

Testimony of

Will Singer, Assistant Deputy Auditor for Finance

Office of the District of Columbia Auditor

Prepared for the

Council of the District of Columbia

Committee on Housing

Public Roundtable on the

Cybersecurity and Financial Oversight of the D.C. Housing Authority

September 29, 2026

The John A. Wilson Building
1350 Pennsylvania Ave., N.W.
Washington, DC 20004

Good afternoon, Councilmember White and members of the committee. I am Will Singer, Assistant Deputy Auditor for Finance at the Office of the District of Columbia Auditor (ODCA). On behalf of Auditor Kathy Patterson, I thank the committee for holding this oversight roundtable to discuss cybersecurity and financial oversight of the D.C. Housing Authority (DCHA).

Background on ODCA and DCHA

The Office of the D.C. Auditor (ODCA) has continued to monitor the financial situation at DCHA since our January 4, 2024, Management Alert.¹ We found then that the District’s Annual Comprehensive Financial Report (ACFR) for FY 2022 treated DCHA as a “related organization” of the District, rather than a “component unit” for which the District is accountable. This error has been repeated in the ACFRs for fiscal years 2023, 2024 and 2025. This means that the annual District financial audit left DCHA’s financial information out of the government-wide financial statements and notes to the financial statements, preventing ACFR readers from understanding that District’s elected leaders bear ultimate responsibility for DCHA.

ODCA concluded that government accounting standards require the District to treat DCHA as a component unit that is part of the District’s “financial reporting entity” because DCHA is a legally separate organization, the District appoints a voting majority of its governing board and, most importantly, because the District’s operating and capital subsidies to DCHA establish the District’s financial accountability. To date, the Office of the Chief Financial Officer, the Office of the Inspector General and the independent auditors, while disagreeing with our conclusion, have failed to dispute the facts or analysis underlying that conclusion. Instead, it has been suggested that the District’s subsidies, which, together with exchange transactions, amounted to \$348 million (40% of all DCHA revenue) in FY 2025, are not material—even though the concept of materiality has no place among the criteria for defining the financial reporting entity.

Our focus remains on accountability and for that reason we are pleased to have been invited to testify today.

Today’s roundtable

In 2022, HUD issued an assessment of the Authority’s Housing Choice Voucher and Public Housing programs based on an inspection conducted in March 2022.² The assessment identified inadequate oversight, management, and tracking of financial management functions

¹ Office of the D.C. Auditor, [Management Alert Report: The District’s FY 2022 Annual Comprehensive Financial Report Mischaracterized the Relationship Between the District and the D.C. Housing Authority](#) (Jan. 4, 2024).

² U.S. Department of Housing and Urban Development, [Assessment of District of Columbia Housing Authority](#) (2022) ([link](#) to report on OAG’s website) (hereinafter, the “HUD Assessment”).

as one of five principal issues contributing to the Authority's failure to comply with federal program requirements.

Likewise in October 2022, the Office of the Inspector General published the report of a performance audit finding, among other things, that the Authority did not use an accounting system or policies and procedures to track the funds that had been provided by the District as a subsidy.³

More recently, additional findings and recommendations have been made by the independent auditors engaged to review the Authority's financial statements. Those auditors also delivered a disclaimer of opinion—tantamount to giving the Authority's financial operations a failing grade.

The Authority's management has acknowledged facing challenges that “are threaded throughout systems as a result of more than a decade of mismanagement and neglect.”⁴ In 2024, the Authority adopted a Three-Year Recovery Plan as a roadmap to restore, rebuild, and revitalize the organization.⁵

Delivering on the Recovery Plan will depend in part on the Authority's ability to regain its financial footing. But more fundamentally, it will require the Authority to either achieve the goals it sets for itself, or to make an honest assessment of the reasons why goals were not achieved as planned.

Commendably, the Authority published detailed reports on the status of the Recovery Plan at six-month intervals in January 2025, July 2025, and January 2026. But there has not been a progress report issued within the past eight months, a period during which the former executive director abruptly departed and a new executive director was very recently appointed. This lag promotes uncertainty about the Authority's current direction, and Committee members may wish to inquire into management's plan to pursue stated objectives.

Looking ahead, there are sobering risks to achieving the financial goals that the Authority has set for itself.

DCHA's risky plan to address its budget shortfall

The HUD Assessment identified a downward trend in the Authority's financial position over a five-year period (FY 2016-2020), driven by poor performance of the public housing program. HUD spotted this trend even though it was obscured by a focus on reporting consolidated financial results—in other words, DCHA was lumping programs together. When considering

³ Office of the Inspector General, OIG No. 22-1-02HV, *DCHA Can Improve Financial and Program Management to Ensure Housing Subsidy Programs are Administered in an Efficient and Effective Manner* (Oct. 22, 2022), at 4-5.

⁴ Office of the Inspector General, OIG No. 24-2-10HY(a), *D.C. Housing Authority Management Recommendations, Fiscal Year 2024* (Mar. 17, 2025), at 3 (management's overall response).

⁵ D.C. Housing Authority, *Three-Year Recovery Plan* (June 3, 2024).

separate programs separately, it became clear to HUD that the Authority had relied on infusions of local funds from the District to compensate for unsustainable operating losses in its federally subsidized public housing program.⁶

Today it appears that the public housing program remains a major drag on the Authority's finances. Earlier this month the Authority adopted a Fiscal Year 2027 budget that anticipates \$62 million of federal "shortfall funding" from HUD.⁷ This is a funding source the Authority has not received in the recent past.

Shortfall funding can be available to public housing agencies that are experiencing or are at risk of fiscal shortfalls and depletion of their operating reserves. In Fiscal Year 2026, HUD's Congressional appropriation supported a total of only \$337 million in shortfall funding for public housing agencies nationwide. When shortfall funds are available, HUD issues a list of eligible agencies, outlines its application process, and describes other requirements to receive the funding.⁸ The amount allocated to any single public housing agency is limited by the appropriation and the needs of other public housing agencies.

As a threshold matter, whether shortfall funding will be provided in FY 2027 at all depends upon Congressional appropriations. Under a continuing resolution, shortfall funding will be available to HUD at the FY 2026 rate through December 11, 2026.⁹ Beyond that date, prospects are uncertain and may be heavily influenced by midterm election outcomes. Assuming that Congress extends the current level of shortfall funding, the Authority's budget will depend upon receiving a large share of the available funding – roughly one-fifth of a national allocation.

There is, however, a bigger risk to this part of the budget: whether the Authority will be eligible to receive *any* amount of shortfall funding. In FY 2026, HUD deemed the Authority *ineligible* for three reasons: 1) the Authority had used its flexibility as a Moving To Work agency "in a manner that diminished their reserves"; 2) the Authority "does not have any eligible AMPs [Asset Management Projects]"; and 3) the Authority's "FDS [Financial Data Schedule] submission is past due."¹⁰ Until HUD changes its assessment or its criteria, it appears the Authority will remain ineligible for shortfall funding.

⁶ HUD Assessment, at 57-59.

⁷ D.C. Housing Authority Res. 26-29, To Approve the DCHA Operating Budget for Fiscal Year 2027, adopted Sept. 16, 2026, at 3 (one-page summary of the FY 2027 budget).

⁸ U.S. Department of Housing and Urban Development, Notice PIH 2026-10 (Apr. 20, 2026).

⁹ Secs. 101(12) and 106 of the Continuing Appropriations Act, 2027, approved Sept. 2, 2026 (P.L. 119-103; 140 Stat. 987), citing the Transportation, Housing and Urban Development, and Related Agencies Appropriations Act, 2026, approved Feb. 3, 2026 (Division D of P.L. 119-75; 140 Stat. 323) (appropriating shortfall funding at 140 Stat. 389).

¹⁰ U.S. Department of Housing and Community Development, "FY2026 Shortfall Eligibility List" (spreadsheet downloaded on Sept. 24, 2026). It appears that HUD assessed the timeliness of FDS submissions as of April 13, 2026. See Notice PIH 2026-10.

It is unclear whether these risks have been identified or understood by the Authority's senior management and governing board. At the September 16, 2026 board meeting, one member stated that shortfall funding is needed because HUD *required* the Authority to deplete its reserves¹¹—apparently contradicting HUD's stated reason for the Authority's ineligibility. Nonetheless, at its upcoming meeting on October 13, 2026, the board is expected to consider cost-saving measures that HUD is said to require as a condition of providing the shortfall funding.¹²

I have not found in the public record evidence that the Authority has engaged in contingency planning for the possibility that shortfall funding will not be forthcoming in the anticipated amount. But in that event, the Authority's options may be very limited.

DCHA'S FY 2027 budget contains a \$52 million error

Separate from the issues described above, I must bring to the Committee's attention my observation of a serious error that is embedded in the Authority's adopted budget for FY 2027.

In the Authority's adopted budget, there are ten categories of revenues and 20 categories of expenses. Total revenues amount to \$828,908,678.00, which is ten cents shy of total expenses. A ten-cent deficit is not consequential.

What is consequential, and quite disturbing, is the fact that the "total expenses" listed are wrong. If you add up the amounts that appear alongside each of the 20 expense-category labels, you will arrive at a sum of expenses equaling \$881,458,224.50. In other words, an arithmetically correct amount of total expenses would exceed total revenues by more than \$52 million. Regrettably, it appears that the Authority has already submitted this budget to HUD, along with a form containing the chairperson's sworn statement that "[t]he budget indicates a source of funds adequate to cover all proposed expenditures."¹³

Having stumbled over this stunningly large variance, I found it very easy to see what had happened. The difference between the stated total expenses and the correct total expenses is exactly equal to the amount of the two expense categories appearing at the top of the list. Someone has made a formula error in a spreadsheet, so the total omits items that it purports to include.¹⁴

The Authority's Internal Control Environment

¹¹ [Draft Minutes \(Pending Final Approval\)](#) of a D.C. Housing Stabilization and Reform Board Meeting held Sept. 16, 2026, at 181 (accessed Sept. 25, 2026).

¹² *Id.*, at 181-183.

¹³ D.C. Housing Authority [Res. 26-29](#), To Approve the DCHA Operating Budget for Fiscal Year 2027, adopted Sept. 16, 2026, at 4 (HUD form).

¹⁴ See the worksheet that is attached to this testimony.

I have not tried to determine the root cause of the Authority's failure to correct this error prior to the governing board's approval of the FY 2027 budget. I note, however, that this mistake resembles a material weakness that was identified by the independent auditor of the FY 2024 financial statements. They wrote:

SBC found that the Authority does not have a formal review process [for] review and approval of internal and interim financial statements and financial information provided to senior management for oversight.¹⁵

At the time, management disagreed in part with the finding, claiming that the Office of Financial Management provides monthly reports to the executive director and the board. Management further stated, "For the first time ever, OFM created an internal budget book for FY2025 shared with management and the Budget and Audit Committee. OFM will continue to expand and make this public for FY2026." Yet in preparing for this roundtable, I looked for and could not find in the public record any meaningfully detailed description of the Authority's budgets for FY 2025, 2026, and 2027.

Following up on this finding, the FY 2025 financial statements state that "Corrective action was taken," although the actions described relate only to interim financial statements and do not mention the budget or other financial information that has been provided to senior management.¹⁶

This signals that the key oversight question is this: Did the Authority accomplish more than the bare minimum to resolve this one, specific material weakness? Is the Authority creating broad and durable systems that can keep progress on track, without being derailed by new problems?

The Authority obviously needs effective internal controls to promote having and sharing quality information internally and externally. Checking the math is a kind of internal control. The governing board's review is another internal control. In any internal control environment, the governing board has an important role: setting a tone at the top through its example.¹⁷ No board can effectively discharge its responsibilities solely by relying on staff.

¹⁵ Office of the Inspector General, OIG No. 24-2-10HY, *D.C. Housing Authority Financial Statements and Independent Auditor's Reports, Fiscal Year 2024* (Mar. 17, 2025 (rev.)), at 70-71 (Finding 2024-11).

¹⁶ Office of the Inspector General, OIG No. 25-1-12HY, *D.C. Housing Authority Financial Statements and Independent Auditor's Reports, Fiscal Year 2025* (July 15, 2026) (hereinafter, "DCHA FY 2025 Financial Statements"), at 85 (summary schedule of prior audit findings).

¹⁷ Government Accountability Office, GAO-25-107721, *Standards for Internal Control in the Federal Government* (rev. May 2025) (hereinafter, the "Greenbook"), at 29. Section 1.04 of the Greenbook states:

Tone at the top can be either a driver . . . or a barrier to internal control. Without a strong tone at the top to support an internal control system, the entity's risk identification may be incomplete, risk responses may be inappropriate, control activities may not be appropriately

It is evident that the Authority's governing board wants the organization to succeed. Its members have expressed frustration and disappointment over the inability to obtain an opinion—a *clean* opinion—on the Authority's financial statements.

Revitalization Plan and Bond Financing

During the board's latest meeting, members emphasized the need to build credibility with residents and staff by sharing reliable information, even on evolving topics such as renovation projects.

This point was made in the context of executing Phase 1 of the Authority's Revitalization Plan. The Revitalization Plan aims to renovate 19 properties while converting them from public housing to Rental Assistance Demonstration properties supported with project-based vouchers, at a total cost that has been estimated at \$700 million. Phase 1 has been expected to involve nine properties, but Board members discussed the need to communicate to residents and other interested parties (including the Council) that this pacing is no longer financially feasible due to rising interest rates and construction costs. Some aspects of the plan need to be scaled back, these choices will be difficult, and to their credit Board members acknowledged the need for candor and resident input.

In support of the overall Revitalization Plan, the Council has authorized the Office of the Deputy Mayor for Planning and Economic Development (DMPED) to issue up to \$700 million in revenue bonds and to loan the proceeds to one of the Authority's subsidiaries, a 501(c)(3) organization called DC Housing Solutions.¹⁸

Separately, the notes to the Authority's FY 2025 financial statements disclosed "subsequent events"—in other words, important things that happened after the end of that fiscal year but before the financial statements were issued.¹⁹ During that time, the board approved two loan agreements. Pursuant to one agreement, the Authority opened a revolving line of credit in an amount up to \$70 million with KeyBank, which is also expected to serve as the underwriter of the revenue bonds.²⁰ This line of credit will be used to finance the costs of capital expenditures, "general corporate purposes" which apparently means the Authority's operating expenditures, and predevelopment costs of the Revitalization Plan.²¹ In addition, the Authority permitted its

designed or implemented, information and communication may falter, and results of monitoring may not be understood or acted upon to remediate deficiencies.

¹⁸ [DC Housing Solutions, Inc. Revenue Bonds Project Emergency Approval Resolution of 2025](#), July 1, 2025 (Res. 26-164; 72 DCR 7736).

¹⁹ [DCHA FY 2025 Financial Statements](#), at 48 (Note 16: Subsequent Events).

²⁰ D.C. Housing Authority [Res. 26-12](#), To Authorize and Obtain a \$70 Million Line of Credit with KeyBank to Support DCHA Development Activities and Related Operations Activities, adopted Apr. 8, 2026.

²¹ *Id.* at 2 (first recital on this page); see also [DCHA FY 2025 Financial Statements](#), at 48 (stating that the Authority's line of credit will "support development and operations at the Authority").

subsidiary, DC Housing Solutions, to open a separate line of credit in an amount up to \$15 million, also with KeyBank, to pay predevelopment costs.²²

However, these two lines of credit are *ultra vires*, void, and unenforceable under the reasoning of a 2006 Opinion of the Attorney General.²³ This Opinion determined that Section 490 of the Home Rule Act limits the borrowing power that the Council may delegate to District instrumentalities and their subsidiaries.²⁴ Without going into mind-numbing detail, the problem is that the Authority did not follow statutory requirements to submit its proposed borrowing to the Council for a 30-day period of passive review or to the D.C. Housing Finance Agency.²⁵ But, as the Opinion itself makes clear, this problem can be cured legislatively by an act of the Council—and there appears to be an example of such legislation in the Authority’s enabling act.²⁶ This is clearly an area where the Committee can work cooperatively with the Authority and help resolve this situation.

The lines of credit have an implication for the revenue bonds that will finance the Revitalization Plan. The Council has, by resolution, authorized DMPED to issue up to \$700 million in revenue bonds and to loan the proceeds to DC Housing Solutions (the Authority’s subsidiary). But nothing in the resolution authorizes DC Housing Solutions to borrow the bond proceeds from DMPED.²⁷ This borrowing will require the Council’s passive approval as well—and, again, the proposal must also be submitted to HFA.²⁸ These legally required approvals should be obtained before the revenue bonds are issued.

Conclusion

A recovering agency stands to benefit from renewing its approach to legal compliance as part of a broader effort to show its creditworthiness to potential bond investors—and equally as a step toward proving its trustworthiness to residents. Through its oversight in roundtables such as this one, the Committee can encourage the development of the types of internal controls that

²² D.C. Housing Authority [Res. 25-30](#), To Authorize and Obtain a \$15 Million Line of Credit with KeyBank to Support Predevelopment Activities in the Bond-Funded Renovation Project, adopted Oct. 8, 2025.

²³ Eugene A. Adams, [Opinion of the Attorney General re: The National Capital Revitalization Corporation \(“NCRC”\) and its Subsidiaries](#) (Dec. 8, 2006) (“OAG Opinion”), at 11-17.

²⁴ See section 490 of the Home Rule Act ([D.C. Official Code § 1-204.90](#)).

²⁵ See [D.C. Official Code § 6-209](#)(b), (c), (d), (e) and (m). In [Resolution 26-12](#), the board asserted that the Authority’s line of credit was *not* an “obligation” subject to § 6-209 but instead was a “loan” authorized by § 6-203(9). The Attorney General Opinion makes clear, however, that the legislative text of § 6-203(9) is not sufficient to delegate the Council’s authority under section 490 of the Home Rule Act because it does not specify the undertakings for which debt may be incurred or the sources of security that may be pledged. [OAG Opinion](#) at 13-14. Therefore the Resolution’s assertion makes no difference.

²⁶ See [D.C. Official Code § 6-209](#)(n).

²⁷ See [Res. 26-164](#).

²⁸ [D.C. Official Code § 6-209](#)(b), (c), (d), (e) and (m).

offer the possibility of improving the Authority's results. The Committee may wish to take a step this Council has taken in the past with regard to troubled agencies and hold regular public roundtables to review the status of action steps promised in a document such as the Recovery Plan.

This concludes my prepared statement, and I will be ready to answer the committee's questions.

Attachment

	A	B	C	D	E
1	REVENUE	FY27		Result	Formula
2	LIPH Tenant Rent	\$19,793,646.00			
3	LIPH HUD Operating Subsidy	\$60,195,386.00			
4	LIPH OTHER INCOME	\$307,479.00			
5	HCVF HAP FEDERAL INCOME	\$337,558,375.00			
6	HCVF ADMIN FEE INCOME	\$29,638,748.00			
7	D.C. LOCAL OPS FUNDING	\$4,200,000.00			
8	D.C. LOCAL ADMIN FEE FOR OPS	\$17,956,231.00			
9	D.C Local Voucher Funding	\$295,873,790.00			
10	Management Fee Revenue/FSS	\$750,000.00			
11	HUD Shortfall Priority 1	\$62,635,023.00			
12	TOTAL REVENUE	\$828,908,678.00		\$828,908,678.00	=SUM(B2:B11)
13					
14	EXPENSES	FY27		Result	Formula
15	LIPH SALARY	\$40,422,728.00			
16	LIPH BENEFITS	\$12,126,818.40			
17	LIPH Admin Exp	\$11,980,000.00			
18	LIPH OPERATING SUBSIDY	\$5,364,619.00			
19	LIPH TENANT SERVICES	\$2,950,000.00			
20	LIPH UTILITIES	\$25,500,000.00			
21	LIPH REPAIRS & MAINTENANCE	\$29,950,000.00			
22	LIPH PROTECTIVES SERVICES	\$3,500,000.00			
23	LIPH INSURANCE AND GENERAL	\$4,805,000.00			
24	LIPH EPIC INTEREST EXPENSE	\$2,045,292.00			
25	HCVF SALARY (Admin)	\$16,049,310.00			
26	HCVF BENEFITS	\$4,814,793.00			
27	HCVF HAP EXPENSE	\$391,318,241.00			
28	HCVF ADMIN EXPENSE	\$7,708,939.00			
29	D.C LOCAL Vouchers	\$295,873,790.00			
30	COCC SALARY	\$15,907,177.00			
31	COCC BENEFITS	\$4,772,153.10			
32	COCC Admin Expense	\$2,688,852.00			
33	COCC Utilities Office Space	\$630,512.00			
34	COCC Repairs&Maint. Office	\$550,000.00			
35	COCC Contract ITD & Misc	\$2,500,000.00			
36	TOTAL EXPENSES	\$828,908,678.10		\$881,458,224.50	=SUM(B15:B35)
37					
38			Variance:	\$52,549,546.40	=D36-B36
39			Reason:	\$52,549,546.40	=B15+B16

RESOLUTION 26-29

TO APPROVE THE DISTRICT OF COLUMBIA HOUSING AUTHORITY OPERATING BUDGET FOR FISCAL YEAR 2027

WHEREAS, in accordance with the applicable regulations promulgated by the United States Department of Housing and Urban Development (HUD), the District of Columbia Housing Authority (DCHA) is required to approve the agency's Operating Budget prior to the beginning of the fiscal year and the Operating Budget for Colorado Apartments and Columbia Road, two of the agency's Rental Assistance Demonstration (RAD) sites; and

WHEREAS, a proposed DCHA Operating Budget for Fiscal Year 2027 in the amount of \$828,908,678 has been presented to the Board of Commissioners for its review and approval; and

WHEREAS, a proposed Operating Budget for Fiscal Year 2027 for Columbia Colorado, LLC in the amount of \$779,757 has been presented to the Board of Commissioners for its review and approval; and

NOW, THEREFORE, BE IT RESOLVED, that the Board of Commissioners of the District of Columbia Housing Authority hereby approves the Operating Budget for Fiscal Year 2027 (copies of which are attached hereto) for DCHA and Colorado Columbia, LLC and authorizes the submission of this Resolution and the Operating Budgets to HUD.

ADOPTED, by the Board of Commissioners and signed in authentication of its passage the 16th day of September 2026.

ATTEST:



Nicole Wickliffe
Interim Executive Director/Secretary

APPROVED:



Raymond Skinner
Chairperson

APPROVED FOR FORM AND LEGAL SUFFICIENCY:



Eric D. Topor
Interim General Counsel

FY2027 Budget Template

Colorado Columbia LLC

FY
2027
Budget

Income

Tenant Income	
Tenant Rent	5,040
HAP Subsidy	890,580
Less: Vacancies	-82,994
Less: Delinquencies	-32,417
Total Rental Income	780,209
Total Other Income	32,652
Total Income	812,861

Expenses

Total Administrative Expenses	131,580
Total Tenant Services Expenses	19,868
Total Utility Expenses	178,312
Total Maintenance & Operational Expenses	414,405
Total General Expenses	35,592
Total Operating Expenses	779,757
Net Operating Income	33,104
Replacement Reserve Deposit	31,000
Cashflow	2,104

DCHA FY2027 OPERATING BUDGET**REVENUE FY27**

LIPH Tenant Rent	\$ 19,793,646.00
LIPH HUD Operating Subsidy	\$ 60,195,386.00
LIPH OTHER INCOME	\$ 307,479.00
HCVP HAP FEDERAL INCOME	\$ 337,558,375.00
HCVP ADMIN FEE INCOME	\$ 29,638,748.00
D.C. LOCAL OPS FUNDING	\$ 4,200,000.00
D.C. LOCAL ADMIN FEE FOR OPS	\$ 17,956,231.00
D.C Local Voucher Funding	\$ 295,873,790.00
Management Fee Revenue/FSS	\$ 750,000.00
HUD Shortfall Priority 1	\$ 62,635,023.00
TOTAL REVENUE	\$ 828,908,678.00

EXPENSES**FY27**

LIPH SALARY	\$ 40,422,728.00
LIPH BENEFITS	\$ 12,126,818.40
LIPH Admin Exp	\$ 11,980,000.00
LIPH OPERATING SUBSIDY	\$ 5,364,619.00
LIPH TENANT SERVICES	\$ 2,950,000.00
LIPH UTILITIES	\$ 25,500,000.00
LIPH REPAIRS & MAINTENANCE	\$ 29,950,000.00
LIPH PROTECTIVES SERVICES	\$ 3,500,000.00
LIPH INSURANCE AND GENERAL	\$ 4,805,000.00
LIPH EPIC INTEREST EXPENSE	\$ 2,045,292.00
HCVP SALARY (Admin)	\$ 16,049,310.00
HCVP BENEFITS	\$ 4,814,793.00
HCVP HAP EXPENSE	\$ 391,318,241.00
HCVP ADMIN EXPENSE	\$ 7,708,939.00
D.C LOCAL Vouchers	\$ 295,873,790.00
COCC SALARY	\$ 15,907,177.00
COCC BENEFITS	\$ 4,772,153.10
COCC Admin Expense	\$ 2,688,852.00
COCC Utilities Office Space	\$ 630,512.00
COCC Repairs&Maint. Office	\$ 550,000.00
COCC Contract ITD & Misc	\$ 2,500,000.00
TOTAL EXPENSES	\$ 828,908,678.10

NET OPERATING INCOME (Deficit) (\$0)

PHA Board Resolution
Approving Operating Budget

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

OMB Approval No. 2577-0029 (exp. 04/30/2027)

Public reporting burden for this collection of information is estimated to average 136.2 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering, and maintaining the data needed, completing the operating budget and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information including suggestions for reducing this burden, to the Reports Management Officer, QDAM, Department of Housing and Urban Development, 451 7th Street, SW, Room 4176, Washington, DC 20410. When providing comments, please refer to OMB Approval No. 2577-0029. This agency may not collect this information, and you are not required to complete this form, unless it displays a currently valid OMB control number.

This information is required by Section 6(c)(4) of the U.S. Housing Act of 1937. The information is the operating budget for the low-income public housing program and provides a summary of the proposed and budgeted receipts and expenditures, approval of budgeted receipts and expenditures, and justification of certain specified amounts. HUD reviews the information to determine if the operating budget adopted by the public housing agency (PHA) and the amounts are reasonable, and that the PHA complies with HUD prescribed procedures. PHA boards must approve the operating budget and HUD requires boards to certify their approval through this form. Responses are required to obtain benefits. This information does not lend itself to confidentiality.

PHA Name: **DC Housing Authority**

PHA Code: **DC001**

PHA Fiscal Year Beginning **10/01/2026**

Board Resolution Number: **26-29**

Acting on behalf of the Board of Commissioners of the above-named PHA as its Chairperson, I make the following certifications and agreement to the Department of Housing and Urban Development (HUD) regarding the Board's approval of (check one or more as applicable):

- | | <u>DATE</u> |
|---|-------------------|
| ☒ Operating Budget approved by Board resolution on: | 09/16/2026 |
| ☐ Operating Budget submitted to HUD, if applicable, on: | |
| ☐ Operating Budget revision approved by Board resolution on: | |
| ☐ Operating Budget revision submitted to HUD, if applicable, on: | |

I certify on behalf of the above-named PHA that:

1. All statutory and regulatory requirements have been met;
2. The PHA has sufficient operating reserves to meet the working capital needs of its developments;
3. Proposed budget expenditure are necessary in the efficient and economical operation of the housing for the purpose of serving low-income residents;
4. The budget indicates a source of funds adequate to cover all proposed expenditures;
5. The PHA will comply with the wage rate requirement under 24 CFR 968.110(c) and (f); and
6. The PHA will comply with the requirements for access to records and audits under 24 CFR 968.110(i).

I/We, the undersigned, certify under penalty of perjury that the information provided above is true and correct.

WARNING: Anyone who knowingly submits a false claim or makes a false statement is subject to criminal and/or civil penalties, including confinement for up to 5 years, fines, and civil and administrative penalties. (18 U.S.C. §§ 287, 1001, 1010, 1012; 31 U.S.C. § 3729, 3802).

Print Board Chairperson's Name: Raymond A. Skinner	Signature: 	Date: 09/16/2026
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