



**Agenda for Sheboygan Housing Authority Monthly Board Meeting
to be held on Friday, April 24, 2026 at 12:00pm
at Wasserman Apartment Building, 611 North Water Street, Sheboygan
(Zoom meeting)**

(Please silence cell phones)

Commissioner Roll Call:	Present	Absent
Bob Rank-Vice Chair	_____	_____
Mercy Yang-Commissioner	_____	_____
Kay Hill-Resident Commissioner	_____	_____
John Donovan-Commissioner	_____	_____
Melody Hermann-Secretary/Executive Director	_____	_____

Pledge of Allegiance

1. Call to order time _____
2. A Cost Allocation Policy is a formal framework that defines how the organization assigns shared expenses across its programs, departments, and supporting activities. Because many of our costs—such as facilities, administrative staff, and technology—benefit more than one area, this policy ensures those costs are distributed in a fair, consistent, and transparent manner.
The policy establishes the principles and methods we use to distinguish between direct costs (those that can be specifically tied to a single program or activity) and indirect costs (those that support multiple functions). It also outlines the allocation bases we apply—such as staff time, square footage, or usage levels—to reasonably apportion shared expenses.
Adopting and following a cost allocation policy strengthens financial integrity by ensuring that each program reflects its true cost. It supports more informed decision-making by the board and management, improves the accuracy of budgeting and reporting, and helps ensure compliance with grant requirements and regulatory standards.
Review SHA Cost Allocation Policy. (attachment) (action needed)
3. Next meeting date **05/13/2026**
4. Adjournment Time _____

Persons with disabilities who need accommodation to attend the meeting should contact the City of Sheboygan Housing Authority, 611 North Water Street, at 920-459-3466 as soon as possible.