program. Romell Kidd seconded the motion and the roll call vote was as follows:

Ayes

Romell Kidd (Virtual)
Patricia Morsillo
Aaron Paternoster (Virtual)
Emilly Ullman

Nays

Draft Internal Controls Policy

Cathy Sheehan discussed with the Board and explained to them the draft Internal Controls Policy. The Internal Controls Policy will be presented at the next regularly scheduled Board of Directors Meeting for a board vote.

Amendment #1 Contract for Financial Assistance (CFA) 5010 in the amount of \$1,180,000.00 Project 258171 Oil to Heat Pump Conversion

Cathy Sheehan presented to the Board Amendment #1 Contract for Financial Assistance (CFA) 5010 in the amount of \$1,180,000.00 Project 258171 Oil to Heat Pump Conversion.

Scope

258171 Oil to Heat Pump Conversion \$1,180,000.00

<u>CFA</u>	<u>Current CFA</u>	<u>Revised CFA</u>	<u>Change</u>
5010	\$892,813.00	\$2,072,813.00	+\$1,180,000.00

Patricia Morsillo moved to approve Amendment #1 Contract for Financial Assistance (CFA) 5010 Oil to Heat Pump Conversion in the amount of \$1,180,000.00 Project 258171 as specified in the Contract for Capital Improvements set out in the Commonwealth Terms and Conditions in Attachment A. This amendment funds the following and extends the contract dates of service from June 30, 2025 to June 30, 2035. Emily Ullman seconded the motion and the roll call vote was as follows:

Ayes

Romell Kidd (Virtual)
Patricia Morsillo
Aaron Paternoster (Virtual)
Emilly Ullman

Nays

Bid for EOHL C project 258199 for Roof Replacement at the Ruane Building 667-7A.

Cathy presented to the Board of Directors bid of \$87,000.00 from NSI for EOHL C project 258199 for Roof Replacement at the Ruane Building 667-7A.

Patricia Morsillo moved to approve the lowest responsive and responsible bid of \$87,000.00 from NSI for EOHLC project 258199 for Roof Replacement at the Ruane Building 667-7A. Aaron Paternoster seconded the motion and the **roll call** vote was as follows:

Ayes

Nays

Romell Kidd (Virtual)
Patricia Morsillo
Aaron Paternoster (Virtual)
Emilly Ullman

Bid from Delta Beckwith Elevator Co. for Elevator Maintenance and Repair Service for 3 years for 9 elevators at 7 locations.

Cathy Sheehan presented and discussed with the Board of Directors Bid from Delta Beckwith Elevator Co. for Elevator Maintenance and Repair Service for 3 years for 9 elevators at 7 locations.

Patricia Morsillo moved to accept the lowest responsive and responsible bid of \$126,900.00 from Delta Beckwith Elevator Co. for Elevator Maintenance and Repair Service for 3 years for 9 elevators at 7 locations. Emily Ullman seconded the motion and the **roll call** vote was as follows:

Ayes

Nays

Romell Kidd (Virtual)
Patricia Morsillo
Aaron Paternoster (Virtual)
Emilly Ullman

Draft Federal Annual Plan for Fiscal Year beginning October 2026

This Federal Annual Plan for Fiscal Year beginning October 2026 will be presented for a Board vote at the July 8, 2026 Regular Board Meeting.

Draft State Annual Plan/Capital Improvement Plan for Fiscal Year 2027

This State Annual Plan/Capital Improvement Plan will be presented for a Board vote on at the State Annual Plan/Capital Improvement Plan Public Hearing/Regular Board Meeting July 8, 2026.

Pre-2004 Section 8 Monies

On August 8, 2012, the Board of Directors authorized the former Executive Director spend Pre-2004 Section 8 Reserve Monies up to Five Thousand (\$5,000.00) Dollars without further Board approval. Cathy Sheehan Executive Director requests the Board to restore Ten Thousand (\$10,000.00) Dollars updating the guidelines to account for inflation since the 2004 vote.

Patricia Morsillo moved to authorize Cathy Sheehan to restore Ten Thousand (\$10,000.00) Dollars from the Section 8 Reserve Monies using updated guidelines to account for inflation as authorized by the Board on May 13, 2025. Emily Ullman seconded the motion and the **roll call** vote was as follows:

Ayes

Romell Kidd (Virtual)
Patricia Morsillo
Aaron Paternoster (Virtual)
Emilly Ullman

Nays

XII. Other Business/Late Communications

See Summary attached.

XIII. Adjournment

Patricia Morsillo moved that the Board adjourn the Regular Meeting of Wednesday, May 13, 2026 at 7:40 p.m. Emily Ullman seconded the motion and the vote was as follows:

Ayes

Romell Kidd (Virtual)
Patricia Morsillo
Aaron Paternoster (Virtual)
Emilly Ullman

Nays

Housing Programs and Initiatives Update

Cathy Sheehan provided an extensive update on various housing programs and initiatives. She reported that the federal public housing program closure continues to be delayed due to HUD's overwhelmed legal department.

The 2026 budget was approved by the state.

Twelve modernization projects are currently in progress.

Cathy highlighted several program updates, including the processing of 100 CHAMP applications and 5 new public housing admissions.

She also mentioned the success of the FSS program serving 31 voucher holders and the Housing Now program's second cohort with 3 new families accepted.

Cathy announced an upcoming 250th Celebration of America event on June 18th at Pioneer Terrace.

She mentioned a new grant application submitted for approximately \$500,000 to provide additional digital access equipment and training for residents.

The discussion concluded with an update on the LeeFort Terrace project, where approximately 6-8 residents have moved in.

Cathy also mentioned the review of an MOU from Beacon Communities for a first street property project.

The meeting covered updates on resident engagement and service coordination. Cathy Sheehan explained how the Housing Authority engages residents without LTOs through on-site staff, website updates, robocalls, and newsletters. The discussion included details about service coordinators (RSCs), with five positions currently serving Salem and Marblehead, though all are grant-funded, creating a need for ongoing advocacy.

The meeting also addressed the Treasurer's report, including balance sheet corrections and bills for April 30th, 2026, which were approved by the board.

The group also addressed concerns about open meeting law violations and considered adding language to the Code of Conduct regarding individual board members' interactions with external parties.

The board discussed proposed amendments to the agenda and bylaws. They agreed to add a tenant representative report as a standing agenda item and to hold officer elections in August or October. Patricia Morsillo made a motion to move the annual meeting to October and to add a Tenant Representative Report to the standing agenda item, which the board supported.

They also approved a conditional offer of employment for Patrick Bishop as Facilities Operations Manager at a salary of \$91,132 with a TBD start date.

The board discussed considering a one-time bonus for Maureen Thomas, the Director of Public Housing, based on a formula involving two months of admin fees from the DMH voucher program, which currently serves 45 vouchers and counting.

The board discussed several key items including a housing voucher program where Cathy Sheehand explained the determination process based on fair market rent and payment standards. The board authorized a \$4,950 bonus for the Director of Public Housing for the Department of Mental Health Program.

They reviewed a draft internal controls policy, with Aaron Paternoster expressing concerns about the technical nature of the procedures and requesting clarification between policy and procedural requirements.

The board approved three contract amendments: an \$1,180,000 oil-to-heat pump conversion project, an \$87,000 roof replacement at the Ruane Building, and a \$126,900 elevator maintenance contract with Delta Beckwith Elevator Company.

They also discussed replenishing the pre-2004 Section 8 reserve fund from \$5,000 to \$10,000, with Romell Kidd requesting quarterly reports on fund expenditures.

The board conversation ended with Aaron Paternoster noting that the Open Meeting Law discussion would be postponed to the next meeting to include Veronica Miranda.

ED Summary June 2026

The following summary is provided as a guide for the SHA Board of Commissioners to review monthly SHA Department outcomes. Additional Department reports provide more detailed statistical data related to SHA finance, modernization, public housing vacancy, section 8 vouchers, maintenance work orders, resident services, Family Self Sufficiency (FSS) programs, Housing Now, champ wait list data, inspections and property management. The detailed reports are attached in the monthly Board packet with this summary.

Administration/Personnel

- New hire presented this month-Maintenance Repair Person
- 2026 Audit is wrapping up.
- Draft Internal Control Policy presented for Board consideration.
- Draft SHA State Annual Plan/Capital Improvement Plan presented to LTO's, SHA held meeting on June 8, 2026 to discuss feedback. Public Hearing scheduled for July 2026.
- Federal Public Housing Conversion is awaiting HUD's final approval.

Financial

- 2026 Budget approved by EOHLC.
- Quarterly Pre-2004 next report-July 2026 Meeting
- **See monthly Financial Report for period ending May 2026**

Property/Modernization

- **Please refer to the Maintenance Operations Report for additional details**
 - number of work orders completed this month-434
 - work order data by priority, development workload summary and average completion time
 - inspections per development for the month including pass rate-60
 - resident satisfaction with work order completion-100% this month
- * **Please refer to the Public Housing Department Performance Report for additional details**
 - number of leased households-627
 - number of vacancies and by category-19
 - number of resident assistance compliance inspections-43
 - number of lease ups-2

-number of transfers-5

- **Please refer to the Modernization Operations Report for information on projects are currently in design or under construction.**

-number of active projects- 12

-modernization areas of focus

-funding sources

-current project investment activities by development

Applications and Waitlists

- See CHAMP report for more detailed information on champ waitlist pulls and offers made for public housing units-100 Applications pulled this past month.
- **See Waiting List Report for details on the number of applicants on the waitlists for all State and Federal Programs**

Section 8 Program

- See Housing Choice Voucher and PBV Program Performance Report for additional details related to Federal Housing Program vouchers issued.
 - voucher utilization rate-85%
 - HCV units under lease-1139
 - HAP expenses by month
 - PBV occupancy performance
 - portability numbers
- FSS Program- 31 **voucher holders** are currently enrolled into the program with signed contracts, **\$142,151 in earned escrow amongst the participants**. **Quarterly FSS reports provided on the FSS program and participant statistics.**

Residents and Community

- **18 new Referrals** were made to the Service Coordinators this month for resident assistance. **70 residents served** for ongoing case management
- **Housing Now Program- 2 new families** have been accepted into the program. 5 Existing families are being served Intensive stabilization and case management. Remaining slots for the Housing Now program will continue to be filled with referrals from area emergency shelters as appropriate vacancies occur. SHA responded to the call for the notice of funding available to expand this program to 4 more families.
- **Future Forward State Self-Sufficiency Program-** **10 families are enrolled with signed contracts in Marblehead and 12 families are enrolled in Salem.** Each family enrolled has individual goal plans with at least three goals (per contract) to work towards over the next

three years. Two participants are now escrowing funds in Marblehead and 3 participants are escrowing funds in Salem. Enrollment will be ongoing until 35 participants are enrolled. Approximately \$10,000 has accumulated in escrow.

- Digital workshop offerings are a success and will continue through June.
- The loaner laptop program is almost ready to launch for residents with short term needs to utilize as a courtesy and a compliment to any/all instructional classes being offered.
- Women's Money Matters program serving 10 participants in Salem and Marblehead.
- A 250th Anniversary of America Barbeque Picnic will take place June 18th from 2-5pm at Pioneer Terrace, all residents are welcome.
- Ongoing programming-
- Wellness Wednesdays
- Mobile Salem Food Pantry
- Life Coaching Workshop Series at Morency Manor
- Weekly office hours at Pioneer Terrace, Rainbow Terrace and Morency Manor for residents to stop in and receive support and/or service coordination.
- **See monthly Service Coordinator reports for specific data related to engagement/service coordination categories for residents.**

Funding Awards/Grant Applications Summary for 2019-2024

Fiscal Year	Total Awarded (\$)	Notes
2019–2020	\$1,161,681.29	RSC, Health/Safety Initiative, PEHO, Gateway Cities, CPA, Creative Placemaking
2020–2021	\$4,407,082.00	Section 8 HAP, HILAP, Action Inc. Sustainability, CDBG
2021–2022	\$2,400,946.00	CPA, DHCD Target Award, Solar Farm Savings, Section 8 Vouchers/Admin Fee
2022–2023	\$26,841,404.30	Includes \$24,041,404.30 plus approximately \$2.8 million Leefort profit sharing
2023–2024	\$1,091,420.00	Shortfall funding, Farrell Court feasibility, Barton Square elevator, RSC, Housing Now grant, HUD shortfall funding
2024–2025	\$5,086,202.00	Charter Street modernization, CPA roof funding, CDBG digital training, FSS, Self-Sufficiency Grant, HUD shortfall funding
2025–2026*	\$1,588,526.00+	FSS renewal (\$117,526), LEAN awards (~\$1.3M), new family program (\$171,000). Additional awards received with no dollar amount stated.

Fiscal Year 2025-2026

SHA applied for the State Residential Retrofit Program for Public Housing Units in an effort to increase access to reliable internet services for residents. The grant addresses inadequate wiring and infrastructure. The grants are intended to increase connectivity, reduce cost burdens and improve digital access for low-income residents. SHA was awarded services for 665 units spread over 21 properties as part of Aervivo Inc. Connectivity Platform.

**SHA applied for a Massachusetts Broadband Institute Connected and Online digital equity grant. The application entailed a plan for a mobile computer learning center that can be utilized in a number of ways for our resident population. SHA was awarded over 30 pieces of equipment for this grant which will be utilized for digital workshops of all kinds for our residents!!

2026 FSS renewal grant application was submitted and awarded **\$117,526.00** January 2026

2026 LEAN Grants Awards:

Windows- Bates, Norton, Bertram Terrace, Ruane and Dalton buildings

Heating and hot water system-Ruane Building

Totaling approximately **\$1.3 million dollars!** Thank you Gary Dean for your work on these programs!

A new grant application was submitted this past month to the Retrofit Ancillary Grantee (RANGE) program Cycle 4 through the Massachusetts Broadband Institute. The request was just over **\$500,000.00** and includes digital access equipment along with intensive training supports for all residents. Stay tuned.

2026 New Grant Awards-

- SHA responded to the call for the notice of funding available to expand this program to 4 more families. SHA was awarded **\$171,000 to expand the program to 12 families!**
- Retrofit Ancillary Grantee Program-Valued at over **\$500,000 of equipment/training to public housing residents.**

Development/Redevelopment Updates

Leefort Terrace-

Construction Completion-May 2026

Wait list opening occurred February 19, 2026.

Leefort resident returns are ongoing, 8 residents have moved back in at this time. SHA team is working in unison with Beacon communities and HOU services to ensure the residents are supported and their moves are as seamless as possible. Future PBV voucher applicants are

actively being pulled from the waitlist and will continue to be verified in the coming months until the full amount of PBV units are filled.

17-27 First Street-

The voluntary pre-proposal site meeting for 17-27 First Street took place on Wednesday, September 3, 2025. Twenty-nine (29) designers and developers were in attendance for review of the RFP and any additional questions. A site tour followed the pre-proposal meeting and attendees walked the site. Interested parties have requested the full RFP package.

The RFP due date for the First Street land was November 3, 2025. Three proposals were received. The evaluation committee reviewed the proposals and finalized assigned scoring, recommending Beacon Communities as the highest scoring submission.

The draft Memorandum of Understanding has been circulated to Beacon Communities, back to SHA, back to Beacon and will ideally be finalized June 2026. Final version will be presented to the Board. A draft schedule for project goals/timeline will follow finalized MOU.

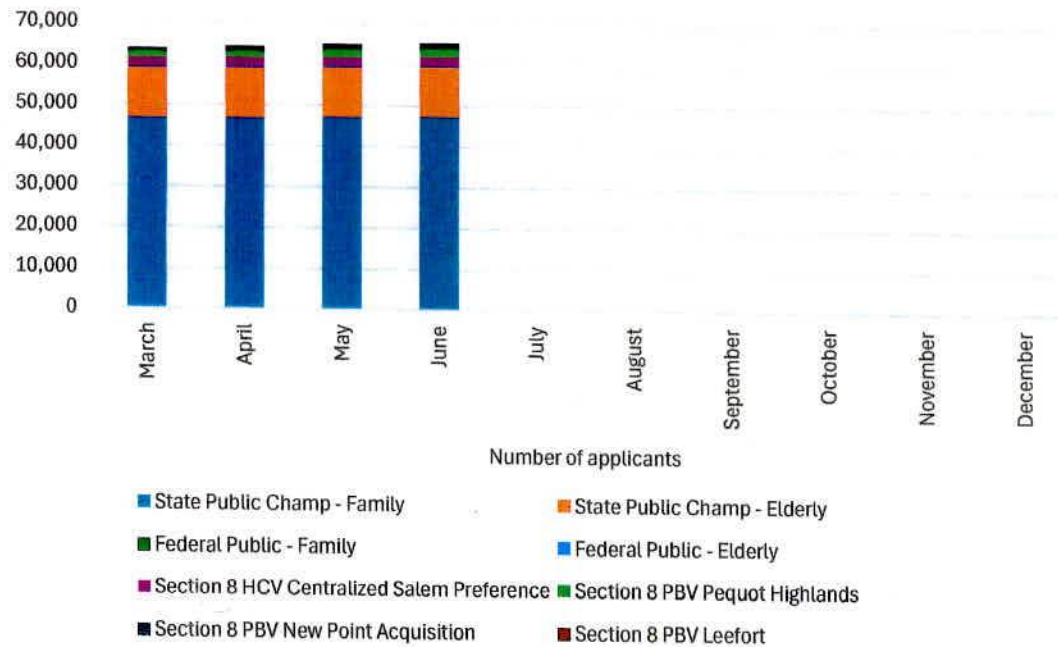
Salem Housing Authority Waiting Lists

Program

Number of applicants

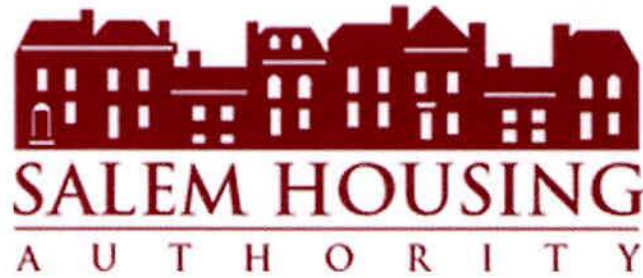
	March	April	May	June	July	August	September	October	November	December
State Public Champ - Family	46,800	46,962	47,214	47,421						
State Public Champ - Elderly	12,013	11,988	11,976	11,971						
Federal Public - Family	9	7	7	6						
Federal Public - Elderly	251	256	243	243						
Section 8 HCV Centralized Salem Preference	2,384	2,384	2,429	2,450						
Section 8 PBV Pequot Highlands	1,554	1,554	1,800	1,860						
Section 8 PBV New Point Acquisition	724	724	856	884						
Section 8 PBV Leefort	0	530	658	725						

SHA Waiting Lists Report





Public Housing Department Performance



The Public Housing team continues to provide subsidized housing to the Salem community.

We are continuing to offer available units through applications submitted via CHAMP, Application for Congregate, and the Housing Now program.



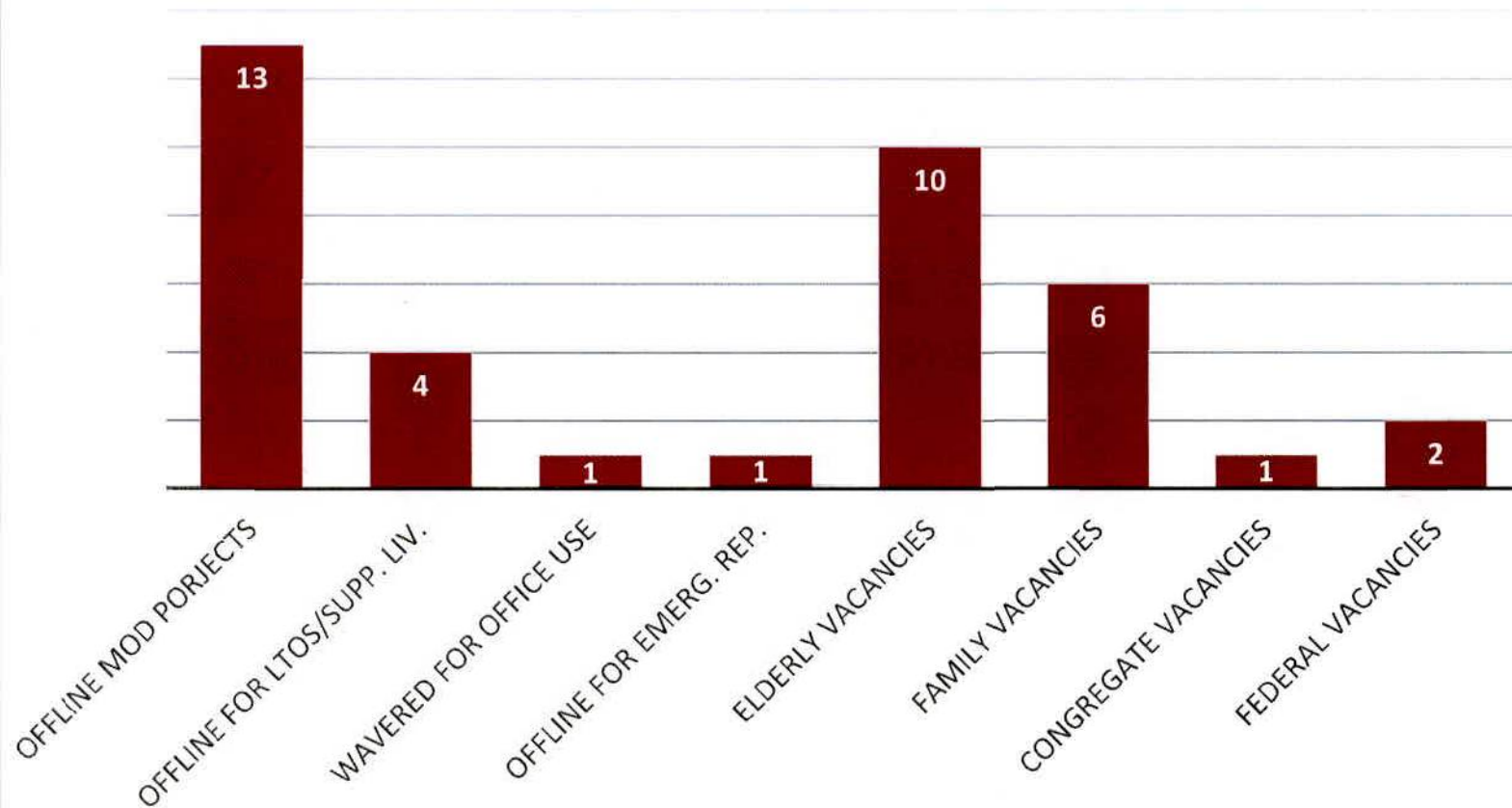
Key Highlights

- 627 Households are presently leased on the program.
- Vacancies available to lease are low at 19 units (3% of total units) despite an influx caused by the Leefort Terrace relocation.
- Compliance inspections for 43 residents are continuing as we address lease violations in-house to assist those falling behind with lease obligations while avoiding legal involvement.



Vacancy Report

Vacancies by Type





Vacancy Report Cont.

Vacancy Type	Count
Offline Mod Projects	13
Offline for LTOs and Supportive Living	4
Waivered for Office Use	1
Offline for Emergency Repairs	1
Elderly Vacancies	10 (7 from Leefort moves)
Family Vacancies	6 (5 in progress Housing Now leases)
Congregate Vacancies	1
Federal Vacancies	2 (2 in progress for Housing Now leases)



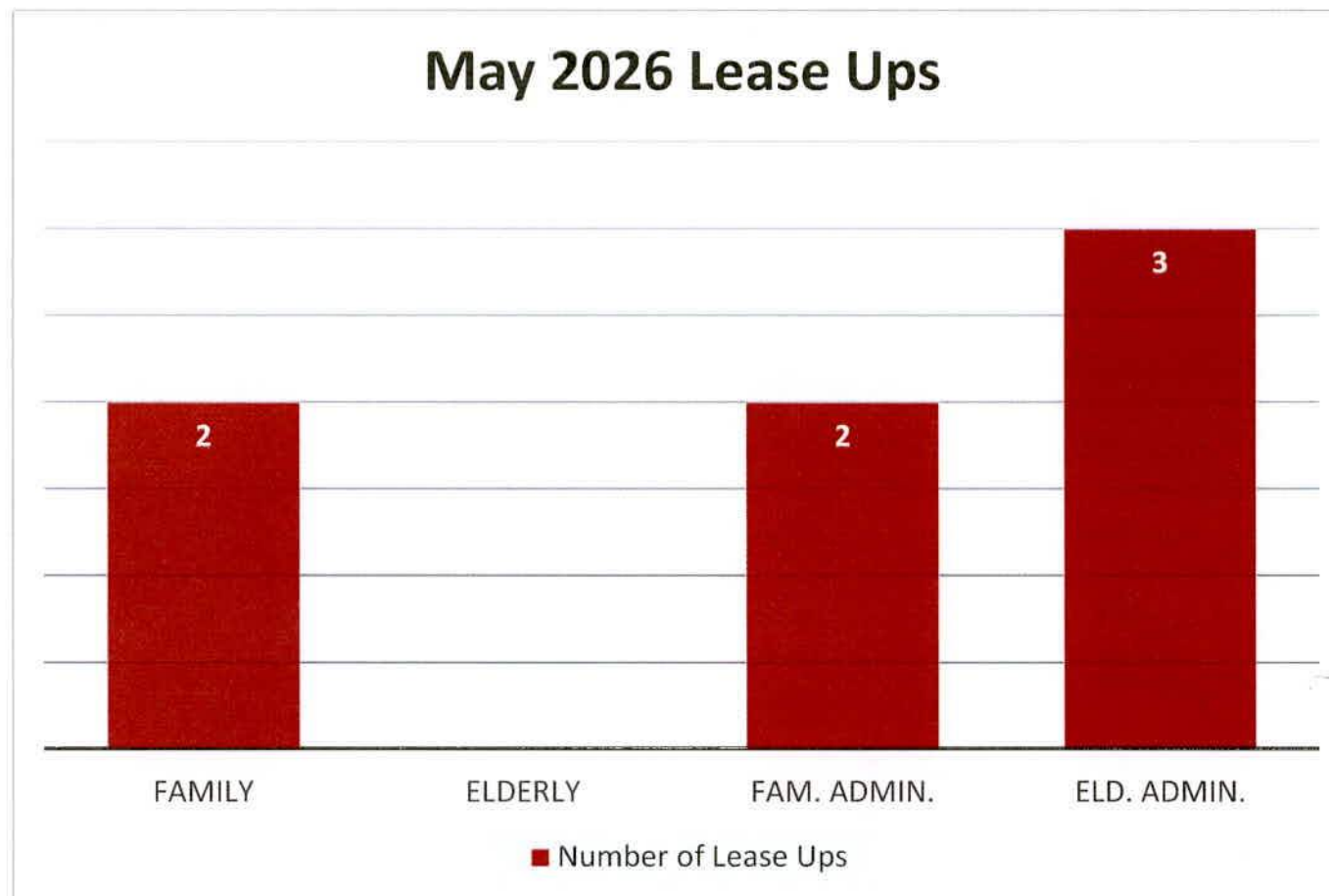
Vacancy Report Cont.

- Offline modernization projects references Pioneer, Charter, Morency, and Phillips locations.
- Family vacancies included one move-out to Leefort Terrace.
- Elderly vacancies included seven move-outs to Leefort Terrace.
- Federal units included one four-bedroom and one two-bedroom unit under housing verification review for Housing Now.



Lease Up Report

In May 2026, we leased up 2 new household through the Housing now program. We also had 5 administrative transfers, 2 for family and 3 for elderly housing.

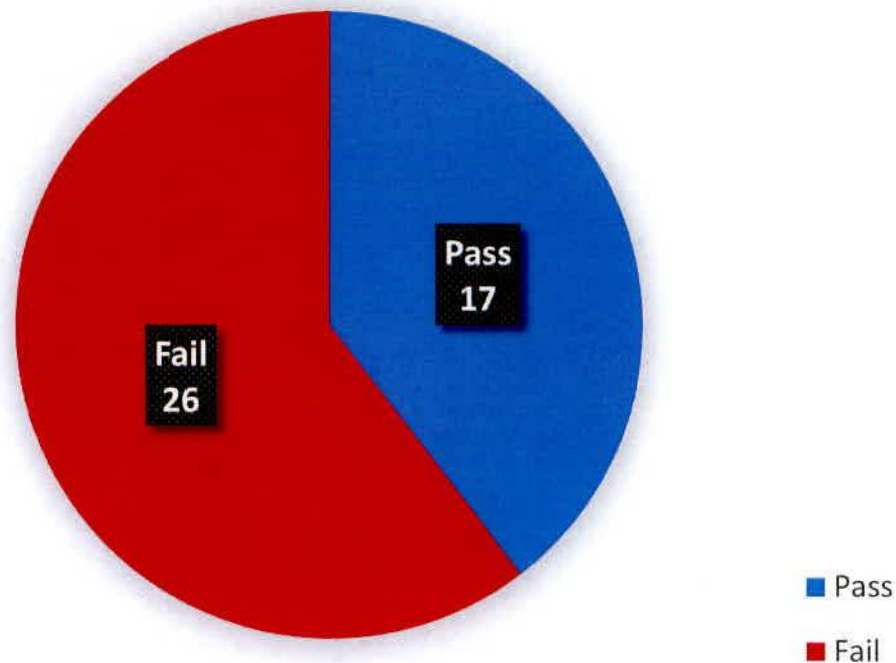




Compliance Inspection Report

In May 2026, the Public Housing Department completed 43 compliance inspections:

May 2026 Compliance Inspections





Compliance Inspection Report Cont.

- Each month the Public Housing team completes compliance inspections to ensure resident compliance with the lease with residents that have had prior issues adhering to their lease terms.
- This is part of an ongoing effort to assist residents in coming back into compliance with their lease through monthly visits and RSC involvement.



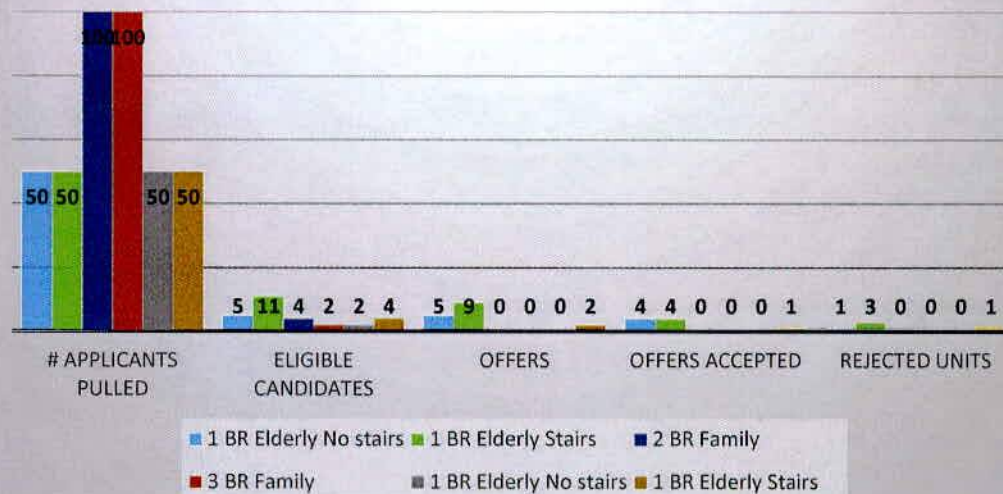
Community Impact

- Our efforts have led to our Public Housing portfolio being just below capacity, ensuring a safe and affordable place for people in our community to live.
- Through the team's efforts, we have continued working with 43 households to maintain housing stability. Resident Service Coordinators continue to offer assistance to many of these households, along with other households, with grant funding, community resources, and various program opportunities

Salem CHAMP List Report

Date Pulled	List ID	Criteria	# Applicants Pulled	Eligible candidates	Offers	Offers Accepted	Rejected Units	List Status
1/5/2026	29985803	1 BR Elderly No stairs	50	5	5	4	1	Pending Applicant Response
1/14/2026	30087905	1 BR Elderly Stairs	50	11	9	4	3	Pending Applicant Response
3/19/2026	30483304	2 BR Family	100	4	0	0	0	Pending Screening
4/15/2026	30685506	3 BR Family	100	2	0	0	0	Pending Screening
5/19/2026	30897718	1 BR Elderly No stairs	50	2	0	0	0	Pending Screening
5/19/2026	30901722	1 BR Elderly Stairs	50	4	2	1	1	Pending Screening

Salem CHAMP List Report





Housing Choice Voucher & PBV Program Performance



The Housing Choice Voucher (HCV) and Project-Based Voucher (PBV) programs continued to provide stable housing assistance to Salem residents throughout the reporting period. Voucher utilization remained strong, averaging approximately 85–87%, while PBV vacancies remained low.

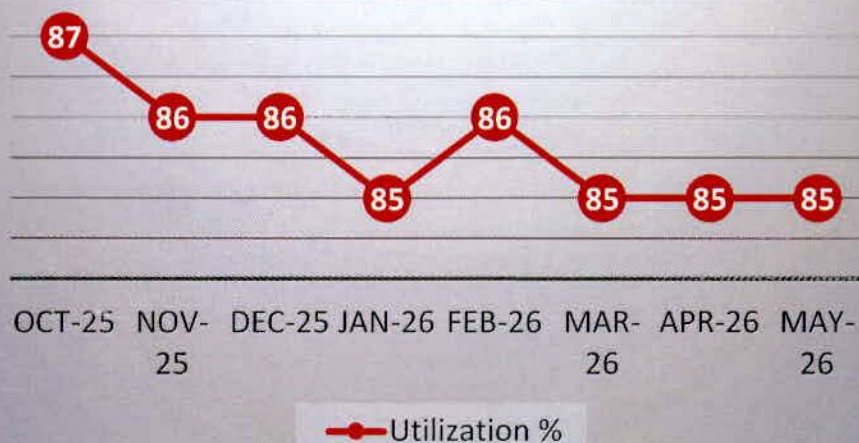


Key Highlights

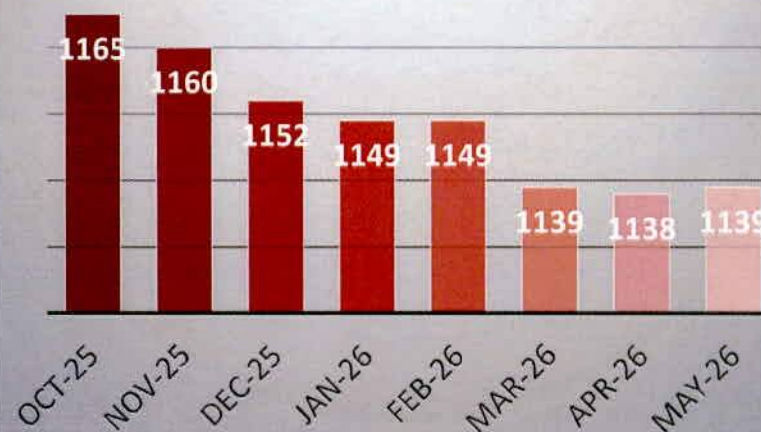
- 1,346 available vouchers
- Average voucher utilization: 86% which utilizes over 100% of our Authorized Budgeted Allocation (ABA)
- Average units under lease: 1,149
- PBV vacancies remained low (1–3 units). Low vacancy levels indicate strong demand and effective turnover management.
- Hosting portability-in households increased from 21 to 25

Voucher Utilization & Units Under Lease

Utilization %



Units Under Lease





HAP Expense May and June 2026

May 2026

HAP	\$1,833,699
URP	\$5,807
FSS	\$10,078
HAP Adj	\$11,515
URP Adj	\$4

Port-Out HAP	\$231,567
Port-Out URP	\$1,559
Port-Out HAP Adj	\$30,849
Port-Out URP Adj	\$94

Total	\$2,125,172
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JUNE 2026

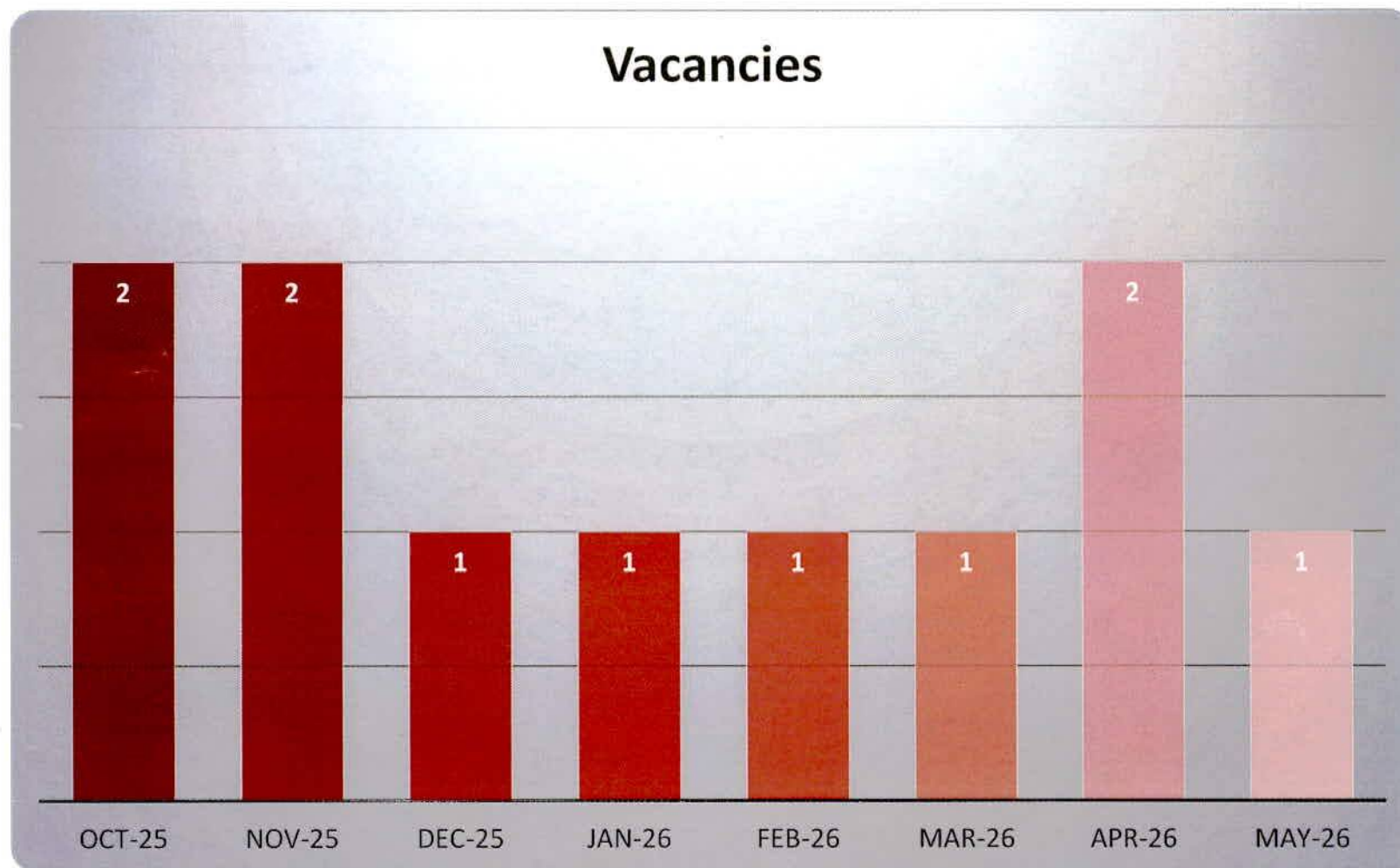
HAP	\$1,870,610
URP	\$7,067
FSS	\$10,595
HAP Adj	\$32,822
URP Adj	\$501

Port-Out HAP	\$224,909
Port-Out URP	\$1,491
Port-Out HAP Adj	\$(296)
Port-Out URP Adj	

Total	\$2,147,699
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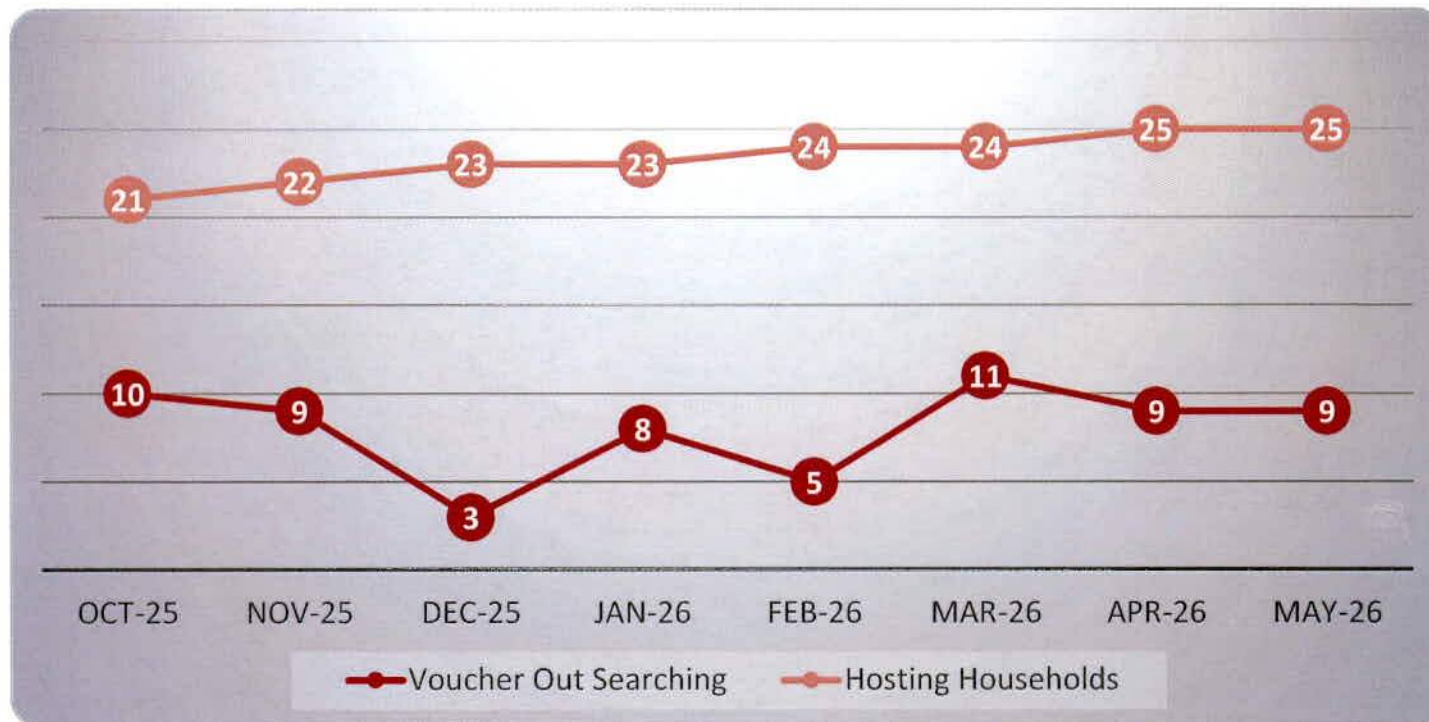


PBV Occupancy Performance





Vouchers out searching and Portability





Community Impact

- More than 1,100 households were supported through leased units during FY2025 into 2026. High utilization reflects strong community demand and successful program management.
- Increased stability for families, seniors, and people with disabilities.

SALEM HOUSING AUTHORITY

Modernization Operations Report

May 2026

Modernization

<u>Portfolio Metric</u>	<u>Value</u>
Annual Capital Formula Funding	\$796,966
Comp Mod Grant Award (Charter Street)	\$2.7 Million
Developments Supported	23
Buildings Supported	82
Units Supported	715
Active Capital Projects	11
Future Pipeline Projects	5

Modernization Focus Areas

Electrical & Life Safety	27%
Building Envelope	22%
Heating & Sustainability	18%
Accessibility Improvements	15%
Roofing	10%
Site Improvements	8%

Investment Information

EOHLC Formula Funding	60%
Competitive Grants	20%
Federal ARPA Funding	12%
Energy Grants	5%
Future Funding Sources	3%

The Salem Housing Authority continues to advance a comprehensive modernization strategy focused on preserving assets, improving resident quality of life, reducing deferred maintenance, enhancing accessibility, and positioning developments for long-term sustainability.

Current Project Investments

Charter Street

\$2.7 Million Comprehensive Modernization Grant Award

Focus Areas

- ✓ Water infiltration remediation
- ✓ Window replacement
- ✓ Accessibility improvements
- ✓ Building envelope preservation
- ✓ Long-term building sustainability

Status: Design and implementation advancing

Pioneer Terrace / Congress

Focus Areas

- ✓ Electrical modernization
- ✓ Federal Pacific panel replacement
- ✓ Climate resilience planning
- ✓ Flood and sea-level vulnerability assessment
- ✓ Heat pump conversion initiatives

Status: Active

Phillips House

Focus Areas

- ✓ Boiler replacement
- ✓ Hot water system modernization
- ✓ Walk-in accessibility showers
- ✓ Exterior preservation planning

Status: Active

■ Portfolio-Wide Improvements

Impacting Multiple Developments

- ✓ Exterior door replacement
 - ✓ Electrical panel replacement
 - ✓ Gas stove replacement
 - ✓ Site and concrete repairs
 - ✓ Roofing upgrades
 - ✓ Aging-in-place improvements
-

Current Project Investment Activity

<u>Development</u>	<u>Focus</u>
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Charter Street	Preservation + Accessibility
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Pioneer Terrace	Electrical + Resilience
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Phillips House	Heating Infrastructure
----------------	------------------------

Colonial Terrace	Site Improvements
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Portfolio Wide	Safety & Modernization
----------------	------------------------

PROJECT PROGRESS DASHBOARD

Active Project Tracker

Project	Progress
Pioneer Electrical Upgrade	 80%
Colonial Terrace Site Work	 70%
Walk-In Shower Program	 65%
Exterior Door Replacement	 60%
Federal Pacific Panel Program	 50%
Ruane Roof Replacement	 45%
Charter Envelope Project	 40%
Heat Pump Conversion	 30%
Phillips Boiler Project	 20%

May Accomplishments

Construction & Procurement

- ✓ Pioneer electrical work progressing on schedule
- ✓ Exterior door contracts awarded
- ✓ Federal Pacific replacement project mobilized
- ✓ Colonial Terrace site improvements underway
- ✓ Accessibility upgrades continuing at multiple sites
- ✓ Charter Street design work advancing

Federally Funded Projects

122.5 Boston Street - Porch selective repair

73 Boston Street - Rear exterior staircase repair

Scattered Federal Sites - Concrete walkway and retaining wall repairs

LOOKING AHEAD

2026 Modernization Pipeline

 Bertram - Kitchen and Bath Modernization - Status: Planned as funding allows

 Garden Terrace - Roof Replacement - Status: Design development

 Phillips House - Exterior Painting - Status: Bid preparation

 Rainbow Terrace - Paving Improvements - Status: Design and procurement

Current Strategic Modernization

Resident-Focused Improvements

- Accessibility
- Aging-in-place upgrades
- Kitchen and bath modernization
- Improved safety systems

Asset Preservation

- Roofing
- Building envelope improvements
- Exterior rehabilitation
- Site infrastructure

Sustainability & Resilience

- Heat pump conversion
- Energy efficiency
- Climate resilience planning
- Flood mitigation studies

Life Safety

- Electrical modernization
- Federal Pacific panel replacement
- Emergency system upgrades

Salem Housing Authority is actively leveraging formula funding, grants, ARPA resources, and MA Lean program energy funding opportunities to maximize modernization activity while preserving and improving housing assets for current and future residents.

Current Project List

Active Capital Projects

- 258150 – Pioneer Electrical Upgrade
- 258171 – Heat Pump Conversion
- 258173 – Charter Water Infiltration Improvements
- 258182 – Exterior Door Replacement
- 258188 – ARPA Panel & Stove Replacement
- 258189 – Walk-In Tub & Shower Program
- 258197 – Colonial Terrace Site Work
- 258198 – Pioneer/Congress Flood & Sea Level Study
- 258199 – Ruane Roof Replacement
- 258200 – Phillips Boiler & HW Tank Replacement
- 258202 – Charter Window Replacement
- 258203 – Aging-in-Place Program

Upcoming Projects

- 258204 – Garden Terrace Roof Replacement
- 258205 – Phillips House Exterior Painting
- 258206 – Rainbow Terrace Paving
- Bertram Kitchen & Bath Modernization

Salem Housing Authority

27 Charter Street
Salem, MA 01970

(978)744-4431



Cathy Hoog
Executive Director

May 1- 31 2026
Kathlyn Valianti

May RSC MONTHLY REPORT

NEW Referrals to RSC: 9
Ongoing case management/referrals: 42

Category:

<u>Mental / behavioral health</u>	<u>6</u>
<u>Housing stabilization support / One time deep cleaning</u>	<u>0</u>
<u>Re-certification assistance</u>	<u>0</u>
<u>Housekeeping/ Agency referrals</u>	<u>1</u>
<u>Wellness & fitness</u>	<u>18</u>
<u>Nutrition/Snap applications, food pantry resources</u>	<u>6</u>
<u>Healthy food options, food pantry and emergency shopping</u>	<u>6</u>
<u>Community Engagement / Socialization</u>	<u>61</u>
<u>Health insurance / Health supportive services</u>	<u>6</u>
<u>ther- Distribution of flyers and community events</u>	<u>163</u>
<u>Other</u>	

Referrals made out to other places:

- Salem COA, Salem Pantry, Life Bridge, Gather Health HOU, MassHealth, Healthy Living, Element Care/PACE, AgeSpan, Disability Resource Center, North Shore Community Action Program, Salem Commission on Disability, Mission of Deeds, REACT, Salem Fire Department, Salem PD, The Brookhouse for Woman, The Bertram House, Big Brother/Big Sister, Salvation Army, Gardener Mattress Company, Care Dimensions, Mass Rehabilitation Commission, Salem Community Gardens

Other important info to include:

5/6/26 React High Risk team meeting, Salem Council on Aging.

Salem Housing Authority

27 Charter Street
Salem, MA 01970



(978)744-4431

Cathy Hoog
Executive Director

5/7/26 Manager's meeting, Zoom

5/7/26 Networking at Putnum Farm Assisted Living: Care Dimensions: Training on Grief

5/5/26 Congregate lunch for Ruanne residents with games.

Kev Tech computer classes have started at Charter St. and Morency/Dalton

5/4/26 Pioneer Community Hours

5/11/26 Pioneer Terrace Community hours

5/18/26 Pioneer Community Hours

5/19/26 Senior Conversation with Rev. James Ashton, Power of Gratitude

5/14/26 RSC Legal Risks Training

5/14/26 Practical skills for Mental Health First Aid Training

6/10/26 Scheduled networking lunch At Brookhouse Assisted Living

- Wellness Wednesday with Kelley Annese – wellness classes will be added for Charter St residents and Pioneer and Morency.
- Pioneer/Bertram
- Morency/Dalton May 6th
- Charter St. scheduled for April 8th and May 20th
- Distributed flyers for Kelley Annese; Memory Café and Reiki at the Council on Aging
- Scheduled Lunch with Congregate tenants at Ruane, next scheduled lunch 5/5/26 with RSC's, next lunch is June 9th.
- Planning social monthly community engagement / workshops at Morency, Dalton, and Pioneer community rooms (Coffee hour, snacks, movies, games, etc.)
- RSC's planning to schedule monthly game events
- Weekly office hours at Pioneer Terrace Community Room.
- Meet with other community organizations- EPNG, NorthShore REACT
- Posted informative pamphlets to upcoming workshops and Events and food resource information.

Post up local events-Social Programs, Transportation schedule, and outing events hosted by COA.

Salem Housing Authority

27 Charter Street
Salem, MA 01970



(978)744-4431

Cathy Hoog
Executive Director

May 1- 31 2026
Mary Ann Kairouz

RSC MONTHLY REPORT

NEW Referrals to RSC: 9
Ongoing case management/referrals: 28

Category:

<u>Mental / behavioral health</u>	<u>2</u>
<u>Housing stabilization support / One time deep cleaning</u>	<u>4</u>
<u>Re-certification assistance</u>	<u>1</u>
<u>Housekeeping/ Agency referrals</u>	<u>5</u>
<u>Wellness & fitness</u>	<u>20</u>
<u>Nutrition/Snap applications, food pantry resources</u>	<u>74</u>
<u>Healthy food options, food pantry and emergency shopping</u>	<u>2</u>
<u>Community Engagement / Socialization</u>	<u>55</u>
<u>Health insurance / Health supportive services</u>	<u>2</u>
<u>Other- Distribution of flyers and community events</u>	<u>37</u>
<u>Other-Robo calls-----</u>	<u>345</u>

Referrals made out to other places:

- Salem COA, Salem Pantry, Life Bridge, Gather Health HOU, MassHealth, Healthy Living, Element Care, AgeSpan, Disability Resource Center, Element Care, North Shore Community Action Program, Salem Commission on Disability, Mission of Deeds, REACT, Salem Fire Department, Salem PD, The Brookhouse for Woman, The Bertram House, Big Brother/Big Sister, Salvation Army, Gardener Mattress Company, Care Dimensions

Other important info to include:

5/4/26-AgeSpan quarterly zoom
5/5/26 Charter Street KevTech Classes start

Salem Housing Authority

27 Charter Street
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5/5/26-Rainbow Office Hours 9-11 first Tuesday every month

5/6/26-React High Risk team meeting, Salem Council on Aging.

5/6/26 Morency/Dalton KevTech Classes start

5/7/26 Staff meeting

5/4/26, 5/11/26, 5/18/26, Morency Community hours

5/5/26 Congregate lunch for Ruanne residents

5/14/26 RSC Legal Risk training

5/15/26 Spiritual workshop- Finding Purpose in Elderhood

6/10/26 Wellness Wednesday, Kelley will be at Charter St

6/17/26 Wellness Wednesday, Kelley will be at Pioneer

6/24/26 Wellness Wednesday, Kelley will be at Morency

- Meet with other community organizations- EPNG, NorthShore REACT
- Posted informative pamphlets to upcoming workshops and Events and food resource information.
- Post up local events-Social Programs, Transportation schedule, and outing events hosted by COA.

Salem Housing Authority

27 Charter Street
Salem, MA 01970

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Cathy Sheehan
Executive Director

May 1 – May 31, 2026
Alexandra Dominguez

RSC MONTHLY REPORT

Total Referrals to RSC:

New Referrals: 2

On-Going Referrals: 5

Categories of services and the number of tenants provided services:

<u>Mental-behavioral health</u>	<u>0</u>
Housing stabilization support, case management	<u>7</u>
Re-certification assistance	<u>1</u>
Housekeeping, laundry services through agency referrals	<u>0</u>
Wellness and fitness workshops	<u>0</u>
<u>Nutrition-SNAP application and list food pantry resources</u>	<u>1</u>
<u>healthy food access-assisting at food panty & emergency food shopping</u>	<u>34</u>
<u>Community Engagement, Socialization</u>	<u>34</u>
Health insurance, Health supportive services	<u>0</u>
<u>Other- resources posted in buildings</u>	<u>1</u>
<u>Other-passed out to tenants</u>	<u>1</u>
<u>Other- robo calls of events or services</u>	<u>0</u>
A. <u>Families Robo call</u>	<u>0</u>

Referrals made out to other places:

- MassHire, DTA, Future Forward, Women's Money Matters, RAFT, NSCAP, Mission of Deeds, Household Goods, Child Care Circuit.

Salem Housing Authority

27 Charter Street
Salem, MA 01970



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Cathy Sheehan
Executive Director

Other important info to include:

- Attended EOHLC's Specialized Family & Supportive Services (SFSS) Open Office Hours (OOH) virtually: Training provided by Massachusetts Department of Public Health (DPH), Danielle Bolduc (facilitator) on Suicide Prevention Program.
- Socialized and interacted with Rainbow residents at the Mobile Pantry on Mondays. Passed out flyers for the children's clothing swap taking place on 5/9/26 at Espacio in Salem.
- Alex and MaryAnn hold monthly office hours on the first Tuesday of every month from 9:00–11:00 AM at 83RT for all Family Housing residents. Residents can stop in for support, ask questions, receive assistance, and access resources.
- RSC's met on Monday, May 4th to discuss details and plan for the Laptop Lending Library. A flyer was created and will be distributed to residents. RSC's will meet again in June to finalize forms, procedures, and distribute flyers.
- RSC's have finalized details for the 250th Celebration of America event 'Red, White & BBQ' for Thursday, June 18th at the Garden/Field area at Pioneer Terrace. Flyers were distributed all State-Aided Public Housing residents (family and elderly/disabled). The event will be catered by ROOT. Live music by Oliva and Friends. Entertainment by Giovanna's Entertainment (balloon twisting, face painting, cotton candy and popcorn machine), Caricature drawings by Artist Alex Alderete.
- Two new families have leased up through the Housing Now Program. Unit 73 and 91 Rainbow Terrace both signed their lease in May.
- As of May 31, 2026, there are a total of five (5) families in the Housing Now Program, resulting in a 63% occupancy rate.
- SHA's Housing Now Program was approved for an additional 4 units after applying for a recent NOFA, which brings the total number of Housing Now units to 12 units. The newly approved budget amount is \$172,800.00.



FUTURE FORWARD

Self-Sufficiency Program (SSP)

MONTHLY REPORT: May 1 – May 31, 2026

PREPARED BY: Sandra Reiniger/Future Forward Coordinator

PROGRAM OVERVIEW

The Future Forward Self-Sufficiency Program (SSP) supports Public Housing residents working toward greater economic stability through goal planning, connection to community resources, and individualized support and coaching

PROGRAM SNAPSHOT

Marblehead Housing Authority

• Total Participants Enrolled: 7 • In Process of Enrollment: 3 • With Escrow: 2

Salem Housing Authority

• Total Participants Enrolled: 9 • In Process of Enrollment: 3 • With Escrow: 3

TOTAL ESCROW SAVED- Through May 30, 2026 - \$9,634.

Marblehead –\$7,021.

Salem - \$2,613.

MONTHLY HIGHLIGHTS

- Women's Money Matters –10 Active Participants - Excellent participation weekly!

Start date: May 12, 6:30-8:00 Tuesdays evenings for 8 Weeks

UPCOMING ACTIVITIES & FOCUS AREAS

- Continue intake and enrollment in Future Forward Program
- Work with the RS team on developing required documentation and procedures to support the launch of our new Mass Broadband Institute grant funded “Connected and Online” initiative, including laptop computers and other equipment for an onsite computer lab and lending library.
- Work with RS team on planning 250th Year Celebration for public housing residents– June 18, 2-5:00. Live music, sing-along, BBQ meal from Roots, and more.

Salem Housing Authority

Maintenance Operations

May 2026 Board Report

1. Work Order Completion Rate

Completed

434

92% of total work orders

Open

38

8% of total work orders

Key Takeaway

- 472 total work orders
- 434 completed
- 92% completion rate
- Only 38 open at month end

2. Work Orders by Priority

Priority	Completed	Visual Scale
Routine	182	
Emergency	149	
Inspection Other	59	
Inspection UPCS	35	
Preventive	5	
Urgent	2	
Vacant Unit	2	

Key Takeaway

Routine and emergency requests continue to represent the majority of maintenance activity, demonstrating a strong focus on resident service and rapid response.

3. Average Completion Time

Target	Actual
< 5.00 Days	4.04 Days

Key Takeaway

Average completion time remained below the five-day target, indicating efficient maintenance operations and effective scheduling.

4. Resident Satisfaction Follow-Up

Resident Satisfaction

100%

13 of 13 residents reported satisfaction with work completed.

Quality Assurance Results

Measure	Result
Residents Contacted	13
Work Completed	13 of 13
Timely Completion	13 of 13
Professional Service	13 of 13
Resident Satisfaction	100%

Key Takeaway

All residents contacted reported that work was completed professionally, timely, and to their satisfaction.

Executive Summary

During May 2026, the Salem Housing Authority maintenance department processed **472 work orders**, completing **434 (92%)** with an average completion time of **4.04 days**. Staff successfully responded to **149 emergency work orders**, completed **94 inspection-related corrective actions**, and maintained a strong focus on resident service. Quality assurance follow-up calls were conducted with thirteen residents, all of whom reported satisfaction with the timeliness, professionalism, and quality of work performed. The department continues to maintain high service standards while ensuring safe, sanitary, and well-maintained housing across all developments.

5. Maintenance Performance Dashboard

Indicator	May 2026
Total Work Orders	472
Completed	434
Emergency Work Orders Resolved	149
UPCS Corrections	35
Other Inspection Corrections	59
Average Completion Time	4.04 Days
Resident Satisfaction	100%

Development Workload Summary

Development / Portfolio	Completed	Open
Federal Elderly	88	0
Federal Family	7	1
Rainbow Terrace	93	8
Garden Terrace	16	2
Bertram Terrace	22	8
27 Charter Street	47	4
Pioneer Terrace	50	6
Morency Manor	30	2
Norton / Bates	39	3
Colonial Terrace	11	2
Phillips / Essex (State 705)	5	0
117 Congress Street	7	0
Farrell Court	1	0
Phillips / Essex (State 689)	3	0

Salem Housing Authority

Inspection Operations Report – May 2026

During May 2026, the Salem Housing Authority completed **60 annual inspections** across State Family and State Elderly developments. Inspection operations were concentrated in the elderly portfolio, with activity focused on compliance, unit condition, resident safety, and early identification of maintenance issues.

Of the 60 inspections completed, **29 units passed** and **31 units failed**, producing an overall pass rate of **48%**. The highest concentration of failed inspections occurred at 27 Charter Street, Bertram Terrace, and Pioneer Terrace.

The State Elderly portfolio accounted for **49 inspections (82%)**, while State Family developments accounted for **11 inspections (18%)**. Bertram Terrace recorded the highest volume at 19 inspections, followed by 27 Charter Street with 10, and Rainbow Terrace and Pioneer Terrace with 8 each.

Inspection operations remain a key part of the Authority's asset management and compliance strategy. May results reinforce the importance of timely corrective maintenance, property manager monitoring, and reinspection / compliance inspection scheduling to address deficiencies and protect the quality of Authority-owned housing.

Executive Dashboard

May 2026 inspection results at a glance

Total Inspections Completed 60

Passed	29
Failed	31
Pass Rate	48%
Fail Rate	52%

Inspection Activity by Development

Development	Program	Inspections	Passed	Failed	Pass Rate
Bertram Terrace	State 667 Elderly	19	13	6	68%
27 Charter Street	State 667 Elderly	10	3	7	30%
Rainbow Terrace	State 200 Family	8	4	4	50%
Pioneer Terrace	State 667 Elderly	8	2	6	25%
Morency Manor	State 667 Elderly	5	1	4	20%
Colonial Terrace	State 667 Elderly	4	1	3	25%
Garden Terrace	State 200 Family	3	2	1	67%
Dalton Building	State 667 Elderly	3	2	1	67%
Total	All Programs	60	29	31	48%

This report reflects inspection activity completed between May 1, 2026 and June 1, 2026 for State Family and State Elderly developments included in the uploaded inspection report. All completed inspections listed were annual inspections performed by Luis Lopez or Patric Bishop.

Insights

- Inspection volume was concentrated in the State 667 Elderly portfolio, which represented more than four-fifths of all inspections completed in May.
- The largest inspection workload was at Bertram Terrace, which also recorded a relatively stronger pass rate than several other high-volume locations.
- 27 Charter Street, Pioneer Terrace, Morency Manor, and Colonial Terrace posted the lowest pass rates, suggesting a need for focused maintenance response and targeted reinspection tracking.

Program-Level Inspection Activity

Key Observation

- State Elderly housing represented 82% of all inspections completed during May.
- State Family housing represented 18% of completed inspections.

**Salem Housing Authority
Vendor Payment History May 2026 Bills**

Check Name	Description	Total
Revolving Fund		
A-1 Exterminators, Inc.	04-23: FC: Sentinel Service Call 04-23: FC: Outside Rodent Control	<u>\$650.00</u>
Affordable Housing Network, LLC	05-26/05-27: Rent Watch Software	<u>\$3,900.00</u>
Aflac 1 CHK	05-26: Aflac	<u>\$397.16</u>
AFSCME Council 93	04-26-26: Union Dues 05-03-26: Union Dues 05-10-26: Union Dues 06-17-26: Union Dues 05-24-26: Union Dues	<u>\$512.56</u>
Employee	RT: Reimburse Open Office Hours Refreshments	<u>\$35.93</u>
Resident 2 CHK	05-26: Power: Utility	<u>\$2.00</u>
Andrew M. Brockway	Zisson Roof Reimbursables Zisson: Roof Asbestos	<u>\$604.98</u>
Anne M. Cameron		<u>\$10.28</u>
Atlantic Paving Corp.	RT: 8 Ton Pothole Patching	<u>\$4,500.00</u>
Baystate Interpreters, Inc. 3 CHK	03-03: Interpreter: 03-05: Interpreter: Sec. 8: Meeting Participants 03-13: Interpreter: Sec. 8 FSS NOW:03-17: Interpreter: Haitian Creole 667-7B: Interpreter: LTO Meeting 03-25: Interpreter: Sec. 8 FSS:	<u>\$720.00</u> <u>\$720.00</u>
BC Jaclen Tower Limited Partnership	05-26: Rents	<u>\$1,670.00</u>
Bell Fund VI Salem LLC	05-26: Rents 06-26: Rents	<u>\$11,862.50</u>
Blue Triton Brands, Inc.	16A RT: Water & Cups	<u>\$18.37</u>

**Salem Housing Authority
Vendor Payment History May 2026 Bills**

Boston Mutual Life Ins. Co.			04-26: Add'l Life		\$459.60
Breen & Sullivan			#258194:#01: 667-5 Elevator Up Grade #258194#02: 667-5 Elevator Up Grade		\$25,700.00
Canal Realty Development, LLC			05/26: Rents 03-03/04-02: Sec. 8: Water & Sewer 04-2/05-04: Water June 26: Rents		\$10,382.19
Capano & McGloin, LLP			Sec.8 Term: x5		\$14,272.50
Casey Lundregan Burns, P.C.			All: Legal Services		\$61,884.24
City Of Salem			12-25: 678.851 Gals. Fuel 12-25: Sec.8: 33.378 Gals. Fuel		\$1,348.11
City Of Salem			200: 163,857 Cu. Ft. 667: 150,792 Cu. Ft. 705: 18,539 Cu. Ft. 705-4: 10,445 Cu. Ft. 30: 21,321 Cu. Ft.		\$46,223.28
Comcast					
	4	CHK	All Cable , Wifi , Services		\$1,777.23
	5	CHK	All Cable , Wifi , Services		\$871.62
	6	CHK	All Cable , Wifi , Services		\$653.01
	7	CHK	All Cable , Wifi , Services		\$4,262.57
Commonwealth Of Massachusetts					
	8	CHK	04-26: Health, Opins. & LTD		\$14,260.61
	9	CHK	05-26: Health, Opins. & LTD		\$13,992.89
Dearborn Life Insurance Company			05-26: STD		\$357.96
Elan Financial Services					\$3,281.29
		INV			
Electrical Supply Center			Power & Zisson: Maintenance Supplies		\$34.77
Environmental Restorations, Inc.			258189 Req #5		

**Salem Housing Authority
Vendor Payment History May 2026 Bills**

		258189 Permits	<u>\$53,748.08</u>
Essex Media Group			
		AD: 04-16/04-17: Sec. 8: Receptionist	<u>\$299.88</u>
F. W. Webb Company			
		4/Kitchen Faucets & Accessories Press Tool Kit NT: Bathrm. Sink & Faucet 3H PT: Putty RT: 2 Circulator Pumps 4 Kitchen Faucets 705-4/ (2 units) 1: Heating System Parts 705-4/: Plumbing Supplies RT: 6/Circulator Pumps 667-6/: Toilet & Accessories Plumbing Supplies	<u>\$12,388.78</u>
Fairweather Preservation Assoc. Lmt. Partnership			
		05-26: Rents	<u>\$6,400.00</u>
Fenton, Ewald & Associates, P.C.			
		04-26: Accounting	<u>\$5,424.00</u>
Forshaw, Inc.			
		Maintenance Supplies	<u>\$5,286.48</u>
Fuss & O'Neill, inc.			
		258150 #2	<u>\$5,200.00</u>
Gary Dean			
		05-14/05-13: Zoom	<u>\$169.90</u>
Resident			
	11	CHK	
		SSP Flex	<u>\$1,685.00</u>
Greater Salem Employees Federal Credit Union			
		04-26-26: Credit Union 04/26	
		05-03-26: Credit Union 05/26	
		05-10-26: Credit Union 05/26	
		05-17-26: Credit Union 05/26	
		05-24-26: Credit Union 05/26	<u>\$4,000.00</u>
Hayden's Safe & Lock Co., Inc.			
		667-5: Replace and Repair Door Handle CT: Locks: Community Room & Garage	<u>\$779.30</u>
Hayden's Systems, Inc.			
		05-26/05-27: 667-7B: Alarm Monitoring 05-26/05-27: 667-6: Alarm Monitoring	

**Salem Housing Authority
Vendor Payment History May 2026 Bills**

			05-26/05-27: PT: Alarm Monitoring	
			05-26/05-27: CT: Alarm Monitoring	
			Zisson: Annual Fire Alarm Test	
			Power: Annual Fire Alarm Test	
			Power: Repl. Fire Panel and Starlink Communicator	
			667-6: Annual Fire Alarm Test	
			67-7B: Annual Fire Alarm Test	
			705-4: Monitoring Of Fire Alarm	
			Zisson: Monitoring Of Fire Alarm	
			Power: Monitoring Of Fire Alarm	
			Bates: Monitoring Of Fire Alarm	
			NT: Monitoring Of Fire Alarm	
			Bertram: Monitoring Of Fire Alarm	
				\$14,297.60
HD Supply Facilities Maintenance	12	CHK		
			Maintenance Supplies	
				\$4,910.63
Home Decor Group, LLC				
			Zisson: Paint Supplies	
				\$197.40
Home Depot Commercial Credit	13	CHK		
			667-5: Medicine Cabinet	
			121.5 Bridge: Maintenance Supplies	
			RT: Door Materials to Repair Cellar Door	
			667-5: Maintenance Supplies	
			NT: Maintenance Supplies	
				\$1,546.22
Institute for Environmental Education, Inc.	14	CHK		
			05-27: 2/Lead Safe Renovator: Powers & Norris	
				\$350.00
Intellibeam LLC				
			New Monitor: (1)	
			05-26/05-27: Splashtop/Atera Remote Access	
			04-26: 3 Lines, 911, Caller ID	
			04-26: Computer Maintenance	
			667-5: Maine Office Elevator Cameras	
			667-6: New 16Ch NVR	
			Zisson: Computers	
				\$12,631.27
James Ashton				
			RSC Flex: Program at Morency:Grief	
				\$150.00
Labor Logic LLC d/b/a Harpers Time & Attendance				

**Salem Housing Authority
Vendor Payment History May 2026 Bills**

			<u>\$39.46</u>
National Grid			
23	CHK	667: 975 KWH 200: 0 KWH 705-4: 308 KWH 30: 285 KWH Sec. 8: 285 KWH	\$1,104.99
24	CHK	667: 20 KWH 200: 5 KWH 705-4: 31 KWH	\$246.19
25	CHK	200: 547 KWH 705: 9 KWH 705-4: 6 KWH 30: 52 KWH	\$324.48
26	CHK	200: 57 KWH 30: 148 KWH	\$92.71
			<u>\$1,768.37</u>
National Grid			
27	CHK	667: 4,664.17 Therms. 200: 66 Therms 705-4: 0 Therms.	\$6,424.33
28	CHK	667: 492 Therms. 200: 1,347 Therms 30: 520 Therms.	\$4,334.24
29	CHK	667: 1.8 Therms. 705-4: 3.8 Therms. 30: 1.8 Therms.	\$637.13
			<u>\$11,395.70</u>
National Grid			
30	CHK	200: 1,994 KWH 667: 297,786 KWH 705: 2,127 KWH 30: 7,524 KWH	\$94,886.63
			<u>\$94,886.63</u>
New England Mobile Systems, Inc.		04-26: GPS Monitoring 04/26 05-26: GPS Monitoring 05/26	
			<u>\$541.70</u>
North of Boston Media Group/Accounting		AD: 04-08: Bid Elevator Repair & Service AD: 04-14: Facilities & Operations Manager Sec. 8: AD 04-16 & 04- 17: Receptionist	
			<u>\$1,527.95</u>
NRG Business Marketing			
31	CHK	667: 2,372.5 Therms. 200: 1,401.70 Therms.	\$3,669.84
			<u>\$3,669.84</u>
OnLine Information Services, Inc.		Sec. 8: 6 Criminal Reports Sec. 8: 29: Social Services Verification Reports Criminal Reports: 18 Social Services Verification Reports: 3	\$2,002.80
			<u>\$2,002.80</u>

**Salem Housing Authority
Vendor Payment History May 2026 Bills**

Patriot Constable Service, LLC		9/ 14 Day NTQ	
Employee			<u>\$270.00</u>
Pitney Bowes Global Financial Services, Llc		Parking 4/8-4/9, 4/16, 4/29, 4/15, 4/2 04/07, 17,30 05/05: Parking	<u>\$47.30</u>
32	CHK	03-30/06-29: 16A RT: Mail	\$195.99
33	CHK	03-30/06-29: 667-5: Mail Machine	\$920.64
Powderhouse Plumbing, Inc.			<u>\$1,116.63</u>
34	CHK	667-7A: Extra Pumps & Filter for New Boiler	
Principal Bank as Custodian			<u>\$5,225.00</u>
35	CHK	05-03-26: Deferred Comp. "OBRA"	\$310.43
36	CHK	05-10-26: Deferred Comp. "OBRA"	\$497.57
37	CHK	06-17-26: Deferred Comp. "OBRA"	\$326.37
38	CHK	05-24-26: Deferred Comp. "OBRA"	\$340.20
Principal Bank as Custodian			<u>\$1,474.57</u>
39	CHK	05-03-26: Deferred Comp.	\$1,090.00
40	CHK	05-10-26: Deferred Comp.	\$1,090.00
41	CHK	06-17-26: Deferred Comp.	\$1,090.00
42	CHK	05-24-26: Deferred Comp.	\$1,090.00
Quadrant Health Strategies, Inc.			<u>\$4,360.00</u>
Rafael Batista		Physical: New Employee	<u>\$233.00</u>
Raymond T. Guertin, Architect		CT Building 2: Deep Clean Hallways and Carpet 04-26: Maintenance	<u>\$4,100.00</u>
Reworld Sustainable Solution, LLC		258189 #7	<u>\$3,334.00</u>
Richard W. Griffin d/b/a Derby Square Architects		04-01/04-15: Trash Disposal 04-17/04-27: Trash Disposal 05-06/05-15: Trash Disposal	<u>\$792.31</u>
Rogue Engineering and Design, Inc.		258182 #5	<u>\$1,900.00</u>
		258171 #5	<u>\$3,730.00</u>

**Salem Housing Authority
Vendor Payment History May 2026 Bills**

S&D Petroleum Inc.d/b/a
Salem BP

240: Engine Light
Repair
233: Repair Tire

\$552.89

Salem Chamber of
Commerce

2026 Annual Dues

\$360.00

Salem Contributory
Retirement

04-26-26: Retirement
05-03-26: Retirement
05-10-26: Retirement
05-17-26: Retirement
05-24-26: Retirement

\$31,973.56

Section 8 Administrator's
Association

43 CHK

06-10: 2 Sec.8. Annual
Meeting

\$250.00

Sperling Interactive

05-26: Website
Maintenance

\$520.00

\$520.00

Staples Advantage

Office Supplies

\$51.18

Synchrony Bank

44 CHK

SSP Flex: Amazon
Act#5618 Rosa Tavaréz

\$488.83

TASC

45 CHK

05-07-26: TASC: 4922- 05/26
3771-3301

\$5.00

The Guardian Life Insurance

46 CHK

04-26: Admin

04-26: Dental

\$2,974.50

47 CHK

05-26: Admin. Costs

05-26: Dental

\$3,843.25

\$6,817.75

The Hanover Insurance
Group

48 CHK

06/26-06/29: Fidelity &
Crime

\$1,515.00

\$1,515.00

Toshiba America Business
Solutions

04-15/05-14: 667-5 &
16A RT Copiers
04-15/05-14: Sec. 8 &
667 Scanners
04-15/05-14: Zisson
Copier
04-15/05-14: Sec. 8
Copier
04-15/05-14: Sec. 8 &
667-5 Copiers
05-14/06-14: Sec. 8 &
667-5 Copiers
05-15/06-14: Sec. 8 &
667 Scanners
05-15/06-14: Sec. 8
Copier
05-15/06-14: Zisson
Copier

\$3,934.05

Toshiba Business Solutions

**Salem Housing Authority
Vendor Payment History May 2026 Bills**

		Sec. 8: Waste Toner	<u>\$59.98</u>
Total Administrative Services Corp.			
		04-30-26: TASC:	\$180.75
		05-07-26: TASC:	\$180.75
		5-14-26: TASC:	\$180.75
		05-21-26: TASC:	\$180.75
		5-28-26: TASC:	\$180.75
			<u>\$903.75</u>
Total Administrative Services Corporation(TASC)			
		04-30-26: TASC:	
		05-07-26: TASC:	
		05-14-26: TASC:	
		05-21-26: TASC:	
		05-28-26: TASC:	
			<u>\$480.75</u>
Town of Marblehead			
49	CHK	04-03/04-29: Trash Disposal	<u>\$825.60</u>
Uline, Inc.			
		Maintenance Supplies: Grab Bars	<u>\$2,280.12</u>
W. B. Mason Co., Inc.			
		Sec.8: Office Supplies	
		State: Office Supplies	<u>\$6,991.87</u>
W. W. Grainger			
		Maintenance Supplies	<u>\$1,593.08</u>
Windows In Stock.Com			
		667-5: Window Balances	
		667-7B/: Window Repair	
		667-7B/: Window Repair	<u>\$1,537.40</u>
Winer Bros.			
		Zisson: Paint Supplies	
		Power: Paint Supplies	<u>\$147.18</u>
Women's Money Matter,			
	INV051826-3	SSP: 5-12 Financial Futures Workshop	<u>\$3,000.00</u>
Xcel Fire Protection, Inc.			
		667-5/#608: Repair Leak	<u>\$1,599.69</u>
H arpers Payroll			
		05/07/2026 Payroll	\$46,383.86
		State & Federal Withholding	\$11,567.19
		Harpers Invoice	\$109.93
		05/14/2026 Payroll	\$44,324.79
		State & Federal Withholding	\$14,168.97
		Harpers Invoice	\$163.43
		05/14/2026 Payroll RETRO	\$30,462.54
		05/21/26 Payroll	\$50,139.35
		State & Federal Withholding	\$12,488.01
		Harpers Invoice	\$110.13
		05/28/26 Payroll	\$46,980.43

**Salem Housing Authority
Vendor Payment History May 2026 Bills**

State & Federal Withholding
Harpers Invoice

\$11,785.44
\$107.83

\$268,791.90

Total
Checks: 49

Total Payments:

\$1,372,980.55

Totals for Revolving Fund

End of Report

FENTON, EWALD & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
280 HILLSIDE AVENUE
NEEDHAM, MA 02494-1365

OFFICE: (781) 444-6630
FAX (781) 444-6836
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To the Board of Commissioners
Salem Housing Authority
27 Charter Street
Salem, MA 01970

We have compiled the accompanying balance sheets of the Salem Housing Authority as of **April 30, 2026**, and the related statements of Revenues and Expenses for the 7 months then ended. We have not audited or reviewed the accompanying financial statements and accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America. The information included in the accompanying Agency Wide Revenue and Expenses and Analysis of Nonroutine Expenditures and Credits is presented only for supplementary analysis purposes. Such information has been compiled from information that is the representation of management, without audit or review, and accordingly, we do not express an opinion or provide any assurance on such data.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusion about the Authority's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Fenton, Ewald & Associates, P.C.

Fenton, Ewald & Associates P.C.

Needham, Massachusetts
Dated: May 27, 2026

Salem Housing Authority
7 months ending
April 30, 2026

AGENCY WIDE OPERATING STATEMENT
Year To Date Actual

Fenton, Ewald & Associates, P.C.
5/27/2026

Account Number	Classification	Federal Conventional	Section 8 HCVP	State Consolidated 400-1	Admin. Management Program	MRVP	Total	Pro-Rated Budget	\$ Favorable (Unfavorable)	% Favorable (Unfavorable)
OPERATING RECEIPTS										
3110 Shelter Rent - Tenant		109,658		2,303,567			2,413,226	2,514,947	(101,721)	-4%
3115 Shelter Rent - Federal Sect. 8		0		0			0	303,387	(303,387)	-100%
3190 Non Dwelling Rentals		0		0			0	0	0	0%
3400 Administrative Fees (S8, MOB, MRVP)			1,104,173	0	89,148	18,645	1,211,966	1,185,056	26,910	2%
3610 Interest on Investments - Unrestricted		13,729	12,072	13,879	0	178	39,858	40,600	(742)	-2%
3611 Interest on Investments - Restricted				0		0	0	0	0	0%
3690 Other Revenue		10,600	54,777	30,714	13,873	0	109,964	181,133	(71,170)	-39%
3950 Operating Grants				0			0	0	0	0%
3691 Other Revenue Retained				252,364		0	252,364	239,109	13,255	6%
3801 Operating Subsidy		66,457		1,255,065		545,112	1,866,634	1,745,254	121,379	7%
TOTAL OPERATING RECEIPTS		200,444	1,171,021	3,855,589	103,021	563,935	5,894,011	6,209,486	(315,476)	-5%
OPERATING EXPENDITURES										
ADMINISTRATIVE										
4110 Administration Salaries		26,033	718,902	603,352	47,155	9,783	1,405,226	1,253,057	(152,169)	-12%
4120 Compensated Absences		0	0	0	0	0	0	14,534	14,534	100%
4130 Legal		12,236	80,342	137,388	1,568	111	231,645	229,250	(2,395)	-1%
4140 Compensation-Board Members				21,097		0	21,097	17,186	(3,911)	-23%
4150 Travel And Related Expenses		35	5,519	2,581	0	0	8,134	11,867	3,533	30%
4170 Accounting Services		5,949	16,202	11,377	3,131	993	37,652	38,814	(1,162)	3%
4171 Audit Services		444	15,339	7,704	0	513	24,000	26,250	2,250	9%
4180 Office Rent		0	46,157	0		0	46,157	38,495	(7,662)	-20%
4190 Administrative Other		12,709	195,349	118,794	10,846	1,840	339,338	318,582	(20,756)	-7%
4190.1 Mixed Population Salary			0	0		0	0	126,712	126,712	100%
TOTAL ADMINISTRATIVE EXPENSE		57,406	1,077,809	902,292	62,500	13,240	2,113,248	2,074,528	(38,721)	-2%
4230 Resident Services		0		8,745		0	8,745	10,427	1,683	16%
UTILITIES										
4310 Water & Sewer		23,536		272,822			296,358	312,095	15,737	5%
4320 Electricity		24,779		112,976			137,755	491,706	353,951	72%
4330 Gas		16,250		77,699			93,949	72,883	(21,066)	-29%
4340 Fuel		0		0			0	0	0	0%
4360 Energy Conservation		0		0			0	0	0	0%
4390 Other		0		441,551			441,551	0	(441,551)	#DIV/0!
TOTAL UTILITIES EXPENSE		64,565	0	905,048	0	0	969,613	876,685	(92,928)	-11%
ORDINARY MAINTENANCE										
4410 Maintenance Labor		29,828		538,044			567,872	594,458	26,586	4%
4420 Materials And Supplies		10,881		142,226			153,107	204,167	51,060	25%
4430 Contract Costs		38,548		366,515			405,063	368,667	(36,396)	-10%
TOTAL ORDINARY MAINTENANCE		79,257	0	1,046,785	0	0	1,126,042	1,167,291	41,249	4%
GENERAL EXPENSE										
4510 Insurance		73,965	27,238	157,455	1,225	223	260,106	262,725	2,619	1%
4520 Pilot		4,509		7,168			11,677	14,305	2,627	18%
4540 Employee Benefits		28,914	291,901	475,629	24,945	3,143	824,532	724,404	(100,127)	-14%
4570 Collection Losses		0		26,423		0	26,423	30,333	3,910	13%
4590 COVID related Costs		0	0	0		0	0	0	0	0%
4590/90 Other General Expenses - Port Out Fees		0	97,615				97,615	99,167	1,551	2%
TOTAL GENERAL EXPENSES		107,389	416,754	666,675	26,170	3,366	1,220,354	1,130,934	(89,420)	-8%
TOTAL OPERATING EXPENSES		308,617	1,494,563	3,529,545	88,670	16,606	5,438,001	5,259,864	(178,136)	-3%
NET INCOME (DEFICIT) BEFORE SUBSIDY and NON-ROUTINE EXPENSES		(174,630)	(323,542)	(929,020)	14,351	2,217	(1,410,624)	(795,632)	(614,991)	77%
NET INCOME (DEFICIT) BEFORE NON-ROUTINE, and INCLUDING SUBSIDY		(108,173)	(323,542)	326,045	14,351	547,329	456,010	949,522	(493,612)	-52%
NONROUTINE EXPENSES AND (CREDITS)										
4610 Extraordinary Maintenance / Direct Use of Reserves		64,891	0	97,868		0	162,758	204,167	41,408	20%
4611 Equip. Purchased - Non Capitalized				29,627		0	29,627	46,867	17,040	37%
4612 Restricted Reserve Expenditures				0		0	0	0	0	0%
4715 Housing Assistance Payments				0		545,112	545,112	545,112	0	0%
7520 Replacement of Equipment		0	0	16,513			16,513	75,833	59,320	78%
7540 Betterments & Additions		0		0			0	0	0	0%
4801 Depreciation Expense				0			0	0	0	0%
TOTAL NONROUTINE EXPENSES		64,891	0	144,008	0	545,112	754,010	871,779	117,768	14%
2700 NET INCOME (DEFICIT)		(173,064)	(323,542)	182,037	14,351	2,217	(298,000)	77,844	(375,844)	-483%

See Accountants' Compilation Report

Salem Housing Authority
PROJECT MA06-P055-003,7
BALANCE SHEET - April 30, 2026

ASSETS

CASH - GENERAL FUND - DEV AND/OR OPS	\$ 751,784.49	
PETTY CASH	0.00	\$ 751,784.49
ACCOUNTS RECEIVABLE TENANTS - Net	6,423.49	
ALLOWANCE FOR DOUBTFUL ACCOUNTS - TENANTS	(4,120.24)	
ACCOUNTS RECEIVABLE - HUD	0.00	
ACCOUNTS RECEIVABLE - Other	0.00	2,303.25
ADVANCE - LIMITED REV FUND		25,000.00
PREPAID INSURANCE	98,154.00	
INVENTORY - MATERIALS	0.00	
DEFERRED CHARGES - OTHER	0.00	
DEFERRED CHARGES - RETIREMENT	3,176.00	
INTERPROGRAM DUE TO / DUE FROM	0.00	101,330.00
ACCUMULATED DEPRECIATION - STRUCTURES & EQUIP	(3,301,338.66)	
LAND	258,293.38	
BUILDINGS	3,419,497.90	
FURNITURE, EQUIP AND MACH - DWELLINGS	0.00	
FURNITURE, EQUIP AND MACH - ADMIN	23,218.00	
WORK IN PROGRESS	982,507.30	
BUILDINGS - EQ. TRANSFERRED IN	0.00	
DEFERRED OUTFLOW OF RESOURCES	45,482.00	1,427,659.92

TOTAL ASSETS

\$ 2,308,077.66

LIABILITIES AND SURPLUS

ACCOUNTS PAYABLE	\$ -	
BID DEPOSIT	0.00	
TENANT PET DEPOSITS	522.68	
ACCOUNTS PAYABLE - HUD	0.00	
PREPAID RENTS	916.00	
ACCOUNTS PAYABLE REV FUND	686,179.36	\$ 687,618.04
ACCRUED PAYROLL	2,227.02	
ACCRUED OTHER	81,536.20	
ACCRUED COMPENSATED ABSCENCES	5,920.61	
ACCRUED PILOT	4,509.37	94,193.20
DEFERRED INFLOWS	54,717.00	54,717.00
ACCRUED OPEB LIABILITY	130,631.00	
NET PENSION LIABILITY	124,799.00	255,430.00
INVESTMENT IN CAPITAL ASSETS, NET OF RELATED DEBT	961,187.18	
UNRESTRICTED NET ASSETS 204% of Max	128,111.88	
UNRESTRICTED NET ASSETS - OPEB	(164,958.00)	
UNRESTRICTED NET ASSETS - Pension Liab	(99,707.00)	
OPERATING TRANSFERS IN		824,634.06
CURRENT YEAR NET INCOME (DEFICIT)		391,485.36
OPEB and PENSION RELATED EXPENSES		0.00
PYA NOT AFFECTING RESIDUAL RECEIPTS		0.00
GAIN OR LOSS ON SALE OF EQUIP.		0.00
EXPENDITURES FOR PROPERTY - CONTRA		0.00

TOTAL LIABILITIES AND SURPLUS

\$ 2,308,077.66

See Accountants' Compilation Report

Salem Housing Authority
7 months ending

MA06-P055-003,7
4/30/2026

39 units
273 unit months

FENTON, EWALD & ASSOCIATES, P.C.
27-May-26

PSP

ACCOUNT NUMBER CLASSIFICATION	APPROVED BUDGET AMOUNT	PRO RATA BUDGET 7 Months	BUDGET P.U.M.	ACTUAL TO DATE P.U.M.	ACTUAL TO DATE AMOUNT	Favorable (Unfavorable)	ACTUAL AS A FACTOR OF PRO RATA	AVAILABLE REMAINDER OF YEAR
OPERATING RECEIPTS								
3110 Dwelling Receipts	187,090	109,136	399.76	401.68	109,658.25	522	1.005	77,432
3120 Excess Utilities	0	0	0.00	0.00	0.00	0		0
3190 Non-dwelling Rent	0	0	0.00	0.00	0.00	0		0
3610 Interest Income	24,000	14,000	51.28	50.29	13,728.79	(271)	0.981	10,271
3690 Other Income	21,200	12,367	45.30	38.83	10,600.00	(1,767)	0.857	10,600
3802 Section 8 Contract Rent	520,092	303,387	1,111.31	0.00	0.00	(303,387)	0.000	(273)
TOTAL OPERATING RECEIPTS	752,382	438,890	1,607.65	490.80	133,987.04	(304,902)	0.305	618,395
OPERATING EXPENDITURES								
ADMINISTRATIVE								
4110 Salaries	42,704	24,911	91.25	95.36	26,033.32	(1,123)	1.045	16,671
4120 Compensated Absences	0	0	0.00	0.00	0.00	0		0
4130 Legal	10,000	5,833	21.37	44.82	12,236.41	(6,403)	2.098	(2,236)
4150 Travel	370	216	0.79	0.13	34.73	181	0.161	335
4170 Accounting Services	10,284	5,999	21.97	21.79	5,949.00	50	0.992	4,335
4171 Audit Fees	722	421	1.54	1.63	444.00	(23)	1.054	278
4180 Office Rent	0	0	0.00	0.00	0.00	0		0
4190 Sundry Admin	16,811	9,806	35.92	46.55	12,708.81	(2,902)	1.296	4,102
TOTAL ADMINISTRATIVE EXPENSE	80,891	47,186	172.84	210.28	57,406.27	(10,220)	1.217	23,485
4230 RESIDENT SERVICES UTILITIES	975	569	2.08	0.00	0.00	569	0.000	975
4310 Water	25,444	14,842	54.37	86.21	23,535.87	(8,694)	1.586	1,908
4320 Electricity	32,504	18,961	69.45	90.77	24,779.15	(5,818)	1.307	7,725
4330 Gas	18,919	11,036	40.43	59.52	16,249.55	(5,213)	1.472	2,669
4340 Fuel	0	0	0.00	0.00	0.00	0		0
4350 Utility Labor	0	0	0.00	0.00	0.00	0		0
4390 Other Utility Expenses	0	0	0.00	0.00	0.00	0		0
TOTAL UTILITIES EXPENSE	76,867	44,839	164.25	236.50	64,564.57	(19,725)	1.440	12,302
ORDINARY MAINTENANCE								
4410 Labor	53,955	31,474	115.29	109.26	29,828.25	1,646	0.948	24,127
4420 Materials And Supplies	20,000	11,667	42.74	39.86	10,880.77	786	0.933	9,119
4430 Contract Costs	52,000	30,333	111.11	141.20	38,548.00	(8,215)	1.271	13,452
TOTAL ORDINARY MAINTENANCE	125,955	73,474	269.13	290.32	79,257.02	(5,783)	1.079	46,698
4480 PROTECTIVE SERVICES GENERAL EXPENSES	0	0	0.00	0.00	0.00	0		0
4510 Insurance	123,190	71,861	263.23	270.93	73,965.18	(2,104)	1.029	49,225
4520 Pilot	11,022	6,430	23.55	16.52	4,509.37	1,920	0.701	6,513
4530 Terminal Leave Payments	0	0	0.00	0.00	0.00	0		0
4540 Employee Benefits	37,876	22,094	80.93	105.91	28,914.39	(6,820)	1.309	8,962
4541 Employee Benefits - OPEB	0	0	0.00	0.00	0.00	0		0
4542 Employee Benefits - Pension	0	0	0.00	0.00	0.00	0		0
4570 Collection Losses	2,000	1,167	4.27	0.00	0.00	1,167	0.000	2,000
4590 Sundry	0	0	0.00	0.00	0.00	0		0
TOTAL GENERAL EXPENSES	174,088	101,551	371.98	393.37	107,388.94	(5,838)	1.057	66,699
TOTAL ROUTINE EXPENSES	458,776	267,619	980.29	1,130.46	308,616.80	(40,997)	1.153	150,159
NONROUTINE EXPENSES								
4610 Nonroutine Maintenance	50,000	29,167	106.84	237.70	64,890.79	(35,724)	2.225	(14,891)
7520 Replacement of Equip	0	0	0.00	0.00	0.00	0		0
7540 Betterments & Additions	0	0	0.00	0.00	0.00	0		0
TOTAL NONROUTINE EXPENDITURES	50,000	29,167	106.84	237.70	64,890.79	(35,724)	2.225	(14,891)
Prior Yr. Adj. Affect Res. Rec.	0	0	0.00	0.00	0.00			
TOTAL OPERATING EXPENSES	508,776	296,786	1,087.13	1,368.16	373,507.59	(76,722)	1.259	135,268
NET INCOME (DEFICIT) BEFORE SUBSIDY	243,606	142,104	520.53	(877.36)	(239,520.55)	(381,624)	-1.686	
8020 Operating Subsidy	200,164	116,762	427.70	243.43	66,456.59	(50,306)	0.569	133,707
8020 Capital Fund	0	0	0.00	2,067.95	564,549.32	564,549		(564,549)
RESIDUAL RECEIPTS (DEFICIT)	443,770	258,866	948.23	1,434.01	391,485.36	132,620	1.512	

See Accountants' Compilation Report

HUD-52598

ANALYSIS OF NONROUTINE EXPENDITURES

Name of Local Authority

Salem Housing Authority

Fiscal Year Ending Date

9/30/26

Locality

27 Charter Street

Report for Period Ended

4/30/2026

Development Nos.

MA06-P055-003,7

Contract Nos.

B-1632

Part II - Analysis Of Expenditures For Extraordinary Maintenance, Replacement Of Equipment, And Property Betterments And Additions

WORK PROJECT NUMBER	Salem Housing Authority JOB DESCRIPTION	PROJECT NUMBER	TOTAL BUDGETED COST	ACTUAL COST	% Complete
				Current Year	
	EXTRAORDINARY MAINTENANCE - ACCOUNT 4610				
	Section 18 Conversion Consulting			38,316.50	
	HVAC			12,743.00	
	Turnover		50,000	13,831.29	
	Total - Account 4610		50,000	64,890.79	
	PRIOR YEAR ADJUSTMENTS - ACCOUNT 6010				
	Total - Account 6010			0.00	
	REPLACEMENT OF NONEXPENDABLE EQUIP. - ACCT. 7520				
	Total - Account 7520		0	0.00	
	PROPERTY BETTERMENTS AND ADDITIONS - ACCT. 7540				
	Total - Account 7540		0	0.00	

Prepared by:

Signature: Fenton, Ewald & Associates, PC

Title: Fee Accountants Date 05/27/26

SALEM HOUSING AUTHORITY
SECTION 8 VOUCHER
BALANCE SHEET - APRIL 30, 2026

ASSETS

Cash - Voucher	\$1,798,385.80	
Petty Cash	0.00	\$1,798,385.80
Accounts Receivable - Hud	0.00	
Accounts Receivable (Payable) - Mobilities	15,007.92	
Accounts Receivable -Fraud	190,464.00	
Accounts Receivable -Interprogram	0.00	205,471.92
Advances To Revolving Fund		535,520.98
Investments	0.00	
FSS Escrow Balances	126,328.35	126,328.35
Prepaid Insurance	33,136.00	
Deferred Outflows - Retirement	37,424.00	
Deferred Charges -Other	10,087.80	
Deferred Expenses - COVID-19 Related	0.00	80,647.80
Land, Structures And Equipment - Net		465,704.46
Deferred Outflow of Resources		453,735.00
<u>TOTAL ASSETS</u>		<u>\$3,665,794.31</u>

LIABILITIES AND SURPLUS

Accounts Payable - Revolving Fund	\$0.00	
Accounts Payable - HUD	237,962.00	
Current Portion Capital Project/Mortgage	40,870.00	\$278,832.00
Accrued Compensated Absences - Current	73,789.18	
Accrued Payroll	31,824.49	
Accrued Liabilities	72,650.54	
Fss Escrow	126,328.35	304,592.56
Deferred Fraud Income Charges	190,464.00	
Accrued Compensated Absences - Non-Current	45,262.79	
Long Term Portion Capital Project/Mortgage	286,911.00	
Accrued OPEB Liability	1,538,902.00	
Accrued Pension Liability	1,242,889.00	
Deferred Inflows of resources	629,933.00	3,934,361.79
Invested in Capital Assets - net	137,923.46	
Unrestricted Net Assets - Admin	1,887,267.94	
Unrestricted Net Assets - OPEB	(1,943,284.00)	
Unrestricted Net Assets - Pension	(1,014,705.00)	
Restricted Net Assets - HAPs	147,738.00	(785,059.60)
HUD PHA Grants - HAPs	14,884,435.00	
Less HAP Expenses	(14,666,431.00)	
Plus: Interest on HAP Reserves		
Plus: Fraud Receipts - HAP portion	38,605.50	256,609.50
Expenditures for Equipment - Contra		0.00
Depreciation Expense		0.00
Net Surplus (Deficit) from Operations		(323,541.94)
<u>TOTAL LIABILITIES AND SURPLUS</u>		<u>\$3,665,794.31</u>

See Accountants' Compilation Report

PSP
27-May-26

5/27/26

PSP

Fenton, Ewald & Associates, P.C.

Leasing %	
Current Month:	84.67%
Year to Date:	85.57%

	1st 600	rate	HUD % funding	> 600	rate	HUD % funding	Total
Oct	600	157.17	88.513%	565	146.68	88.513%	156,824.00
Nov	600	157.17	88.513%	560	146.68	88.513%	156,175.00
Dec	600	157.17	88.513%	550	146.68	88.513%	154,877.00
Jan	600	162.28	88.513%	549	151.45	88.513%	159,778.00
Feb	600	162.28	88.513%	549	151.45	88.513%	159,778.00
Mar	600	162.28	88.513%	539	151.45	88.513%	158,438.00
Apr	600	162.28	88.513%	538	151.45	88.513%	158,303.00
May	-	162.28	88.513%	-	151.45	88.513%	0.00
Jun	-	162.28	88.513%	-	151.45	88.513%	0.00
Jul	-	162.28	88.513%	-	151.45	88.513%	0.00
Aug	-	162.28	88.513%	-	151.45	88.513%	0.00
Sep	-	162.28	88.513%	-	151.45	88.513%	0.00
HUD Retro admin Fee - prior year							0.00
							<u>1,104,173.00</u>
	4,200		8,050	3,850			
CARES Act Administrative Fees							0.00
TOTAL ADMINISTRATIVE FEE EARNED							1,104,173.00

STATEMENT OF OPERATING RECEIPTS AND EXPENDITURES				PRO RATA BUDGET 7 months	ACTUAL 7 months	Favorable (Unfavorable)	% favorable (unfavorable)
ADMINISTRATIVE FEE EARNED	1,863,236	1,086,888	1,104,173.00	17,285.33	1.6%		
INTEREST ON RESERVE FUNDS INVESTED	25,000	14,583	12,071.55	(2,511.78)	-17.2%		
MOBILITY FEE INCOME	21,788	12,710	16,171.11	3,461.44	27.2%		
FRAUD RECOVERY RECEIPTS	80,000	46,667	38,605.50	(8,061.17)	-17.3%		
FSS COORDINATOR	117,526	68,557	0.00	(68,556.83)	-100.0%		
OTHER INCOME	0	0	0.00	0.00			
TOTAL OPERATING RECEIPTS	2,107,550	1,229,404	1,171,021.16	(58,383.01)	-4.7%		
ADMINISTRATIVE SALARIES	1,245,807	726,721	718,901.66	7,819.09	1.1%		
COMPENSATED ABSENCES	24,916	14,534	0.00	14,534.33			
LEGAL	100,000	58,333	80,342.25	(22,008.92)	-27.4%		
TRAVEL	12,748	7,435	5,518.55	1,916.62	34.7%		
ACCOUNTING	29,008	16,921	16,202.00	719.33	4.4%		
AUDIT FEE	24,855	14,499	15,339.00	(840.25)	-5.5%		
OFFICE RENT	65,992	38,495	46,156.90	(7,661.57)	-16.8%		
SUNDRY ADMINISTRATIVE	278,772	162,617	195,348.61	(32,731.61)	-16.8%		
DIRECT CHARGES TO PRE 2004 RESERVES	0	0	0.00	0.00			
INSURANCE	54,373	31,718	27,238.00	4,479.58	16.4%		
EMPLOYEE BENEFITS	488,538	284,981	291,900.73	(6,920.23)	-2.4%		
COVID19-related expenses	0	0	0.00	0.00			
OTHER GENERAL EXPENSES Ports Out Admin Fee	170,000	99,167	97,615.40	1,551.27	1.6%		
TOTAL ROUTINE NON-HAP EXPENSES	2,495,007	1,455,421	1,494,563.10	(39,142.35)	-2.6%		
NET INCOME BEFORE NONROUTINE	(387,457)	(226,017)	(323,541.94)	(97,525.36)	43.1%		
DIRECT CHARGES TO PRE 2004 RESERVES	0	0	0.00	0.00			
EMPLOYEE BENEFITS OPEB	0	0	0.00	0.00			
EMPLOYEE BENEFITS Pension	0	0	0.00	0.00			
EXPENDITURES FOR EQUIPMENT	0	0	0.00	0.00			
TOTAL NONROUTINE EXPENSES	0	0	0.00	0.00			
NET OPERATING INCOME (LOSS)	(387,457)	(226,017)	(323,541.94)	(97,525.36)			

				Voucher
4715	HOUSING ASSISTANCE PAYMENTS (HAPs)			14,666,431.00
	less: Fraud Receipts - HAP portion	Max ACC		(38,605.50)
	less: Interest Earned on Excess Funds - HAP portion			
	TOTAL ANNUAL CONTRIBUTION USED TO DATE	percent used	98.3%	14,627,825.50
3801	AMOUNT OF ACC GRANT RECEIVED FROM HUD			14,884,435.00
	Amount (OVER) / UNDER Utilized			256,609.50

SALEM HOUSING AUTHORITY

Analysis and Summary of Housing Choice Voucher Program Expenditures
ABA Fund Limits, Amounts Available, Amounts Used and Balances Remaining

number of units used as basis		1,344								Restricted Net Assets - HAPs 9/30/2025		147,738				
Annual ABA		\$16,449,831		\$18,597,433		\$21,779,939		\$22,720,644		\$23,617,467		Less: Amount used Oct-Dec. 2025				
average monthly ABA		\$1,370,819		\$1,549,786		\$1,814,995		\$1,893,387		\$1,968,122		= Net HAP Reserve Surplus				
ABA per unit calculation		\$1,019.95		\$1,153.11		\$1,350.44		\$1,408.77		\$1,464.38		Available for current year use		147,738		
												Projected amount (used) or accumulated in Fiscal Year		256,610		
												Amount (used) or accumulated in Current Year				
												Estimated Current HAP Reserve balance		404,348 NRA		
		Actual	% Unit	Actual	Actual		Actual					Amount	Cumulative			
		Units	Utilization	Monthly	Average	adjustments	Adjusted	ABA available	HUD - Program	% Dollar	compare to	used (above)	Amount	Program		
		Leased		Payments	HAP		Net		Reserves	Utilization	ABA rec'd	or below ABA	used (above)	Reserves		
													or below ABA	Balance		
October	24	1,217	90.6%	2,000,838	1,644	(6,793)	1,994,046	1,893,387	(638,007)	105.3%	1,995,393	1,348	(221,800)			
November	24	1,196	89.0%	2,007,803	1,679	(5,788)	2,002,015	1,893,387	(579,804)	105.7%	1,835,184	(166,831)	(220,452)	(757,899)		
December	24	1,186	88.2%	2,018,092	1,702	(5,310)	2,012,782	1,893,387	(751,262)	106.3%	2,064,845	52,063	(387,283)	(699,696)		
January	25	1,184	88.1%	1,995,912	1,686	(7,708)	1,988,204	1,968,122	(883,468)	101.0%	2,100,328	112,124	(335,220)	(871,154)		
February	25	1,179	87.7%	2,081,822	1,766	(6,141)	2,075,682	1,968,122	(986,969)	105.5%	2,071,623	(4,059)	(223,096)	(1,003,360)		
March	25	1,193	88.8%	2,080,813	1,744	(4,040)	2,076,773	1,968,122	(1,066,805)	105.5%	2,047,959	(28,814)	(227,155)	(1,106,861)		
April	25	1,184	88.1%	2,073,824	1,752	(6,948)	2,066,876	1,968,122	(1,146,642)	105.0%	2,047,959	(18,917)	(255,969)	(1,186,697)		
May	25	1,184	88.1%	2,087,600	1,763	(2,740)	2,084,860	1,968,122	(1,201,697)	105.9%	2,023,177	(61,683)	(274,886)	(1,266,534)		
June	25	1,184	88.1%	2,121,930	1,792	(4,911)	2,117,019	1,968,122	(1,343,276)	107.6%	2,109,701	(343,887)	(336,569)	(1,321,589)		
July	25	1,176	87.5%	2,096,182	1,782	(7,517)	2,088,665	1,968,122	(1,498,641)	106.1%	2,123,488	34,823	(343,887)	(1,463,168)		
August	25	1,161	86.4%	2,067,323	1,781	(6,513)	2,060,811	1,968,122	(1,687,083)	104.7%	2,156,564	95,754	(309,064)	(1,618,533)		
September	25	1,167	86.8%	2,155,254	1,847	(10,924)	2,144,331	1,968,122	(1,854,961)	109.0%	2,136,000	(8,331)	(213,310)	(1,806,975)		
October	25	1,165	86.7%	2,099,494	1,802	(5,933)	2,093,562	1,968,122	(2,020,203)	106.4%	2,133,364	39,803	(221,641)	(1,974,853)		
November	25	1,160	86.3%	2,105,953	1,815	(3,592)	2,102,362	1,968,122	(2,180,494)	106.8%	2,128,414	26,053	(181,838)	(2,140,095)		
December	25	1,150	85.6%	2,093,107	1,820	(3,620)	2,089,487	1,968,122	(2,336,592)	106.2%	2,124,220	34,733	(155,786)	(2,300,386)		
January	26	1,149	85.5%	2,059,566	1,792	(3,342)	2,056,225	1,968,122	(2,484,222)	104.5%	2,115,752	59,528	(121,053)	(2,456,484)		
February	26	1,149	85.5%	2,115,036	1,841	(11,052)	2,103,984	1,968,122	(2,648,922)	106.9%	2,132,822	28,838	(61,525)	(2,604,114)		
March	26	1,139	84.7%	2,097,884	1,842	(6,063)	2,091,822	1,968,122	(2,796,188)	106.3%	2,115,389	23,568	(32,687)	(2,768,814)		
April	26	1,138	84.7%	2,095,391	1,841	(5,006)	2,090,386	1,968,122	(2,962,540)	106.2%	2,134,474	44,089	(9,120)	(2,916,080)		
May	26	-	-	-	-	-	-	-	-	-	-	-	34,969	(3,082,432)		
June	26	-	-	-	-	-	-	-	-	-	-	-	-	-		
July	26	-	-	-	-	-	-	-	-	-	-	-	-	-		
August	26	-	-	-	-	-	-	-	-	-	-	-	-	-		
September	26	-	-	-	-	-	-	-	-	-	-	-	-	-		
October	26	-	-	-	-	-	-	-	-	-	-	-	-	-		
November	26	-	-	-	-	-	-	-	-	-	-	-	-	-		
December	26	-	-	-	-	-	-	-	-	-	-	-	-	-		
		22,261	138.0%	39,453,824	1,772	(113,937)	39,339,888	37,170,117		99.4%	39,596,656	256,610				

DEPARTMENT OF HOUSING & COMMUNITY DEVELOPMENT
BALANCE SHEET

Salem Housing Authority
4/30/2026 Period Ended
4001 Program Number

ACCOUNT NUMBER	ASSETS		X Administration Modernization Development
CASH			
1111	Cash Development or Modernization fund - Unrestricted	0.00	
1111.1	Cash Development or Modernization fund - Restricted	0.00	
1112	Cash Administration Fund - Unrestricted	1,172,937.14	
1112.1	Cash Administration Fund - Restricted	0.00	
1113	Cash - Escrow	586.00	
1114	Pet Deposit Fund Cash	7,738.62	
1117	Petty Cash	100.00	
1118	Change Fund	0.00	1,181,361.76
ACCOUNTS RECEIVABLE			
1121	Federal and DHCD--Section 8 Subsidy-Shelter Rent	0.00	
1122	Tenants Accounts Receivable	215,946.75	
1122.1	Tenants Accounts Receivable - Repayment (Contra)	0.00	
1123	Allowance for Doubtful Accounts - Dwelling Rents	(47,054.73)	
1124	Accounts Receivable - Fraud/Retroactive	251,290.83	
1124.1	Fraud/Retroactive- Contra	(251,290.83)	
1125	Accounts Receivable Subsidy	0.00	
1129	Accounts Receivable - Other Federal	0.00	
1130	Interprogram Due From	350,000.00	
1131	Allowance for Doubtful Accounts - Other	0.00	
1145	Accrued Interest Receivable	0.00	518,892.02
INVESTMENTS			
1162	Investments - Unrestricted		3,436,527.13
DEFERRED CHARGES			
1211	Prepaid Expenses	138,002.00	
1212	Inventory/Net - Supplies	0.00	
1290	Deferred Charges - Other	752,639.00	890,641.00
FIXED ASSETS			
1400.2	Cost Control Account - Development/Modernization	0.00	
1401	Land	2,074,807.00	
1402	Building and Building Improvements	41,005,881.54	
1403	Furniture, Equipment and Machinery - Dwellings	0.00	
1404	Other Equipment - Administration/Maintenance	702,932.37	
1405	Leasehold Improvements	0.00	
1406	Accumulated Depreciation	(39,052,056.91)	
1407	Infrastructure	0.00	
1408	Capital Leases		4,731,564.00
TOTAL ASSETS			10,758,985.91
LIABILITIES AND EQUITY			
ACCOUNTS PAYABLE			
2106	Bank Overdraft	0.00	
2111	Accounts Payable <=90 Days	0.00	
2111.1	Accounts Payable >90 Days Past Due	0.00	
2112	Contract Retentions	0.00	
2114	Pet Deposits	7,738.62	
2115	Bid Deposits	0.00	
2117	Employee's Payroll Deductions	0.00	
2118	Accounts Payable - Subsidy Overpayment	1,368,086.00	
2119	Accounts Payable - Interfund	678,385.51	
2120	Accounts Payable - Other	0.00	2,054,210.13
ACCRUED LIABILITIES			
2130.2	Accrued Contingent Liability	0.00	
2135	Accrued Compensated Absences - Current Portion	76,055.07	
2137	Payment in Lieu of Taxes (PILOT)	7,168.00	
2138	Accrued Payroll	47,624.85	
2139	Accrued Liabilities - Other	371,199.41	502,047.33
DEFERRED CREDITS			
2240	Tenants Prepaid Rents	105,107.05	
2290	Undistributed Credits	21,202.00	
2291	Deferred Revenue - Subsidy	0.00	
2292	Deferred Revenue - Other	902,240.00	1,028,549.05
NOTES PAYABLE			
2299	Notes Payable Capital Borrowings - Current Portion	0.00	
2299.1	Notes Payable Operating Borrowings - Current Portion	0.00	0.00
NON-CURRENT LIABILITIES			
2301	Notes Payable Capital Borrowings - Non-Current Portion	0.00	
2301.1	Notes Payable Operating Borrowings - Non-Current Portion	0.00	
2335.01	Accrued Compensated Absences - Non-Current Portion	114,706.45	
2339	Other Non-Current Liabilities	0.00	
2339.1	Accrued OPEB Liability	4,119,864.00	4,234,570.45
EQUITY (NET ASSETS)			
	Unrestricted		
2700	Net Income (Deficit)	198,550.36	
2802	Invested in Capital Assets, net of Related Debt	4,715,050.75	
2805	Net Assets - Restricted	0.00	
2806	Net Assets - Unrestricted	Max % 81.36%	2,348,644.84
2806.1	Net Assets - OPEB	(4,322,637.00)	2,939,608.95
TOTAL LIABILITIES AND EQUITY			10,758,985.91

See Accountants' Compilation Report

Salem Housing Authority
7 months ending
April 30, 2026

4001

676 units
4732 unit months

Fenton, Ewald & Associates, P.C.
PSP 05/27/26

Number	Account Classification	Approved Budget Amount	Pro Rata Budget 7 Months	Budget P.U.M.	Actual To Date P.U.M.	Actual To Date Amount	Amount Favorable (Unfavorable)	Actual As a Factor of Pro Rata	Available Remainder of the Year
OPERATING RECEIPTS									
3110	Shelter Rent - Tenant	4,124,248	2,405,811	508.41	486.81	2,303,567.47	(102,244)	0.958	1,820,681
3115	Shelter Rent - Federal Sect. 8	0	0	0.00	0.00	0.00	0		0
3190	Non Dwelling Rentals	0	0	0.00	0.00	0.00	0		0
3400	Administrative Fees - MRVP	0	0	0.00	0.00	0.00	0		0
3610	Interest on Investments - Unrestricted	20,000	11,667	2.47	2.93	13,879.36	2,213	1.190	6,121
3611	Interest on Investments - Restricted	0	0	0.00	0.00	0.00	0		0
3690	Other Revenue	50,000	29,167	6.16	6.49	30,713.85	1,547	1.053	19,286
3950	Operating Grants	0	0	0.00	0.00	0.00	0		0
3691	Other Revenue Retained	409,901	239,109	50.53	53.33	252,363.71	13,255	1.055	157,537
3692	Restricted Reserve Transfer	0	0	0.00	0.00	0.00	0		0
3693	Other Revenue - Net Metering	0	0	0.00	0.00	0.00	0		0
3801	Operating Subsidy	1,857,223	1,083,380	228.95	265.23	1,255,065.00	171,685	1.158	602,158
TOTAL OPERATING RECEIPTS		6,461,372	3,769,134	796.52	814.79	3,855,589.39	86,456	1.023	2,605,783
OPERATING EXPENDITURES									
ADMINISTRATIVE									
4110	Administration Salaries	756,078	441,046	93.20	127.50	603,351.98	(162,306)	1.368	152,726
4120	Compensated Absences	0	0	0.00	0.00	0.00	0		0
4130	Legal	280,000	163,333	34.52	29.03	137,387.55	25,946	0.841	142,612
4140	Compensation-Board Members	29,462	17,186	3.63	4.46	21,097.14	(3,911)	1.228	8,365
4150	Travel And Related Expenses	6,884	4,016	0.85	0.55	2,580.81	1,435	0.643	4,303
4170	Accounting Services	20,118	11,736	2.48	2.40	11,377.00	359	0.969	8,741
4171	Audit Services	18,499	10,791	2.28	1.63	7,704.00	3,087	0.714	10,795
4180	Penalties & Interest	0	0	0.00	0.00	0.00	0		0
4190	Administrative Other	227,524	132,722	28.05	25.10	118,793.94	13,928	0.895	108,730
4190.1	Mixed Population	217,220	126,712	26.78	0.00	0.00	126,712	0.000	217,220
4191	Resident Services	16,900	9,858	2.08	1.85	8,744.55	1,114	0.887	8,155
TOTAL ADMINISTRATIVE EXPENSE		1,572,685	917,400	193.87	192.53	911,036.97	6,363	0.993	661,648
UTILITIES									
4310	Water & Sewer	509,576	297,253	62.82	57.65	272,822.29	24,430	0.918	236,754
4320	Electricity	810,421	472,746	99.90	23.87	112,976.16	359,769	0.239	697,445
4330	Gas	106,024	61,847	13.07	16.42	77,699.02	(15,852)	1.256	28,325
4340	Fuel	0	0	0.00	0.00	0.00	0		0
4360	Energy Conservation	0	0	0.00	0.00	0.00	0		0
4390	Other	0	0	0.00	0.00	0.00	0		0
4391	Solar Operator Costs	0	0	0.00	93.31	441,550.55	(441,551)		0
4392	Net Meter Utility Credit (Negative Number)	0	0	0.00	0.00	0.00	0		0
TOTAL UTILITIES EXPENSE		1,426,021	831,846	176.79	191.26	905,048.02	(73,202)	1.088	962,524
ORDINARY MAINTENANCE									
4410	Maintenance Labor	965,115	562,984	118.97	113.70	538,043.80	24,940	0.956	427,071
4420	Materials And Supplies	330,000	192,500	40.68	30.06	142,226.19	50,274	0.739	187,774
4430	Contract Costs	580,000	338,333	71.50	77.45	366,514.70	(28,181)	1.083	213,485
TOTAL ORDINARY MAINTENANCE		1,875,115	1,093,817	231.15	221.21	1,046,784.69	47,032	0.957	828,330
GENERAL EXPENSE									
4510	Insurance	269,688	157,318	33.25	33.27	157,455.00	(137)	1.001	112,233
4520	Pilot	13,500	7,875	1.66	1.51	7,168.00	707	0.910	6,332
4540	Employee Benefit Contr.	674,814	393,642	83.19	100.51	475,628.95	(81,987)	1.208	199,185
4541	Employee Benefit Contr. OPEB	0	0	0.00	0.00	0.00	0		0
4570	Collection Losses	50,000	29,167	6.16	5.58	26,422.99	2,744	0.906	23,577
4580/90	Interest & Other General Exp COVID-19	0	0	0.00	0.00	0.00	0		0
TOTAL GENERAL EXPENSES		1,008,002	588,001	124.26	140.89	666,674.94	(78,674)	1.134	341,327
TOTAL OPERATING EXPENSES		5,861,823	3,431,063	725.08	745.89	3,529,544.62	(98,481)	1.029	2,793,829
NET INCOME (DEFICIT) BEFORE SUBSIDY AND NON-ROUTINE Expenses		(1,277,674)	(745,310)	-157.50	-196.33	(929,020.23)	(183,710)	1.246	(790,204)
NET INCOME (DEFICIT) before NON-ROUTINE, and INCLUDING SUBSIDY		579,549	338,070	71.44	68.90	326,044.77	(12,025)	0.964	(188,046)
NONROUTINE EXPENSES AND (CREDITS)									
4610	Extraordinary Maintenance	300,000	175,000	36.98	20.68	97,867.69	77,132	0.559	202,132
4611	Equip. Purchased - Non Capitalized	80,000	46,667	9.86	6.26	29,626.72	17,040	0.635	50,373
4612	Restricted Reserve (Grant) Expenditures	0	0	0.00	0.00	0.00	0		0
4715	Housing Assistance Payments	0	0	0.00	0.00	0.00	0		0
TOTAL NONROUTINE EXPENSES		380,000	221,667	46.84	26.94	127,494.41	94,172		
CAPITAL EXPENDITURES									
7520	Replacement of Equipment-Capitalized	130,000	75,833	16.03	3.49	16,513.25	59,320		
7540	Betterments & Additions - Capitalized	0	0	0.00	0.00	0.00	0		
TOTAL CAPITAL EXPENDITURES		130,000	75,833	16.03	3.49	16,513.25	59,320		
NET INCOME (DEFICIT) FROM OPERATIONS		69,549	40,570	8.57	38.47	182,037.11	141,467		
4801	Depreciation Expense	0	0	0.00	0.00	0.00	0		
4541	Employee Benefits - GASB 75	0	0	0.00	0.00	0.00	0		
4542	Pension Expense - GASB 68	0	0	0.00	0.00	0.00	0		
NET CHANGE IN NET ASSETS		69,549	40,570	8.57	38.47	182,037.11	141,467		

Operating Subsidy Earned
year-to-date **\$1,255,065**

Operating Subsidy Rec'd
year-to-date **\$2,623,151**

Amount (Over) or Under
Subsidized **(\$1,368,086)**

[illegible]

Fenton, Ewald & Associates, PC
PSP 05/27/2

See Accountants' Compilation Report

**Salem Housing Authority
Management Fund
Balance Sheet - April 30, 2026**

Assets

Cash - Management Services		\$0.00
A/R - Marblehead Housing Authority	0.00	
A/R - Revolving Fund	<u>776,018.52</u>	776,018.52
Deferred Charges - Prepaid Expenses		4,153.00
Fixed Assets - Net		0.00
Deferred Outflows of Resources		9,400.00
Total Assets		<u><u>\$789,571.52</u></u>

Liabilities and Surplus

Accounts Payable - Vendors		0.00
Accounts Payable - Revolving Fund		0.00
Accrued Compensated Absences	8,521.91	
Accrued Payroll	1,480.23	
Other Accrued Liabilities	<u>8,128.52</u>	18,130.66
Accrued OPEB Liability		107,532.00
Accrued Pension Liability		(7,909.00)
Deferred Inflows of Resources		40,188.00
Unrestricted Net Assets	747,689.92	
Invested in Capital Assets	0.00	
OPEB Reserves - GASB 75	(135,789.00)	
Pension Reserves - GASB 68	<u>5,378.00</u>	617,278.92
Net Income (Deficit) - Current Year		14,350.94
Total Liabilities and Surplus		<u><u>\$789,571.52</u></u>

See Accountants' Compilation Report

**Salem Housing Authority
Management Fund
Monthly Operating Statement
7 months ending April 30, 2026**

Fenton, Ewald & Associates, P.C.

Account Number	Classification	Approved Budget Amount	Pro Rata Budget	Actual To Date Amount	Variance Favorable (Unfavorable)
Operating Receipts					
3110.1	Management Fees	135,288.00	78,918.00	89,148.00	10,230.00
3110.2	Developer Fees	-	-	-	-
3690	Other Operating Receipts	20,000.00	11,667.00	13,873.12	2,206.12
Total Operating Receipts		<u>155,288.00</u>	<u>90,585.00</u>	<u>103,021.12</u>	<u>12,436.12</u>
Operating Expenditures					
4110	Administration Salaries	83,737.00	48,847.00	47,155.34	1,691.66
4120	Compensated Absences	-	-	-	-
4130	Legal	2,500.00	1,458.00	1,567.50	(109.50)
4150	Travel and Related Expenses	-	-	-	-
4170	Accounting Services	5,412.00	3,157.00	3,131.00	26.00
4171	Audit Services	-	-	-	-
4190	Administrative Other	20,000.00	11,667.00	10,646.24	1,020.76
4510	Insurance	2,541.00	1,482.00	1,225.00	257.00
4540	Employee Benefits	32,909.00	19,197.00	24,945.10	(5,748.10)
Total Administrative Expenses		<u>147,099.00</u>	<u>85,808.00</u>	<u>88,670.18</u>	<u>(2,862.18)</u>
Net Income (Deficit) before Non Cash Expenses		8,189.00	4,777.00	14,350.94	9,573.94
4541	Post Employment Benefits - OPEB	-	-	-	-
4542	Pension Expense - GASB 68	-	-	-	-
4801	Depreciation Expense	-	-	-	-
Net Income (Deficit) after Non Cash Expenses		<u>8,189.00</u>	<u>4,777.00</u>	<u>14,350.94</u>	<u>9,573.94</u>

See Accountants' Compilation Report

DEPARTMENT OF HOUSING & COMMUNITY DEVELOPMENT
BALANCE SHEET

Salem Housing Authority
4/30/2026 Period Ended
MRVP/DMH Program Number

ACCOUNT NUMBER	ASSETS		X Administration Modernization Development
CASH			
1111	Cash Development or Modernization fund - Unrestricted	0.00	
1111.1	Cash Development or Modernization fund - Restricted	0.00	
1112	Cash Administration Fund - Unrestricted	255,112.28	
1112.1	Cash Administration Fund - Restricted	0.00	
1113	Cash - Escrow	0.00	
1114	Security Deposit and Pet Deposit Fund Cash	0.00	
1117	Petty Cash	0.00	
1118	Change Fund	0.00	255,112.28
ACCOUNTS RECEIVABLE			
1121	Federal and DHCD-Section 8 Subsidy-Shelter Rent	0.00	
1122	Tenants Accounts Receivable	0.00	
1122.1	Tenants Accounts Receivable - Repayment (Contra)	0.00	
1123	Allowance for Doubtful Accounts - Dwelling Rents	0.00	
1125	Accounts Receivable Subsidy	0.00	
1129	Accounts Receivable - Other	0.00	
1130	Interprogram Due From	23,197.42	
1131	Allowance for Doubtful Accounts - Other	0.00	
1145	Accrued Interest Receivable	0.00	23,197.42
INVESTMENTS			
1162	Investments - Unrestricted		0.00
DEFERRED CHARGES			
1211	Prepaid Expenses	270.00	
1212	Inventory/Net - Supplies and Fuel	0.00	
1290	Deferred Charges - Other	5,053.00	5,323.00
FIXED ASSETS			
1400.2	Cost Control Account - Development/Modernization	0.00	
1401	Land	0.00	
1402	Building and Building Improvements	0.00	
1403	Furniture, Equipment and Machinery - Dwellings	0.00	
1404	Other Equipment - Administration/Maintenance	70,839.58	
1405	Leasehold Improvements	0.00	
1406	Accumulated Depreciation	(70,839.58)	
1407	Infrastructure	0.00	
1408	Capital Leases	0.00	0.00
TOTAL ASSETS			283,632.70
LIABILITIES AND EQUITY			
ACCOUNTS PAYABLE			
2106	Bank Overdraft	0.00	
2111	Accounts Payable <=90 Days	0.00	
2111.1	Accounts Payable >90 Days Past Due	0.00	
2112	Contract Costs	0.00	
2114	Tenants Security Deposits & Pet Deposits	0.00	
2115	Bid Deposits	0.00	
2117	Employee's Payroll Deductions	0.00	
2118	Accounts Payable - Subsidy Overpayment	31,777.00	
2119	Accounts Payable - Interfund	0.00	
2120	Accounts Payable - Other	0.00	31,777.00
ACCRUED LIABILITIES			
2130.2	Accrued Contingent Liability	0.00	
2135	Accrued Compensated Absences - Current Portion	(570.99)	
2137	Payment in Lieu of Taxes (PILOT)	0.00	
2138	Accrued Payroll	406.00	
2139	Accrued Liabilities - Other	710.03	545.04
DEFERRED CREDITS			
2240	Tenants Prepaid Rents	0.00	
2290	Undistributed Credits	0.00	
2291	Deferred Revenue - Subsidy	78,873.00	
2292	Deferred Revenue - Other	7,754.00	86,627.00
NOTES PAYABLE			
2299	Notes Payable Capital Borrowings - Current Portion	0.00	
2299.1	Notes Payable Operating Borrowings - Current Portion	0.00	0.00
NON-CURRENT LIABILITIES			
2301	Notes Payable Capital Borrowings - Non-Current Portion	0.00	
2301.1	Notes Payable Operating Borrowings - Non-Current Portion	0.00	
2335.01	Accrued Compensated Absences - Non-Current Portion	1,165.40	
2339	Other Non-Current Liabilities	28,344.00	29,509.40
EQUITY (NET ASSETS)			
2700	Net Income (Deficit)	2,217.43	
2802	Invested in Capital Assets, net of Related Debt	0.00	
2805	Net Assets - Restricted	0.00	
2806	Net Assets - Unrestricted	Max % 34.41% 164,465.83	
2806.1/2	Net Assets - Unrestricted for OPEB & Pension Liability	(31,509.00)	135,174.26
TOTAL LIABILITIES AND EQUITY			283,632.70

See Accountants' Compilation Report

Salem Housing Authority MRVP/DMH
7 months ending
April 30, 2026

16 units
339 unit months

Fenton, Ewald & Associates, P.C.
PSP 05/27/26

Account Number	Classification	Approved Budget Amount	Pro Rata Budget 7 Months	Budget P.U.M.	Actual To Date P.U.M.	Actual To Date Amount	Amount Favorable (Unfavorable)	Actual As a Factor of Pro Rata	Available Remainder of the Year
OPERATING RECEIPTS									
3400	Administrative Fees - MRVP	33,000	19,250	56.78	55.00	18,645.00	(605)	0.969	14,355
3610	Interest on Investments - Unrestricted	600	350	1.03	0.53	178.39	(172)	0.510	422
3611	Interest on Investments - Restricted	-	-	-	-	-	0		0
3690	Other Revenue	-	-	-	-	-	0		0
3691	Other Revenue Retained	-	-	-	-	-	0		0
3802	Operating Subsidy - MRVP Landlords	934,478	545,112	1,608.00	1,608.00	545,112.00	0	1.000	389,366
TOTAL OPERATING RECEIPTS		968,078	564,712	1,665.82	1,663.53	563,935.39	(777)	0.999	404,142
OPERATING EXPENDITURES									
ADMINISTRATIVE									
4110	Administration Salaries	19,772	11,534	34.02	28.86	9,783.40	1,750	0.848	9,989
4120	Compensated Absences	-	-	-	-	-	0		0
4130	Legal	500	292	0.86	0.33	110.80	181	0.380	389
4140	Compensation-Board Members	-	-	-	-	-	0		0
4150	Travel And Related Expenses	-	-	-	-	-	0		0
4170	Accounting Services	1,716	1,001	2.95	2.93	993.00	8	0.992	723
4171	Audit Services	924	539	1.59	1.51	513.00	26	0.952	411
4180	Penalties & Interest	-	-	-	-	-	0		0
4190	Administrative Other	3,000	1,750	5.16	5.43	1,840.24	(90)	1.052	1,160
4190.1	Mixed Population Salary	-	-	-	-	-	0		0
4191	Resident Services	-	-	-	-	-	0		0
TOTAL ADMINISTRATIVE EXPENSE		25,912	15,115	44.59	39.06	13,240.44	1,875	0.876	12,672
GENERAL EXPENSE									
4510	Insurance	594	347	1.02	0.66	223.00	124	0.644	371
4540	Employee Benefit Contr.	7,699	4,491	13.25	9.27	3,142.52	1,349	0.700	4,556
4570	Collection Losses	-	-	-	-	-	0		0
4580/90	Interest & Other General Expenses	-	-	-	-	-	0		0
TOTAL GENERAL EXPENSES		8,293	4,838	14.27	9.93	3,365.52	1,472	0.696	4,927
TOTAL OPERATING EXPENSES		34,205	19,953	58.86	48.99	16,605.96	3,347	0.832	17,599
NET INCOME (DEFICIT) BEFORE SUBSIDY and NON-ROUTINE EXPENSES		(605)	(353)	(1.04)	6.54	2,217.43	2,570	-6.283	(2,822)
NET INCOME (DEFICIT) before NON-ROUTINE, and INCLUDING SUBSIDY		933,873	544,759	1,606.96	1,614.54	547,329.43	2,570	1.005	386,543
NONROUTINE EXPENSES AND (CREDITS)									
4610	Extraordinary Maintenance	-	-	-	-	-	0		0
4611	Equip. Purchased - Non Capitalized	-	-	-	-	-	0		0
4612	Restricted Reserve Expenditures	-	-	-	-	-	0		0
4715	Housing Assistance Payments	934,478	545,112	1,608.00	1,608.00	545,112.00	0	1.000	389,366
TOTAL NONROUTINE EXPENSES		934,478	545,112	1,608.00	1,608.00	545,112.00	0	1.000	389,366
NET INCOME (DEFICIT) FROM OPERATIONS		(605)	(353)	(1.04)	6.54	2,217.43	2,570	-6.283	(2,822)
4801	Depreciation Expense	-	-	-	-	-			
4541	Employee Benefits - GASB 45	-	-	-	-	-			
4542	Pension Expense - GASB 68	-	-	-	-	-			
NET CHANGE IN UNRESTRICTED NET ASSET:		(605)	(353)	(1.04)	6.54	2,217.43	2,570	(6.283)	(2,822)

See Accountants' Compilation Report.



BY-LAWS OF THE SALEM HOUSING AUTHORITY

ARTICLE 1: NAME, SEAL, LOCATION, AND PURPOSE

Section 1: Name The name of the Authority shall be "Salem Housing Authority".

Section 2: Seal of Authority The seal of the Authority shall consist of a flat faced circular die with the name of the Authority, the word "Massachusetts" and the year of its organization (1948).

Section 3: Office of Authority The office of the Authority shall be in Salem, in the Commonwealth of Massachusetts, at such place as the Authority may from time to time designate by vote of the Authority.

Section 4: Purpose of the Authority The Salem Housing Authority (SHA) exists to provide stable, quality, safe, and affordable housing. They seek to empower residents to exercise choice, power and autonomy over their lives, while confronting the historical harms caused by structural racism and systems of oppression. SHA is committed to a housing justice model; forming productive partnerships to maximize social, economic, and educational opportunities for its residents and staff. This mission shall be accomplished in a fiscally responsible manner by a compassionate, ethical, and professional staff and Board of Commissioners ("Board"). The Salem Housing Authority and its Board are committed to the personal growth of board, staff, and tenants, excellence in public service, and being accountable and transparent to all of our stakeholders. The Housing Authority and its Board are committed to advocating for truly affordable housing and the interests of the tenants, as well as forming partnerships within the Salem Community in order to create and support quality affordable housing with dignity for residents of the city.

ARTICLE 11: OFFICERS

Section 1: Officers The officers of the Authority shall be a Chair, a Vice-Chair, a Second Vice-Chair, a Treasurer, and a Secretary.

Section 2: Chair The Chair shall preside at all meetings of the Authority. Except as otherwise authorized by vote of the Authority, the Chair shall sign all contracts, deeds, leases, and other instruments entered into by the Authority. At each meeting, the Chair shall submit such recommendations and information as they may consider proper concerning the business, affairs, and policies of the Authority.

Section 3: Vice-Chair The Vice Chair shall perform the duties of the Chair in the absence or incapacity of the Chair; and in the case of the resignation or death of the Chair, the Vice Chair shall perform such duties as are imposed on the Chair, until such time as the Authority shall appoint a new Chair.

Section 4: Second Vice Chair The Second Vice Chair shall perform the duties of the Vice Chair in the absence or incapacity of the Vice Chair; and in the case of the resignation or death of the Vice Chair, the Second Vice Chair shall perform such duties as are imposed on the Vice Chair, until such time as the Authority shall appoint a new Chair.

Section 5: Treasurer The Treasurer shall have the care and custody of all funds of the Authority in such bank or banks as the Authority may by vote designate. The Treasurer shall sign all orders and checks for the payment of money and shall pay out and disburse such moneys under the direction of the Authority. Except as otherwise authorized by votes of the Authority, all such orders and checks shall be countersigned by the Chair.

Section 6 : Secretary Upon the appointment of an Executive Director, they assume the role of Secretary and may delegate their duties. The Secretary shall keep the records of the Authority, shall act as clerk of the meetings of the Authority and record all votes, and shall keep records of the minutes of meetings of the Authority in a record book to be kept for such purposes, and shall perform all duties incident to this office. The Secretary shall keep in safe custody the seal of the Authority and shall have the power to affix such seal to all contracts and the instruments authorized to be executed by the Authority.

In the absence of the Secretary at any meeting, a temporary Secretary shall be chosen who shall record the proceedings of such meetings in the record book.

Section 7 : Executive Director The Authority may appoint an Executive Director who shall have general supervision over the administration of the business and affairs of the Authority and who shall be charged with the management of housing developments of the Authority, subject to the direction of the Authority.

Section 8 : Additional Duties The officers of the Authority shall perform such other duties and functions as may from time to time be required by the Authority, or the bylaws, or rules and regulations of the Authority.

Section 9: Election or Appointment The Officers of the Authority shall be elected at the annual meeting from among the members of the Authority, and shall hold office for one year until their successors are elected and qualified.

Section 10 : Vacancies Upon a vacancy in any of the offices, the Authority shall elect a successor from its membership at the next regular meeting, and such election shall be for the unexpired term of said office. Upon a vacancy in the office of Treasurer and if such person is not a member of the Authority, the Authority shall appoint a successor for such term as it shall determine, but not to exceed the term of one year.

Section 11: Additional Personnel The Authority may from time to time employ such personnel as it deems necessary to exercise its powers and perform its duties as set forth in the Housing Authority Law of the Commonwealth of Massachusetts, as amended, and all other provisions of law of the Commonwealth of Massachusetts applicable thereto.

Section 12: Chairperson Term Limit

The Chairperson shall not serve more than two (2) consecutive terms. A commissioner may serve more than two (2) terms as Chairperson if separated by at least two (2) years in another role on the Board.

ARTICLE III: MEETINGS

Section 1: Annual Meeting The annual meeting of the Authority shall be held at the regular meeting place of the Authority on the day and at the time appointed for the first regular meeting in October each year. If the annual meeting is omitted on the day herein provided therefore, a special meeting may be held in place thereof and any business transacted or elections held at such meeting shall have the same effect as if transacted or held at the annual meeting. The annual report of the Authority shall be considered and adopted at the annual meeting. The order of voting for roll-call votes shall be determined by the Board at the Annual Meeting.

Section 2: Regular Meetings Regular meetings shall be held on the second Wednesday of each month and must be publicly posted in compliance with the Open Meeting Law of the Commonwealth of Massachusetts (Chapter 30A 18-25).

Section 3: Special Meetings The Chair of the Authority may, when they deem it expedient, call a special meeting of the Authority for the purpose of transacting any business designated in the notice. The notice for a special meeting must be delivered to each member of the Authority and posted in compliance with the Open Meeting Law of the Commonwealth of Massachusetts (Chapter 30A 18-25). At such special meetings no business shall be considered other than as designated in the notice or any other business that may lawfully come before it.

Section 4: Quorum At all meetings of the Authority a majority of the members of the Authority shall constitute a quorum for the purpose of transacting business; provided that a smaller number may meet and adjourn to some other time or until a quorum is obtained.

Section 5: Order of Business At the regular meeting of the Authority, the following shall be the order of business:

- I. Call the Meeting to Order
- II. Roll Call
- III. Public Comment
- IV. Consent Agenda
- V. Acceptance of the minutes of Previous Meeting(s) Communications
- VI. Report of the Executive Director
- VII. Report of the Tenant Representative
- VIII. Reports of the Committees
- IX. Recommendations of the Chair
- X. Report of the Treasurer
- XI. Unfinished Business
- XII. New Business
- XIII. Other Business/Late Communications
- XIV. Adjournment

ARTICLE IV: AMENDMENTS

Section 1: Amendments to By-Laws The by-laws of the Authority shall be amended only with the approval of a majority of the Authority at a regular or a special meeting, but no such amendment shall be adopted unless at least seven days' notice of such proposed amendment has been previously given to all of the members of the Authority.

Revised 2/28/78 (Added Assistant Treasurer)

Revised 3/29/94 ((Added Second Vice-Chair)

Revised 11/08/07 (Change meeting from fourth to third Tuesdays)

Revised 11/26/08 (Change meeting from third Tuesday to second Wednesday)

Reviewed by the Board 3/10/10 (No changes made)

Reviewed by the Board 2/09/11 (No changes made)

Revised by the Board 4/13/11 (housekeeping corrections)

Reviewed by the Board 3/21/12 (No changes made)

Reviewed by the Board 3/13/13 (No changes made)

Reviewed by the Board 3/12/14 (No changes made)

Reviewed by the Board 3/11/15 (No changes made)

Reviewed by the Board 3/09/16 (No changes made)

Reviewed by the Board 3/08/17 (No changes made)

Reviewed by the Board 3/20/18 (No changes made)

Reviewed by the Board 3/13/19 (No changes made)

Reviewed by the Board 3/25/20 (Change made at May 13, 2020 Special Board Meeting-adding Chairperson Term Limit)

Reviewed by the Board 3/10/2021 (No Changes made)

Reviewed by the Board 6/08/2022 (Pronoun changes made)

Reviewed by the Board (6/14/2023) (Deleted Chainman and added Chair)

Reviewed by the Board (11/15/23) Changes made: New Article I, Section 4. and revision to Article III, Section 5.

Reviewed by the Board (05/8/24) Changes made: Pronoun changes and revision to Article III, Section 2.

Reviewed by the Board (8/14/24) Changes made to Section 7 adding a new sentence and Section 8 deleting last sentence of Section 8.

Reviewed by the Board (04/09/25) Changes made: revision to order of business, removal of Assistant Treasurer, revision to Article I.

File: ac SHA Bylaws (Revised May 29,2026)

SERVICE CONTRACT

This Agreement, made this 15th day of May 2025, by and between the Salem Housing Authority, hereinafter called the "Owner", and Conditioning Leaders hereinafter called the "Contractor".

Witnesseth, that the Owner and the Contractor, for the consideration hereinunder named, agree as follows:

Article 1. Scope of Work. The Contractor shall perform all the Work required by the Contract Documents prepared by the Salem Housing Authority for Mediation and Relationship Building Services. See attached proposal.

Article 2. Term of Contract. The Contractor shall commence work under this Contract on June 1, 2025 and contract shall automatically expire on August 29, 2025.

Article 3. Suspension and Termination. The awarding authority may terminate this Contract for cause or without cause by giving written notice to the other party at least thirty (30) calendar days prior to the effective date of termination in the Notice.

Article 4. Contract Sum. The Owner shall pay in current funds the Contractor for the performance of the Work the Contract Sum of Nine Thousand Nine Hundred Ninety-Nine and 00/100 (\$9,999.00). Payment will be made upon completion of the work and receipt of an invoice for work completed.

Article 5. Insurance Requirements. The Contractor shall provide insurance coverage general liability, vehicle liability and workers' compensation in amounts required in the Contract Documents or by statute.

Article 6. Conflict of Interest. The Contractor covenants, that (1) presently, there is no financial interest and shall not acquire any such interest, direct or indirect, which would conflict in any manner or degree with the performance of services required to be performed under this Agreement or which would violate M.G.L. c.268A, as amended; (2) in the performance of this Contract, no person having any such interest shall be employed by the Contractor; and (3) no partner or employee of the firm is related by blood or marriage to any Board Member or employee of the Awarding Authority.

Article 7. Equal Opportunity. The Contractor shall not discriminate in employment against any person on the basis of race, color, religion, national origin, sex, sexual orientation, age, ancestry, disability, marital status, veteran status, membership in the armed forces, presence of children, or political beliefs. The Contractor to use best efforts to employ qualified tenants of the awarding authority for any positions which are open at the time the contract is awarded or which become open during the term of the contract.

Article 8. The Contract Documents. The following, together with this Agreement form the Contract and all are as fully a part of the Contract as if attached to this Agreement or repeated herein: Request for Quotes, the Contractor's Response to the RFQ, and, any amendments or addenda issued prior to award and any modification agreed to after the award. No contract amendments shall be made except in writing upon the express agreement of the parties, approved by DHCD and in accordance with the provisions of M.G.L. c.30B.

Article 9. REAP Certification. Pursuant to M.G.L. c.62(c), §49(a), the individual signing this Contract on behalf of the Contractor, hereby certifies, under the penalties of perjury, that to the best of their knowledge and belief the Contractor has complied with all laws of the Commonwealth relating to taxes, reporting of employees and contractors, and withholding and remitting child support.

Article 10. Certification of Non-Collusion. The undersigned further certifies under penalties of perjury that their bid/proposal has been made in and submitted in good faith and without collusion or fraud with any other person. As used in this certification, the work "person" shall mean any natural person, business, partnership, corporation, union, committee, club, or other organization, entity, or group of individuals.

Article 11. Worker Documentation Certification. In accordance with Executive Order 481 the undersigned further certifies under the penalties of perjury that the Contractor shall not knowingly use undocumented workers in connection with the performance of this contract; that pursuant to federal requirements, the Contractor shall verify the immigration status of all workers assigned to such contract without engaging in unlawful discrimination; and that the it shall not knowingly or recklessly alter, falsify, or accept altered or falsified documents from any such worker(s). The Contractor understands and agrees that breach of any of these terms during the contract period may be regarded as a material breach, subjecting the Contractor to sanctions, including but not limited to monetary penalties, withholding of payments, contract suspension or termination.

Article 12. Governing Law. This Agreement shall be governed by the laws of the Commonwealth of Massachusetts.

Article 13. Validation. This Contract will not be valid until signed by the Department of Housing and Community Development or his/her designee.

In Witness Whereof, the Parties Hereto Cause This Instrument to be Executed Under Seal.

CONTRACTOR

Madeline McNeely of
Conditioning Leaders
(Name of Contractor)

By: Madeline McNeely
(Signature & Seal)

Principal, Executive Coach
(Title)

Attest: Lucia Ponciano

AWARDING AUTHORITY

Salem Housing Authority
(Name of Awarding Authority)

By: [Signature]
(Signature and Seal)

Executive Director
(Title)

Attest: [Signature]

*If a corporation, attach a
Notarized copy of the corporate vote
authorizing signatory to sign contract.

Salem Housing Authority's Internal Control Policy

INTRODUCTION

Financial control is both the process of managing and reporting the financial position of the Salem Housing Authority (SHA) and the procedures for authorizing and expending funds that provide adequate oversight and safeguards to ensure the use of public funds in accordance with policy, regulation, and public trust. The SHA also has other applicable Policies and Procedures in place for proper control and delegation of authority.

The SHA will maintain its finances such that at the end of each fiscal year the Authority is reasonably within budget and finances are managed in a manner that is in compliance with this policy, the U.S. Department of Housing and Urban Development (HUD), the Executive Office of Housing and Livable Communities (EOHLC) and all other applicable financial management, procurement, and audit rules and regulations.

The Executive Director (ED) is responsible for the overall financial management of the Authority. As the Chief Procurement Officer and Contract Officer of the Authority, the Executive Director has access to all financial accounts. The ED and the Director of Finance in conjunction with the contracted fee accounting firm will develop annual budgets according to guidelines for state and federal programs. The Board of Directors will examine and approve the annual budget. The ED is authorized to expend funds in accordance with the annual budget.

The Director of Finance, Director of Leased Housing, and Director of Public Housing are responsible for the day-to-day accounting and cash management. The Executive Director, Director of Finance, and Fee Accountant are responsible for budgeting, financial forecasting, HUD reporting, report management, and financial processes. The Director of Finance through the Fee Accountant shall provide to the ED and the Board of Directors a monthly report on the annual budget which includes any variances. The Director of Finance is responsible for managing the finance department in compliance with all financial controls and policies. SHA staff will follow procedures to ensure proper recording of SHA financial transactions.

All authority account paper checks are stored in a locked cabinet in the Finance Office and in the Section 8 Office. Signature stamps are stored in a locked cabinet in the offices of the Executive Assistant and Assistant Director of Leased Housing.

A: VENDOR ACCOUNTING PAYMENT PROCESS

Purpose

To make payments to vendors, and other parties in an accurate, prompt and efficient manner.

Policy

The SHA will process payments timely, accurately, and in a manner consistent with Housing and Urban Development (HUD), Executive Office of Housing and Livable Communities (EOHLC), and Generally Accepted Accounting Principal (GAAP) standards.

Condition

The finance department must receive all invoices and check requests prior to the check run day(s). Check run days are normally weekly.

Procedures

Responsibility and Actions

All Departments

1. Should submit requisitions to the Finance Department for the issuance of a Purchase Order (PO). No payment will be made without a PO for routine goods and services. Signatures will acknowledge receipt of goods or services.
2. For some services (utilities, telephone, etc.) or non-routine payments, management staff may sign the invoice.
3. Mail is opened by the Receptionist. Invoices are given to the Finance Department for review and processing of payment.

Finance Department

1. The Accounting Coordinator creates and edits information in the Vendor File in the accounting software system and it is verified by the Director of Finance.
2. The Accounting Coordinator receives approved invoices for processing, attaches prior requested purchase order and any supporting documentation, and enters the invoice data into the accounting software A/P system for payment.
3. For utility invoices, the Accounting Coordinator directly receives the invoices and enters consumption and amount information on Excel spreadsheet, then enters invoices into the accounting software A/P system and onto the EOHLC's required software.
4. Before each A/P run the Accounting Coordinator will generate a cover voucher listing the invoices in the run and give it to the Executive Director with the invoices to be paid for review and approval.
5. The Accounting Coordinator will then process the payments. Paper checks and/or ACH payments are then created in the accounting software system. A laser printer is used to print paper checks. The Accounting Coordinator processes payment. The paper checks are signed in accordance with the Check Signing and Security Policy.
6. The Accounting Coordinator matches paper check copy to invoices and purchase documentation, staples them together and files. The Accounting Coordinator puts paper checks into envelopes with remittance advice and mails them.
7. Any payments that need to be made over the phone or online for any reason as determined by the Executive Director or Director of Finance will be recorded with the invoice back-up and receipt of payment and included in all vendor payments listed each month.

Housing Choice Vouchers (HCV), DMH Program, & Other Payables

Condition – All paper checks and ACH payments are processed by the Section 8 Coordinator.

Procedures

Responsibility and Actions

The monthly process to pay Housing Assistance Payments (HAP) to Landlords and Utility Reimbursement Payments (URP) to tenants as well as payments for the Department of Mental Health (DMH) will be completed as follows:

HAP Payments

1. The payment runs are performed monthly.
2. Near the end of each month, a "HAP Accounting Monthly Recurring Transactions" listing is pulled from the accounting software and balanced against the monthly reconciliation report by the Assistant Director of Leased Housing.
3. The Section 8 Housing Coordinator processes payment through the software program where the ACH file and any checks are created.
4. Checks are printed and signed in accordance with the Employee Check Signing Policy.
5. The Director of Leased Housing reviews and uploads the ACH file to the bank for processing and payment.

DMH Payments

1. The payment runs are performed monthly.
2. Near the end of each month a tenant and landlord listing is pulled from the accounting software and balanced against the monthly reconciliation report by the Director of Public Housing.
3. Payment is processed through the software program where the ACH file
4. Checks are printed and signed in accordance with the Employee Check Signing Policy.
5. The Director of Public Housing reviews and uploads the ACH file to the bank for processing and payment.
6. In the absence the Director of Public Housing the Assistant Director of Public Housing will perform the tasks.

B. CAPITAL/FIXED ASSETS - EQUIPMENT

Purpose

To account for equipment capital/fixed asset items by program.

Policy

The Fee Accountant will capitalize all equipment assets whose individual items costs exceed \$5,000.00 and have a useful life greater than 1 year. SHA will account for all expenditures, disposals, and transfers of capital/fixed assets in accordance with GAAP, EOHLC, and HUD guidelines.

Condition

SHA does not use a fixed asset system but rather relies on an Excel based depreciation schedule to track and depreciate capital equipment over the \$5,000.00 threshold. Disposal of equipment will be handled in a manner that complies with the disposition policy.

Definitions

Real Property. Real property comprises all land and buildings and all fixtures permanently attached thereto or installed in a fixed position.

Personal Property. Personal property comprises all material and supplies, equipment, and fixtures not attached to the land or building and not installed in a fixed position. Personal property is divided into three classes:

1. Material and Supplies- defined as items of property which (a) can be used only once; (b) are spent in use; or (c) lose their identity or become integral part of other property when put into use. The term "materials and supplies" also includes items of small tools and equipment having a value of less than \$5,000.00.
2. Expendable Equipment- defined as items of equipment having a useful life of less than one year. The cost of such property will not be treated as a capital expenditure.
3. Non-expendable Equipment- defined as items of equipment having a useful life of more than one year and having a value of \$5,000.00 or more. The cost of such property shall be treated as a capital expenditure.

Procedures

Responsibility and Actions

Finance Department

1. Annually, as part of the year end process, the Fee Accountant will ensure all newly acquired capital equipment is accounted for and is included in the depreciation schedule. This will also be done with the year-end "hard/soft" costs analysis of the CFP program expenditures.
2. Annually, the Fee Accountant will research if any capital equipment items were disposed of during the fiscal year and adjust the depreciation schedules as needed.
3. Annually the Fee Accountant will reconcile capital/fixed asset listing and depreciation schedule to the G/L, enter applicable journal entries.
4. The SHA shall take a physical inventory and count of all non-expendable equipment at least every two years.

C. RENT RECEIPTS / PAYMENTS AND POSTING

Purpose

To receive and record payments by tenants and to update tenant accounts for payments in a timely and accurate manner.

Policy

SHA tenants of Low-Income Public Housing (LIPH) units are issued payment coupons for use as well as the ability to set up an online account with the SHA through a tenant portal in the SHA's

software program. Rent payments must be made either by mailing the payment in the form of a check or a money order to the lockbox address or by making the payment through the online portal system. Other payments received such as repayment agreements or maintenance charges will also be collected and recorded in this manner. Cash is not accepted.

Condition

The lock box company sends tenant payment information to the SHA for crediting to their accounts.

Procedures

Responsibility and Actions

Public Housing staff and Tenants

1. The lock box company sends an electronic file of payment information to the SHA.
2. The Housing Administrative Coordinator will post payments to tenants' accounts within 2 business days of receipt of payment.
3. The Director of Finance will act as back in the absence of the Housing Administrative Coordinator.

D. COLLECTION LOSS WRITE-OFF OF TARS

Purpose

To account for and write off tenant account receivable balances of tenants that have vacated the unit and left a balance past due and to keep SHA TARs (Tenant Accounts Receivable) in order.

Policy

The Director of Public Housing will write off vacated tenant accounts quarterly with proper Board of Directors' approval. The Fee Accountant will update the allowance for TAR balances on the general ledger.

Condition

A tenant moves out and terminates his/her lease or passes away, leaving an unpaid balance owed after all debits and credits have been entered to his/her account (charges for damages and other items, credits for unearned rent, etc.).

Procedures

Public Housing Managers

1. Mail the tenant a letter requesting payment of the amount owed to the last known address.

Director of Public Housing

1. On a quarterly basis any vacated accounts with balances will be placed on a list for the approval of the Board of Directors to write the account off of the books, at which time the account will then be sent to collections if the balance is over \$100.00.
2. A previous tenant who has not paid his/her account and who has had amounts charged off to Collection Losses by the SHA or any other housing authority as recorded on the housing authority software system, may make application for housing, but will not be declared eligible until the

amount written off has been paid in full. Program staff will then review the applicant's current status and determine his/her eligibility for housing.

Fee Accountant

1. The Fee Accountant will adjust the allowance TARs annually at the end of the fiscal year (September 30th).

E. CREDIT CARD

Purpose

The purpose of the Credit Card Policy is to facilitate the purchase of necessary goods or services where use of a credit card would expedite the transaction in an efficient manner. The purpose of the use of card(s) is "not" to override the procedures set forth in SHA's Procurement Policy, but to provide an alternative method of purchase for necessary goods and services.

Policy

SHA credit cards may be used for necessary purchases of goods and services when deemed for efficiency or emergency.

Condition

The Executive Director determines which staff are issued SHA credit cards or any vendor credit cards such as Home Depot. Staff that are authorized by the Executive Director to carry a credit card are listed with the Finance Department.

Procedures

Responsibility and Actions

Accounting Coordinator

1. Credit card users give receipts for purchases to the Accounting Coordinator/Director of Finance as they are incurred. All expenditures by credit card must have an accompanying purchase order for the purchase.
2. The Accounting Coordinator logs into the Bank and downloads each user's credit card detail for the current bill.
3. After receipts are matched to detail, the Accounting Coordinator processes credit card payments through the accounting software system and pays the current credit card bill each month in a timely manner.

F. PAYROLL

Purpose

To accurately record time worked and attendance and to pay employees their correct rate of pay.

Policy

The SHA will ensure that an employee's time and attendance is accounted for, and that the employee receives the correct amount of pay. Employees can access their payroll records and time accrued information through the online system.

Condition

The SHA uses a payroll service, currently Harpers Payroll Services. Employees will enter their time accurately and record their hours both worked and any paid time off used each week. Requests for pre-approved time off and overtime worked are entered into this system as well. Department Supervisors are responsible for reviewing and approving time records through this online system. Department Supervisors are responsible for reviewing and approving employee time through this online system.

The SHA will utilize a payroll service for employee data entry, approval of time off requests, approval of overtime requests, and to process payroll weekly. The online payroll service will provide the necessary reporting and carry out tax payment responsibilities on behalf of the SHA. The payroll service will also generate end of the year tax documents for employees and the SHA.

Procedure

1. Employees will enter their time worked and paid time off used in the employee portal and submit requests for time off and overtime.
2. At the end of the pay period, Department Heads will utilize the automated payroll system to approve the time of the employees they supervise. The Executive Director will approve the time off that Department Heads submitted through the automated payroll system.
3. The Accounting Coordinator will review the weekly payroll and provide to the Director of Finance for approval and then submit to the payroll company for processing.
4. The Accounting Coordinator will print the related payroll reports and review them for accuracy. These payroll reports will be used to process payroll related payments such as tax withholding, retirement, credit union, union dues, deferred compensation, etc.
5. The Accounting Coordinator will file and maintain the payroll records. The Director of Finance will perform any payroll functions in the absence of the Accounting Coordinator.

G. DAILY CASH AND MISCELLANEOUS RECEIPTS

Purpose

To properly record and deposit the daily cash receipts and miscellaneous cash receipts to the appropriate accounts.

Policy

SHA will ensure that all receipts are appropriately accounted for and deposited into the correct account.

Condition

On a regular basis the SHA receives ACH deposits from HUD, EOHLC, and other sources for various SHA programs. The SHA also receives Housing Choice Vouchers, Department of Mental

Health Vouchers, and public housing repayments and other 'miscellaneous receipts' each month in the form of checks or money orders.

Procedures

Responsibility and Actions

Accounting Coordinator

1. The Accounting Coordinator logs into the appropriate Massachusetts vendorweb accounting portals/bank accounts daily, prints out deposits made, and disseminates them to the ED, Assistant Executive Director, Director of Finance, and appropriate department heads.
2. The Accounting Coordinator researches and verifies each deposit amount and identifies the nature of the cash (PH operating subsidy, HCV or Mod/Rehab subsidy, CFP draws ...etc.).
3. The Accounting Coordinator sends this information to the appropriate departments as well as the Fee Accountant. The Fee Accountant will review the journal entry and post it to the G/L.
4. The Accounting Coordinator saves a copy of all the daily journal entries with backup for later review and for audit purposes.

Miscellaneous Receipts:

1. The Accounting Coordinator, Director of Public Housing, or Assistant Director of Leased Housing may receive miscellaneous checks and program repayments on a daily basis and determine the what, who, and why of the receipt to provide the information to the appropriate employee/department for recording and processing.
2. All checks will be recorded and deposited within 2 business days. Copies of the checks and any relevant correspondence should be made for backup purposes.

H. BANK RECONCILIATION

Purpose

To ensure that the G/L accounts are properly reflecting current banking information for all bank accounts.

Policy

The appropriate SHA staff, Director of Finance and Director of Leased Housing, will reconcile bank statements within 30 days after the end of the month. This information is provided to the Fee Accountant.

Condition

All bank statements will be reconciled monthly by the appropriate SHA staff. Completed bank reconciliations will be reviewed and approved by the Fee Accountant and then filed for review by Auditor or other parties.

Procedures

Responsibility and Actions

Appropriate Staff

1. Monthly bank statements shall be retrieved from the banking systems by the appropriate staff after the end of each month and reconciled. This information will then be submitted to the Fee Accountant.
2. Bank accounts that carry balances in excess of FDIC insured limit must be fully collateralized.

I. JOURNAL ENTRIES

Purpose

To ensure that journal entries are prepared and entered in an accurate and timely manner.

Policy

The SHA Fee Accountant will prepare journal entries based on a standard format to be entered into the Authority's G/L. Only the Fee Accountant is authorized to post journal entries in the accounting software system.

Condition

SHA will follow standard procedures for the preparation, review, approval and posting of all entries.

Procedures

Responsibility and Actions

Finance Department Staff and Fee Accountant

1. Will prepare and set up all information for Journal Entries into the system using the Authority's standard entries and provide clear concise explanations and descriptions for all entries based on available data.
2. Will prepare all supporting documentation for all entries prepared
3. The Fee Accountant will interface and post all subsidiary financial systems into the G/L.

J. FINANCIAL STATEMENTS AND BOARD REPORT PREPARATION

Purpose

To provide Management and the Board of Directors with timely and accurate financial operating results.

The SHA's Fee Accountant will prepare and present monthly, quarterly, and annual financial statements to the Executive Director for dissemination to the Board Members.

Condition

The Fee Accountant is responsible for board financial report preparation and any presentations requested on a monthly, quarterly, and annual basis.

The Director of Finance is responsible for the monthly listing of bills paid for Board review and approval. The Director of Finance will submit this report to the Executive Director for review and dissemination to the Board Members.

Procedures

Responsibility and Actions

Fee Accountant

1. The Fee Accountant will create financial reports for the various housing programs. This report contains all income and expense accounts for all funds and programs. The report is distributed to the Executive Director for review and approval. The Executive Director will then present the information to the Board of Directors at the monthly Board Meetings.

K. BUDGETS

Purpose

To ensure that the SHA submits accurate budgets to the Board of Directors and/or HUD, EOHLC, and other funding sources in a timely manner.

The Executive Director in conjunction with the Fee Accountant will prepare budgets annually as prescribed by HUD and EOHLC and any other required agency.

Condition

Budgets/subsidy submission will be created and submitted by the established deadlines or the suggested timelines if no hard deadline is required. The SHA's fiscal year ends September 30th.

Procedures

1. The Executive Director, Director of Finance, Director of Maintenance, the Director of Leased Housing, Director of Public Housing, and others will compile and provide the required budget data necessary to prepare budgets to the Fee Accountants. Information is gathered from Department Heads as necessary. This information includes rent rolls, occupancy reports, HUD's inflation factor, utility consumption, utility rates, units offline, VMS reports, program reserves, etc.
2. The Operating Budgets for all programs will be established and once approved by the Executive Director will be submitted to the Board of Directors for approval.
3. The Board of Directors will review and approve the budgets as appropriate and sign all related documents required for submission.

L. CAPITAL FUND GRANT USE AND REPORTING

Purpose

The purpose is to distinguish the proper expenditure of the Capital Funds and to report grant activity to HUD and EOHLC in an accurate and timely manner in accordance with HUD and EOHLC requirements and deadlines.

Policy

SHA is allotted funds for property improvements and operational support to Public Housing Properties. The funds are contracted and confirmed through a Consolidated Annual Contributions Contract (ACC) and Contract for Financial Assistance (CFA). The SHA is responsible for the obligation and expenditures of these funds and to the proper PH Asset Management Projects (AMPS) and CAPHUB software systems. Under no circumstance will the Capital funds be used for any other purpose. The SHA will maintain source documentation for all grant receipts and expenditures by grant number and award date.

Condition

Grant receipts and expenditures will be reconciled on a monthly basis by the Fee Accountant. The responsibility for federal grant draws and the grant accounting process is assigned to the Executive Director or his/her designee.

Procedures

Responsibility and Actions

The SHA manages the Capital Fund Programs and all required reporting is performed by the Fee Accountant and other appropriate staff.

Finance Department staff

1. The Executive Director calculates amount to draw. Federal drawdowns are executed in the HUD E-LOCCs system by the Executive Director or his/her designee to ensure a segregation of duties. State requisitions are submitted and managed by the Executive Director and Assistant Executive Director.
2. The Executive Director and the Director of Leased Housing reconcile each grant E-LOCCs income and expense line item and report the information to the Fee Accountant to update the G/L each month.
3. The Fee Accountant ensures expenditures are posted to the grant G/L according to the budget detail of the grant.
4. The Fee Accountant ensures the close out information is sent by the Executive Director to the HUD Local office or EOHLIC in a timely manner.

M. PETTY CASH POLICY

Purpose

SHA has a fiduciary duty to safeguard the assets of the Authority. Cash is a primary asset and therefore a petty cash procedure is in existence.

Policy

Petty cash disbursements are limited to a reasonable amount as determined by the Executive Director.

Condition

SHA has only one petty cash fund that is in existence and the custodian is Director of Finance. The amount kept available is \$100.00.

Procedures**Responsibilities and Actions**Accounting Coordinator

1. The Executive Director will preapprove expenditures from Petty Cash. Employee will give the Accounting Coordinator an original receipt and a Petty Cash slip which has been approved by the Executive Director.
2. The Accounting Coordinator will give Petty Cash to the employee and record the transaction on the appropriate form.
3. Periodically, the Director of Finance will replenish Petty Cash to \$100.00 by entering an expense entry, having the Executive Director approve, and giving the Petty Cash slip to the Accounting Coordinator for a replenishment check to be issued.
4. The Accounting Coordinator will cash the check at the bank, put the cash in Petty Cash box, and record the transaction on the expense form.

N. YEAR-END CLOSING**Purpose**

To ensure that the SHA submits timely and accurate year-end financial statements to HUD, EOHLC, and as required by any other regulatory agencies.

Policy

SHA will close its books of accounts in a timely and efficient manner.

Condition

The Fee Accountant will ensure that the books of accounts are closed on a timely and accurate schedule. The Authority's fiscal year ends on September 30th.

Procedures**Responsibility and Actions**Accounting Coordinator

1. Accrue all payables (salaries, employee benefits, utility expenses, vendors & contractors, Section 8 HAP payments).
Create Vendor payable list from system as of September 30th. Print payroll report of period salaries will be accrued (if any). Determine if any utility invoices need to be accrued. Post any entries and have Fee Accountant approve and post to G/L.
2. Make copy of all quarterly 941 reports and pension payments made during year.
3. Compute compensated absences for employees for Fee Accountant posting.

Fee Accountant

1. Adjust tenant receivable G/L balances to agree to accounting software LIPH system detailed tenant balance report for 9/30.
2. Calculate allowance for write-off resident accounts and make adjustments.
3. Record pre-paid rent as of 9/30 for all programs (deferred revenue).
4. Reconcile FSS accounts for ensuring the FSS detail ledgers agree to the liability accounts and the investments accounts agree to the bank accounts and the bank accounts are fully funded.
5. Verify that the insurance register pre-paid at the end of the year is correct and agree to the G/L.
6. Reconcile all bank accounts as of September 30th and record all adjustments.
7. Update the property depreciation schedules ensuring it agrees to the asset accounts, for additions as well as dispositions. Enter depreciation entry and post.
8. Ensure all ledgers and the inter-fund accounts are in balance.
9. Complete analysis of grant expense versus grant income requested through LOCCS, and accrues income receivable due from HUD.
10. Request operating departments to send unit months leased and unit months available for the fiscal year.
11. Reconcile management, bookkeeping, and asset management fees to final unit month numbers.
12. Make entries to record receivables/payables due to/from HUD for HCV and other Section 8 programs and post to G/L.
13. Complete other Section 8 year-end settlement reports (HUD 52681) and record related adjustments.
16. Accrue all receivables (interest on investments, Section 8 portables, and any other income receivables).
17. Reconcile all receivables and payables and prepare detailed analysis of any balances
18. Accrue contract retention expense per contract register.
19. Close the income and expense accounts out for the year that is reconciled to final audited FDS submission.
20. Prepare a GAAP trial balance report and a Financial Data Schedule (FDS).
21. Transmit FDS to the Real Estate Assessment Center (REAC) prior to HUD's deadline including the 15 day grace period. (Before September 15th)

O. UPDATING CHART OF ACCOUNTS

Purpose

To account for all transactions in a manner suggested by the Department of Housing and Urban Development (HUD) and the Executive Office of Housing and Livable Communities (EOHLC).

Policy

The SHA will account for all transactions in accordance with GAAP and the applicability of GASB regulations and all other applicable regulatory requirements. The SHA uses the chart of account coding system as the G/L chart of accounts.

Procedures

Responsibility and Actions

Fee Accountant

1. Must take necessary action to ensure that accounting classifications used throughout SHA is in accordance with OMB A-87 and REAC guidelines.
2. Add accounts as necessary. For internal control purposes, only the Accountant is authorized to edit the GL chart of accounts.
3. When accounts are added to the GL chart of accounts, the account may need to be added to any customized financial reports.

P. COST ALLOCATION PLAN

Purpose

Cost of salaries, services, and goods should be charged to the proper federal or non-federal program.

Policy

All costs that have a direct correlation to a program or programs are allocated directly to those programs. These costs could include: Maintenance, Capital Improvements, and Administrative expenses. Costs that pertain to Public Housing are allocated on a per unit basis for all Authority Units. In the HCV and other Section 8 programs as well as the MRVP program, vouchers per program are used. For costs that need to be allocated across multiple programs one of the following guidelines should be used for allocation.

Procedures

Responsibility and Actions

Finance Department

Invoices are reviewed by the Accounting Coordinator to decide what type of allocation should be used or if a direct allocation is needed. If the Accounting Coordinator is not sure which allocation should be used or if it is a direct cost, the Fee Accountant will be consulted and make the final decision. The allocation methods can be altered where necessary. As the Authority's structure changes the cost allocation methods will either be changed or new allocations will be added. The allocation methods of choice will be in accordance to OMB A-87.

Q. CENTRAL OFFICE COST CENTER (COCC) FEE FOR SERVICE MONTHLY BILLINGS

Purpose

To ensure that the COCC Billings to Public Housing, HCV, and other programs are for the maximum supportable amounts that are consistent with HUD policies and regulations.

Policy

The Finance department shall bill the Public Housing, HCV and other programs on a monthly basis and record such billings in the G/L.

Condition

Monthly spreadsheets are kept in by the Accountant to track amounts billed by the COCC.

Procedures

1. The Fee Accountant will update the Section 8, Public Housing billings monthly for units occupied from information in the accounting software system and with confirmation from the appropriate Department Heads.
2. The Fee Accountant will prepare a journal entry and key the entry into the G/L
3. The Fee Accountant will post the journal entry to the G/L.

R. FINANCIAL DATA SCHEDULE (FDS)

The Unaudited Financial Data Schedule is due 2 months after the fiscal year end with a 15 day grace period. This form is electronically submitted to the Real Estate Assessment Center.

The Audited Financial Data Schedule is due 9 months after the fiscal year end, (there is no grace period). This form is electronically submitted to the Real Estate Assessment Center, after the auditor has performed the attestation function.

S. HOUSING CHOICE VOUCHER PORTABILITY-IN and PORTABILITY-OUT**Purpose**

To properly record Portability-In and Portability-Out transactions.

Policy

The Fee Accountant will ensure transactions are recorded into the G/L and operational reports reconcile to the G/L.

Procedures

Port In's are voucher holders from another PHA that request to transfer their voucher to SHA. This voucher can be either absorbed into the SHA HCV Program or it can be administered on behalf of the initial PHA.

1. If it is determined that SHA will absorb the voucher, then SHA takes full control of the voucher.
2. If the SHA administers the voucher, it would be the same as absorbed with the exception that SHA must notify the initial PHA with every change.
3. Monthly, the initial PHA will reimburse SHA 100% for the voucher and 80% of the initial PHA's administrative fee for the voucher. Director of Leased Housing posts the payment from the initial PHA into the accounting software and makes the deposit of the check.

Port Outs are voucher holders that request a transfer to another PHA jurisdiction.

1. The voucher can either be absorbed by the receiving PHA or the receiving PHA will administer the voucher on behalf of SHA. The SHA receives notification (HUD Form 50058) from the administering PHA of the HAP amount paid on behalf of the voucher holder and will reimburse them 100% for the voucher and 80% of the initial PHA's administrative fee for the voucher.
2. The Section 8 Housing Coordinator processes payment through the software program where the ACH file and any checks are created.
3. Paper checks are printed and signed in accordance with the Employee Check Signing Policy.
4. The Director of Leased Housing reviews and uploads the ACH file to the bank for processing and payment.

T. FRAUD RECOVERY

Purpose

To record payments received for Tenant Repayment Agreements which reimburse the PHA for a voucher holder or public housing tenant's failure to report income or not fully report income.

Policy

The SHA will ensure transactions are recorded properly and update the accounting software program accounts. In accordance with state and federal regulations, Section 8 program the SHA keeps 50% and 50% offsets against HAP landlord payments, Federal Public Housing the SHA keeps 100%, and State Public Housing 2/3rds are retained by the SHA and 1/3rd is offset against subsidy due from EOHLC.

Procedures

1. Appropriate housing staff will set up Tenant Repayment Agreements in the tenant data base once signed by the tenant.
2. Appropriate housing staff receives and posts payments received in the tenant accounting software system.
3. Appropriate housing staff reconciles the monthly receipts for the repayment report and forwards the information to the Fee Accountant.
4. Fee accountant records, allocates, and reports the calculation of the fraud revenue.

U. FAMILY SELF SUFFICIENCY (FSS) PROGRAM

Purpose

To ensure proper financial management of the FSS program and track escrow proceeds and disbursements. SHA is required to deposit all escrowed funds into a single depository account for FSS participants.

Policy

The Director of Leased Housing will track escrow proceeds and disbursements from reports received from the software program from information input by the Section 8 Housing Coordinators. The Director of Leased Housing reviews operational reports and FSS bank

accounts. The FSS Coordinator approves and authorizes disbursement to any FSS participant from their escrow account.

Procedures

1. A report delineating escrows to be deposited into each FSS participant's bank account is generated by the SHA software and processed by Section 8 Housing Coordinator.
2. Director of Leased Housing tracks the information and records and reports interest income earned annually.

V. VOUCHER MANAGEMENT SYSTEM (VMS)

Purpose

To report monthly HAP expense, leased units, administrative expenses, UNP, and NRP into the REAC system for all HCV Programs. Primary purpose of the VMS is for HUD to monitor PHA use of vouchers and to provide data to HUD to fund, obligate and disburse funds to PHA based on actual voucher use.

Policy

To submit monthly reports on leasing and expense information to the HUD REAC system for the prior month, to reconcile VMS to the G/L and ensure VMS submissions are accurate.

Procedures

1. The Director of Leased Housing providing VMS entries documentation and reports to the Fee Accountant monthly.
2. The Fee Accountant downloads information from the accounting software VMS module including units leased and HAP dollars.
3. The Fee Accountant calculates NPR, UNP and cash balance from the G/L. Reviews entries in the VMS module to record any HAP adjustments and HAP retro payments.
4. The Fee Accountant enters information into REAC – VMS submission link.
5. The Fee Accountant reconciles VMS to the G/L and identifies retroactive lease and HAP expenses.
6. The Fee Accountant enters retro-active corrections into HUD REAC system to update lease and HAP expense.

CHANELL FAMILIA

Chanellfamilia@gmail.com 781-584-9119 Boston, Ma

PROFESSIONAL SUMMARY

Detail-oriented and highly organized professional with hands-on experience in healthcare and education environments. Recognized for developing strong skills in data accuracy, documentation, scheduling coordination, and workflow organization in fast-paced settings. Proven ability to adapt quickly, manage multiple priorities, and maintain high standards of accuracy and confidentiality. Seeking to transition into a remote role in data entry, administrative support, scheduling, or operations where continued growth and skill development can be applied.

Core Skills

- Data Entry & Records Management
 - Scheduling & Calendar Coordination
 - Microsoft Excel & Google Sheets
 - Documentation Accuracy & Reporting
 - Administrative & Operational Support
 - Email & Written Communication
 - Workflow Organization & Efficiency
 - Time Management & Multitasking
 - Confidential Information handling
-

PROFESSIONAL EXPERIENCE

Certified Nursing Assistant (CNA)

Salem Hospital / Currently Present

- Develop strong patient care and documentation skills while contributing to daily operations in a high-volume healthcare environment
- Balanced multiple responsibilities while maintaining organization, attention to detail, and quality of care
- Collaborated with healthcare staff to ensure clear communication and efficient workflow coordination
- Strengthened ability to handle confidential information and follow structured protocols in regulated environments
- Documented patient information, vital signs, and care updates with a high level of accuracy and consistency

Paraprofessional

Lynn Public Schools / Currently Present

- Played an active role in daily Classroom operations, developing strong organizational and communication skills
 - Tracked and supported student progress through consistent documentation and reporting practices
 - Partnered with teachers and staff to facilitate scheduling, classroom structure, and daily coordination
 - Provided individualized support while adapting to different learning needs and environments
 - Organized classroom materials and administrative classroom tasks to improve overall organization efficiency
-

EDUCATION

Citizens high school Graduated: 2024

High school diploma

Certified Nursing Assistant
Certificate of Interpretation

Kevin Antonio Vazquez Saez

1 Laurent Road Unit. 3
Salem MA 01970
(860)-899-5767
Vazquezkevin129@gmail.com

EXPERIENCE

Marblehead Housing Authority, Marblehead Massachusetts — *Repair Person*

December 2024- Present

- Repairing, cleaning, painting, and preparing vacated units for new tenants
- Completing resident submitted maintenance requests in a timely manner
- Communicate with tenants about repairs
- Provide basic guidance to tenants on basic maintenance issues
- Ability to use power tools safely
- Responding to after hours maintenance emergencies
- Follow local housing codes and safety regulations

Bimbo Bakeries, Wilmington Massachusetts — *Field Merch Representative*

August 2024 - December 2024

- Merchandising, stocking, and rotating products on store shelves
- Ensuring products are fresh and in the best quality
- Ensuring adequate product availability on shelves and display

Amazon Fulfillment Center, Windsor Connecticut — *Amnesty Tech*

October 2023 - July 2024

- Resetting and reprogramming robotics system
- Clearing floors of obstructions
- Respond to various errors from area associates for missing items and fallen products from the robotics floors

7- Eleven Inc., Chesapeake, Virginia — *Assistant manager*

May 2023 - September 2023

- Assist all matters relating to customer service
- Delegate task
- Provide support, assignments, and coaching for associates

SKILLS

Buffing
Floor Care
Infection Control Training
Bilingual
Kindle Trained
Packing Trained
Merchandise
Sales

LANGUAGES

Spanish
English

Trinity Health, Hartford, Connecticut — *Environmental Services*

January 2018- April 2023

- Plan and perform routine maintenance on hospital suites
- Sanitize and sterilize medical and routine equipment
- Plan training sessions for onboarding team members
- Plan and execute daily/ weekly workload
- Complete any necessary compliance training and development
- Maintain work and offstage areas neat, safe, and in orderly state

EDUCATION

Jose Gautier Benitez, Caguas, Puerto Rico — *High School Diploma*

August 2013 - May 2016

Certification and Licenses

ARU FAST/UP Certification Final Hands on

June 2024- Present

Disease Control and Prevention

April 2019- Present

Infection Control Certification

March 2017- Present



PAPER CHECK SIGNATURE STAMP USE AND SECURITY AGREEMENT

In order to restrict any unauthorized person(s) from using the check signature stamp, the following procedure applies:

1. Procedure

It is necessary for two (2) people to be involved in the signing of any check(s). When the check(s) are prepared by one of the authorized paper Check Preparers (as listed below) she/he will request one of the authorized paper Check Signers (as listed below) to accompany her/him to use the check signature stamp.

2. Paper Check Preparers

All checks issued will include a cover voucher to be signed and approved by a member of the Finance Department and a Department Head or the Executive Director. The following personnel have been authorized to prepare check(s) and voucher(s):

Director of Leased Housing:	Jacqueline A. Guzman
Director of Public Housing:	Maureen Thomas
Accounting Coordinator:	Elizabeth Goyette
Accounting Coordinator:	Beverly A. Larrabee
Accounting Coordinator:	Peyton Dixey

3. Paper Check Signature Stamp Users

The following personnel are authorized to use the check signature stamp in the presence of the paper Check Preparer:

Executive Director:	Cathy Hoog
Finance Director	Massiel Garcia
Assistant Director of Public Housing	Joshua Bocko
Assistant Director of Leased Housing:	Sabrina Eschman
Section 8 Housing Coordinator:	Judi Marraffa

Adopted by the Board of Directors on: .