



# REGIONAL HOUSING AUTHORITY

Serving the Cities of Live Oak, Yuba City and Colusa • Counties of Sutter, Nevada, Colusa and Yuba

1455 Butte House Road • Yuba City, CA 95993

Phone: (530) 671-0220 • Toll Free: (888) 671-0220 • TTY: (866) 735-2929 • Fax: (530) 673-0775

www.RegionalHA.org

September 27, 2018


TO: Chairperson Dan Miller  
Commissioner Kent Boes  
Commissioner Brian Foss  
Commissioner Manny Cardoza  
Commissioner Jeramy Chapdelaine  
Commissioner Diane Hodges  
Commissioner Suzanne Gallaty  
Commissioner Luis Uribe  
Commissioner Ron Sullenger  
Commissioner Toni Benson  
Commissioner John Loudon  
Commissioner Doug Lofton  
Commissioner Andy Vasquez  
Commissioner David Waite  
Legal Counsel Brant Bordsen

Sutter County Board of Supervisors  
Nevada County Board of Supervisors  
Yuba County Board of Supervisors  
Colusa County Board of Supervisors  
City Council, Live Oak  
City Council, Yuba City  
City Council, Colusa  
Appeal-Democrat  
Duane Oliveira, General Counsel Emeritus  
PEU Local #1  
Terrel Locke, City of Yuba City  
Darin Gale, City of Yuba City  
Judy Sanchez, City of Yuba City  
The Union  
Rob Choate, County of Nevada

## NOTICE OF REGULAR MEETING

October 3, 2018

You are hereby notified that the Commissioners of the Regional Housing Authority are called to meet in Regular Session at **12:15 PM on Wednesday, October 3, 2018 at Richland Neighborhood Center, 420 Miles Avenue, Yuba City, CA 95991.**

  
\_\_\_\_\_  
Gustavo Becerra  
Executive Director



AGENDA  
REGULAR MEETING  
OF THE BOARD OF COMMISSIONERS OF  
REGIONAL HOUSING AUTHORITY  
**Richland Neighborhood Center, 420 Miles Avenue, Yuba City, CA 95991**  
**October 3, 2018, 12:15 PM**

- A. CALL TO ORDER: ROLL CALL
- B. PLEDGE OF ALLEGIANCE
- C. PUBLIC PARTICIPATION: Members of the public shall be provided with an opportunity to address the Board on items of interest that are within the subject matter jurisdiction of the Board. Any member of the audience who may wish to bring something before the Board that is not on the agenda may do so at this time; however, State law provides that no action may be taken on any item not appearing on the posted Agenda. Persons who wish to address the Board during public comment or with respect to an item that is on the agenda, will be limited to three (3) minutes.
- D. AWARDS AND PRESENTATIONS:
  - 1. Family Self-Sufficiency Graduate Alicia Vargas  
Josie Alcaraz, Family Self-Sufficiency Coordinator
- E. EXECUTIVE SESSION: May be held under California Government Code regarding pending and/or anticipated litigation, property acquisition, and/or personnel issues.
  - 2. CLOSED SESSION: Pursuant to Section 54957.6 of the California Government Code  
Conference with Labor Negotiator Agency Negotiator: Patrick Clark
- F. CONSENT CALENDAR: All matters listed under Consent Calendar are considered to be routine and can be enacted in one motion. There will be no separate discussion of these items prior to the time that the Board votes on the motion, unless members of the Board request specific items to be discussed or removed from the Consent Calendar for individual action.
  - 3. Approval of Minutes – September 19, 2018 pg. 1
  - 4. Resolution 18-1578 - Approval of Annual Utility Study and Allowance and Flat Rent Change for Public Housing pg. 4
  - 5. Acceptance of Audit for FYE 2018 into record pg. 6
  - 6. Resolution 18-1579 – Family Self Sufficiency Graduate Alicia Vargas pg. 193

7. Resolution 18-1580 – Approval of Annual Utility Study and Allowance for the Housing Choice Voucher Program pg. 194
8. Resolution 18-1581 – Approval of the Energy Efficient Annual Utility Study and Allowance for the Housing Choice Voucher Program pg. 210
9. Resolution 18-1582 – Neighborhood Stabilization Program (NSP) Collection Loss Write-Off pg. 221
10. Resolution 18-1583 – Devonshire Collection Loss Write-Off pg. 223
11. Resolution 18-1584 – Rural Development Collection Loss Write-Off pg. 225
12. Resolution 18-1585 - Approval of the Housing Choice Voucher (HCV) Annual Administrative Plan pg. 227

G. OLD BUSINESS: Discussion/Possible Action: NONE

H. NEW BUSINESS: Discussion/Possible Action:

13. Recommend Approval to Award Electric Upgrade Project at the Yuba City Migrant Farmworker Center pg. 232  
Larry Tinker, Senior Development and Rehab Specialist
14. Recommend Approval of Imposition Document for the period October 3, 2018 – October 2, 2019 pg. 234  
Gustavo Becerra, Executive Director

I. ADMINISTRATIVE REPORT:

15. Finance Update pg. 274  
Gail Allen, Chief Financial Officer
16. Administrative Update  
Gustavo Becerra, Executive Director

J. HOUSING COMMISSIONERS' COMMENTS:

K. NEXT MEETING: October 17, 2018

L. ADJOURNMENT:

REGIONAL HOUSING AUTHORITY  
Minutes  
Regular Board Meeting  
September 19, 2018

ITEM NO. A - CALL TO ORDER:

Vice-Chairperson Manny Cardoza called the meeting to order at the Richland Neighborhood Center, 420 Miles Avenue, Yuba City, CA 95991.

ITEM NO. A - ROLL CALL:

Vice-Chairperson Manny Cardoza, Commissioners Luis Uribe, Brian Foss, Kent Boes, Toni Benson, Suzanne Gallaty, Diane Hodges, and David Waite were present. Chairperson Dan Miller, Commissioners John Loudon, Doug Lofton, Ron Sullenger, Andy Vasquez and Jeramy Chapdelaine were absent. Legal Counsel Brant Bordsen was also present.

ITEM NO. B. – PLEDGE OF ALLEGIANCE:

Commissioner Waite led the pledge of allegiance.

ITEM NO. C. – PUBLIC PARTICIPATION: NONE

ITEM NO. D.1. – CLOSED SESSION: PURSUANT TO SECTION 54957.6 OF THE CALIFORNIA GOVERNMENT CODE: CONFERENCE WITH LABOR NEGOTIATOR, AGENCY NEGOTIATOR: PATRICK CLARK:

Vice-Chairperson Cardoza said there was no action taken.

ITEM NO. E. – AWARDS AND PRESENTATIONS: NONE

ITEM NO. F.2. through F.4. - CONSENT CALENDAR:

Commissioner Uribe made a motion to approve the Consent Calendar as submitted. Commissioner Waite made the second. All were in favor by voice vote.

ITEM NO. G. – OLD BUSINESS: NONE

ITEM NO. H.5. – PRESENTATION OF RESULTS FROM THE US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT'S COMPLIANCE MONITORING REVIEW:

Executive Director Gustavo Becerra stated this was an informational item only. He shared there was only one finding during the US Department of Housing and Urban Development (HUD) Compliance review. Mr. Becerra said staff worked very hard before, during and after the review. He explained the finding was instead of the quarterly financial reviews provided by the Chief Financial Officer to the Board of Commissioners, HUD would like monthly financial reports.



ITEM NO. H.6. –RECOMMEND APPROVAL TO AWARD CONSTRUCTION CONTRACT FOR REPLACEMENT AND REPAIRS OF STAIRS, LANDINGS, SIDING, AND SIDEWALKS AT YUBA CITY MIGRANT FARMWORKER CENTER:

Senior Development and Rehabilitation Specialist Larry Tinker stated a Structural Engineer prepared a report in April 2016 stating there was a significant amount of wood decay, guardrails being out of compliance and the balconies being at the end of their useful life. He shared the Office of Migrant Services now has funding for the repairs. Mr. Tinker mentioned five contractors signed out bids and four (4) bids were submitted. He explained the work will begin once the center is closed.

Commissioner Boes made a motion to approve the bid from Belz Construction Inc., in the amount of \$191,000.00 for the balconies, stair guardrails, and siding replacement and repair project planned for the Migrant Farmworker Housing Center in Yuba City, and authorize the Executive Director to execute the construction contract and all required documents. Commissioner Foss made the second. All were in favor by voice vote.

ITEM NO. H.7 – RECOMMEND APPROVAL TO AWARD CONSULTING CONTRACT FOR INFORMATION TECHNOLOGY (IT) SERVICES TO SYSCON COMPUTERS, A DIVISION OF CENIOM, INC.:

Mr. Becerra explained a Request for Proposal was issued and only one bid was received. He stated the bid was received by the current IT provider. Mr. Becerra mentioned due to the lack of bids, he reached out to the City of Yuba City and Sutter County to see if it would be possible to enter into an agreement with them for services but unfortunately, they do not have the staff to provide services to our agency.

Commissioner Uribe made a motion to approve the selection of Syscon Computers, A Division of Ceniom, Inc. to provide Information Technology support until September 18, 2023 and provide the Executive Director authorization the Executive Director to enter into a contractual agreement with them. Commissioner Benson made the second. All were in favor by voice vote.

ITEM NO. H.8 – APPROVAL OF GRIEVANCE COMMITTEE:

Mr. Becerra mentioned Chairperson Miller appointed Commissioner Loudon to the vacant position on the Grievance Committee. He stated this item was to ratify the appointment of the committee.

Commissioner Gallaty made a motion to approve the ratification of the Grievance Committee consisting of Chairperson Miller, Commissioner Hodges and Commissioner Loudon. Commissioner Boes made the second. All were in favor by voice vote.

ITEM NO. I.9. – FINANCE UPDATE:

Mr. Becerra explained a Financial update will be provided each month as requested by HUD. Commissioner Waite asked if it was necessary to provide monthly reports. Mr. Becerra said staff's preference is quarterly due to timing issues with billing, but HUD has requested it be presented monthly. He mentioned Gail Allen, Chief Financial Officer, prepares the reports with the information provided even if it means showing a deficit due to timing and money waiting to come in.

Mr. Becerra said a project will never go out to bid unless there is money available, many times in the reserve accounts, to pay for such projects. Commissioner Hodges asked if the monthly financial reports can be placed on the Consent Calendar and the quarterly reports be placed on the Administrative Report. Mr. Becerra said he would ask HUD but believes it would be best left under the Administrative Report.

ITEM NO. I.10. – ADMINISTRATIVE UPDATE:

Mr. Becerra stated the money for the continued rehabilitation work on the Rural Development units arrived Monday and the Change Orders were signed this morning. These funds will allow for the remaining 12 units to be rehabbed as well as the parking lots for 90 units and a new playground. He said if there are any funds remaining, it will be used for the parking areas for the other 90 units in the development.

ITEM NO. J. HOUSING COMMISSIONERS' COMMENTS:

Vice-Chairperson Cardoza mentioned the pillars for the new bridge were set this past weekend. He shared the project should be completed by June 2020.

ITEM NO. K – NEXT MEETING: October 3, 2018

ITEM NO. L - ADJOURNMENT: The meeting was adjourned at 1:03 PM.



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## RESOLUTION NO. 18-1578

### RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE REGIONAL HOUSING AUTHORITY APPROVAL OF THE ANNUAL UTILITY STUDY AND ALLOWANCE AND FLAT RENT CHANGE

**WHEREAS**, the Regional Housing Authority (the "Authority") owns and manages 173 units of Public Housing; and

**WHEREAS**, the United States Department of Housing and Urban Development requires an annual study of the utility allowances for each complex; and

**WHEREAS**, the Board of Commissioners for the Authority has reviewed the information submitted;

**NOW, THEREFORE, THE BOARD OF COMMISSIONERS OF THE REGIONAL HOUSING AUTHORITY DOES HEREBY FIND, DETERMINE AND CERTIFY AS FOLLOWS:**

1. The information provided in the Public Housing Survey and Study is true and accurate.
2. There was a qualifying change in cost of tenant provided utilities.
3. All residents have been given proper notice and have been encouraged to review the proposed utility allowances and support documentation.

New utility allowances per the study and new flat rent schedule should be implemented effective November 1, 2018 which are as follows:

Public Housing Utility Allowance Schedule Effective 11/01/2018		
Property	Bedroom Size	New Allowance
Live Oak Senior Village	1	\$ 46.00
	2	\$ 60.00
River City Manor	1	\$ 45.00
Richland Public Housing	Studio	\$ 41.00
	1	\$ 41.00
	2	\$ 63.00
	3	\$ 77.00
	4	\$ 89.00
	5	\$ 103.00

Richland Housing Flat Rents							
Bedrooms	0	1	2	2 BR Garden Hwy	3	4	5
Rent	\$498	\$505	\$652	\$652	\$960	\$1167	\$1341

Date Street Flat Rents		
Bedrooms	1	2
Rent	\$500	\$653

River City Manor Flat Rents	
Bedrooms	1
Rent	\$500

This Resolution is presented at the Regular Meeting of the Board of Commissioners, passed and adopted this 3<sup>rd</sup> day of October 2018 by the following vote:

AYES:

NAYS:

ABSTAINED:

ABSENT:

ATTEST:

\_\_\_\_\_  
Dan Miller, Chairperson

(SEAL)

**INDEPENDENT AUDITOR'S MANAGEMENT LETTER**

To the Board of Commissioners  
Regional Housing Authority  
Yuba City, California

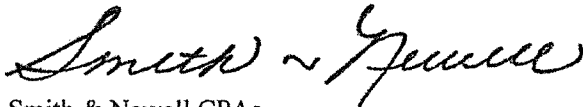
In planning and performing our audit of the financial statements of the Regional Housing Authority, (Authority) as of and for the year ended March 31, 2018, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, we considered the Authority's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing an opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

During our audit we noted certain matters involving internal control and other operational matters that are presented for your consideration. These management letter findings and recommendations, all of which have been discussed with the appropriate members of management, are intended to improve internal control or result in other operating efficiencies and are described in the attached Appendix A. The attached Appendix B contains the status of prior year findings. The attached Appendix C contains management's corrective action plan for the current year findings and recommendations.

Our audit procedures are designed primarily to enable us to form an opinion on the financial statements, and therefore may not bring to light all weaknesses in policies or procedures that may exist. It is our intention to use our knowledge of the Authority gained during our work to make comments and suggestions that will be useful to you.

We would be pleased to discuss these comments and recommendations with you at any time.

This communication is intended solely for the information and use of management, the Board of Commissioners and others with the Authority and is not intended to be, and should not be, used by anyone other than these specified parties.



Smith & Newell CPAs  
Yuba City, California  
July 16, 2018

**REGIONAL HOUSING AUTHORITY**  
**Appendix A: Management Letter Findings and Recommendations**  
**For the Fiscal Year Ended March 31, 2018**

**CURRENT YEAR FINDINGS AND RECOMMENDATIONS**

**Year End Closing Process**

**Condition**

At the time of our audit we noted that the financial statements as presented to us contained misstatements that required adjustments. Many of these adjustments were noted by the Authority and presented to us during our audit fieldwork. However, some of the adjustments were noted as a part of the audit process.

**Cause**

The process to close the Authority's accounting records and produce the annual financial report is labor intensive and the reports produced by the accounting system can require additional analysis and reconciliation.

**Criteria**

Government auditing standards require independent auditors to evaluate all unadjusted misstatements of financial statements. Also, producing timely audited financial statements is more difficult when adjustments are not recorded prior to the start of the annual audit.

**Effect of Condition**

The financial statements as presented to us for audit contained misstatements and required adjustment.

**Recommendation**

We recommend that the Authority strive to record all adjustments prior to the start of the annual audit.

**REGIONAL HOUSING AUTHORITY**  
**Appendix B: Status of Prior Year Recommendations**  
**For the Fiscal Year Ended March 31, 2018**

**STATUS OF PRIOR YEAR RECOMMENDATIONS**

**Payroll Withholding**

**Prior Year Recommendation**

We recommend that the Authority perform controls to verify that all payroll information entered into the payroll program is accurate.

**Status**

Implemented

**Year End Closing Process**

**Prior Year Recommendation**

We recommend that the Authority strive to record all adjustments prior to the start of the annual audit.

**Status**

Not Implemented

**REGIONAL HOUSING AUTHORITY**  
**Appendix C: Management's Corrective Action Plan**  
**For the Fiscal Year Ended March 31, 2018**

**Year End Closing Process**

We recommend that the Authority strive to record all adjustments prior to the start of the annual audit.

Responsible Individual: Gail Allen

Corrective Action Plan: The Housing Authority has recorded all activity in the year it was incurred.

Anticipated Completion Date: Implemented



**REGIONAL HOUSING AUTHORITY,  
CALIFORNIA**

**SINGLE AUDIT ACT  
REPORTS AND SCHEDULES  
FOR THE YEAR ENDED  
MARCH 31, 2018**

**REGIONAL HOUSING AUTHORITY**  
**Single Audit Act**  
**For the Year Ended March 31, 2018**

**Table of Contents**

	Page
Independent Auditor's Report on Internal Control over Financial Reporting And on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards. ....	1-2
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance. ....	3-5
Schedule of Expenditures of Federal Awards for the Year Ended March 31, 2018. ....	6
Notes to Schedule of Expenditures of Federal Awards. ....	7
Schedule of Findings and Questioned Costs. ....	8-9
Schedule of Prior Year Findings and Questioned Costs. ....	10
Management's Corrective Action Plan. ....	11

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

To the Board of Commissioners  
Regional Housing Authority  
Yuba City, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the proprietary fund and the fiduciary fund of the Regional Housing Authority, California, (Authority) as of and for the year ended March 31, 2018, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements and have issued our report thereon dated July 16, 2018.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Authority's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule findings and questioned costs that we consider to be a material weakness. (2018-001)

To the Board of Commissioners  
Regional Housing Authority  
Yuba City, California

### **Compliance and Other Matters**

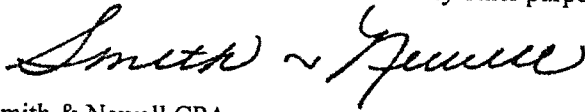
As part of obtaining reasonable assurance about whether the Authority's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

### **Authority's Response to Finding**

The Authority's response to the finding identified in our audit is described in the accompanying management's corrective action plan. The Authority's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Smith & Newell CPAs  
Yuba City, California  
July 16, 2018

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE  
UNIFORM GUIDANCE**

To the Board of Commissioners  
Regional Housing Authority  
Yuba City, California

**Report on Compliance for Each Major Federal Program**

We have audited the Regional Housing Authority, California's (Authority) compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the Authority's major federal programs for the year ended March 31, 2018. The Authority's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the Authority's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Authority's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Authority's compliance.

To the Board of Commissioners  
Regional Housing Authority  
Yuba City, California

### **Opinion on Each Major Federal Program**

In our opinion, the Authority complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended March 31, 2018.

### **Report on Internal Control Over Compliance**

Management of the Authority, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Authority's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

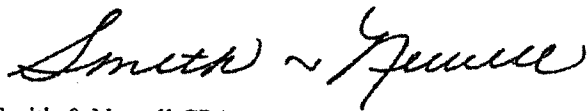
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

To the Board of Commissioners  
Regional Housing Authority  
Yuba City, California

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the proprietary fund and fiduciary fund of the Regional Housing Authority, California, (Authority) as of and for the year ended March 31, 2018 and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements. We issued our report thereon dated July 16, 2018, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Smith & Newell CPAs  
Yuba City, California  
July 16, 2018

**Schedule of Expenditures of Federal Awards  
For the Year Ended March 31, 2018**

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA Number	Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Direct Program:				
Rural Rental Assistance Payments	10.427	04-051-563486073-077	\$ -	\$ 1,181,232
Rural Rental Assistance Payments	10.427	04-051-563486073-094	-	142,215
<b>Subtotal 10.427</b>			-	1,323,447
<b>Total U.S. Department of Agriculture</b>			-	1,323,447
Direct Program:				
Public and Indian Housing	14.850	CA048-00003216D	-	577
Public and Indian Housing	14.850	CA048-00003217D	-	255,548
Public and Indian Housing	14.850	CA048-00003218D	-	71,864
<b>Subtotal 14.850</b>			-	327,989
Section 8 Housing Choice Vouchers	14.871	CA048 VO-Assistance	-	9,811,644
Section 8 Housing Choice Vouchers	14.871	CA048 VO-Administration	-	991,320
<b>Subtotal 14.871</b>			-	10,802,964
Section 8 Housing Assistance Payments Program	14.195	-	-	163,949
Section 8 Housing Assistance Payments Program	14.195	-	-	207,237
<b>Subtotal 14.195</b>			-	371,186
Public Housing Capital Fund	14.872	CA-30-P048501-17	-	317,441
Public Housing Self Sufficiency Under Resident Opportunity and Supportive Services	14.877	FSS17CA0494	-	26,961
Family Self-Sufficiency Program	14.896	CA 048-FSH063A-016	-	71,624
<b>Total U.S. Department of Housing and Urban Development</b>			-	11,918,165
<b>Total</b>			<b>\$ -</b>	<b>\$ 13,241,612</b>

See the accompanying Notes to Schedule of Expenditures of Federal Awards

17



**REGIONAL HOUSING AUTHORITY**  
**Notes to Schedule of Expenditures of Federal Awards**  
**For the Year Ended March 31, 2018**

**1. REPORTING ENTITY**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the Regional Housing Authority (Authority). The Authority reporting entity is defined in Note 1 to the Authority's basic financial statements. All federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included in the Schedule of Expenditures of Federal Awards. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the Authority, it is not intended to, and does not, present the financial position, changes in net position or cash flows of the Authority.

**2. BASIS OF ACCOUNTING**

Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements, regardless of the measurement focus applied. The accompanying Schedule of Expenditures of Federal Awards, is presented using the accrual basis of accounting for grants accounted for in the proprietary fund types, as described in the notes to the Authority financial statements. Such expenses are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenses are not allowed or are limited as to reimbursements.

**3. INDIRECT COST RATE**

The Authority has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

**4. RELATIONSHIP TO FEDERAL FINANCIAL REPORTS**

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree or can be reconciled with amounts reported in the related federal financial assistance reports.

**5. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS**

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree or can be reconciled with amounts reported in the Authority's basic financial statements.

**6. PASS -THROUGH ENTITIES' IDENTIFYING NUMBER**

When federal awards were received from a pass-through entity, the Schedule of Expenditures of Federal Awards shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the Authority determined that no identifying number is assigned for the program or the Authority was unable to obtain an identifying number from the pass-through entity and the identifying number is shown as unknown.

**REGIONAL HOUSING AUTHORITY**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended March 31, 2018**

**I. SECTION I - SUMMARY OF AUDITOR'S RESULTS**

<b>Financial Statements</b>	<u>Status</u>
1. Type of auditor's report issued	Unmodified
2. Internal controls over financial reporting:	
a. Material weaknesses identified?	Yes
b. Significant deficiencies identified not considered to be material weaknesses?	No
3. Noncompliance material to financial statements noted?	No

**Federal Awards**

1. Internal control over major programs:	
a. Material weaknesses identified?	No
b. Significant deficiencies identified not considered to be material weaknesses?	No
2. Type of auditor's report issued on compliance for major programs:	Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516 (a)	No
4. Identification of major programs:	
14.850 Public and Indian Housing	
14.871 Section 8 Housing Choice Vouchers	
5. Dollar threshold used to distinguish between Type A and Type B programs?	\$ 750,000
6. Auditee qualified as a low-risk auditee under 2 CFR Section 200.520	No

**SECTION II - FINANCIAL STATEMENT FINDINGS**

Prior Period Adjustment	2018-001
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**SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS**

None Reported

**REGIONAL HOUSING AUTHORITY**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended March 31, 2018**

**2018-001 Prior Period Adjustments (Material Weakness)**

**Condition**

During the current year, the Authority recorded prior period adjustments to correct capital assets, loans receivable and loans payable.

**Cause**

The Authority did not record a loan receivable or remove capital assets in FY 2015/16 when land and improvements were disposed and a loan receivable was obtained. In addition, the Authority did not record a loan payable in FY 2016/17 when loan proceeds were received.

**Criteria**

The Acquisition and Capital Funds Loan Agreement, recitals, paragraph G, states the Borrower shall execute a promissory note in the amount of \$823,000 to evidence the acquisition loan and a promissory note in the amount of \$337,143 to evidence the capital funds loan.

**Effect of Condition**

Loans receivable were understated, land was overstated and loans payable were understated and required adjustment.

**Recommendation**

We recommend that the Authority properly record loans receivable, disposal of capital assets and loans payable.

**REGIONAL HOUSING AUTHORITY**  
**Schedule of Prior Year Findings and Questioned Costs**  
**For the Year Ended March 31, 2018**

<u>Audit Reference</u>	<u>Status of Prior Year Audit Recommendations</u>
<b>2017-001</b>	<p><b>Cash Reconciliation</b></p> <p><b>Recommendation</b></p> <p>We recommend that the Authority reconcile pooled cash on a monthly basis and identify all reconciling items with adequate supporting documentation.</p> <p><b>Status</b></p> <p>Implemented</p>
<b>2017-002</b>	<p><b>Recording Partnership Activity</b></p> <p><b>Recommendation</b></p> <p>We recommend that the investment and activity of all partnerships be recorded on the Authority's general ledger.</p> <p><b>Status</b></p> <p>Implemented</p>

**REGIONAL HOUSING AUTHORITY  
Management's Corrective Action Plan  
For the Year Ended March 31, 2018**

**2018-001 Prior Period Adjustments (Material Weakness)**

We recommend that the Authority properly record loans receivable, disposal of capital assets and loans payable.

Responsible Individual: Gail L. Allen

Corrective Action Plan: Post entry to record loans receivable, disposal of capital assets and loans payable.

Anticipated Completion Date: May 15, 2018

**REGIONAL HOUSING AUTHORITY,  
CALIFORNIA**

**FINANCIAL STATEMENTS  
TOGETHER WITH  
INDEPENDENT AUDITOR'S REPORT  
FOR THE YEARS ENDED  
MARCH 31, 2018 AND 2017**

**REGIONAL HOUSING AUTHORITY**  
**Annual Financial Report**  
**For the Years Ended March 31, 2018 and 2017**

**Table of Contents**

	Page
<b>INTRODUCTORY SECTION</b>	
List of Officials. . . . .	i
<b>FINANCIAL SECTION</b>	
Independent Auditor's Report. . . . .	1-3
Management's Discussion and Analysis (Unaudited). . . . .	4-7
Basic Financial Statements:	
Proprietary Fund Type - Enterprise Fund	
Statement of Net Position. . . . .	8
Statement of Revenues, Expenses and Changes in Net Position. . . . .	9
Statement of Cash Flows. . . . .	10-11
Fiduciary Fund Type - Agency Funds	
Statement of Fiduciary Net Position. . . . .	12
Statement of Changes in Fiduciary Net Position. . . . .	13
Notes to Basic Financial Statements. . . . .	14-49
Required Supplementary Information (Unaudited):	
Authority Pension Plan - Schedule of Proportionate Share of the Net Pension Liability. . . . .	50
Authority Pension Plan - Schedule of Contributions. . . . .	51
Notes to the Authority Pension Plan. . . . .	52
Authority OPEB Plan - Schedule of Funding Progress. . . . .	53
Supplementary Information:	
Enterprise Fund:	
Combining Schedule of Program Net Position. . . . .	54-55
Combining Schedule of Program Revenues, Expenses and Changes in Net Position. . . . .	56
Combining Schedule of Program Cash Flows. . . . .	57-58
Combining Schedules by Program:	
Public Housing:	
Schedule of Net Position. . . . .	59
Schedule of Revenues, Expenses and Changes in Net Position. . . . .	60
Schedule of Cash Flows. . . . .	61
USDA:	
Schedule of Net Position. . . . .	62-63
Schedule of Revenues, Expenses and Changes in Net Position. . . . .	64
Schedule of Cash Flows. . . . .	65-66

24

**REGIONAL HOUSING AUTHORITY**  
**Annual Financial Report**  
**For the Years Ended March 31, 2018 and 2017**

**Table of Contents**

	Page
<b>FINANCIAL SECTION (CONTINUED)</b>	
Combining Schedules by Program (Continued):	
Business Activities:	
Schedule of Net Position. ....	67-72
Schedule of Revenues, Expenses and Changes in Net Position. ....	73-75
Schedule of Cash Flows. ....	76-81
Housing Choice Vouchers:	
Schedule of Net Position. ....	82-85
Schedule of Revenues, Expenses and Changes in Net Position. ....	86-87
Schedule of Cash Flows. ....	88-89
State/Local:	
Schedule of Net Position. ....	90
Schedule of Revenues, Expenses and Changes in Net Position. ....	91
Schedule of Cash Flows. ....	92
Other Federal:	
Schedule of Net Position. ....	93
Schedule of Revenues, Expenses and Changes in Net Position. ....	94
Schedule of Cash Flows. ....	95-96
Building Better Partnerships:	
Schedule of Net Position. ....	97
Schedule of Revenues, Expenses and Changes in Net Position. ....	98
Schedule of Cash Flows. ....	99
Agency Funds:	
Combining Schedule of Fiduciary Net Position. ....	100-101
Combining Schedule of Changes in Fiduciary Net Position. ....	102-103



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## **INTRODUCTORY SECTION**

- **List of Officials**

**REGIONAL HOUSING AUTHORITY  
List of Officials  
For the Year Ended March 31, 2018**

Dan Miller, Chairperson	County of Nevada	June 2019
Mike Leahy, Vice-Chairperson	County of Yuba	August 2020
Ron Sullenger	County of Sutter	December 2018
Luis Uribe	County of Sutter	March 2019
Manny Cardoza	City of Yuba City	December 2018
Jeremy Chapdelaine	City of Live Oak	March 2021
Diane Hodges	City of Live Oak	November 2018
Brian Foss	County of Nevada	June 2019
Doug Lofton	County of Yuba	August 2019
John Loudon	County of Colusa	September 2019
Kent Boes	County of Colusa	September 2020
Toni Benson	City of Colusa	August 2020
Suzanne Gallaty	Tenant Representative	December 2019

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## **FINANCIAL SECTION**

- **Independent Auditor's Report**
- **Management's Discussion and Analysis**
- **Basic Financial Statements**
- **Required Supplementary Information**
- **Supplementary Information**

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Commissioners  
Regional Housing Authority  
Yuba City, California

**Report on the Financial Statements**

We have audited the accompanying financial statements of the proprietary fund type and fiduciary fund type activities of the Regional Housing Authority, Yuba City, California (Authority) as of and for the years ended March 31, 2018 and 2017, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

To the Board of Commissioners  
Regional Housing Authority  
Yuba City, California

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the proprietary fund and the fiduciary fund activities of the Authority as of March 31, 2018 and 2017, and the respective changes in financial position and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### **Emphasis of Matter**

As discussed in Note 2A to the basic financial statements, errors were detected in prior year net position. The correction of these errors resulted in the restatement of beginning net position for the year ended March 31, 2018. Our opinion is not modified with respect to this matter.

As described in Note 1P to the basic financial statements, in 2017-18, the Authority implemented Governmental Accounting Standards Board (GASB) Statement Nos. 74, 80, 81 and 82 and in 2016-17, the Authority implemented GASB Statement Nos. 72, 73, 76, 77, 78 and 79. Our opinion is not modified with respect to these matters.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Authority's basic financial statements. The introductory section, combining schedules by Program and agency funds combining schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

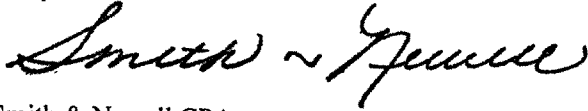
The combining schedules by Program and the agency funds combining schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining schedules by Program and agency funds combining schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

To the Board of Commissioners  
Regional Housing Authority  
Yuba City, California

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

**Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated July 16, 2018 on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Authority's internal control over financial reporting and compliance.



Smith & Newell CPAs  
Yuba City, California  
July 16, 2018

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**Management's Discussion and Analysis**  
**(Unaudited)**

## MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Regional Housing Authority (Housing Authority) we offer readers of the Housing Authority's financial statements this narrative overview and analysis of the financial activities of the Housing Authority for the fiscal year ended March 31, 2018. We encourage readers to consider the information presented here in conjunction with additional information in our financial statements.

### **FINANCIAL HIGHLIGHTS**

#### **Entity-wide:**

- The Housing Authority's total net position was \$21,590,885 as of March 31, 2018, all of which was enterprise activities.
- Authority revenues include operating revenues of \$15,031,843, and non-operating revenues of \$5,851,198 for a total of \$20,883,041.
- Authority expenses include operating expenses of \$17,766,605 and non-operating expenses of \$447,874 for a total of \$18,214,479.

### **OVERVIEW OF THE FINANCIAL STATEMENTS**

This annual report consists of a series of financial statements, commonly referred to as the Housing Authority's Basic Financial Statements. Management's Discussion and Analysis introduces these statements. Fund Financial Statements provide detailed information about the individual functions of Housing Authority programs, telling how services were financed in the short-term as well as what remains for future spending.

#### **Fund Financial Statements**

The Fund Financial Statements provide detailed information about the Housing Authority as a whole. Management establishes funds to help control and manage money for particular purposes. Funds are organized into proprietary and fiduciary fund types.

- **Proprietary Funds** - when the Housing Authority charges customers for services it provides, whether outside customers or to other units of the Housing Authority, these services are generally reported in proprietary funds. The Housing Authority uses enterprise funds to account for all of its operations.
- **Fiduciary Funds** - the Housing Authority is the trustee, or fiduciary, for certain funds held on behalf of external parties. The Housing Authority's fiduciary activities are reported in separate Statements of Fiduciary Net Position. These activities are excluded from the Housing Authority's other financial statements because the resources of the funds are not available to support the Housing Authority's own programs. The Housing Authority is responsible for ensuring that the assets reported in these funds are used for the intended purposes.

### **NOTES TO BASIC FINANCIAL STATEMENTS**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.



## REQUIRED SUPPLEMENTARY INFORMATION

In addition to the basic financial statements and accompanying notes, this report presents the following required supplementary information: Authority Pension Plan - Schedule of Proportionate Share of Net Pension Liability, Authority Pension Plan - Schedule of Contributions, Notes to Authority Pension Plan and Authority OPEB Plan - Schedule of Funding Progress.

## FINANCIAL ANALYSIS OF THE FUND STATEMENTS

### Analysis of Statement of Net Position

	Proprietary Fund Type		Total	
	2018	2017	Dollar Change	% Change
<b>Assets:</b>				
Current and other assets	\$ 9,789,144	\$ 6,029,456	\$ 3,759,688	62.36%
Capital assets	33,633,392	30,608,720	3,024,672	9.88%
<b>Total Assets</b>	<b>43,422,536</b>	<b>36,638,176</b>	<b>6,784,360</b>	<b>18.52%</b>
Deferred Outflows of Resources	786,367	679,344	107,023	15.75%
<b>Liabilities:</b>				
Current and other liabilities	3,797,636	2,740,009	1,057,627	38.60%
Noncurrent liabilities	18,774,619	16,141,663	2,632,956	16.31%
<b>Total Liabilities</b>	<b>22,572,255</b>	<b>18,881,672</b>	<b>3,690,583</b>	<b>19.55%</b>
Deferred Inflows of Resources	45,763	80,919	(35,156)	-43.45%
<b>Net Position:</b>				
Net investment in capital assets	19,209,618	17,205,391	2,004,227	11.65%
Restricted	3,791,701	221,480	3,570,221	1611.98%
Unrestricted	(1,410,434)	928,058	(2,338,492)	-251.98%
<b>Total Net Position</b>	<b>\$ 21,590,885</b>	<b>\$ 18,354,929</b>	<b>\$ 3,235,956</b>	<b>17.63%</b>

Net position represents the difference between the Housing Authority's resources and its obligations. At March 31, 2018, the largest portion of the Housing Authority's total net position, 89 percent, reflects the investment in capital assets, less related debt outstanding used to acquire the capital assets. These capital assets are used by the Housing Authority to provide services to the citizens. These assets are not available for future spending. Additional capital asset information can be found in the Capital Asset and Debt Administration section of this MD&A. The unrestricted balance of net position may be used at the Housing Authority's discretion.

## Analysis of Statement of Activities

	Proprietary Fund Type		Total	
	2018	2017	Dollar Change	% Change
Revenues:				
Operating Revenues	\$ 15,031,843	\$ 14,840,030	\$ 191,813	1.29%
Operating Expenses	17,766,605	16,382,759	1,383,846	8.45%
Operating Income (Loss)	(2,734,762)	(1,542,729)	(1,192,033)	77.27%
Non-Operating Revenues (Expenses)	5,403,324	3,249,473	2,153,851	66.28%
Change in Net Position	2,668,562	1,706,744	961,818	56.35%
Net Position - Beginning	18,354,929	16,648,185	1,706,744	10.25%
Prior Period Adjustment	567,394	-	567,394	100.00%
Net Position - Beginning, Restated	18,922,323	16,648,185	2,274,138	13.66%
Total Net Position	\$ 21,590,885	\$ 18,354,929	\$ 3,235,956	17.63%

### Revenue

The Housing Authority's total revenue from enterprise funds was \$20.9 million for the fiscal year ended March 31, 2018. Charges for services provided 72 percent of the total revenue received during the 2017/18 fiscal year; and intergovernmental revenues provided 27 percent of total revenues received during the fiscal year.

### Expenses

Expenses of the Housing Authority for the year totaled \$18.2 million.

## CAPITAL ASSET AND DEBT ADMINISTRATION

### Capital Assets

The Housing Authority's investment in capital assets for its business-type activities as of March 31, 2018, was \$33,633,392 (net of accumulated depreciation). This investment in capital assets includes land, structures and improvements, and equipment. Net additions to capital assets were \$4,141,481 and net additions to accumulated depreciation were (\$1,116,809). Therefore the Housing Authority's net investment in capital assets increased \$3,024,672 from March 31, 2017.

### Long-term Debt

At the end of the current fiscal year, the Housing Authority had total long-term obligations outstanding of \$15,888,012, an increase of \$2,243,226 from March 31, 2017.

The following table shows the composition of the Housing Authority's total outstanding debt for proprietary funds.

**Regional Housing Authority  
Long-Term Debt**

	Business-Type Activities	
	2018	2017
Compensated Absences	\$ 265,462	\$ 241,457
Revenue Bonds	592,689	614,624
Loans Payable	12,803,654	12,788,705
Capital Lease	2,226,207	-
<b>Total Long-Term Debt</b>	<b>\$ 15,888,012</b>	<b>\$ 13,644,786</b>

**ECONOMIC FACTORS**

Since the Housing Authority is dependent on funding from HUD, Rural Development and State and local governments for a majority of its operations, the Housing Authority is affected by the federal budget, proration's, sequestration and other State and local economic conditions. With HUD subsidies continuing to be prorated, subsidy changes in the Public Housing and Housing Choice Vouchers programs will not only affect the upkeep of the Public Housing properties, but the number of community households that can be assisted through the Housing Choice Voucher program.

**REQUEST FOR INFORMATION**

This financial report is designed to provide a general overview of the Housing Authority's finances for all those with an interest in the Housing Authority's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Department, at the Regional Housing Authority, 1455 Butte House Rd., Yuba City, CA 95993.

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## **Basic Financial Statements**

- **Fund Financial Statements**

**Statement of Net Position**  
**Proprietary Fund Type - Enterprise Fund**  
**March 31, 2018 and 2017**

	2018	2017
Cash and investments	\$ 2,363,902	\$ 3,694,678
Receivables:		
Tenants, net	53,017	56,196
Operating reimbursement	500,875	310,112
Interest	98,572	-
Loans receivable	1,594,143	434,000
Investment in partnership	394,748	394,789
Restricted cash and investments	4,720,121	1,107,743
Nondepreciable assets	8,045,515	4,802,923
Depreciable assets, net	25,587,877	25,805,797
Total capital assets	33,633,392	30,608,720
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred pension adjustments	786,367	679,344
<b>LIABILITIES</b>		
Accounts payable	1,323,758	346,491
Accrued interest	123,750	115,500
Accrued salaries and benefits	39,531	54,913
Security deposits payable	139,531	133,089
Escrow deposits payable	179,020	136,907
Retention payable	44,647	-
Unearned revenue	1,879,008	1,932,501
Interest payable	34,806	-
Long-term liabilities:		
Due within one year	1,127,825	510,422
Due in more than one year	14,760,187	13,134,364
Net pension liability	2,123,094	1,842,723
<b>Total Liabilities</b>	22,572,255	18,881,672
<b>DEFERRED INFLOWS OF RESOURCES</b>		
<b>Total Deferred Inflows of Resources</b>	45,763	80,919
<b>NET POSITION</b>		
Restricted	3,791,701	221,480
Unrestricted	(1,410,434)	928,058
<b>Total Net Position</b>	\$ 21,590,885	\$ 18,354,929

The notes to the basic financial statements are an integral part of this statement.

38

**Statement of Revenues, Expenses and Changes in Net Position**  
**Proprietary Fund Type - Enterprise Fund**  
**For the Years Ended March 31, 2018 and 2017**

	2018	2017
Dwelling rents	\$ 3,011,483	\$ 2,935,172
Housing assistance payments revenue and fees	10,902,335	10,651,644
Other tenant revenue	257,694	222,112
Other revenue	860,331	1,031,102
<b>Total Operating Revenues</b>	<b>15,031,843</b>	<b>14,840,030</b>
<b>OPERATING EXPENSES</b>		
Administrative	2,598,700	2,008,874
Utilities	860,508	794,571
Maintenance	2,369,992	2,256,970
Protective services	34,282	35,400
Insurance premiums	97,790	100,857
Housing assistance payments	9,607,440	9,121,165
Depreciation	1,277,331	1,266,332
<b>Total Operating Expenses</b>	<b>17,766,605</b>	<b>16,382,759</b>
<b>Operating Income (Loss)</b>	<b>(2,734,762)</b>	<b>(1,542,729)</b>
<b>NON-OPERATING REVENUES (EXPENSES)</b>		
Intergovernmental revenue	5,738,958	3,620,910
Gain (loss) on disposal of capital assets	12,841	-
Interest income	99,399	7,953
Interest expense	(447,833)	(454,299)
<b>Total Non-operating Revenue (Expenses)</b>	<b>5,403,324</b>	<b>3,249,473</b>
<b>Change in Net Position</b>	<b>2,668,562</b>	<b>1,706,744</b>
<b>Total Net Position - Beginning</b>	<b>18,354,929</b>	<b>16,648,185</b>
<b>Total Net Position - Beginning, Restated</b>	<b>18,922,323</b>	<b>16,648,185</b>
<b>Total Net Position - Ending</b>	<b>\$ 21,590,885</b>	<b>\$ 18,354,929</b>

The notes to the basic financial statements are an integral part of this statement.

39

**Statement of Cash Flows**  
**Proprietary Fund Type - Enterprise Fund**  
**For the Years Ended March 31, 2018 and 2017**

	<b>2018</b>	<b>2017</b>
Receipts from customers	\$ 3,917,169	\$ 3,864,851
Housing assistance payments on behalf of tenants	10,902,335	10,651,644
Payments to suppliers	(13,160,590)	(12,801,535)
Payments to employees	(2,578,051)	(2,463,907)
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>(919,137)</b>	<b>(748,947)</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Intergovernmental revenues received	5,697,811	3,035,890
Interfund loans repaid	-	(15,983,314)
Interfund loan repayments received	-	15,620,076
<b>Net Cash Provided (Used) by Noncapital Financing Activities</b>	<b>5,466,398</b>	<b>2,672,652</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Acquisition of capital assets	(4,320,476)	(779,865)
Disposal of capital assets	356,968	-
Principal paid on debt	(673,092)	(1,941,112)
Interest paid on debt	(404,777)	(440,193)
<b>Net Cash Provided (Used) by Capital and Related Financing Activities</b>	<b></b>	<b></b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest income	823	2,092
<b>Net Cash Provided (Used) by Investing Activities</b>	<b>823</b>	<b>2,092</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>2,281,602</b>	<b>(100,373)</b>
<b>Balances - Beginning</b>	<b>4,802,421</b>	<b>4,902,794</b>

The notes to the basic financial statements are an integral part of this statement.

**Statement of Cash Flows**  
**Proprietary Fund Type - Enterprise Fund**  
**For the Years Ended March 31, 2018 and 2017**

	<b>2018</b>	<b>2017</b>
<b>CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>		
Operating income (loss)	\$ (2,734,762)	\$ (1,542,729)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Decrease (increase) in:		
Accounts receivable - tenants, net	3,179	41,566
Accounts receivable - operating reimbursement	(190,763)	31,219
Accounts receivable - other	(31,828)	(6,911)
Loans receivable	-	(434,000)
Pension adjustments - deferred outflows of resources	(107,023)	(247,861)
Increase (decrease) in:		
Accounts payable	407,699	(358,160)
Accrued salaries and benefits	(15,382)	1,085
Security deposits payable	6,442	3,909
Escrow deposits payable	42,113	26,725
Retention payable	44,647	-
Compensated absences payable	24,005	29,920
Net pension liability	280,371	409,407
OPEB liability	109,359	103,815
Pension adjustments - deferred inflows of resources	(35,156)	(94,007)
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>\$ (919,137)</b>	<b>\$ (748,947)</b>
<b>NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Inception of capital lease	\$ 145,268	\$ -

The notes to the basic financial statements are an integral part of this statement.



**Statement of Fiduciary Net Position**  
**Fiduciary Fund Type - Agency Funds**  
**March 31, 2018 and 2017**

	2018	2017
Current Assets:		
Cash and investments	\$ 147,317	\$ 436,834
Receivables:		
Tenants, net	3,159	3,561
<b>Total Current Assets</b>	<b>150,476</b>	<b>440,395</b>
Noncurrent Assets:		
Restricted cash and investments	265,901	-
<b>Total Noncurrent Assets</b>	<b>265,901</b>	<b>-</b>
<b>Total Assets</b>	<b>416,377</b>	<b>440,395</b>
Accounts payable	8,535	12,439
Prepaid tenant rent	181	654
Security deposits payable	6,300	8,450
Agency obligations	401,361	418,852
<b>Total Liabilities</b>	<b>\$ 416,377</b>	<b>\$ 440,395</b>

The notes to the basic financial statements are an integral part of this statement.

42

**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Fund Type - Agency Funds**  
**For the Years Ended March 31, 2018 and 2017**

	2018	2017
Dwelling rents	\$ 149,352	\$ 165,305
Other tenant revenue	5,691	6,896
Interest income	447	397
<b>OPERATING EXPENSES</b>		
Administrative	44,786	38,516
Tenant services	2,292	-
Maintenance	98,455	47,374
Insurance premiums	60	76
Other general expenses	6,513	-
<b>Change in Net Assets</b>	(17,491)	65,896
<b>Total Agency Obligations - Beginning</b>	418,852	352,956
<b>Total Agency Obligations - Ending</b>	<b>\$ 401,361</b>	<b>\$ 418,852</b>

The notes to the basic financial statements are an integral part of this statement.

43

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## **Basic Financial Statements**

- **Notes to Basic Financial Statements**

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Years Ended March 31, 2018 and 2017**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

The Consolidated Area Housing Authority of Sutter County was established in April 1946, by a resolution of the Sutter County Board of Supervisors and reorganized as the Consolidated Area Housing Authority of Sutter County, California in February 1994, by agreement between the City of Live Oak, the City of Yuba City and the County of Sutter. In April 2011, the Consolidated Area Housing Authority of Sutter County combined with the Nevada County Housing Authority and was reorganized as the Regional Housing Authority of Sutter and Nevada Counties (the Authority). In April 2017, the name was changed to Regional Housing Authority to more adequately represent the areas served. The Authority is governed by a fifteen member Board of Commissioners. The Board of Commissioners is made up of two members appointed by the Sutter County Board of Supervisors, two members appointed by the City of Yuba City, two members appointed by the City of Live Oak, two members appointed by the Nevada County Board of Supervisors, two members appointed by the County of Yuba, two members appointed by the County of Colusa, and two members appointed by the City of Colusa, although the City of Colusa opts to only appoint one member at this time. The remaining member is a resident of affordable housing selected by the members of the Authority's Board of Commissioners and approved by Sutter County, City of Live Oak, City of Yuba City, County of Nevada, County of Yuba, County of Colusa, and City of Colusa. Commissioners are appointed for four-year terms. At March 31, 2018, the Board of Commissioners had thirteen members due to one vacant position for the City of Yuba City.

Generally accepted accounting principles require government financial statements to include the primary government and its component units. Component units of a governmental entity are legally separate entities for which the primary government is considered to be financially accountable and for which the nature and significance of their relationship with the primary government are such that exclusion would cause the combined financial statements to be misleading. The primary government is considered to be financially accountable if it appoints a majority of an organization's governing body and is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government.

Reporting for component units on the Authority's financial statements can be blended or discretely presented. Blended component units are, although legally separate entities, in substance part of the Authority's operations and, therefore, data from these units are combined with data of the primary government. Discretely presented component units, on the other hand, would be reported in a separate column in the government-wide financial statements to emphasize it is legally separate from the government.

For financial reporting purposes, the Authority's basic financial statements include all financial activities that are controlled by or are dependent upon actions taken by the Board of Commissioners. The financial statements of the individual component units may be obtained by writing to the Regional Housing Authority, 1455 Butte House Road, Yuba City, CA 95993.

**Blended Component Units**

The blended component units of the Authority are as follows:

Building Better Partnerships, Inc.  
Healthy Housing, LLC

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Years Ended March 31, 2018 and 2017**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**A. Reporting Entity (Continued)**

**Discretely Presented Component Units**

There are no component units of the Authority which meet the criteria for discrete presentation.

**Joint Agencies**

The California Affordable Housing Agency - Joint Powers Authority began operations on March 1, 2001, and has continued without interruption since that time. The Joint Powers Authority is composed of member housing agencies. All member agencies are on the Board of Directors who select an Executive Committee of five members. The operations are managed and expenses are approved by the Executive Director of the Joint Powers Authority. Complete audited financial statements can be obtained by contacting the Agency at P.O. Box 2287, Merced, CA 95344. The Authority is not financially accountable for this organization and therefore it is not a component unit under Statement Nos. 14, 39 and 61 of the Governmental Accounting Standards Boards.

**B. Basis of Presentation**

**Government-Wide Financial Statements**

The statement of net position and statement of activities display information on all of the nonfiduciary activities of the Authority and its blended component units. These statements include the financial activities of the overall government, except fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. These statements present the business-type activities of the Authority, which are financed in whole or in part by fees charged to external parties. The Authority's activities are all classified as business-type.

The statement of activities presents a comparison between direct expenses and program revenues for each different identifiable activity of the Authority's business-type activities. Direct expenses are those that are specifically associated with a program or function and; therefore, are clearly identifiable to a particular function. Certain indirect costs, which cannot be identified and broken down, are included in the program expense reported for individual functions and activities. Program revenues include 1) charges paid by the recipients of goods and services offered by the program, 2) operating grants and contributions, and 3) capital grants and contributions. Revenues that are not classified as program revenues are presented instead as general revenues.

**Fund Financial Statements**

The fund financial statements of the reporting entity are organized into funds, each of which is considered to be separate accounting entities. Funds are organized into the proprietary and fiduciary fund types. The Authority maintains the following fund type:

- Proprietary fund - The Authority's operations are accounted for in a single enterprise fund. The enterprise fund accounts for operations financed and operated in a manner similar to private business or where the Authority has decided that determination of revenues earned, costs incurred, and net income is necessary for management accountability.

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Years Ended March 31, 2018 and 2017**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Basis of Presentation (Continued)**

**Fund Financial Statements (Continued)**

The Authority reports the following additional fund type:

- Agency fund - The Agency fund accounts for assets held by the Authority as an agent for other governments or other funds. The Authority administers the Home 2 Families program for the City of Yuba City and accounts for this activity in an agency fund.

**C. Basis of Accounting and Measurement Focus**

The proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the Authority gives (or receives) value without directly receiving (or giving) equal value in exchange include revenues from grants, entitlements, and donations. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

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

Fiduciary funds include agency funds. Agency funds are reported using the accrual basis of accounting to recognize receivables and payables.

**D. Cash and Cash Equivalents**

For purposes of the accompanying statement of cash flows, the Authority considers all highly liquid investments with an original maturity of three months or less and amounts held in the Authority's investment pool, to be cash and cash equivalents.

**E. Investments**

Investment transactions are recorded on the trade date. The fair value of investments is determined annually. Investments in nonparticipating interest-earning investment contracts are reported at cost; short term investments are reported at amortized cost, investments in the Local Agency Investment Fund, an external pool, are reported at amortized cost which approximates fair value, and the fair value of all other investments is obtained by using quotations obtained from independent published sources or by the safekeeping institution. The fair value represents the amount the Authority could reasonably expect to receive for an investment in a current sale between a willing buyer and seller.

Investment income is determined on an amortized cost basis.

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Years Ended March 31, 2018 and 2017**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**F. Restricted Cash and Investments**

Restricted assets in the proprietary and fiduciary funds represent cash and investments held in 10 accounts. Three Supervised (Rural Development - \$1,221,856, Centennial Arms - \$64,730 and Butte View Estates - \$57,333), two capital reserve (Butte View Estates - \$46,421 and Migrant - \$15,060), two Housing Choice Voucher (HAP/Admin - \$260,379) and two FSS (Housing Choice Voucher - \$179,021 and Richland Housing - \$3,563) accounts at March 31, 2018.

The following funds held restricted cash and investments for maintenance reserve:

Richland Housing	\$ 254,038
River City Manor	28,317
Senior Village	51,333
Joe Serna Grant #2	7,088
Rural Development Loan 5	1,879,008
Office of Migrant Services	88,240
Neighborhood Stabilization Program	185,376
Devonshire	3,079
Building Better Partnerships	8,479
Agency Funds	259,590

The following funds held restricted cash and investments for tenant security deposits:

Richland Housing	\$ 30,420
River City Manor	5,232
Senior Village	11,388
Rural Development	17,057
Centennial Arms	11,088
Butte View Estates	9,142
Percy Avenue	2,985
Kingwood Commons	22,972
Housing Choice Vouchers	229,329
Office of Migrant Services	100
Teesdale	1,448
Neighborhood Stabilization Program	11,075
Devonshire	12,314
Building Better Partnerships	2,250
Agency Funds	6,311

The Authority reflects cash and investments held for the Rural Development supervised account of \$970,836 and Housing Choice Voucher escrow account \$136,907 as restricted cash and investments at March 31, 2017.

**G. Receivables**

The Authority only accrues those revenues it deems collectible except for Housing Choice Voucher fraud recovery receivables, which are included in Receivables-tenant, net. The Authority has established an allowance for doubtful accounts in the amount of \$33,657 and \$40,364 at March 31, 2018 and 2017, respectively, which represents 100 percent of the fraud recovery receivable. The Authority expects to collect all other receivables within one year.

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Years Ended March 31, 2018 and 2017**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**H. Other Assets**

**Inventory**

Inventory items are recorded as an expense at the time individual items are purchased rather than when consumed. Records are not maintained of inventory and supplies on hand, although these amounts are not considered material.

**I. Capital Assets**

Capital assets, which include property, plant and equipment are defined by the Authority as an asset with a cost greater than \$5,000 and an estimated useful life of more than two years. Capital assets are recorded at historical cost or estimated historical cost if actual historical cost is unavailable. Contributed capital assets are recorded at their acquisition value at the date of donation. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase is not included as part of the capitalized value.

Capital assets used in operations are depreciated or amortized using the straight-line method over the asset's estimated useful life. The range of estimated useful lives by type of asset is as follows:

<u>Depreciable Asset</u>	<u>Estimated Lives</u>
Buildings and improvements	10-30 years
Equipment	2-10 years

Maintenance and repairs are charged to operations when incurred. Betterments and major improvements which significantly increase values, change capacities or extend useful lives are capitalized. Upon sale or retirement of capital assets, the cost and related accumulated depreciation are removed from the respective accounts and any resulting gain or loss is included in the results of operations.

**J. Unearned Revenue**

Under the accrual basis of accounting, revenue may be recognized only when it is earned. When assets are recognized in connection with a transaction before the earnings process is complete, those assets are offset by a corresponding liability for unearned revenue.

**K. Compensated Absences**

It is the Authority's policy to permit employees to accumulate a limited amount of earned but unused vacation leave which vests with the employee and will be paid upon separation from Authority service. The liability for these compensated absences is recorded as long-term debt in the financial statements. The current portion of this debt is estimated based on historical trends. In the financial statements, the proprietary funds report the liability as it is incurred. The Authority includes its share of social security and medicare taxes payable on behalf of the employees in the accrual of compensated absences.



**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Years Ended March 31, 2018 and 2017**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**L. Pensions**

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Authority's California Public Employees' Retirement system (CalPERS) plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**M. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense) until then. The Authority has one item that qualifies for reporting in this category. This item relates to the outflows from changes in the net pension liability and is reportable in the Statement of Net Position.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The Authority has one item that qualifies for reporting in this category. This item relates to the inflows from changes in the net pension liability and is reportable in the Statement of Net Position.

**N. Grant Revenues**

Grant revenues are recognized when specified related expenses have been incurred. In other grant programs, monies are virtually unrestricted as to purpose of expenses and are only revocable for failure to comply with prescribed compliance requirements. These revenues are recognized at the time of receipt, or earlier if susceptible to accrual criteria is met. Cash received prior to incurrence of the related expense is recorded as unearned revenue.

**O. Estimates**

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Years Ended March 31, 2018 and 2017**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**P. Implementation of Governmental Accounting Standards Board Statements (GASB)**

The following Governmental Accounting Standards Board (GASB) Statements have been implemented, if applicable.

**Statement No. 72, Fair Value Measurement and Application.** This statement addresses accounting and financial reporting issues related to fair value measurements. This statement provides guidance for determining a fair value measurement and for applying fair value to certain investments and disclosures related to all fair value measurements.

**Statement No. 73, Accounting and Financial Reporting for Pensions and Related Assets that are not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68.** This statement establishes requirements for defined benefit pensions and defined contribution pensions that are not within the scope of Statement No. 68 as well as for the assets accumulated for purposes of providing those pensions.

**Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans.** This statement improves the usefulness of information about postemployment benefits other than pensions included in the general purpose external financial reports of state and local governmental OPEB plans for making decisions and assessing accountability.

**Statement No. 76, The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments.** This statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and non-authoritative literature in the event that the accounting treatment for a transaction is not specified within a source of authoritative GAAP.

**Statement No. 77, Tax Abatement Disclosures.** This statement requires disclosure of tax abatement information about (1) a reporting government's own tax abatement agreements and (2) those that are entered into by other governments and that reduce the reporting government's tax revenue.

**Statement No. 78, Pension Provided through Certain Multiple-Employer Defined Benefit Pension Plans.** This statement establishes requirements for recognition and measurement of pension expense, expenditures, and liabilities; note disclosures; and required supplementary information for pensions that have certain characteristics.

**Statement No. 79, Certain External Investment Pools and Pool Participants.** This statement establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes.

**Statement No. 80, Blending Requirements for Certain Component Units - An Amendment of GASB Statement No. 14.** This statement amends the blending requirements for the financial statement presentation of component units of all state and local governments.

**Statement No. 81, Irrevocable Split-Interest Agreements.** This statement improves accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement.

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Years Ended March 31, 2018 and 2017**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**P. Implementation of Governmental Accounting Standards Board Statements (GASB) (Continued)**

**Statement No. 82, Pension Issues - An Amendment of GASB Statements No. 67, No. 68 and No. 73.** This statement addresses certain issues that have been raised with respect to Statements No. 67, Financial Reporting for Pension Plans, No. 68, Accounting and Financial Reporting for Pensions, and No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not Within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68. This statement specifically addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements.

**NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**A. Restatement of Net Position**

Adjustments resulting from errors or a change to comply with provisions of the accounting standards are treated as adjustments to prior periods. Accordingly, the Authority reports these changes as restatements of beginning net position. During the current year a prior period adjustment was made to record prior year capital assets, loans receivable and correct prior year loans payable.

The impact of the restatements on the net position of the proprietary fund financial statements as previously reported is presented below:

Net Position, March 31, 2017, as previously reported		\$ 18,354,929
Adjustment associated with:		
Correction to capital assets	(	91,413)
Correction of loans receivable		1,020,143
Correction of loans payable	(	<u>361,336)</u>
Total Adjustments		<u>567,394</u>
Net Position, April 1, 2017, as restated		<u>\$ 18,922,323</u>

**NOTE 3: CASH AND INVESTMENTS**

**A. Financial Statement Presentation**

As of March 31, 2018 and 2017, the Authority's cash and investments consisted of the following:

	2018	2017
Cash:		
Imprest cash	\$ 804	\$ 767
Deposits (less outstanding warrants)	<u>7,495,663</u>	<u>5,237,721</u>
Total Cash	<u>7,496,467</u>	<u>5,238,488</u>
Investments:		
Local Agency Investment Fund	<u>774</u>	<u>767</u>
Total Investments	<u>774</u>	<u>767</u>
Total Cash and Investments	<u>\$ 7,497,241</u>	<u>\$ 5,239,255</u>

52

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Years Ended March 31, 2018 and 2017**

**NOTE 3: CASH AND INVESTMENTS (CONTINUED)**

**B. Cash**

At March 31, 2018, the carrying amount of the Authority's cash deposits (including amount in checking accounts and money market accounts) was \$7,495,663 and the bank balance was \$7,605,014. The difference between the bank balance and the carrying amount represents outstanding warrants and deposits in transit. In addition, the Authority had cash on hand of \$804.

At March 31, 2017, the carrying amount of the Authority's cash deposits (including amount in checking accounts and money market accounts) was \$5,237,721 and the bank balance was \$5,255,275. The difference between the bank balance and the carrying amount represents outstanding warrants and deposits in transit. In addition, the Authority had cash on hand of \$767.

Custodial Credit Risk for Deposits - Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Authority will not be able to recover its deposits or collateral securities that are in the possession of an outside party. The Authority complies with the requirements of the California Government Code. Under this code, deposits of more than \$250,000 must be collateralized at 105 percent to 150 percent of the value of the deposit to guarantee the safety of the public funds. The first \$250,000 of the Authority's deposits are insured by the Federal Deposit Insurance Corporation (FDIC). Deposits more than the \$250,000 insured amount are collateralized. The Authority's investment policy does not further limit its deposits.

**C. Investments**

The Authority's investment policy provides the basis for the management of a prudent, conservative investment program. Funds are invested to provide the maximum security of principal with secondary emphasis on achieving the highest return, while meeting daily cash flow needs. All investments are made in accordance with the Government Code and, in general, the investment policy is more restrictive than state law.

Under the provisions of the Authority's investment policy the Authority may invest or deposit in the following:

- Local Agency bonds, US Treasury Obligations, State of California Obligations, CA Local Agency Obligations and US Agencies
- Banker's Acceptances
- Commercial Paper
- Negotiable Certificates of Deposit
- Repurchase Agreements
- Reverse Repurchase Agreements
- Medium Term Notes
- Mutual Funds as permitted by the Government Code
- Demand and Savings Deposits
- Mortgage Pass-Through Securities
- Time Certificates of Deposit
- Local Agency Investment Fund (LAIF)
- Money Market Mutual Funds
- County Pooled Investment Funds

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Years Ended March 31, 2018 and 2017**

**NOTE 3: CASH AND INVESTMENTS (CONTINUED)**

**C. Investments (Continued)**

The investment policy specifically allows investment in LAIF and any other investment allowed by the California Government Code with prior Board of Commissioners approval.

Fair Value of Investments - The Authority measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows:

- Level 1: Quoted prices for identical investments in active markets;
- Level 2: Observable inputs other than quoted market prices; and,
- Level 3: Unobservable inputs

The Authority's position in external investment pools is in itself regarded as a type of investment and looking through to the underlying investments of the pool is not appropriate. Therefore, the Authority's investment in external investment pools is not recognized in the three-tiered fair value hierarchy described above.

At March 31, 2018, the Authority had the following recurring fair value measurements:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Fair Value Measurements Using</u>		
		<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Investments by Fair Value Level				
None	\$ -	\$ -	\$ -	\$ -
Total Investments Measured at Fair Value	-	<u>-</u>	<u>-</u>	<u>-</u>
Investments in External Investment Pools				
Local Agency Investment Fund (LAIF)	<u>774</u>			
Total Investments	<u>\$ 774</u>			

At March 31, 2017, the Authority had the following recurring fair value measurements:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Fair Value Measurements Using</u>		
		<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Investments by Fair Value Level				
None	\$ -	\$ -	\$ -	\$ -
Total Investments Measured at Fair Value	-	<u>-</u>	<u>-</u>	<u>-</u>
Investments in External Investment Pools				
Local Agency Investment Fund (LAIF)	<u>767</u>			
Total Investments	<u>\$ 767</u>			

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Years Ended March 31, 2018 and 2017**

**NOTE 3: CASH AND INVESTMENTS (CONTINUED)**

**C. Investments (Continued)**

Interest Rate Risk - Interest rate risk is the risk of loss due to the fair value of an investment falling due to interest rates rising. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. To limit exposure to fair value losses from increases in interest rates, the Authority's investment policy limits investment maturities to a term appropriate to the need for funds so as to permit the Authority to meet all projected obligations.

As of March 31, 2018, the Authority had the following investments:

Investment Type	Interest Rates	Maturities		Fair Value	Weighted Average Maturity (Years)
		0-1 year	1-5 years		
<b>Pooled Investments</b>					
Local Agency Investment Fund (LAIF)	Variable	\$ 774	\$ -	\$ 774	-
Total		<u>\$ 774</u>	<u>\$ -</u>	<u>\$ 774</u>	<u>-</u>

As of March 31, 2017, the Authority had the following investments:

Investment Type	Interest Rates	Maturities		Fair Value	Weighted Average Maturity (Years)
		0-1 year	1-5 years		
<b>Pooled Investments</b>					
Local Agency Investment Fund (LAIF)	Variable	\$ 767	\$ -	\$ 767	-
Total		<u>\$ 767</u>	<u>\$ -</u>	<u>\$ 767</u>	<u>-</u>

Credit Risk - Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Authority's investment policy sets specific parameters by type of investment to be met at the time of purchase. Presented below is the minimum rating required by (where applicable) the California Government Code, and the actual rating as of March 31, 2018 and 2017 for each investment type.

Investment Type	Minimum Legal Rating	Standard & Poor's Rating	Moody's Rating	% of Portfolio	
				2018	2017
LAIF	N/A	Unrated	Unrated	100.00%	100.00%
Total				<u>100.00%</u>	<u>100.00%</u>

Custodial Credit Risk - Custodial credit risk for investments is the risk that, in the event of the failure of a depository financial institution, the Authority will not be able to recover its deposits or collateral securities that are in the possession of an outside party. Custodial credit risk does not apply to a local government's indirect investments in securities through the use of mutual funds or government investment pools.

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Years Ended March 31, 2018 and 2017**

**NOTE 3: CASH AND INVESTMENTS (CONTINUED)**

**C. Investments (Continued)**

Concentration of Credit Risk - Concentration of credit risk is the risk of loss attributed to the magnitude of the Authority's investment in a single issuer of securities. When investments are concentrated in one issuer, this concentration presents a heightened risk of potential loss. State law and the investment policy of the Authority contain limitations on the amount that can be invested in any one issuer. All investments of the Authority are in the Local Agency Investment Fund which contain a diversification of investments. The Authority's investment policy does not further limit the exposure to concentration of credit risk.

**D. Investments in External Investment Pools**

The Authority maintains an investment in the State of California Local Agency Investment Fund (LAIF), managed by the State Treasurer. This fund is not registered with the Securities and Exchange Commission as an investment company, but is required to invest according to California State Code. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by State Statute. At March 31, 2018 and 2017, the Authority's investment in LAIF valued at amortized cost was \$774 and \$767 respectively and is the same as the value of the pool shares. There are no restrictions on withdrawal of funds. The total amount invested by all public agencies in LAIF on March 31, 2018 was \$74.9 billion. Of that amount, 97.17 percent is invested in non-derivative financial products and 2.83 percent in structured notes and asset-backed securities. The total amount invested by all public agencies in LAIF on March 31, 2017 was \$67.7 billion. Of that amount, 97.76 percent is invested in non-derivative financial products and 2.24 percent in structured notes and asset-backed securities.

**NOTE 4: INVESTMENT IN PARTNERSHIP**

The Housing Authority is a Limited Partner in Maple Park I, L.P. and Maple Park Phase 2, L.P. The Authority's Partnership Percentage is 0.001 percent and 0.001 percent respectively. Building Better Partnerships, Inc. is a General Partner in Maple Park Phase 2, L.P., and its Partnership Percentage is 0.003 percent. At March 31, 2018 and 2017, the Authority's investment in the partnerships was \$394,748 and \$394,789 respectively.

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Years Ended March 31, 2018 and 2017**

**NOTE 5: CAPITAL ASSETS**

Capital assets activity for the year ended March 31, 2018, was as follows:

	<u>Balance</u> <u>April 1, 2017</u>	<u>Additions</u>	<u>Retirements/ Adjustments</u>	<u>Balance</u> <u>March 31, 2018</u>
Capital Assets, Not Being Depreciated:				
Land	\$ 4,328,579	\$ -	(\$ 159,921)	\$ 4,168,658
Construction in progress	<u>474,344</u>	<u>3,791,699</u>	<u>( 389,186)</u>	<u>3,876,857</u>
Total Capital Assets, Not Being Depreciated	<u>4,802,923</u>	<u>3,791,699</u>	<u>( 549,107)</u>	<u>8,045,515</u>
Capital Assets, Being Depreciated:				
Buildings and improvements	44,598,924	709,161	178,324	45,486,409
Equipment	<u>1,577,627</u>	<u>145,268</u>	<u>( 133,864)</u>	<u>1,589,031</u>
Total Capital Assets, Being Depreciated	<u>46,176,551</u>	<u>854,429</u>	<u>44,460</u>	<u>47,075,440</u>
Less Accumulated Depreciation For:				
Buildings and improvements	( 19,251,978)	( 1,243,167)	15,111	( 20,480,034)
Equipment	<u>( 1,118,776)</u>	<u>( 34,164)</u>	<u>145,411</u>	<u>( 1,007,529)</u>
Total Accumulated Depreciation	<u>( 20,370,754)</u>	<u>( 1,277,331)</u>	<u>160,522</u>	<u>( 21,487,563)</u>
Total Capital Assets, Being Depreciated, Net	<u>25,805,797</u>	<u>( 422,902)</u>	<u>204,982</u>	<u>25,587,877</u>
Capital Assets, Net	<u>\$ 30,608,720</u>	<u>\$ 3,368,797</u>	<u>(\$ 344,125)</u>	<u>\$ 33,633,392</u>

Capital assets activity for the year ended March 31, 2017, was as follows:

	<u>Balance</u> <u>April 1, 2016</u>	<u>Additions</u>	<u>Retirements/ Adjustments</u>	<u>Balance</u> <u>March 31, 2017</u>
Capital Assets, Not Being Depreciated:				
Land	\$ 4,238,509	\$ 90,070	\$ -	\$ 4,328,579
Construction in progress	<u>15,272</u>	<u>461,777</u>	<u>( 2,705)</u>	<u>474,344</u>
Total Capital Assets, Not Being Depreciated	<u>4,253,781</u>	<u>551,847</u>	<u>( 2,705)</u>	<u>4,802,923</u>
Capital Assets, Being Depreciated:				
Buildings and improvements	43,635,416	960,803	2,705	44,598,924
Equipment	<u>1,571,294</u>	<u>6,333</u>	<u>-</u>	<u>1,577,627</u>
Total Capital Assets, Being Depreciated	<u>45,206,710</u>	<u>967,136</u>	<u>2,705</u>	<u>46,176,551</u>
Less Accumulated Depreciation For:				
Buildings and improvements	( 18,022,668)	( 1,229,310)	-	( 19,251,978)
Equipment	<u>( 1,081,754)</u>	<u>( 37,022)</u>	<u>-</u>	<u>( 1,118,776)</u>
Total Accumulated Depreciation	<u>( 19,104,422)</u>	<u>( 1,266,332)</u>	<u>-</u>	<u>( 20,370,754)</u>
Total Capital Assets, Being Depreciated, Net	<u>26,102,288</u>	<u>( 299,196)</u>	<u>2,705</u>	<u>25,805,797</u>
Capital Assets, Net	<u>\$ 30,356,069</u>	<u>\$ 252,651</u>	<u>\$ -</u>	<u>\$ 30,608,720</u>



**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Years Ended March 31, 2018 and 2017**

**NOTE 5: CAPITAL ASSETS (CONTINUED)**

**Depreciation**

Depreciation expense was charged to the business-type programs as follows:

	<u>2018</u>	<u>2017</u>
Public Housing	\$ 141,837	\$145,490
USDA	729,662	724,237
Business Activities	254,332	256,350
Housing Choice Vouchers	3,951	3,906
State/Local	103,255	103,348
Other Federal	33,001	33,001
Component Units	11,293	-
Total Depreciation Expense	<u>\$ 1,277,331</u>	<u>\$ 1,266,332</u>

**NOTE 6: UNEARNED REVENUE**

At March 31, 2018 and 2017, components of unearned revenue reported were as follows:

	<u>2018</u>	<u>2017</u>
USDA		
Farm Labor Housing grant monies received prior to completion of earnings requirements	\$ 1,879,008	\$ 1,920,155
Housing Choice Vouchers		
Administrative Fee received prior to completion of earnings requirements	-	12,346
Total	<u>\$ 1,879,008</u>	<u>\$ 1,932,501</u>

**NOTE 7: LONG-TERM LIABILITIES**

The following is a summary of changes in long-term liabilities for the year ended March 31, 2018:

	<u>Balance</u> <u>April 1, 2017</u>	<u>Additions/</u> <u>Adjustments</u>	<u>Retirements/</u> <u>Adjustments</u>	<u>Balance</u> <u>March 31, 2018</u>	<u>Due Within</u> <u>One Year</u>
Compensated Absences	\$ 241,457	\$ 124,872	(\$ 100,867)	\$ 265,462	\$ 138,710
Revenue Bonds	614,624	-	( 21,935)	592,689	23,088
Loans Payable	12,788,705	660,156	( 645,207)	12,803,654	533,901
Capital Leases	-	2,245,268	( 19,061)	2,226,207	432,126
Total Long-Term Liabilities	<u>\$ 13,644,786</u>	<u>\$ 3,030,296</u>	<u>(\$ 787,070)</u>	<u>\$ 15,888,012</u>	<u>\$ 1,127,825</u>

The following is a summary of changes in long-term liabilities for the year ended March 31, 2017:

	<u>Balance</u> <u>April 1, 2016</u>	<u>Additions/</u> <u>Adjustments</u>	<u>Retirements/</u> <u>Adjustments</u>	<u>Balance</u> <u>March 31, 2017</u>	<u>Due Within</u> <u>One Year</u>
Compensated Absences	\$ 211,537	\$ 188,232	(\$ 158,312)	\$ 241,457	\$ 167,749
Revenue Bonds	2,260,461	-	( 1,645,837)	614,624	21,934
Loans Payable	11,948,979	1,135,000	( 295,274)	12,788,705	320,739
Total Long-Term Liabilities	<u>\$ 14,420,977</u>	<u>\$ 1,323,232</u>	<u>(\$2,099,423)</u>	<u>\$ 13,644,786</u>	<u>\$ 510,422</u>

58

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Years Ended March 31, 2018 and 2017**

**NOTE 7: LONG-TERM LIABILITIES (CONTINUED)**

Individual issues of debt payable outstanding at March 31, 2018 and 2017, are as follows:

Revenue Bonds Payable:	<u>2018</u>	<u>2017</u>
Butte View Estate Bonds, issued in the amount of \$810,000 and payable in monthly payments of \$4,418 including interest at 5.14 percent and maturity of November 1, 2034. These bonds were used to finance the acquisition of the Butte View Estates apartment complex. Interest expense was \$31,080 and \$31,920 for 2018 and 2017, respectively.	\$ 592,689	\$ 614,624
Total Revenue Bonds Payable	<u>592,689</u>	<u>614,624</u>
Loans Payable:		
Rural Development Agency Loan, issued in the amount of \$290,000 and payable in monthly payments of \$863 including interest of 1 percent and maturity of October 1, 2026. This loan was used to finance rural development activities of the Richland Housing apartment complex. Interest expense was \$1,199 and \$1,307 for 2018 and 2017, respectively.	106,575	113,955
Rural Development Agency Loan, issued in the amount of \$22,670 and payable in monthly payments of \$68 including interest of 1 percent and maturity of October 1, 2032. This loan was used to finance rural development activities of the Richland Housing apartment complex. Interest expense was \$120 and \$130 for 2018 and 2017, respectively.	10,675	11,379
Rural Development Agency Loan, issued in the amount of \$7,466 and payable in monthly payments of \$22 including interest of 1 percent and maturity of October 1, 2032. This loan was used to finance rural development activities of the Richland Housing apartment complex. Interest expense was \$39 and \$43 for 2018 and 2017, respectively.	3,516	3,748
Rural Development Agency Loan, issued in the amount of \$47,378 and payable in monthly payments of \$141 including interest of 1 percent and maturity of October 1, 2032. This loan was used to finance rural development activities of the Richland Housing apartment complex. Interest expense was \$250 and \$272 for 2018 and 2017, respectively.	22,311	23,782
Rural Development Agency Loan, issued in the amount of \$2,902 and payable in monthly payments of \$9 including interest of 1 percent and maturity of October 1, 2032. This loan was used to finance rural development activities of the Richland Housing apartment complex. Interest expense was \$15 and \$17 for 2018 and 2017, respectively.	1,366	1,457
Rural Development Agency Loan, issued in the amount of \$4,875 and payable in monthly payments of \$15 including interest of 1 percent and maturity of October 1, 2032. This loan was used to finance rural development activities of the Richland Housing apartment complex. Interest expense was \$26 and \$28 for 2018 and 2017, respectively.	2,296	2,447

59

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Years Ended March 31, 2018 and 2017**

**NOTE 7: LONG-TERM LIABILITIES (CONTINUED)**

Loans Payable (Continued):	2018	2017
Rural Development Agency Loan, issued in the amount of \$1,412,827 and payable in monthly payments of \$4,206 including interest of 1 percent and maturity of October 1, 2032. This loan was used to finance rural development activities of the Richland Housing apartment complex. Interest expense was \$6,893 and \$8,102 for 2018 and 2017, respectively.	665,384	709,267
Rural Development Agency Loan, issued in the amount of \$139,644 and payable in monthly payments of \$416 including interest of 1 percent and maturity of October 1, 2032. This loan was used to finance rural development activities of the Richland Housing apartment complex. Interest expense was \$745 and \$801 for 2018 and 2017, respectively.	65,760	70,097
Rural Development Agency Loan, issued in the amount of \$1,365,908 and payable in monthly installments of \$4,584 including interest of 1 percent and maturity on August 1, 2040. This loan was used to finance rural development activities of the Richland Housing apartment complex. Interest expense was \$10,867 and \$11,532 for 2018 and 2017, respectively.	1,076,129	1,120,935
Rural Development Agency Loan, issued in the amount of \$3,000,000 and payable in monthly installments of \$9,168 including interest of 1 percent and maturity on August 1, 2042. This loan was used to finance rural development activities of the Richland Housing apartment complex. Interest expense was \$22,753 and \$23,948 for 2018 and 2017, respectively.	2,348,020	2,435,893
Rural Development Agency Loan, issued in the amount of \$127,817 and payable in monthly installments of \$391 including interest of 1 percent and maturity on February 1, 2043. This loan was used to finance rural development activities of the Richland Housing apartment complex. Interest expense was \$989 and \$1,054 for 2018 and 2017, respectively.	98,827	102,582
Rural Development Agency Loan, issued in the amount of \$311,896. Payments are deferred until maturity on December 1, 2043. This loan was used to finance the acquisition of the Centennial Arms apartment complex. Interest expense was \$0 for 2018 and 2017.	311,896	298,785
Rural Development Agency Loan, issued in the amount of \$634,023 and payable in monthly installments of \$1,346 including interest of 1.89 percent and maturity on December 1, 2043. This loan was used to finance the rehabilitation of the Centennial Arms apartment complex. Interest expense was \$11,069 and \$11,249 for 2018 and 2017, respectively.	604,640	609,838
Rural Development Agency Loan, issued in the amount of \$549,801 and payable in monthly installments of \$1,165 including interest of 1 percent and maturity of November 1, 2043. This loan was used to finance the acquisition of the Butte View Estates apartment complex. Interest expense was \$10,467 and \$10,934 for 2018 and 2017, respectively.	516,471	519,987

66

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Years Ended March 31, 2018 and 2017**

**NOTE 7: LONG-TERM LIABILITIES (CONTINUED)**

Loans Payable (Continued):	2018	2017
Umpqua Bank Loan, issued in the amount of \$576,000 and payable in monthly installments of \$3,392 including interest at 5.750 percent and maturity on February 15, 2040. The loan was used to finance the acquisition of the Centennial Arms apartment complex. Interest expense was \$29,885 and \$27,990 for 2018 and 2017, respectively.	509,943	520,646
Tri Counties Bank Loan, issued in the amount of \$940,000 and payable in monthly installments of \$5,997 including interest of 5.75 percent and maturity on January 25, 2036. This loan was used to finance the acquisition of 1455 Butte House Road. Interest expense was \$47,829 and \$49,192 for 2018 and 2017, respectively.	805,834	830,159
Tri Counties Bank Loan, issued in the amount of \$73,125 and payable in monthly installments of \$485 including interest of 5.00 percent and maturity on January 29, 2032. This loan was used to finance rehabilitation of Miles Market. Interest expense was \$1,193 and \$2,498 for 2018 and 2017, respectively.	-	62,750
Umpqua Bank loan, issued in the amount of \$1,215,000 and payable in monthly interest only installments of 5.29 percent at the outstanding balance and maturity on October 21, 2019. The loan was used to finance the acquisition of properties related to the Trio program. Interest expense was \$40,292 and \$53,117 for 2018 and 2017, respectively.	709,858	979,989
City of Yuba City loan, issued in the amount of \$825,000. Interest is to accrue at the rate of 1 percent per annum. Payments are deferred unless there are sufficient residual receipts. The loan was used to finance the acquisition and rehabilitation of the Kingwood Commons complex. Interest expense was \$0 for 2018 and 2017. Accrued interest payable was \$123,750 and \$115,500 at March 31, 2018 and 2017, respectively.	825,000	825,000
River Valley Bank loan, issued in the amount of \$2,487,500 and payable in monthly installments of \$13,470 including interest of 5.00 percent and maturity of December 20, 2024. This loan was used to refinance the acquisition of the Kingwood Commons apartment complex. Interest expense was \$129,518 and \$131,591 for 2018 and 2017, respectively.	2,370,636	2,411,009
River Valley Bank loan, issued in the amount of \$1,135,000 and payable in monthly installments of \$6,148 including interest of 4.40 percent to 4.44 percent and a maturity of March 15, 2027. This loan was used to refinance the acquisition of the Devonshire Apartments. Interest expense was \$50,004 and \$82,718 for 2018 and 2017, respectively.	1,111,225	1,135,000

61

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Years Ended March 31, 2018 and 2017**

**NOTE 7: LONG-TERM LIABILITIES (CONTINUED)**

Loans Payable (Continued):	<u>2018</u>	<u>2017</u>
City of Colusa Loan, issued in the amount of \$647,045 with an interest rate of 0.0 percent and maturity on June 15, 2071. The loan will be forgiven at a rate of 1/55 per full year of continued eligible use until a zero balance is achieved at the end of the 55 year loan term. This loan was used for Devonshire leasehold improvements. Interest expense was \$0 for 2018.	<u>637,292</u>	<u>-</u>
Total Loans Payable	<u>12,803,654</u>	<u>12,788,705</u>
Total Long-Term Liabilities	<u>\$ 13,396,343</u>	<u>\$ 13,403,329</u>

Following is a schedule of debt payment requirements to maturity for long-term debt, excluding the City of Yuba City loan in the amount of \$825,000 and the Rural Development Agency loan in the amount of \$311,896, which have no established repayment schedules, compensated absences that have indefinite maturities, and capital leases which are reported in Note 8.

<u>Year Ended</u> <u>March 31</u>	<u>Revenue Bonds</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 23,088	\$ 29,925	\$ 53,013
2020	24,304	28,740	53,044
2021	25,583	27,431	53,014
2022	26,929	26,085	53,014
2023	28,346	24,668	53,014
2024-2028	165,742	99,327	265,069
2029-2033	214,194	50,875	265,069
2034-2035	<u>84,503</u>	<u>3,852</u>	<u>88,355</u>
Total	<u>\$ 592,689</u>	<u>\$ 290,903</u>	<u>\$ 883,592</u>

62

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Years Ended March 31, 2018 and 2017**

**NOTE 7: LONG-TERM LIABILITIES (CONTINUED)**

Year Ended March 31	Loans Payable		
	Principal	Interest	Total
2019	\$ 533,903	\$ 335,893	\$ 869,796
2020	350,521	328,425	678,946
2021	353,086	313,488	666,574
2022	356,777	309,797	666,574
2023	366,310	300,263	666,573
2024-2028	4,703,582	990,600	5,694,182
2029-2033	1,672,978	432,155	2,105,133
2034-2038	1,351,121	220,825	1,571,946
2039-2043	745,373	110,710	856,083
2044-2048	120,638	89,111	209,749
2049-2053	127,167	82,582	209,749
2054-2058	134,395	75,355	209,750
2059-2063	142,396	67,354	209,750
2064-2068	151,254	58,495	209,749
2069-2073	148,364	48,687	197,051
2074-2078	112,833	37,827	150,660
2079-2083	124,859	25,800	150,659
2084-2088	54,872	16,230	71,102
2089-2093	60,081	9,836	69,917
2094-2098	56,248	2,768	59,016
Total	<u>\$ 11,666,758</u>	<u>\$ 3,856,201</u>	<u>\$ 15,522,959</u>

**NOTE 8: LEASES**

**Operating Leases**

Rental expenses incurred under operating leases are not considered material.

**Capital Leases**

The Authority has entered into certain capital lease agreements under which the related buildings and improvements and equipment will become the property of the Authority when all terms of the lease agreements are met.

	Stated Interest Rate	Present Value of Remaining Payments at March 31	
		2018	2017
Proprietary fund	1.27-3.09%	\$ 2,226,207	\$ -
Total		<u>\$ 2,226,207</u>	<u>\$ -</u>

43

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Years Ended March 31, 2018 and 2017**

**NOTE 8: LEASES (CONTINUED)**

**Capital Leases (Continued)**

The book value of the buildings and improvements and equipment under capital lease are as follows:

	Proprietary Fund	
	2018	2017
Buildings and improvements	\$ 901,225	\$ -
Equipment	145,268	-
Net Value	\$ 1,046,493	\$ -

As of March 31, 2018, capital lease annual amortization is as follows:

Year Ended March 31	Proprietary Fund
2019	\$ 547,099
2020	144,792
2021	158,010
2022	157,954
2023	144,144
2024-2028	696,870
2029-2033	759,180
2034-2035	220,869
Total requirements	2,828,918
Less interest	( 602,711)
Present Value of Remaining Payments	\$ 2,226,207

**NOTE 9: NET POSITION**

The proprietary fund financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

- **Net investment in capital assets** - consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.
- **Restricted net position** - consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- **Unrestricted net position** - all other net position that does not meet the definition of "restricted" or "net investment in capital assets".

64

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Years Ended March 31, 2018 and 2017**

**NOTE 9: NET POSITION (CONTINUED)**

**Net Position Flow Assumption**

When a government funds outlays for a particular purpose from both restricted and unrestricted resources, a flow assumption must be made about the order in which the resources are considered to be applied. When both restricted and unrestricted net position are available, it is considered that restricted resources are used first, followed by the unrestricted resources.

**NOTE 10: PENSION PLAN**

**A. General Information about the Pension Plan**

**Plan Description**

All qualified permanent and probationary employees are eligible to participate in the Authority's Employee Pension Plan, a cost-sharing multiple employer defined benefit pension plan administered by the California Public Employee's Retirement System (CalPERS). Benefit provisions under the Plan are established by State statute and Authority resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Effective January 1, 2013, the Authority added a retirement tier for new employees as required under the Public Employee Pension Reform Act (PEPRA). New employees hired on or after January 1, 2013 will be subject to new, lower pension formulas, caps on pensionable income levels and new definitions of pensionable income. In addition, new employees will be required to contribute half of the total normal cost of the pension benefit unless impaired by an existing Memorandum of Understanding. The cumulative effect of these PEPRA changes will ultimately reduce the Authority's retirement costs.

**Summary of Rate Tiers and Eligible Participants**

Open for New Enrollment	
Miscellaneous PEPRA	Miscellaneous members hired on or after January 1, 2013
Closed to New Enrollment	
Miscellaneous	Miscellaneous members hired before January 1, 2013

**Benefits Provided**

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. Retirement benefits are paid monthly for life. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for the plan are applied as specified by the Public Employees' Retirement Law.



**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Years Ended March 31, 2018 and 2017**

**NOTE 10: PENSION PLAN (CONTINUED)**

**A. General Information about the Pension Plan (Continued)**

**Benefits Provided (Continued)**

Each Rate Tier's specific provisions and benefits in effect at March 31, 2018 and 2017, are summarized as follows:

	<u>Benefit Formula</u>	<u>Retirement Age</u>	<u>Monthly Benefits as a % of Eligible Compensation</u>
Miscellaneous	2.0% @ 55	50-63	1.426% to 2.418%
Miscellaneous PEPRAs	2.0% @ 62	52-67	1.0% to 2.5%

**Contributions**

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for all Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Authority is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

	<u>Employer Contribution Rates</u>	<u>Employee Contribution Rates</u>	<u>Employer Paid Member Contribution Rates</u>
Miscellaneous	8.921%	7.000%	0.000%
Miscellaneous PEPRAs	6.533%	6.250%	0.000%

For the year ended March 31, 2018 and 2017, the contributions recognized as part of pension expense for the Plan were as follows:

	<u>Contributions-Employer</u>	<u>Contributions-Employee (Paid by Employer)</u>
2018	\$ 267,571	\$ -
2017	313,684	-

**B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions**

The Authority's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2017, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2016 rolled forward to June 30, 2017 using standard update procedures. The Authority's proportion of the net pension liability was based on a projection of the Authority's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Years Ended March 31, 2018 and 2017**

**NOTE 10: PENSION PLAN (CONTINUED)**

**B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)**

The Authority's proportionate share of the net pension liability for the Plan as of June 30, 2016 and 2017 was as follows:

	Proportion <u>June 30, 2016</u>	Proportion <u>June 30, 2017</u>	Change - <u>Increase (Decrease)</u>
Miscellaneous	.0213%	.02141%	.00011%

As of March 31, 2018 and 2017, the Authority reported net pension liabilities for its proportionate shares of the net pension liability of the Plan as follows:

	<u>Proportionate Share of Net Pension Liability</u>
2018	\$ 2,123,094
2017	1,842,723

For the year ended March 31, 2018, the Authority recognized pension expense of \$450,930. At March 31, 2018, the Authority reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$ 175,370	\$ -
Change in assumptions	351,226	-
Difference between expected and actual experience	-	( 40,840)
Differences between projected and actual earnings on pension plan investments	85,987	-
Difference between Authority contributions and proportionate share of contributions	-	( 4,923)
Adjustment due to differences in proportions	<u>173,784</u>	<u>-</u>
Total	<u>\$ 786,367</u>	<u>(\$ 45,763)</u>

\$175,370 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended March 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Year Ended March 31</u>	
2019	\$ 177,103
2020	270,599
2021	168,586
2022	( 51,054)
Thereafter	<u>-</u>
Total	<u>\$ 565,234</u>

67

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Years Ended March 31, 2018 and 2017**

**NOTE 10: PENSION PLAN (CONTINUED)**

**B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)**

For the year ended March 31, 2017, the Authority recognized pension expense of \$313,684. At March 31, 2017, the Authority reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 130,205	\$ -
Change in assumptions	-	( 80,919)
Difference between expected and actual experience	6,593	-
Differences between projected and actual earnings on pension plan investments	421,149	-
Difference between Authority contributions and proportionate share of contributions	107,723	-
Adjustment due to differences in proportions	13,674	-
Total	\$ 679,344	(\$ 80,919)

\$130,205 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended March 31, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended March 31	
2018	
2019	\$ 76,919
2020	82,916
2021	199,413
Thereafter	108,972
Total	-
	\$ 468,220

**Actuarial Assumptions**

The total pension liabilities in the June 30, 2017 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2016
Measurement Date	June 30, 2017
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.75%
Salary Increases	Varies by entry age and service
Mortality	Derived using CalPERS membership data for all funds
Post-Retirement Benefit Increase	Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

68

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Years Ended March 31, 2018 and 2017**

**NOTE 10: PENSION PLAN (CONTINUED)**

**B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)**

**Actuarial Assumptions (Continued)**

The total pension liabilities in the June 30, 2016 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2015
Measurement Date	June 30, 2016
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.65%
Inflation	2.75%
Salary Increases	Varies by entry age and service
Mortality	Derived using CalPERS membership data for all funds
Post-Retirement Benefit Increase	Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

The mortality table used was developed based on CalPERS-specific data. The table includes 20 years of mortality improvements using Society of Actuaries scale BB. Other significant actuarial assumptions used in the June 30, 2016, valuations were based on the results of the actuarial experience study for the period from 1997 to 2011.

**Change of Assumptions**

In fiscal year 2016/17, the financial reporting discount rate was lowered from 7.65 percent to 7.15 percent.

**Discount Rate**

The discount rate used to measure the total pension liability was 7.15 percent and reflects the long-term expected rate of return for the Plan net of investment expenses and without reduction for administrative expenses. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15 percent discount rate is appropriate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15 percent is applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report called "GASB Crossover Test Report" that can be obtained at the CalPERS website under the GASB 68 section.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Years Ended March 31, 2018 and 2017**

**NOTE 10: PENSION PLAN (CONTINUED)**

**B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)**

**Discount Rate (Continued)**

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The table below reflects the long-term expected real rate of return by asset class for June 30, 2017. The rate of return was calculated using the capital market assumptions applied to determine the discount rate. These rates of return are net of administrative expenses.

<u>Asset Class</u>	<u>Current Target Allocation</u>	<u>Real Return Years 1 - 10(a)</u>	<u>Real Return Years 11+(b)</u>
Global Equity	47.0%	4.9%	5.38%
Global Fixed Income	19.0%	0.8%	2.27%
Inflation Assets	6.0%	0.6%	1.39%
Private Equity	12.0%	6.6%	6.63%
Real Estate	11.0%	2.8%	5.21%
Infrastructure and Forestland	3.0%	3.9%	5.36%
Liquidity	2.0%	-0.4%	-0.90%
Total	<u>100.0%</u>		

(a) An expected inflation of 2.5% used for this period

(b) An expected inflation of 3.0% used for this period

70

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Years Ended March 31, 2018 and 2017**

**NOTE 10: PENSION PLAN (CONTINUED)**

**B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)**

**Discount Rate (Continued)**

The table below reflects the long-term expected real rate of return by asset class for June 30, 2016. The rate of return was calculated using the capital market assumptions applied to determine the discount rate. These rates of return are net of administrative expenses.

<u>Asset Class</u>	<u>Current Target Allocation</u>	<u>Real Return Years 1 - 10(a)</u>	<u>Real Return Years 11+(b)</u>
Global Equity	51.0%	5.25%	5.71%
Global Fixed Income	20.0%	0.99%	2.43%
Inflation Assets	6.0%	0.45%	3.36%
Private Equity	10.0%	6.83%	6.95%
Real Estate	10.0%	4.50%	5.13%
Infrastructure and Forestland	2.0%	4.50%	5.09%
Liquidity	1.0%	-0.55%	-1.05%
Total	<u>100.0%</u>		

(a) An expected inflation of 2.5% used for this period

(b) An expected inflation of 3.0% used for this period

**Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the Authority's proportionate share of the net pension liability as of the measurement date, calculated using the discount rate for the Plan, as well as what the Authority's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>1% Decrease</u>	<u>Discount Rate</u>	<u>1% Increase</u>
2018	\$ 3,376,395	\$ 2,123,094	\$ 1,085,087

The following presents the Authority's proportionate share of the net pension liability as of the measurement date, calculated using the discount rate for the Plan, as well as what the Authority's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>1% Decrease</u>	<u>Discount Rate</u>	<u>1% Increase</u>
2017	\$ 3,819,396	\$ 1,842,723	\$ 1,321,029

71

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Years Ended March 31, 2018 and 2017**

**NOTE 10: PENSION PLAN (CONTINUED)**

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

**NOTE 11: OTHER POSTEMPLOYMENT BENEFITS (OPEB)**

**A. Plan Description**

Retirees of the Authority have an option to purchase medical coverage from a variety of providers. One option for medical coverage is the multiple-employer CalPERS Healthcare (PEMHCA) plan. If the employee selects the PEMHCA option, there is a requirement that the Authority pay a monthly contribution amount. The contribution levels are set in statute.

**B. Funding Policy**

The Authority has elected to calculate the ARC and related information using the alternative measurement method permitted by GASB 45 for employers in plans with fewer than one hundred total plan members. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities over a period not to exceed thirty years.

GASB 45 does not require pre-funding of OPEB benefits. Therefore, the Authority's funding policy is to continue to pay healthcare premiums for retirees as they fall due. The Authority has elected not to establish an irrevocable trust at this time. The Board of Commissioners reserves the authority to review and amend this funding policy from time to time, in order to ensure that the funding policy continues to best suit the circumstances of the Authority.

**C. Annual OPEB Cost and Net OPEB Obligation**

The Authority's annual other postemployment benefits (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC). The following table shows the components of the Authority's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in its net OPEB obligation to the Retiree Health Plan:

	<u>2018</u>	<u>2017</u>
Annual Required Contribution	\$ 146,314	\$ 134,137
Interest on net OPEB obligation	29,437	24,765
Adjustment to annual required contribution	( 47,456)	( 38,899)
Annual OPEB cost	128,295	120,003
Contributions Made	( 18,936)	( 16,189)
Increase in Net OPEB Obligation	109,359	103,814
Net OPEB Obligation Beginning	<u>654,154</u>	<u>550,340</u>
Net OPEB Obligation Ending	<u>\$ 763,513</u>	<u>\$ 654,154</u>

72

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Years Ended March 31, 2018 and 2017**

**NOTE 11: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)**

**C. Annual OPEB Cost and Net OPEB Obligation (Continued)**

The Authority's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the current and prior fiscal years is as follows:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
March 31, 2016	\$ 80,802	11.89%	\$ 550,340
March 31, 2017	120,003	13.49%	654,154
March 31, 2018	128,295	14.76%	763,513

**D. Funded Status and Funding Progress**

As of April 1, 2016, the most recent actuarial valuation date, the present value of the actuarial accrued liability for benefits was \$865,668, all of which was unfunded. The covered payroll (annual payroll of employees covered by the plan) was \$1,987,843 and the ratio of the unfunded liability to the covered payroll was 43.6 percent.

The projection of future benefit payments for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and healthcare cost trends. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer as subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress presents multiyear trend information about whether the actuarial value of plan assets are increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

**E. Methods and Assumptions**

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The methods and assumptions used include techniques that are designed to reduce the effects of short term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The following simplifying assumptions were made:

Actuarial Cost Method - The valuation was completed using the Projected Unit Credit (PUC) allocation method. The projected benefit for each employee is treated as if it is earned ratably over the employee's period of service from the date of hire to the expected retirement date. The service cost for the plan in a given year is the sum of the costs of the benefits earned by each employee during that year. Under the PUC method, the service cost at the time of adoption of accrual accounting is the same as it would have been if accrual accounting had occurred in the past. The amount that would have been built up through past funding is called the Actuarial Accrued Liability. This is sometimes referred to as the past service liability.

73



**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Years Ended March 31, 2018 and 2017**

**NOTE 11: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)**

**E. Methods and Assumptions (Continued)**

**Valuation Date** - The valuation date is March 1, 2017. This date is the starting point from which current health premium costs are increased according to the assumed annual rates of health care cost trend. The Authority's census is projected from the valuation date to the date of the final benefit payment for each employee and retiree on the census. After calculating future costs for the projected retiree and dependent population, all liabilities are discounted back to the valuation date to obtain the present value of future costs. Finally, the results were "rolled back" (small negative actuarial adjustment) actuarially to April 1, 2016 to coincide with the Authority's fiscal year.

**Amortization Methodology** - This valuation is based on amortization of the Unfunded Actuarial Accrued Liability as a level dollar amount. We assumed that there are 23 years of amortization remaining as of April 1, 2016.

**Discount Rate** - A discount rate is required to calculate the present value of future benefit payments which are used to determine financial statement expense. GASB Statement No. 45 specifies that the selected rate should be "the long-term investment yield on investments that are expected to be used to finance the payment of benefits". The Authority does not prefund and assumes the long-term return on internal investments will be 4.50 percent per annum. As a result, the Authority has selected a 4.50 percent discount rate to measure costs under GASB45.

**Plan Assets** - The Authority has reported no plan assets as of April 1, 2016.

**Health Care Trend** - The rate of increase in per capita health care costs is commonly referred to as the health care trend rate.

Based on our extensive experience with postemployment health plans, we selected the following annual trend rates for CalPERS premiums for use in this valuations which start at 8.00 percent in January 1, 2018 and reduce annually to 5.00 percent on January 1, 2030.

The initial trend rate assumption represents an estimate of short term cost increases based on recent health care marketplace experience, and taking into consideration the cost characteristics of plans available to the Authority retirees. This assumption implies that the ultimate trend rate should be related to the expected long-term growth in the economy.

Therefore, we assume the ultimate rate to be comprised of real growth in per capita GDP, long-term growth attributable to technology innovations, and the assumed long-term inflation rate. The initial trend is assumed to decrease ratably to this ultimate rate over time.

**Administrative Expenses** - We did not include administrative expenses in this valuation, other than those built into premiums.

**Per Capita Health Plan Costs** - Estimates of retiree health benefit obligations are normally based on current year costs. The average per capita cost and current plan population are projected into the future to estimate the cost of future benefits.

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Years Ended March 31, 2018 and 2017**

**NOTE 11: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)**

**E. Methods and Assumptions (Continued)**

CalPERS has indicated that its medical program is a “community rate” plan as described in GASB 45. This means that all participating employers located in the same region pay the same premium rates even though older employees and early retirees generally have higher medical costs than younger employees.

Due to the small size of the retiree population, the per capita claims were developed using the age adjusted premiums for the current CalPERS population. These premiums are assumed to include administrative costs. The premiums for CalPERS are based on community-rated claims experience by region for all CalPERS member agencies.

Age-Adjusted Costs - The gender distinct age morbidity factors for pre- and post-Medicare morbidity were developed by CalPERS based on 2013 data. CalPERS developed these tables for use in complying with ASOP 6. Table 4-2 illustrates the age-graded premiums based on the premiums (weighted by current retiree selection rates) and the male and female morbidity factors that were provided by CalPERS for PPO plans. Because nearly all plan participants elected PPO plans, we used PPO morbidity factors for everyone.

Demographic Assumptions - In estimating this obligation, a number of demographic assumptions are needed. The retirement, mortality and termination rates used in this valuation were used in the 2013 California PERS pension valuations.

Withdrawal - We used withdrawal rates that match those used in the 2013 California PERS Public Agency retirement plan valuations.

Disability - Because of the anticipated low incidence of disability retirements we did not value disability retirement.

Retirement Rates - We used the retirement rates that match those used in the most recent California PERS retirement plan valuations.

For the April 1, 2014 valuation, the 2010 California PERS Miscellaneous retirement rates were used.

Mortality - The mortality rates used in this valuation are those used in the most recent California PERS pension valuations.

For the April 1, 2014 valuation, the 2010 California PERS mortality rates were used with a generational projection using Projection Scale AA.

Percentage of Retirees with Dependents - Current and future retirees were valued based on their enrollment status as of the valuation date.

Spouse Age Difference - Males are assumed to be three years older than their spouses.

Health Plan Participation - 100 percent of eligible employees are assumed to enroll in the post-retirement medical plan.

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Years Ended March 31, 2018 and 2017**

**NOTE 11: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)**

**F. Plan For Funding**

On an ongoing basis, the Authority will be reviewing its assumptions, comparing them against actual experience and recalculating the needed funding with the goal of paying for postemployment benefits out of interest earned on designated funds.

**NOTE 12: RISK MANAGEMENT**

The Authority is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Authority joined together with other housing authorities to participate in the Housing Authority Risk Retention Pool (HARRP). This joint venture is a public entity risk pool which serves as a common risk management and insurance program for property and liability coverage for 83 housing authority members. The Authority has also joined together with other housing authorities to participate in the California Housing Worker's Compensation Authority (CHWCA). This joint venture is a public entity risk pool which serves as a common risk management and insurance program for workers' compensation coverage for 29 housing authority members.

The Authority pays an annual premium to both of these joint ventures for its insurance coverage. The agreements with the joint ventures provide that they will be self-sustaining through member premiums and will reinsure through commercial companies for excess coverage.

There was no claims liability to be reported based on the requirements of Government Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably determined.

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Years Ended March 31, 2018 and 2017**

**NOTE 13: CONDENSED FINANCIAL INFORMATION OF BLENDED COMPONENT UNITS**

Condensed financial information for the blended component units at March 31, 2018 is as follows:

**Condensed Statement of Net Position**

	Healthy Housing, LLC	Building Better Partnerships (Heather Glenn)
<b>Assets</b>		
Current assets	(\$ 3,944)	\$ 6,392
Capital assets	<u>-</u>	<u>328,533</u>
Total Assets	<u>( 3,944)</u>	<u>334,925</u>
<b>Deferred Outflows of Resources</b>		
Deferred pension adjustments	<u>-</u>	<u>3,768</u>
Total Deferred Outflows of Resources	<u>-</u>	<u>3,768</u>
<b>Liabilities</b>		
Current liabilities	-	3,609
Noncurrent liabilities	<u>-</u>	<u>14,049</u>
Total Liabilities	<u>-</u>	<u>17,658</u>
<b>Deferred Inflows of Resources</b>		
Deferred pension adjustments	<u>-</u>	<u>209</u>
Total Deferred Inflows of Resources	<u>-</u>	<u>209</u>
<b>Net Position</b>		
Net investment in capital assets	-	328,533
Unrestricted	<u>( 3,944)</u>	<u>( 7,707)</u>
Total Net Position	<u><u>(\$ 3,944)</u></u>	<u><u>\$ 320,826</u></u>

**Condensed Statement of Revenues, Expenses and Changes in Net Position**

	Healthy Housing, LLC	Building Better Partnerships (Heather Glenn)
<b>Operating Revenues</b>		
Dwelling rents	\$ -	\$ 32,081
Other tenant revenue	<u>-</u>	<u>1,643</u>
Total Operating Revenues	<u>-</u>	<u>33,724</u>
<b>Operating Expenses</b>		
Other operating	( 20)	42,568
Depreciation	<u>-</u>	<u>11,293</u>
Total Operating Expenses	<u>( 20)</u>	<u>53,861</u>
Operating Income (Loss)	<u>20</u>	<u>( 20,137)</u>
<b>Non-Operating Revenues (Expenses)</b>		
Partnership revenue (expense)	-	( 7)
Interest income	<u>-</u>	<u>( 2)</u>
Total Non-Operating Revenue (Expenses)	<u>-</u>	<u>( 9)</u>
Change in Net Position	20	( 20,146)
<b>Total Net Position - Beginning</b>	<u>( 3,964)</u>	<u>340,972</u>
<b>Total Net Position - Ending</b>	<u><u>(\$ 3,944)</u></u>	<u><u>\$ 320,826</u></u>

77

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Years Ended March 31, 2018 and 2017**

**NOTE 13: CONDENSED FINANCIAL INFORMATION OF BLENDED COMPONENT UNITS  
(CONTINUED)**

Condensed financial information for the blended component units at March 31, 2018 is as follows:  
(Continued)

**Condensed Statement of Cash Flows**

	Healthy Housing, LLC	Building Better Partnerships (Heather Glenn)
Net Cash Provided (Used) by Operating Activities	\$ 20	(\$ 12,357)
Net Cash Provided (Used) by Noncapital Financing Activities	( 3,964)	-
Net Cash Provided (Used) by Investing Activities	-	( 1)
Net Increase (Decrease) in Cash and Cash Equivalents	( 3,944)	( 12,358)
Balances - Beginning of the Year	-	17,724
Balances - End of the Year	<u>(\$ 3,944)</u>	<u>\$ 5,366</u>

Condensed financial information for the blended component units at March 31, 2017 is as follows:

**Condensed Statement of Net Position**

	Healthy Housing, LLC	Building Better Partnerships (Heather Glenn)
<b>Assets</b>		
Current assets	\$ -	\$ 18,249
Capital assets	-	339,827
Total Assets	-	358,076
<b>Deferred Outflows of Resources</b>		
Deferred pension adjustments	-	2,717
Total Deferred Outflows of Resources	-	2,717
<b>Liabilities</b>		
Current liabilities	3,964	9,221
Noncurrent liabilities	-	10,276
Total Liabilities	3,964	19,497
<b>Deferred Inflows of Resources</b>		
Deferred pension adjustments	-	324
Total Deferred Inflows of Resources	-	324
<b>Net Position</b>		
Net investment in capital assets	-	339,827
Unrestricted	( 3,964)	1,145
Total Net Position	<u>(\$ 3,964)</u>	<u>\$ 340,972</u>

78

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Years Ended March 31, 2018 and 2017**

**NOTE 13: CONDENSED FINANCIAL INFORMATION OF BLENDED COMPONENT UNITS  
(CONTINUED)**

Condensed financial information for the blended component units at March 31, 2017 is as follows:  
(Continued)

**Condensed Statement of Revenues, Expenses and Changes in Net Position**

	Healthy Housing, LLC	Building Better Partnerships (Heather Glenn)
<b>Operating Revenues</b>		
Dwelling rents	\$ -	\$ 32,498
Other tenant revenue	-	305
Other revenue	-	10
Total Operating Revenues	<u>-</u>	<u>32,813</u>
<b>Operating Expenses</b>		
Other operating	20	48,303
Depreciation	-	11,293
Total Operating Expenses	<u>20</u>	<u>59,596</u>
Operating Income (Loss)	( 20)	( 26,783)
<b>Non-Operating Revenues (Expenses)</b>		
Partnership revenue (expense)	-	( 8)
Total Non-Operating Revenue (Expenses)	<u>-</u>	<u>( 8)</u>
Change in Net Position	( 20)	( 26,791)
<b>Total Net Position - Beginning</b>	( 3,944)	367,763
<b>Total Net Position - Ending</b>	<u><u>(\$ 3,964)</u></u>	<u><u>\$ 340,972</u></u>

**Condensed Statement of Cash Flows**

Net Cash Provided (Used) by Operating Activities	(\$ 20)	(\$ 5,936)
Net Cash Provided (Used) by Noncapital Financing Activities	<u>20</u>	<u>21,410</u>
Net Increase (Decrease) in Cash and Cash Equivalents	-	15,474
Balances - Beginning of the Year	-	2,250
Balances - End of the Year	<u><u>\$ -</u></u>	<u><u>\$ 17,724</u></u>

**NOTE 14: OTHER INFORMATION**

**A. Contingent Liabilities**

The Authority has signed agreements to construct various capital improvements subsequent to March 31, 2018 and 2017. The balance owed on the commitments at March 31, 2018 and 2017, was approximately \$428,026 and \$1,011,448, respectively.

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Years Ended March 31, 2018 and 2017**

**NOTE 14: OTHER INFORMATION (CONTINUED)**

**A. Contingent Liabilities (Continued)**

The Housing Authority has received funds from various federal, state and local grant programs. It is possible that at some future date it may be determined that the Authority was not in compliance with applicable grant requirements. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the Authority does not expect such disallowed amount, if any, to materially affect the financial statements.

**B. Subsequent Events**

Management has evaluated events subsequent to March 31, 2018 through July 16, 2018, the date on which the financial statements were available for issuance. Management has determined no subsequent events requiring disclosure have occurred.

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**Required Supplementary Information  
(Unaudited)**



**Required Supplementary Information**  
**Authority Pension Plan**  
**Schedule of Proportionate Share of the Net Pension Liability**

**Last 10 Years\***

<b>Miscellaneous Plan</b>			
Proportion of the net pension liability	0.02076%	0.02130%	0.02140%
Proportionate share of the net pension liability	\$ 1,424,797	\$ 1,842,723	\$ 2,123,094
Covered employee payroll	1,640,583	2,073,870	1,702,102
covered employee payroll	86.85%	88.85%	124.73%
Plan fiduciary net position as a percentage of the total pension liability	81.54%	77.57%	76.70%

\* The Authority implemented GASB 68 for fiscal year March 31, 2016, therefore only three years are shown.

82

**Required Supplementary Information  
 Authority Pension Plan  
 Schedule of Contributions**

**Last 10 Years\***

	<u>2016</u>	<u>2017</u>	<u>2018</u>
Contractually required contribution (actuarially determined)	\$ 313,684	\$ 267,571	\$ 175,370
Contributions in relation to the actuarially determined contributions	<u>(313,684)</u>	<u>(267,571)</u>	<u>(175,370)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered employee payroll	\$ 2,073,870	\$ 1,702,102	\$ 1,628,960
Contributions as a percentage of covered employee payroll	15.13%	15.72%	10.77%

\* The Authority implemented GASB 68 for fiscal year March 31, 2016, therefore only three years are shown.

83

**REGIONAL HOUSING AUTHORITY**  
**Required Supplementary Information**  
**Notes to Authority Pension Plan**  
**For the Years Ended March 31, 2018 and 2017**

**NOTE 1: SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**

Change of assumptions: In 2017, the accounting discount rate was reduced from 7.65 percent to 7.15 percent. In 2016, there were no changes. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5 percent (net of administrative expense) to 7.65 percent (without a reduction for pension plan administrative expense).

**NOTE 2: SCHEDULE OF CONTRIBUTIONS**

Methods and assumptions used to determine the contribution rates for the Miscellaneous Plan were as follows:

Valuation Date	June 30, 2015
Actuarial cost method	Entry Age Normal
Amortization method	For details, see June 30, 2015 Funding Valuation Report
Asset valuation method	Market Value
Inflation	2.75%
Salary increases	Varies depending on age, service, and type of employment
Investment rate of return	7.50%, net of pension plan investment and administrative expense, including inflation
Retirement age	The probabilities of retirement are based on the 2010 CalPERS Experience Study for the period from 1997 to 2007

Valuation Date	June 30, 2014
Actuarial cost method	Entry Age Normal
Amortization method	For details, see June 30, 2014 Funding Valuation Report
Asset valuation method	Market Value
Inflation	2.75%
Salary increases	Varies depending on age, service, and type of employment
Investment rate of return	7.50%, net of pension plan investment and administrative expense, including inflation
Retirement age	The probabilities of retirement are based on the 2010 CalPERS Experience Study for the period from 1997 to 2007

84

**REGIONAL HOUSING AUTHORITY**  
**Required Supplementary Information**  
**Authority OPEB Plan**  
**Schedule of Funding Progress**  
**For the Years Ended March 31, 2018 and 2017**

**SCHEDULE OF FUNDING PROGRESS**

The Schedule of Funding Progress - Other Postemployment Benefits provides a consolidated snapshot of the Authority's ability to meet current and future liabilities with the plan assets. Of particular interest to most is the funded status ratio. This ratio conveys a plan's level of assets to liabilities an important indicator to determine the financial health of the OPEB plan. The closer the plan is to a 100 percent funded status, the better position it will be in to meet all of its future liabilities.

The table below shows a three year analysis of the actuarial value of assets as a percentage of the actuarial accrued liability and the unfunded actuarial accrued liability as a percentage of the annual covered payroll for the Authority Other Postemployment Benefit Plan.

<u>Actuarial Valuation Date</u>	<u>Value of Assets (AVA)</u>	<u>Actuarial Accrued Liability (AAL)</u>	<u>Actuarial Unfunded AAL (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as a % of Covered Payroll</u>
March 31, 2014	\$ 0	\$ 858,292	\$ 858,292	0.0%	\$ 1,545,119	55.5%
March 1, 2015	0	814,604	814,604	0.0%	1,723,067	47.3%
April 1, 2016	0	865,668	865,668	0.0%	1,987,843	43.6%

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**Supplementary Information**

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**Combining Schedules - Enterprise Fund**

**Combining Schedule of Program Net Position  
Enterprise Fund  
March 31, 2018 and 2017**

	<u>Public Housing</u>	<u>USDA</u>	<u>Business Activities</u>
<b>Current Assets:</b>			
Cash and investments	\$ 416,110	\$ 1,195,476	\$ 574,200
Receivables:			
Tenants, net	12,360	21,258	5,209
Other	-	-	-
Interest	1	-	98,571
Due from other funds	-	-	462,108
Loans receivable	-	-	1,594,143
<b>Total Current Assets</b>	<u>428,471</u>	<u>1,216,734</u>	<u>3,238,243</u>
<b>Noncurrent Assets:</b>			
Nondepreciable assets	340,873	3,291,612	3,375,433
Depreciable assets, net	2,699,335	14,013,234	4,498,883
<b>Total Noncurrent Assets</b>	<u>3,424,499</u>	<u>20,618,569</u>	<u>7,900,273</u>
<b>Total Assets</b>	<u>3,852,970</u>	<u>21,835,303</u>	<u>11,138,516</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension adjustments	155,491	195,205	157,997
<b>Total Deferred Outflows of Resources</b>	<u>155,491</u>	<u>195,205</u>	<u>157,997</u>

Housing Choice Vouchers	State/ Local	Other Federal	Building Better Partnerships	Totals	
				2018	2017
\$ 16,019	\$ 172,583	\$ (1,179)	\$ (9,307)	\$ 2,363,902	\$ 3,694,678
1,492	1,140	10,517	1,041	53,017	56,196
63,766	-	-	-	63,766	31,938
-	-	-	-	98,572	-
469,927	-	-	-	932,035	1,138,699
-	-	-	-	1,594,143	434,000
<u>553,145</u>	<u>563,408</u>	<u>9,338</u>	<u>(8,281)</u>	<u>6,001,058</u>	<u>6,060,412</u>
-	781,390	210,007	46,200	8,045,515	4,802,923
33,129	2,462,401	1,598,562	282,333	25,587,877	25,805,797
<u>701,858</u>	<u>3,545,090</u>	<u>1,823,962</u>	<u>339,262</u>	<u>38,353,513</u>	<u>31,716,463</u>
<u>1,255,003</u>	<u>4,108,498</u>	<u>1,833,300</u>	<u>330,981</u>	<u>44,354,571</u>	<u>37,776,875</u>
<u>189,432</u>	<u>67,066</u>	<u>17,408</u>	<u>3,768</u>	<u>786,367</u>	<u>679,344</u>
<u>189,432</u>	<u>67,066</u>	<u>17,408</u>	<u>3,768</u>	<u>786,367</u>	<u>679,344</u>

89



**Combining Schedule of Program Net Position  
Enterprise Fund  
March 31, 2018 and 2017**

	<b>Public Housing</b>	<b>USDA</b>	<b>Business Activities</b>
<b>Current Liabilities:</b>			
Accounts payable	\$ 65,619	\$ 628,907	\$ 276,286
Accrued interest	-	-	123,750
Prepaid tenant rent	4,930	14,983	4,915
Security deposits payable	49,689	37,798	26,045
Escrow deposits payable	-	-	-
Retention payable	-	-	44,647
Unearned revenue	-	1,879,008	-
Compensated absences payable	29,683	40,055	32,411
Bonds payable	-	23,088	-
Loans payable	-	214,321	283,131
Capital lease payable	-	-	432,126
<b>Total Current Liabilities</b>	<b>157,806</b>	<b>2,848,482</b>	<b>1,251,983</b>
<b>Noncurrent Liabilities:</b>			
Interest payable	-	34,806	-
Bonds payable - net of current portion	-	569,601	-
Loans payable - net of current portion	-	6,129,489	4,428,196
Capital lease payable - net of current portion	-	-	1,794,081
Net pension liability	423,149	523,644	429,684
<b>Total Noncurrent Liabilities</b>	<b>600,484</b>	<b>7,479,672</b>	<b>6,832,922</b>
<b>Total Liabilities</b>	<b>758,290</b>	<b>10,328,154</b>	<b>8,084,905</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred pension adjustments	9,121	11,287	9,262
<b>Total Deferred Inflows of Resources</b>	<b>9,121</b>	<b>11,287</b>	<b>9,262</b>
Net investment in capital assets	3,040,208	10,368,347	2,135,558
Restricted	1,067,838	2,192,887	-
Unrestricted	(866,996)	(870,167)	1,066,788

Housing Choice Vouchers	State/ Local	Other Federal	Building Better Partnerships	Totals	
				2018	2017
\$ 5,507	\$ 335,459	\$ 11,781	\$ 199	\$ 1,323,758	\$ 346,491
-	-	-	-	123,750	115,500
8,003	227	185	342	33,585	20,608
-	12,378	11,371	2,250	139,531	133,089
179,020	-	-	-	179,020	136,907
-	-	-	-	44,647	-
-	-	-	-	1,879,008	1,932,501
23,263	8,999	3,663	636	138,710	167,749
-	-	-	-	23,088	21,934
-	-	36,449	-	533,901	320,739
-	-	-	-	432,126	-
<u>693,855</u>	<u>361,019</u>	<u>505,936</u>	<u>3,609</u>	<u>5,822,690</u>	<u>4,389,130</u>
-	-	-	-	34,806	-
-	-	-	-	569,601	592,690
-	-	1,712,068	-	12,269,753	12,467,966
-	-	-	-	1,794,081	-
488,100	203,954	44,855	9,708	2,123,094	1,842,723
<u>688,643</u>	<u>286,973</u>	<u>1,778,857</u>	<u>14,049</u>	<u>17,681,600</u>	<u>15,631,241</u>
<u>1,382,498</u>	<u>647,992</u>	<u>2,284,793</u>	<u>17,658</u>	<u>23,504,290</u>	<u>20,020,371</u>
<u>10,521</u>	<u>4,396</u>	<u>967</u>	<u>209</u>	<u>45,763</u>	<u>80,919</u>
<u>10,521</u>	<u>4,396</u>	<u>967</u>	<u>209</u>	<u>45,763</u>	<u>80,919</u>
33,129	3,243,791	60,052	328,533	19,209,618	17,205,391
18,287	512,689	-	-	3,791,701	221,480
-	(233,304)	(495,104)	(11,651)	(1,410,434)	928,058

91

**Combining Schedule of Program Revenues, Expenses and Changes in Net Position  
Enterprise Fund  
For the Years Ended March 31, 2018 and 2017**

	<b>Public Housing</b>	<b>USDA</b>	<b>Business Activities</b>
Dwelling rents	\$ 698,285	\$ 1,172,142	\$ 616,837
Housing assistance payments revenue and fees	-	-	-
Other tenant revenue	62,192	22,903	155,118
Other revenue	1,390	1,040	748,005
<b>Total Operating Revenues</b>	<u>761,867</u>	<u>1,196,085</u>	<u>1,519,960</u>
<b>OPERATING EXPENSES</b>			
Administrative	364,557	558,820	641,145
Utilities	221,700	326,578	97,244
Maintenance	369,981	916,886	400,132
Protective services	-	34,282	-
Insurance premiums	21,601	34,802	19,215
Housing assistance payments	-	-	-
Depreciation	141,837	729,662	254,332
<b>Total Operating Expenses</b>	<u>1,236,377</u>	<u>2,675,229</u>	<u>1,469,860</u>
<b>Operating Income (Loss)</b>	<u>(474,510)</u>	<u>(1,479,144)</u>	<u>50,100</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Intergovernmental revenue	614,008	4,071,203	293,302
Gain (loss) on disposal of capital assets	-	-	12,841
Interest income	370	(2,660)	101,252
Interest expense	-	(174,314)	(223,515)
<b>Total Non-operating Revenue (Expenses)</b>	<u>614,378</u>	<u>3,894,229</u>	<u>183,846</u>
<b>Income (Loss) Before Transfers</b>	139,868	2,415,085	233,946
Transfers	(7,798)	-	(7,026)
<b>Total Net Position - Beginning</b>	3,428,731	9,275,982	1,726,945
Prior period adjustment	(319,751)	-	1,248,481
<b>Total Net Position - Beginning, Restated</b>	<u>3,108,980</u>	<u>9,275,982</u>	<u>2,975,426</u>
<b>Total Net Position - Ending</b>	<u>\$ 3,241,050</u>	<u>\$ 11,691,067</u>	<u>\$ 3,202,346</u>

92

Housing Choice Vouchers	State/ Local	Other Federal	Building Better Partnerships	Totals	
				2018	2017
\$ -	\$ 242,554	\$ 249,584	\$ 32,081	\$ 3,011,483	\$ 2,935,172
10,902,335	-	-	-	10,902,335	10,651,644
33	6,382	9,423	1,643	257,694	222,112
98,852	1,271	9,773	-	860,331	1,031,102
<u>11,001,220</u>	<u>250,207</u>	<u>268,780</u>	<u>33,724</u>	<u>15,031,843</u>	<u>14,840,030</u>
810,875	175,045	34,505	13,753	2,598,700	2,008,874
8,029	133,729	59,081	14,147	860,508	794,571
101,718	504,734	61,243	15,298	2,369,992	2,256,970
-	-	-	-	34,282	35,400
6,575	11,682	3,210	705	97,790	100,857
9,607,440	-	-	-	9,607,440	9,121,165
3,951	103,255	33,001	11,293	1,277,331	1,266,332
<u>11,021,531</u>	<u>1,097,984</u>	<u>211,783</u>	<u>53,841</u>	<u>17,766,605</u>	<u>16,382,759</u>
<u>(20,311)</u>	<u>(847,777)</u>	<u>56,997</u>	<u>(20,117)</u>	<u>(2,734,762)</u>	<u>(1,542,729)</u>
-	760,445	-	-	5,738,958	3,620,910
-	-	-	-	12,841	-
339	84	16	(2)	99,399	7,953
-	-	(50,004)	-	(447,833)	(454,299)
<u>339</u>	<u>760,529</u>	<u>(49,988)</u>	<u>(9)</u>	<u>5,403,324</u>	<u>3,249,473</u>
<u>(19,972)</u>	<u>(87,248)</u>	<u>7,009</u>	<u>(20,126)</u>	<u>2,668,562</u>	<u>1,706,744</u>
<u>-</u>	<u>14,824</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
71,388	3,595,600	(80,725)	337,008	18,354,929	16,648,185
-	-	(361,336)	-	567,394	-
<u>71,388</u>	<u>3,595,600</u>	<u>(442,061)</u>	<u>337,008</u>	<u>18,922,323</u>	<u>16,648,185</u>
<u>\$ 51,416</u>	<u>\$ 3,523,176</u>	<u>\$ (435,052)</u>	<u>\$ 316,882</u>	<u>\$ 21,590,885</u>	<u>\$ 18,354,929</u>

**Combining Schedule of Program Cash Flows  
Enterprise Fund  
For the Years Ended March 31, 2018 and 2017**

	<b>Public Housing</b>	<b>USDA</b>	<b>Business Activities</b>
Receipts from customers	\$ 762,455	\$ 1,203,637	\$ 1,524,255
Housing assistance payments on behalf of tenants	-	-	-
Payments to suppliers	(702,419)	(1,322,694)	(278,986)
Payments to employees	(418,036)	(563,797)	(506,616)
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>(358,000)</u>	<u>(682,854)</u>	<u>738,653</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Intergovernmental revenues received	614,008	4,030,056	293,302
Transfers from other funds	-	2,210,277	90,716
Transfers to other funds	(7,649)	(2,210,277)	(97,891)
Interfund loans received	-	-	-
Interfund loans made	-	-	(446,606)
Interfund loan repayments received	-	1,050,528	72,669
<b>Net Cash Provided (Used) by Noncapital Financing Activities</b>	<u>606,359</u>	<u>5,080,584</u>	<u>(1,100,752)</u>
<b>FINANCING ACTIVITIES</b>			
Acquisition of capital assets	(270,408)	(2,360,599)	(938,927)
Disposal of capital assets	14,121	-	342,847
Proceeds of debt	-	-	2,100,000
Interest paid on debt	-	(139,508)	(215,265)
<b>Net Cash Provided (Used) by Capital and Related Financing Activities</b>	<u>(256,287)</u>	<u>(2,723,030)</u>	<u>872,014</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest income	369	(2,660)	2,679
<b>Net Cash Provided (Used) by Investing Activities</b>	<u>369</u>	<u>(2,660)</u>	<u>2,679</u>
<b>Balances - Beginning</b>	<u>807,960</u>	<u>2,837,159</u>	<u>87,563</u>
<b>Balances - Ending</b>	<u>\$ 800,401</u>	<u>\$ 4,509,199</u>	<u>\$ 600,157</u>

94

Housing Choice Vouchers	State/ Local	Other Federal	Building Better Partnerships	Totals	
				2018	2017
\$ 69,103	\$ (63,123)	\$ 389,245	\$ 31,597	\$ 3,917,169	\$ 3,864,851
10,902,335	-	-	-	10,902,335	10,651,644
(10,102,169)	(441,387)	(280,166)	(32,769)	(13,160,590)	(12,801,535)
(874,669)	(149,948)	(53,820)	(11,165)	(2,578,051)	(2,463,907)
(5,400)	(654,458)	55,259	(12,337)	(919,137)	(748,947)
-	760,445	-	-	5,697,811	3,035,890
-	26,701	650,000	-	2,977,694	115,069
-	(11,877)	(650,000)	-	(2,977,694)	(115,069)
111,169	-	114,702	-	225,871	1,138,699
(111,169)	-	-	-	(557,775)	(1,138,699)
-	-	-	-	1,123,197	15,620,076
-	775,269	108,902	(3,964)	5,466,398	2,672,652
-	-	(750,542)	-	(4,320,476)	(779,865)
-	-	-	-	356,968	-
-	-	674,895	-	2,774,895	1,135,000
-	-	(50,004)	-	(404,777)	(440,193)
-	-	(159,179)	-	(2,266,482)	(2,026,170)
335	85	16	(1)	823	2,092
335	85	16	(1)	823	2,092
689,813	352,986	9,216	17,724	4,802,421	4,902,794
<u>\$ 684,748</u>	<u>\$ 473,882</u>	<u>\$ 14,214</u>	<u>\$ 1,422</u>	<u>\$ 7,084,023</u>	<u>\$ 4,802,421</u>

**Combining Schedule of Program Cash Flows  
Enterprise Fund  
For the Years Ended March 31, 2018 and 2017**

	<u>Public Housing</u>	<u>USDA</u>	<u>Business Activities</u>
<b>CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>			
Operating income (loss)	\$ (474,510)	\$ (1,479,144)	\$ 50,100
Adjustments to reconcile operating income to net cash provided by operating activities:			
Decrease (increase) in:			
Accounts receivable - tenants, net	(2,746)	825	4,124
Accounts receivable - operating reimbursement	-	-	(2,286)
Accounts receivable - other	-	-	-
Loans receivable	-	-	-
Pension adjustments - deferred outflows of resources	13,394	(38,005)	(44,343)
Increase (decrease) in:			
Accounts payable	27,564	(41,612)	250,780
Accrued salaries and benefits	(5,281)	(6,002)	(1,844)
Security deposits payable	2,073	2,077	100
Escrow deposits payable	-	-	-
Retention payable	-	-	44,647
Compensated absences payable	(5,186)	15,941	20,300
Net pension liability	(34,952)	97,238	121,397
OPEB liability	(10,459)	38,954	43,265
Pension adjustments - deferred inflows of resources	(10,995)	(7,438)	(4,276)
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ (358,000)</u>	<u>\$ (682,854)</u>	<u>\$ 738,653</u>
<b>NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Inception of capital lease	\$ -	\$ -	\$ 145,268

96

Housing Choice Vouchers	State/ Local	Other Federal	Building Better Partnerships	Totals	
				2018	2017
\$ (20,311)	\$ (847,777)	\$ 56,997	\$ (20,117)	\$ (2,734,762)	\$ (1,542,729)
6,284	(1,115)	(3,685)	(508)	3,179	41,566
2,061	(312,501)	121,963	-	(190,763)	31,219
(31,828)	-	-	-	(31,828)	(6,911)
-	-	-	-	-	(434,000)
(25,845)	(16,727)	5,554	(1,051)	(107,023)	(247,861)
(17,066)	327,896	(135,889)	(3,974)	407,699	(358,160)
(1,960)	724	(1,034)	15	(15,382)	1,085
(100)	212	2,330	(250)	6,442	3,909
42,113	-	-	-	42,113	26,725
-	-	-	-	44,647	-
(9,882)	995	1,315	522	24,005	29,920
44,372	67,408	(17,429)	2,337	280,371	409,407
17,974	24,698	(5,953)	880	109,359	103,815
(8,964)	(1,600)	(1,768)	(115)	(35,156)	(94,007)
<u>\$ (5,400)</u>	<u>\$ (654,458)</u>	<u>\$ 55,259</u>	<u>\$ (12,337)</u>	<u>\$ (919,137)</u>	<u>\$ (748,947)</u>
\$ -	\$ -	\$ -	\$ -	\$ 145,268	\$ -

97



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**Combining Schedules - Public Housing**

**Combining Schedule of Net Position  
Public Housing  
March 31, 2018 and 2017**

	<u>Richland Housing</u>	<u>River City Manor</u>	<u>Senior Village</u>
<b>Current Assets:</b>			
Cash and investments	\$ 827,055	\$ (136,399)	\$ (274,546)
Receivables:			
Tenants, net	9,419	400	2,541
Investment in partnership	-	-	-
<b>Total Current Assets</b>	<u>836,475</u>	<u>(135,999)</u>	<u>(272,005)</u>
Restricted cash and investments	288,021	33,549	62,721
Nondepreciable assets	115,017	137,570	88,286
Depreciable assets, net	<u>2,343,205</u>	<u>163,832</u>	<u>192,298</u>
<b>Total Assets</b>	<u>3,582,718</u>	<u>198,952</u>	<u>71,300</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
<b>Total Deferred Outflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>LIABILITIES</b>			
Accounts payable	15,232	37,688	12,699
Prepaid tenant rent	3,214	703	1,013
Accrued salaries and benefits	5,097	1,344	1,444
Security deposits payable	33,115	5,256	11,318
Compensated absences payable	-	-	-
<b>Total Current Liabilities</b>	<u>56,658</u>	<u>44,991</u>	<u>26,474</u>
Noncurrent Liabilities:			
Compensated absences - net of current portion	-	-	-
OPEB liability	-	-	-
<b>Total Noncurrent Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred pension adjustments	-	-	-
<b>NET POSITION</b>			
Net investment in capital assets	2,458,222	301,402	280,584
Restricted	1,067,838	-	-
<b>Total Net Position</b>	<u>\$ 3,526,060</u>	<u>\$ 153,961</u>	<u>\$ 44,826</u>

99

Maple Park	Maple Park #1	Program Benefits	Totals	
			2018	2017
\$ -	\$ -	\$ -	\$ 416,110	\$ 807,960
-	-	-	12,360	9,614
-	-	-	-	319,900
-	-	-	428,471	1,137,474
-	-	-	384,291	-
-	-	-	340,873	340,873
-	-	-	2,699,335	2,584,885
-	-	-	3,852,970	4,063,232
-	-	155,491	155,491	168,885
-	-	-	65,619	38,055
-	-	-	4,930	3,669
-	-	-	7,885	13,166
-	-	-	49,689	47,616
-	-	29,683	29,683	41,705
-	-	29,683	157,806	144,211
-	-	25,161	25,161	18,325
-	-	152,174	152,174	162,633
-	-	600,484	600,484	639,059
-	-	9,121	9,121	20,116
-	-	-	3,040,208	2,925,758
-	-	-	1,067,838	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ (483,797)</u>	<u>\$ 3,241,050</u>	<u>\$ 3,428,731</u>

100

**Combining Schedule of Revenues, Expenses and Changes in Net Position  
Public Housing  
For the Years Ended March 31, 2018 and 2017**

	<b>Richland Housing</b>	<b>River City Manor</b>	<b>Senior Village</b>
Dwelling rents	\$ 471,813	\$ 68,349	\$ 158,123
Other tenant revenue	17,515	33,952	10,725
Other revenue	3	213	1,174
<hr/>			
<b>OPERATING EXPENSES</b>			
Administrative	267,361	61,688	83,706
Tenant services	12,552	8,702	11,428
Maintenance	208,606	50,431	110,944
Protective services	-	-	-
Insurance premiums	13,715	2,375	5,511
Other general expenses	57,926	9,491	16,602
<hr/>			
<b>Total Operating Expenses</b>	<b>810,479</b>	<b>169,507</b>	<b>304,589</b>
<hr/>			
<b>Operating Income (Loss)</b>	<b>(321,148)</b>	<b>(66,993)</b>	<b>(134,567)</b>
<hr/>			
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Intergovernmental revenue	408,822	44,038	161,148
Partnership revenue (expense)	-	-	-
Interest income	227	50	93
<hr/>			
<b>Total Non-operating Revenue (Expenses)</b>	<b>409,049</b>	<b>44,088</b>	<b>161,241</b>
<hr/>			
<b>Income (Loss) Before Transfers</b>	<b>87,901</b>	<b>(22,905)</b>	<b>26,674</b>
<hr/>			
Transfers	-	-	-
<hr/>			
<b>Change in Net Position</b>	<b>87,901</b>	<b>(22,905)</b>	<b>26,674</b>
<hr/>			
<b>Total Net Position - Beginning</b>	<b>3,438,159</b>	<b>176,866</b>	<b>18,152</b>
<hr/>			
<b>Total net Position - Beginning, Restated</b>	<b>3,438,159</b>	<b>176,866</b>	<b>18,152</b>
<hr/>			
<b>Total Net Position - Ending</b>	<b>\$ 3,526,060</b>	<b>\$ 153,961</b>	<b>\$ 44,826</b>

Maple Park	Maple Park #1	Program Benefits	Totals	
			2018	2017
\$ -	\$ -	\$ -	\$ 698,285	\$ 673,975
-	-	-	62,192	52,225
-	-	-	1,390	240
-	-	(48,198)	364,557	644,771
-	-	-	32,682	27,332
-	-	-	369,981	373,653
-	-	-	-	11,585
-	-	-	21,601	25,424
-	-	-	84,019	86,554
-	-	(48,198)	1,236,377	1,521,311
-	-	48,198	(474,510)	(794,871)
-	-	-	614,008	619,951
-	-	-	-	20
-	-	-	370	302
-	-	-	614,378	620,273
-	-	48,198	139,868	(174,598)
(7,798)	-	-	(7,798)	-
(7,798)	-	48,198	132,070	(174,598)
7,798	319,751	(531,995)	3,428,731	3,603,329
7,798	-	(531,995)	3,108,980	3,603,329
\$ -	\$ -	\$ (483,797)	\$ 3,241,050	\$ 3,428,731

**Combining Schedule of Cash Flows  
Public Housing  
For the Years Ended March 31, 2018 and 2017**

	<u>Richland Housing</u>	<u>River City Manor</u>	<u>Senior Village</u>
Receipts from customers	\$ 491,455	\$ 102,332	\$ 168,668
Payments to suppliers	(437,039)	(61,827)	(203,553)
Payments to employees	(269,472)	(63,372)	(85,192)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Intergovernmental revenues received	408,822	44,038	161,148
Transfers to other funds	-	-	-
Interfund loan repayments received	-	-	-
<b>Net Cash Provided (Used) by Noncapital Financing Activities</b>	<u>408,822</u>	<u>44,038</u>	<u>161,148</u>
<b>FINANCING ACTIVITIES</b>			
Acquisition of capital assets	(219,639)	(31,869)	(18,900)
Disposal of capital assets	14,121	-	-
<b>Financing Activities</b>	<u>(205,518)</u>	<u>(31,869)</u>	<u>(18,900)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest income	226	50	93
<b>Net Cash Provided (Used) by Investing Activities</b>	<u>226</u>	<u>50</u>	<u>93</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	(11,526)	(10,648)	22,264
<b>Balances - Beginning of the Year</b>	1,126,602	(92,202)	(234,089)
<b>Balances - End of the Year</b>	<u>\$ 1,115,076</u>	<u>\$ (102,850)</u>	<u>\$ (211,825)</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>			
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	119,628	10,062	12,147
Decrease (increase) in:			
Pension adjustments - deferred outflows of resources	-	-	-
Increase (decrease) in:			
Accounts payable	(13,549)	35,930	5,183
Prepaid tenant rent	431	541	289
Security deposits payable	2,941	(625)	(243)
Compensated absences payable	-	-	-
Net pension liability	-	-	-
OPEB liability	-	-	-
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ (215,056)</u>	<u>\$ (22,867)</u>	<u>\$ (120,077)</u>

103

Maple Park	Maple Park #1	Program Benefits	Totals	
			2018	2017
\$ -	\$ -	\$ -	\$ 762,455	\$ 731,144
-	-	-	(702,419)	(702,533)
-	-	-	(418,036)	(570,089)
-	-	-	614,008	619,951
(7,798)	149	-	(7,649)	-
-	-	-	-	440,141
(7,798)	149	-	606,359	761,192
-	-	-	(270,408)	(23,774)
-	-	-	14,121	-
-	-	-	(256,287)	(23,774)
-	-	-	369	301
-	-	-	369	301
(7,798)	149	-	(7,559)	196,241
7,798	(149)	-	807,960	611,719
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 800,401</u>	<u>\$ 807,960</u>
-	-	-	141,837	145,490
-	-	13,394	13,394	(76,607)
-	-	-	27,564	(22,622)
-	-	-	1,261	716
-	-	-	2,073	2,419
-	-	(5,186)	(5,186)	11,232
-	-	(34,952)	(34,952)	153,436
-	-	(10,459)	(10,459)	55,918
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (358,000)</u>	<u>\$ (541,478)</u>

104

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**Combining Schedules - USDA**



**Combining Schedule of Net Position  
USDA  
March 31, 2018 and 2017**

	<u>Rural Development</u>	<u>Joe Serna Grant #2</u>	<u>Rural Development Loan #3</u>	<u>Centennial Arms</u>
<b>Current Assets:</b>				
Cash and investments	\$ 942,113	\$ -	\$ -	\$ (147,738)
Receivables:				
Tenants, net	12,378	-	-	7,200
<b>Total Current Assets</b>	<u>954,491</u>	<u>-</u>	<u>-</u>	<u>(140,538)</u>
<b>Noncurrent Assets:</b>				
Nondepreciable assets	56,856	-	-	37,245
Depreciable assets, net	12,172,659	-	-	1,229,257
<b>Total Noncurrent Assets</b>	<u>13,468,428</u>	<u>7,088</u>	<u>-</u>	<u>1,342,320</u>
<b>Total Assets</b>	<u>14,422,919</u>	<u>7,088</u>	<u>-</u>	<u>1,201,782</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred pension adjustments	-	-	-	-
<b>Total Deferred Outflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>LIABILITIES</b>				
<b>Current Liabilities:</b>				
Prepaid tenant rent	13,377	-	-	1,100
Accrued salaries and benefits	7,502	-	-	1,132
Security deposits payable	17,000	-	-	11,766
Unearned revenue	-	-	-	-
Compensated absences payable	-	-	-	-
Bonds payable	-	-	-	-
Loans payable	195,464	-	-	16,480
<b>Total Current Liabilities</b>	<u>280,412</u>	<u>-</u>	<u>-</u>	<u>37,128</u>
Interest payable	-	-	-	34,806
Compensated absences - net of current portion	-	-	-	-
Bonds payable - net of current portion	-	-	-	-
Loans payable - net of current portion	4,205,395	-	-	1,410,000
OPEB liability	-	-	-	-
<b>Total Noncurrent Liabilities</b>	<u>4,205,395</u>	<u>-</u>	<u>-</u>	<u>1,444,806</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred pension adjustments	-	-	-	-

106

Butte View Estates	Centennial Arms Rehabilitation	Rural Development Loan 4 (Hans Miller ADA)	Joe Serna Grant #3	Rural Development Loan 5	Program Benefits	Totals	
						2018	2017
\$ (20,387)	\$ -	\$ -	\$ -	\$ 421,488	\$ -	\$ 1,195,476	\$ 1,866,323
1,680	-	-	-	-	-	21,258	22,083
(18,707)	-	-	-	421,488	-	1,216,734	2,938,934
221,880	-	-	-	2,975,631	-	3,291,612	401,137
611,318	-	-	-	-	-	14,013,234	14,703,204
946,094	-	-	-	4,854,639	-	20,618,569	16,075,177
927,387	-	-	-	5,276,127	-	21,835,303	19,014,111
-	-	-	-	-	195,205	195,205	157,200
-	-	-	-	-	195,205	195,205	157,200
506	-	-	-	-	-	14,983	10,333
1,688	-	-	-	-	-	10,322	16,324
9,032	-	-	-	-	-	37,798	35,721
-	-	-	-	1,879,008	-	1,879,008	1,920,155
-	-	-	-	-	40,055	40,055	38,826
23,088	-	-	-	-	-	23,088	21,934
2,377	-	-	-	-	-	214,321	211,534
42,311	-	-	-	2,448,576	40,055	2,848,482	2,355,778
-	-	-	-	-	-	34,806	-
-	-	-	-	-	31,772	31,772	17,060
569,601	-	-	-	-	-	569,601	592,690
514,094	-	-	-	-	-	6,129,489	6,333,264
-	-	-	-	-	190,360	190,360	151,406
1,083,695	-	-	-	-	745,776	7,479,672	7,520,826
-	-	-	-	-	-	-	-
-	-	-	-	-	11,287	11,287	18,725

107

**Combining Schedule of Net Position**  
**USDA**  
**March 31, 2018 and 2017**

	<u>Rural Development</u>	<u>Joe Serna Grant #2</u>	<u>Rural Development Loan #3</u>	<u>Centennial Arms</u>
Net investment in capital assets	7,828,656	-	-	(159,978)
Restricted	2,108,456	7,088	-	-
Unrestricted	-	-	-	(120,174)
	<hr/>	<hr/>	<hr/>	<hr/>
	<hr/>	<hr/>	<hr/>	<hr/>

108

Butte View Estates	Centennial Arms Rehabilitation	Rural Development Loan 4 (Hans Miller ADA)	Joe Serna Grant #3	Rural Development Loan 5	Program Benefits	Totals	
						2018	2017
(275,962)	-	-	-	2,975,631	-	10,368,347	7,944,919
77,343	-	-	-	-	-	2,192,887	-
	-	-	-	(148,080)	(601,913)	(870,167)	1,331,063

109

**Combining Schedule of Revenues, Expenses and Changes in Net Position**  
**USDA**  
**For the Years Ended March 31, 2018 and 2017**

	<u>Rural Development</u>	<u>Joe Serna Grant #2</u>	<u>Rural Development Loan #3</u>	<u>Centennial Arms</u>
Dwelling rents	\$ 812,984	\$ -	\$ -	\$ 63,435
Other tenant revenue	15,934	-	-	3,300
Other revenue	769	-	-	137
<hr/>				
<b>OPERATING EXPENSES</b>				
Administrative	439,456	-	-	51,606
Tenant services	18,473	-	-	5,176
Maintenance	690,619	-	-	45,463
Protective services	34,282	-	-	-
Insurance premiums	29,359	-	-	2,213
Other general expenses	31,344	-	-	1,745
<hr/>				
<b>Total Operating Expenses</b>	<b>2,130,263</b>	<b>-</b>	<b>-</b>	<b>195,351</b>
<b>Operating Income (Loss)</b>	<b>(1,300,576)</b>	<b>-</b>	<b>-</b>	<b>(128,479)</b>
<hr/>				
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Intergovernmental revenue	1,181,478	-	-	142,215
Interest income	1,099	2	-	49
Interest expense	(43,896)	-	-	(88,871)
<hr/>				
<b>Total Non-operating Revenue (Expenses)</b>	<b>1,138,681</b>	<b>2</b>	<b>-</b>	<b>53,393</b>
<b>Income (Loss) Before Transfers</b>	<b>(161,895)</b>	<b>2</b>	<b>-</b>	<b>(75,086)</b>
Transfers	1,614,047	(213,734)	(979,393)	(596,230)
<hr/>				
<b>Change in Net Position</b>	<b>1,452,152</b>	<b>(213,732)</b>	<b>(979,393)</b>	<b>(671,316)</b>
<b>Total Net Position - Beginning</b>	<b>8,484,960</b>	<b>220,820</b>	<b>979,393</b>	<b>391,164</b>
<hr/> <hr/>				

110

Butte View Estates	Centennial Arms Rehabilitation	Rural Development Loan 4 (Hans Miller ADA)	Joe Serna Grant #3	Rural Development Loan 5	Program Benefits	Totals	
						2018	2017
\$ 295,723	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,172,142	\$ 1,127,288
3,669	-	-	-	-	-	22,903	22,166
134	-	-	-	-	-	1,040	8,879
66,733	-	-	-	-	1,025	558,820	322,923
14,766	-	-	-	-	-	38,415	36,240
75,139	-	-	-	-	105,665	916,886	848,737
-	-	-	-	-	-	34,282	19,548
3,230	-	-	-	-	-	34,802	39,684
2,695	-	-	-	-	-	35,784	38,057
242,925	-	-	-	-	106,690	2,675,229	2,329,957
56,601	-	-	-	-	(106,690)	(1,479,144)	(1,171,624)
-	-	-	-	2,747,510	-	4,071,203	1,436,803
161	-	-	-	(3,971)	-	(2,660)	3,063
(41,547)	-	-	-	-	-	(174,314)	(135,182)
(41,386)	-	-	-	2,743,539	-	3,894,229	1,304,684
15,215	-	-	-	2,743,539	(106,690)	2,415,085	133,060
-	596,230	(197,660)	(223,260)	-	-	-	-
15,215	596,230	(197,660)	(223,260)	2,743,539	(106,690)	2,415,085	133,060
(213,834)	(596,230)	197,660	223,260	84,012	(495,223)	9,275,982	9,142,922

111

**Combining Schedule of Cash Flows**  
**USDA**  
**For the Years Ended March 31, 2018 and 2017**

	<u>Rural Development</u>	<u>Joe Serna Grant #2</u>	<u>Rural Development Loan #3</u>	<u>Centennial Arms</u>
Receipts from customers	\$ 832,967	\$ -	\$ -	\$ 70,223
Payments to suppliers	(1,090,841)	-	-	(82,481)
Payments to employees	(444,972)	-	-	(51,421)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Intergovernmental revenues received	1,181,478	-	-	142,215
Transfers from other funds	1,614,047	-	-	-
Interfund loans made	-	-	-	-
Interfund loans repaid	-	-	-	-
Interfund loans repayments received	1,050,528	-	-	-
<b>Activities</b>	<u>3,846,053</u>	<u>(213,734)</u>	<u>(979,393)</u>	<u>(454,015)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Principal paid on debt	(194,683)	-	-	(2,789)
Interest paid on debt	(43,896)	-	-	(54,065)
<b>Net Cash Provided (Used) by Capital and Related Financing Activities</b>	<u>(251,371)</u>	<u>-</u>	<u>-</u>	<u>(56,854)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest income	1,099	2	-	49
<b>Net Cash Provided (Used) by Investing Activities</b>	<u>1,099</u>	<u>2</u>	<u>-</u>	<u>49</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	2,892,935	(213,732)	(979,393)	(574,499)
<b>Balances - Beginning of the Year</b>	(711,909)	220,820	979,393	502,579
<b>Balances - End of the Year</b>	<u>\$ 2,181,026</u>	<u>\$ 7,088</u>	<u>\$ -</u>	<u>\$ (71,920)</u>

112

Butte View Estates	Centennial Arms Rehabilitation	Rural Development Loan 4 (Hans Miller ADA)	Joe Serna Grant #3	Rural Development Loan 5	Program Benefits	Totals	
						2018	2017
\$ 300,447 (149,372) (67,404)	\$ - - -	\$ - - -	\$ - - -	\$ - - -	\$ - - -	\$ 1,203,637 (1,322,694) (563,797)	\$ 1,202,289 (970,046) (679,881)
-	-	-	-	2,706,363	-	4,030,056	1,362,312
-	596,230	-	-	-	-	2,210,277	-
-	-	-	-	-	-	-	(1,050,528)
-	-	-	-	-	-	-	(1,148,788)
-	-	-	-	-	-	1,050,528	1,199,205
-	596,230	(197,660)	(223,260)	2,706,363	-	5,080,584	362,201
(25,451) (41,547)	- -	- -	- -	- -	- -	(222,923) (139,508)	(233,106) (129,326)
(93,898)	-	-	-	(2,320,907)	-	(2,723,030)	(868,495)
161	-	-	-	(3,971)	-	(2,660)	(2,793)
161	-	-	-	(3,971)	-	(2,660)	(2,793)
(10,066)	596,230	(197,660)	(223,260)	381,485	-	1,672,040	(956,725)
102,575	(596,230)	197,660	223,260	1,919,011	-	2,837,159	3,793,884
<u>\$ 92,509</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,300,496</u>	<u>\$ -</u>	<u>\$ 4,509,199</u>	<u>\$ 2,837,159</u>

113



**Combining Schedule of Cash Flows**  
**USDA**  
**For the Years Ended March 31, 2018 and 2017**

	<u>Rural Development</u>	<u>Joe Serna Grant #2</u>	<u>Rural Development Loan #3</u>	<u>Centennial Arms</u>
<b>TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>				
Operating income (loss)	\$ (1,300,576)	\$ -	\$ -	\$ (128,479)
Adjustments to reconcile operating income to net cash				
Depreciation	626,541	-	-	61,069
Decrease (increase) in:				
Accounts receivable - tenants, net	(464)	-	-	944
Prepaid costs	-	-	-	-
Increase (decrease) in:				
Accounts payable	(26,575)	-	-	195
Prepaid tenant rent	3,569	-	-	838
Accrued salaries and benefits	(5,516)	-	-	185
Compensated absences payable	-	-	-	-
Net pension liability	-	-	-	-
OPEB liability	-	-	-	-
Pension adjustments - deferred inflows of resources	-	-	-	-
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ (702,846)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (63,679)</u>

114

Butte View Estates	Centennial Arms Rehabilitation	Rural Development Loan 4 (Hans Miller ADA)	Joe Serna Grant #3	Rural Development Loan 5	Program Benefits	Totals	
						2018	2017
\$ 56,601	\$ -	\$ -	\$ -	\$ -	\$ (106,690)	\$ (1,479,144)	\$ (1,171,624)
42,052	-	-	-	-	-	729,662	724,237
345	-	-	-	-	-	825	36,578
-	-	-	-	-	-	-	1,424
(15,232)	-	-	-	-	-	(41,612)	(49,009)
243	-	-	-	-	-	4,650	5,100
(671)	-	-	-	-	-	(6,002)	1,758
-	-	-	-	-	15,941	15,941	(22,694)
-	-	-	-	-	97,238	97,238	117,868
-	-	-	-	-	38,954	38,954	(8,805)
-	-	-	-	-	(7,438)	(7,438)	(21,000)
<u>\$ 83,671</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (682,854)</u>	<u>\$ (447,638)</u>

115

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**Combining Schedules - Business Activities**

**Combining Schedule of Net Position  
Business Activities  
March 31, 2018 and 2017**

	<u>Trailer Park</u>	<u>LC-35</u>	<u>Percy Avenue</u>
<b>Current Assets:</b>			
Cash and investments	\$ (40,358)	\$ (475,025)	\$ (54,879)
Receivables:			
Tenants, net	408	-	772
Interest	-	2	-
Due from other funds	-	441,608	-
Loans receivable	-	-	-
Investment in partnership	-	-	-
<b>Total Current Assets</b>	<u>(39,950)</u>	<u>(28,341)</u>	<u>(54,107)</u>
<b>Noncurrent Assets:</b>			
Restricted cash and investments	-	-	2,985
Depreciable assets, net	19,641	882,087	120,616
<b>Total Noncurrent Assets</b>	<u>19,641</u>	<u>1,264,507</u>	<u>183,681</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension adjustments	-	-	-
<b>Total Deferred Outflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>LIABILITIES</b>			
<b>Current Liabilities:</b>			
Accounts payable	546	419	6,288
Accrued interest	-	-	-
Prepaid tenant rent	284	1	1,310
Accrued salaries and benefits	193	-	314
Security deposits payable	-	-	2,475
Retention payable	-	-	-
Due to other funds	-	2,500	-
Loans payable	-	25,586	-
Capital lease payable	-	-	-
<b>Total Current Liabilities</b>	<u>1,023</u>	<u>28,506</u>	<u>10,387</u>
<b>Noncurrent Liabilities:</b>			
Compensated absences - net of current portion	-	-	-
Loans payable - net of current portion	-	780,248	-
Capital lease payable - net of current portion	-	-	-
OPEB liability	-	-	-
<b>Total Noncurrent Liabilities</b>	<u>-</u>	<u>780,248</u>	<u>-</u>

117

Kingwood Commons	Neighborhood Stabilization #3 Admin	Neighborhood Stabilization Admin	Home 2 Families Admin	Maple Park 2 Admin	Nonprofit Admin	Coldweather Shelter	Transitional Trailer
\$ (530,019)	\$ 13,014	\$ 1,687	\$ 93,361	\$ 154	\$ (6,127)	\$ -	\$ 40,746
3,955	-	-	-	-	-	-	74
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>(526,064)</u>	<u>13,014</u>	<u>1,687</u>	<u>103,841</u>	<u>1,643</u>	<u>21,937</u>	<u>-</u>	<u>40,820</u>
22,972	-	-	-	-	-	-	-
<u>2,266,511</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>2,609,483</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
8,548	(9)	(9)	511	-	250	-	81
123,750	-	-	-	-	-	-	-
2,894	-	-	-	-	-	-	180
1,593	-	-	713	177	1,927	-	12
22,445	-	-	-	-	-	-	575
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
42,792	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>202,022</u>	<u>(9)</u>	<u>(9)</u>	<u>1,224</u>	<u>177</u>	<u>2,177</u>	<u>-</u>	<u>848</u>
-	-	-	-	-	-	-	-
3,152,844	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>3,152,844</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

118

**Combining Schedule of Net Position  
Business Activities  
March 31, 2018 and 2017**

	<u>Trailer Park</u>	<u>LC-35</u>	<u>Percy Avenue</u>
Deferred pension adjustments	-	-	-
<b>Total Deferred Inflows of Resources</b>	-	-	-
Net investment in capital assets	19,641	458,673	180,696
Unrestricted	<u>(40,973)</u>	<u>(31,261)</u>	<u>(61,509)</u>
<b>Total Net Position</b>	<u>\$ (21,332)</u>	<u>\$ 427,412</u>	<u>\$ 119,187</u>

119

<u>Kingwood Commons</u>	<u>Neighborhood Stabilization #3 Admin</u>	<u>Neighborhood Stabilization Admin</u>	<u>Home 2 Families Admin</u>	<u>Maple Park 2 Admin</u>	<u>Nonprofit Admin</u>	<u>Coldweather Shelter</u>	<u>Transitional Trailer</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(609,125)	-	-	-	-	-	-	-
(662,322)	13,023	1,696	102,617	1,466	19,760	-	39,972
<u>\$ (1,271,447)</u>	<u>\$ 13,023</u>	<u>\$ 1,696</u>	<u>\$ 102,617</u>	<u>\$ 1,466</u>	<u>\$ 19,760</u>	<u>\$ -</u>	<u>\$ 39,972</u>

120

**Combining Schedule of Net Position  
Business Activities  
March 31, 2018 and 2017**

	Nevada County Section 8	Payroll Allocations	Heather Glenn Admin
Current Assets:			
Cash and investments	\$ -	\$ 839	\$ (1,291)
Receivables:			
Tenants, net	-	-	-
Interest	-	-	-
Due from other funds	-	-	-
Loans receivable	-	-	-
Investment in partnership	-	-	-
<b>Total Current Assets</b>	<b>-</b>	<b>839</b>	<b>(1,291)</b>
Noncurrent Assets:			
Restricted cash and investments	-	-	-
Depreciable assets, net	-	-	-
<b>Total Noncurrent Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension adjustments	-	-	-
<b>Total Deferred Outflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts payable	-	839	-
Accrued interest	-	-	-
Prepaid tenant rent	-	-	-
Accrued salaries and benefits	-	-	-
Security deposits payable	-	-	-
Retention payable	-	-	-
Due to other funds	-	-	-
Loans payable	-	-	-
Capital lease payable	-	-	-
<b>Total Current Liabilities</b>	<b>-</b>	<b>839</b>	<b>-</b>
Noncurrent Liabilities:			
Compensated absences - net of current portion	-	-	-
Loans payable - net of current portion	-	-	-
Capital lease payable - net of current portion	-	-	-
OPEB liability	-	-	-
<b>Total Noncurrent Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>

121



<u>Planning</u>	<u>Maple Park Admin</u>	<u>Kristen Court Apartments</u>	<u>Gill Property</u>	<u>Stony Creek</u>	<u>Development Projects</u>	<u>Trio</u>	<u>Vehicle Fleet</u>
\$ -	\$ 9,893	\$ 109,593	\$ (448)	\$ (2,693)	\$ (84,599)	\$ (100,453)	\$ 6,076
-	-	-	-	-	-	-	-
-	-	81,209	-	17,360	-	-	-
-	-	-	-	15,500	-	5,000	-
-	-	1,160,143	-	434,000	-	-	-
-	-	-	-	-	74,895	-	-
-	19,253	1,350,945	(448)	464,167	(9,704)	(95,453)	13,738
-	-	-	-	-	-	-	-
-	-	-	-	-	69,896	993,857	145,268
-	-	-	1,453,500	-	69,896	1,252,066	145,268
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	4,262	1,793
-	-	-	-	-	-	-	-
-	-	-	-	-	-	246	-
-	288	539	-	-	-	11	-
-	-	-	-	-	-	550	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	214,753	-
-	-	-	-	-	-	-	29,718
-	288	539	-	-	-	219,822	31,511
-	-	-	-	-	-	-	-
-	-	-	-	-	-	495,104	-
-	-	-	-	-	-	-	96,489
-	-	-	-	-	-	-	-
-	-	-	-	-	-	495,104	96,489

122

**Combining Schedule of Net Position  
Business Activities  
March 31, 2018 and 2017**

	<b>Nevada County Section 8</b>	<b>Payroll Allocations</b>	<b>Heather Glenn Admin</b>
Deferred pension adjustments	-	-	-
<b>Total Deferred Inflows of Resources</b>	-	-	-
Net investment in capital assets Unrestricted	-	-	-
	-	-	(1,291)
<b>Total Net Position</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,291)</b>

123

<u>Planning</u>	<u>Maple Park Admin</u>	<u>Kristen Court Apartments</u>	<u>Gill Property</u>	<u>Stony Creek</u>	<u>Development Projects</u>	<u>Trio</u>	<u>Vehicle Fleet</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	1,453,500	-	69,896	542,209	19,061
-	18,965	1,350,406	(448)	464,167	(9,704)	(100,522)	11,945
<u>\$ -</u>	<u>\$ 18,965</u>	<u>\$ 1,350,406</u>	<u>\$ 1,453,052</u>	<u>\$ 464,167</u>	<u>\$ 60,192</u>	<u>\$ 441,687</u>	<u>\$ 31,006</u>

124

**Combining Schedule of Net Position  
Business Activities  
March 31, 2018 and 2017**

	<u>Solar-1</u>	<u>PCD - Subrecipient</u>	<u>PCD - Contract</u>
<b>Current Assets:</b>			
Cash and investments	\$ 1,496,566	\$ 78,010	\$ 20,302
Receivables:			
Tenants, net	-	-	-
Interest	-	-	-
Due from other funds	-	-	-
Loans receivable	-	-	-
Investment in partnership	-	-	-
<b>Total Current Assets</b>	<u>1,496,566</u>	<u>92,956</u>	<u>52,476</u>
<b>Noncurrent Assets:</b>			
Restricted cash and investments	-	-	-
Depreciable assets, net	-	1,007	-
<b>Total Noncurrent Assets</b>	<u>901,224</u>	<u>1,007</u>	<u>-</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension adjustments	-	-	-
<b>Total Deferred Outflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>LIABILITIES</b>			
<b>Current Liabilities:</b>			
Accounts payable	250,906	361	1,500
Accrued interest	-	-	-
Prepaid tenant rent	-	-	-
Accrued salaries and benefits	-	1,417	988
Security deposits payable	-	-	-
Retention payable	44,647	-	-
Due to other funds	-	18,000	-
Loans payable	-	-	-
Capital lease payable	402,408	-	-
<b>Total Current Liabilities</b>	<u>697,961</u>	<u>19,778</u>	<u>2,488</u>
<b>Noncurrent Liabilities:</b>			
Compensated absences - net of current portion	-	-	-
Loans payable - net of current portion	-	-	-
Capital lease payable - net of current portion	1,697,592	-	-
OPEB liability	-	-	-
<b>Total Noncurrent Liabilities</b>	<u>1,697,592</u>	<u>-</u>	<u>-</u>

125

Program Benefits	Maple Park #1	Totals	
		2018	2017
\$ -	\$ (149)	\$ 574,200	\$ (13,760)
-	-	5,209	9,333
-	-	98,571	-
-	-	462,108	88,171
-	-	1,594,143	434,000
-	319,868	394,763	74,897
-	319,719	3,238,243	620,338
-	-	25,957	-
-	-	4,498,883	4,739,229
-	-	7,900,273	7,373,359
157,997	-	157,997	113,654
-	-	276,286	24,903
-	-	123,750	115,500
-	-	4,915	2,558
-	-	8,172	7,803
-	-	26,045	25,945
-	-	44,647	-
-	-	20,500	766,529
-	-	283,131	86,890
-	-	432,126	-
32,411	-	1,251,983	1,058,187
28,277	-	28,277	12,329
-	-	4,428,196	5,022,017
-	-	1,794,081	-
152,684	-	152,684	109,419
610,645	-	6,832,922	5,452,052

126

**Combining Schedule of Net Position  
Business Activities  
March 31, 2018 and 2017**

	<u>Solar-1</u>	<u>PCD - Subrecipient</u>	<u>PCD - Contract</u>
Deferred pension adjustments	-	-	-
<b>Total Deferred Inflows of Resources</b>	-	-	-
Net investment in capital assets	-	1,007	-
Unrestricted	2,237	73,178	49,988
<b>Total Net Position</b>	<u>\$ 2,237</u>	<u>\$ 74,185</u>	<u>\$ 49,988</u>

127

Program Benefits	Maple Park #1	Totals	
		2018	2017
9,262	-	9,262	13,538
9,262	-	9,262	13,538
-	-	2,135,558	2,264,452
(494,321)	319,719	1,066,788	(680,878)
<u>\$ (494,321)</u>	<u>\$ 319,719</u>	<u>\$ 3,202,346</u>	<u>\$ 1,583,574</u>

128

**Combining Schedule of Revenues, Expenses and Changes in Net Position  
Business Activities  
For the Years Ended March 31, 2018 and 2017**

	<u>Trailer Park</u>	<u>LC-35</u>	<u>Percy Avenue</u>
Dwelling rents	\$ -	\$ -	\$ 52,520
Other tenant revenue	45,191	84,596	1,228
Other revenue	-	72,871	510
<hr/>			
<b>OPERATING EXPENSES</b>			
Administrative	4,640	19,620	16,065
Tenant services	-	-	2
Maintenance	9,370	1,741	15,216
Protective services	-	-	-
Insurance premiums	269	257	730
Other general expenses	545	-	279
<hr/>			
<b>Total Operating Expenses</b>	<u>26,259</u>	<u>61,711</u>	<u>58,501</u>
<b>Operating Income (Loss)</b>	<u>18,932</u>	<u>95,756</u>	<u>(4,243)</u>
<hr/>			
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Intergovernmental revenue	-	55,868	-
Partnership revenue (expense)	-	-	-
Gain (loss) on disposal of capital assets	-	-	-
Interest expense	-	(49,022)	-
<hr/>			
<b>Total Non-operating Revenue (Expenses)</b>	<u>-</u>	<u>7,014</u>	<u>77</u>
<b>Income (Loss) Before Transfers</b>	<u>18,932</u>	<u>102,770</u>	<u>(4,166)</u>
Transfers	-	62,133	-
<hr/>			
<b>Change in Net Position</b>	<u>18,932</u>	<u>164,903</u>	<u>(4,166)</u>
<hr/>			
Prior period adjustment	-	-	-
<hr/>			
<b>Total Net Position - Beginning, Restated</b>	<u>(40,264)</u>	<u>262,509</u>	<u>123,353</u>
<hr/>			
<b>Total Net Position - Ending</b>	<u>\$ (21,332)</u>	<u>\$ 427,412</u>	<u>\$ 119,187</u>

129



Kingwood Commons	Neighborhood Stabilization #3 Admin	Neighborhood Stabilization Admin	Home 2 Families Admin	Maple Park 2 Admin	Nonprofit Admin	Coldweather Shelter	Transitional Trailer
\$ 507,877	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,880
25,016	-	-	-	-	-	-	108
-	-	-	67,740	3,704	106,037	291	-
96,909	8	22	28,231	799	56,565	-	609
12,362	-	-	-	-	12,636	-	-
130,705	-	-	68,747	2,340	34,545	-	939
-	-	-	-	-	-	-	-
7,274	-	-	146	-	302	-	146
18,530	-	-	21	-	43	222	121
487,677	8	22	97,558	3,139	104,944	222	2,693
45,216	(8)	(22)	(29,818)	565	1,093	69	6,295
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(129,518)	-	-	-	-	-	-	-
(129,511)	-	-	-	-	-	-	24
(84,295)	(8)	(22)	(29,818)	565	1,093	69	6,319
-	-	(2,050)	-	-	-	21,310	-
(84,295)	(8)	(2,072)	(29,818)	565	1,093	21,379	6,319
-	-	-	-	-	-	-	-
(1,187,152)	13,031	3,768	132,435	901	18,667	(21,379)	33,653
\$ (1,271,447)	\$ 13,023	\$ 1,696	\$ 102,617	\$ 1,466	\$ 19,760	\$ -	\$ 39,972

130

**Combining Schedule of Revenues, Expenses and Changes in Net Position  
Business Activities  
For the Years Ended March 31, 2018 and 2017**

	Nevada County Section 8	Payroll Allocations	Heather Glenn Admin
Dwelling rents	\$ -	\$ -	\$ -
Other tenant revenue	-	-	-
Other revenue	-	-	-
<hr/>			
<b>OPERATING EXPENSES</b>			
Administrative	-	-	-
Tenant services	-	-	-
Maintenance	-	-	-
Protective services	-	-	-
Insurance premiums	-	-	-
Other general expenses	-	-	-
<hr/>			
<b>Total Operating Expenses</b>	-	-	-
<hr/>			
<b>Operating Income (Loss)</b>	-	-	-
<hr/>			
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Intergovernmental revenue	-	-	-
Partnership revenue (expense)	-	-	-
Gain (loss) on disposal of capital assets	-	-	-
Interest expense	-	-	-
<hr/>			
<b>Total Non-operating Revenue (Expenses)</b>	-	-	-
<hr/>			
<b>Income (Loss) Before Transfers</b>	-	-	-
<hr/>			
Transfers	(73,420)	-	-
<hr/>			
<b>Change in Net Position</b>	(73,420)	-	-
<hr/>			
Prior period adjustment	-	-	-
<hr/>			
<b>Total Net Position - Beginning, Restated</b>	73,420	-	(1,291)
<hr/>			
<b>Total Net Position - Ending</b>	\$ -	\$ -	\$ (1,291)
<hr/>			

131

<u>Planning</u>	<u>Maple Park Admin</u>	<u>Kristen Court Apartments</u>	<u>Gill Property</u>	<u>Stony Creek</u>	<u>Development Projects</u>	<u>Trio</u>	<u>Vehicle Fleet</u>
\$ -	\$ (2)	\$ -	\$ -	\$ -	\$ -	\$ 47,562	\$ -
-	-	-	-	-	-	(1,021)	-
-	26,850	280,000	-	-	-	33,882	53,856
-	2,731	33,580	-	-	1,181	13,150	70
-	-	-	-	-	-	-	-
-	11,676	40	-	-	-	5,689	20,088
-	-	-	-	-	-	-	-
-	-	-	-	-	-	933	8,803
-	-	-	-	-	-	6,382	-
-	14,407	33,620	-	-	13,333	63,668	28,961
-	12,441	246,380	-	-	(13,333)	16,755	24,895
-	-	-	-	-	-	-	-
-	-	-	-	-	(2)	-	-
-	-	-	-	-	-	12,841	-
-	-	-	-	-	-	(40,292)	(4,683)
-	-	81,209	-	17,360	(2)	(27,451)	(4,683)
-	12,441	327,589	-	17,360	(13,335)	(10,696)	20,212
-	-	-	-	-	7,273	-	-
-	12,441	327,589	-	17,360	(6,062)	(10,696)	20,212
-	-	928,730	-	-	-	-	-
-	6,524	1,022,817	1,453,052	446,807	66,254	452,383	10,794
\$ -	\$ 18,965	\$ 1,350,406	\$ 1,453,052	\$ 464,167	\$ 60,192	\$ 441,687	\$ 31,006

132

**Combining Schedule of Revenues, Expenses and Changes in Net Position  
Business Activities  
For the Years Ended March 31, 2018 and 2017**

	<u>Solar-1</u>	<u>PCD - Subrecipient</u>	<u>PCD - Contract</u>
Dwelling rents	\$ -	\$ -	\$ -
Other tenant revenue	-	-	-
Other revenue	-	19,210	83,054
<hr/>			
<b>OPERATING EXPENSES</b>			
Administrative	-	175,220	152,104
Tenant services	-	5,295	1,350
Maintenance	-	2,024	310
Protective services	-	-	-
Insurance premiums	-	355	-
Other general expenses	-	4	-
<hr/>			
<b>Total Operating Expenses</b>	-	183,030	153,764
<hr/>			
<b>Operating Income (Loss)</b>	-	(163,820)	(70,710)
<hr/>			
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Intergovernmental revenue	-	144,182	93,252
Partnership revenue (expense)	-	-	-
Gain (loss) on disposal of capital assets	-	-	-
Interest expense	-	-	-
<hr/>			
<b>Total Non-operating Revenue (Expenses)</b>	2,237	144,351	93,253
<hr/>			
<b>Income (Loss) Before Transfers</b>	2,237	(19,469)	22,543
<hr/>			
Transfers	-	(22,272)	-
<hr/>			
<b>Change in Net Position</b>	2,237	(41,741)	22,543
<hr/>			
Prior period adjustment	-	-	-
<hr/>			
<b>Total Net Position - Beginning, Restated</b>	-	115,926	27,445
<hr/>			
<b>Total Net Position - Ending</b>	\$ 2,237	\$ 74,185	\$ 49,988
<hr/>			

Program Benefits	Maple Park #1	Totals	
		2018	2017
\$ -	\$ -	\$ 616,837	\$ 615,538
-	-	155,118	139,524
-	-	748,005	844,541
<hr/>			
39,641	-	641,145	191,188
-	-	31,645	24,912
96,702	-	400,132	440,400
-	-	-	4,267
-	-	19,215	11,794
-	-	26,147	18,104
<hr/>			
136,343	-	1,469,860	1,025,168
(136,343)	-	50,100	574,435
<hr/>			
-	-	293,302	657,031
-	(32)	(34)	74,897
-	-	12,841	-
<hr/>			
-	-	(223,515)	(236,399)
<hr/>			
-	(32)	183,846	496,101
(136,343)	(32)	233,946	1,070,536
<hr/>			
-	-	(7,026)	(111,542)
(136,343)	(32)	226,920	958,994
<hr/>			
-	319,751	1,248,481	-
(357,978)	319,751	2,975,426	624,580
<hr/>			
\$ (494,321)	\$ 319,719	\$ 3,202,346	\$ 1,583,574

134

**Combining Schedule of Cash Flows  
Business Activities  
For the Years Ended March 31, 2018 and 2017**

	<u>Trailer Park</u>	<u>LC-35</u>	<u>Percy Avenue</u>
Receipts from customers	\$ 45,431	\$ 152,369	\$ 54,537
Payments to suppliers	(19,151)	(4,958)	(19,263)
Payments to employees	(4,624)	(19,620)	(16,285)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Intergovernmental revenues received	-	55,868	-
Loans made	-	-	-
Transfers to other funds	-	-	-
Interfund loans received	-	-	-
Interfund loans made	-	(441,606)	-
Interfund loans repaid	(713,858)	(12,500)	-
<b>Net Cash Provided (Used) by Noncapital Financing Activities</b>	<u>(713,858)</u>	<u>(336,105)</u>	<u>-</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Disposal of capital assets	-	-	-
Lease proceeds	-	-	-
Principal paid on debt	-	(87,076)	-
Interest paid on debt	-	(49,022)	-
<b>Net Cash Provided (Used) by Capital and Related Financing Activities</b>	<u>-</u>	<u>(136,098)</u>	<u>(37,703)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest income	-	165	77
<b>Net Cash Provided (Used) by Investing Activities</b>	<u>-</u>	<u>165</u>	<u>77</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<u>(692,202)</u>	<u>(344,247)</u>	<u>(18,637)</u>
<b>Balances - End of the Year</b>	<u>\$ (40,358)</u>	<u>\$ (475,025)</u>	<u>\$ (51,894)</u>

Kingwood Commons	Neighborhood Stabilization #3 Admin	Neighborhood Stabilization Admin	Home 2 Families Admin	Maple Park 2 Admin	Nonprofit Admin	Coldweather Shelter	Transitional Trailer
\$ 538,454 (249,283) (96,916)	\$ - (17) -	\$ - (31) -	\$ 64,760 (68,876) (29,797)	\$ 2,475 (2,340) (648)	\$ 86,831 (48,244) (57,051)	\$ 514 (222) -	\$ 9,081 (2,060) (600)
-	-	-	-	-	-	-	-
-	-	(2,050)	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	(2,050)	-	-	-	21,310	-
-	-	-	-	-	-	-	-
(40,372) (121,268)	-	-	-	-	-	-	-
(161,640)	-	-	-	-	-	-	-
7	-	-	-	-	-	-	24
7	-	-	-	-	-	-	24
30,622	(17)	(2,081)	(33,913)	(513)	(18,464)	21,602	6,445
<u>\$ (507,047)</u>	<u>\$ 13,014</u>	<u>\$ 1,687</u>	<u>\$ 93,361</u>	<u>\$ 154</u>	<u>\$ (6,127)</u>	<u>\$ -</u>	<u>\$ 40,746</u>

136

**Combining Schedule of Cash Flows  
Business Activities  
For the Years Ended March 31, 2018 and 2017**

	<u>Nevada County Section 8</u>	<u>Payroll Allocations</u>	<u>Heather Glenn Admin</u>
Receipts from customers	\$ -	\$ -	\$ -
Payments to suppliers	-	120	-
Payments to employees	-	-	-
<hr/>			
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Intergovernmental revenues received	-	-	-
Loans made	-	-	-
Transfers to other funds	(73,420)	-	-
Interfund loans received	-	-	-
Interfund loans made	-	-	-
Interfund loans repaid	-	-	-
<hr/>			
<b>Net Cash Provided (Used) by Noncapital Financing Activities</b>	<b>(73,420)</b>	<b>-</b>	<b>-</b>
<hr/>			
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Disposal of capital assets	-	-	-
Lease proceeds	-	-	-
Principal paid on debt	-	-	-
Interest paid on debt	-	-	-
<hr/>			
<b>Net Cash Provided (Used) by Capital and Related Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>
<hr/>			
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest income	-	-	-
<hr/>			
<b>Net Cash Provided (Used) by Investing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>
<hr/>			
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>(73,420)</b>	<b>120</b>	<b>-</b>
<hr/>			
<b>Balances - End of the Year</b>	<b>\$ -</b>	<b>\$ 839</b>	<b>\$ (1,291)</b>



Planning	Maple Park Admin	Kristen Court Apartments	Gill Property	Stony Creek	Development Projects	Trio	Vehicle Fleet
\$ -	\$ 24,895	\$ 280,000	\$ -	\$ -	\$ -	\$ 80,632	\$ 49,866
-	(11,676)	(40)	-	-	(932)	(14,803)	(27,941)
-	(3,214)	(33,041)	-	-	(1,181)	(13,139)	(70)
-	-	-	-	-	-	-	-
-	-	(231,413)	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	(5,000)	-
(37,671)	-	-	-	-	-	-	-
(37,671)	-	(231,413)	-	-	79,942	(5,000)	-
-	-	91,413	-	-	-	251,434	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	(270,132)	(19,061)
-	-	-	-	-	-	(40,292)	(4,683)
-	-	91,413	-	-	-	(58,990)	(23,744)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(37,671)	10,005	106,919	-	-	77,829	(11,300)	(1,889)
\$ -	\$ 9,893	\$ 109,593	\$ (448)	\$ (2,693)	\$ (84,599)	\$ (100,453)	\$ 6,076

138

**Combining Schedule of Cash Flows  
Business Activities  
For the Years Ended March 31, 2018 and 2017**

	<u>Solar-1</u>	<u>PCD - Subrecipient</u>	<u>PCD - Contract</u>
Receipts from customers	\$ -	\$ 82,575	\$ 51,835
Payments to suppliers	295,553	(7,960)	(160)
Payments to employees	-	(175,618)	(151,514)
<hr/>			
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Intergovernmental revenues received	-	144,182	93,252
Loans made	-	-	-
Transfers to other funds	-	(22,272)	-
Interfund loans received	-	-	-
Interfund loans made	-	-	-
Interfund loans repaid	-	(17,500)	-
<hr/>			
<b>Net Cash Provided (Used) by Noncapital Financing Activities</b>	<u>-</u>	<u>104,410</u>	<u>93,252</u>
<hr/>			
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Disposal of capital assets	-	-	-
Lease proceeds	2,100,000	-	-
Principal paid on debt	-	-	-
Interest paid on debt	-	-	-
<hr/>			
<b>Net Cash Provided (Used) by Capital and Related Financing Activities</b>	<u>1,198,776</u>	<u>-</u>	<u>-</u>
<hr/>			
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest income	2,237	168	1
<hr/>			
<b>Net Cash Provided (Used) by Investing Activities</b>	<u>2,237</u>	<u>168</u>	<u>1</u>
<hr/>			
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<u>1,496,566</u>	<u>3,575</u>	<u>(6,586)</u>
<hr/>			
<b>Balances - End of the Year</b>	<u>\$ 1,496,566</u>	<u>\$ 78,010</u>	<u>\$ 20,302</u>

Program Benefits	Maple Park #1	Totals	
		2018	2017
\$ -	\$ -	\$ 1,524,255	\$ 1,163,609
(96,702)	-	(278,986)	(422,995)
96,702	-	(506,616)	(276,161)
-	-	293,302	55,175
-	-	(231,413)	-
-	(149)	(97,891)	(115,506)
-	-	-	770,493
-	-	(446,606)	(88,171)
-	-	(781,529)	(2,041,439)
-	(149)	(1,100,752)	(289,573)
-	-	342,847	-
-	-	2,100,000	-
-	-	(416,641)	(83,006)
-	-	(215,265)	(228,149)
-	-	872,014	(311,155)
-	-	2,679	574
-	-	2,679	574
-	(149)	512,594	(135,701)
\$ -	\$ (149)	\$ 600,157	\$ (13,760)

140

**Combining Schedule of Cash Flows  
Business Activities  
For the Years Ended March 31, 2018 and 2017**

	<b>Trailer Park</b>	<b>LC-35</b>	<b>Percy Avenue</b>
<b>CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>			
Operating income (loss)	\$ 18,932	\$ 95,756	\$ (4,243)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Decrease (increase) in:			
Accounts receivable - tenants, net	241	-	105
Accounts receivable - operating reimbursement	-	(5,074)	-
Loans receivable	-	-	-
Increase (decrease) in:			
Accounts payable	286	(2,877)	5,387
Prepaid tenant rent	(1)	(24)	(26)
Accrued salaries and benefits	16	-	(220)
Retention payable	-	-	-
Compensated absences payable	-	-	-
Net pension liability	-	-	-
OPEB liability	-	-	-
	<b>\$ 21,656</b>	<b>\$ 127,791</b>	<b>\$ 18,989</b>
<b>NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Inception of capital lease	\$ -	\$ -	\$ -

141

<u>Kingwood Commons</u>	<u>Neighborhood Stabilization #3 Admin</u>	<u>Neighborhood Stabilization Admin</u>	<u>Home 2 Families Admin</u>	<u>Maple Park 2 Admin</u>	<u>Nonprofit Admin</u>	<u>Coldweather Shelter</u>	<u>Transitional Trailer</u>
\$ 45,216	\$ (8)	\$ (22)	\$ (29,818)	\$ 565	\$ 1,093	\$ 69	\$ 6,295
3,629	-	-	-	-	-	223	(74)
-	-	-	(2,980)	(1,229)	(19,206)	-	-
-	-	-	-	-	-	-	-
(3,111)	(9)	(9)	451	-	135	-	24
2,032	-	-	-	-	-	-	167
(7)	-	-	(1,566)	151	(486)	-	9
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 192,255</u>	<u>\$ (17)</u>	<u>\$ (31)</u>	<u>\$ (33,913)</u>	<u>\$ (513)</u>	<u>\$ (18,464)</u>	<u>\$ 292</u>	<u>\$ 6,421</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

142

**Combining Schedule of Cash Flows  
Business Activities  
For the Years Ended March 31, 2018 and 2017**

	<b>Nevada County Voucher Program</b>	<b>Payroll Allocations</b>	<b>Heather Glenn Admin</b>
<b>CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>			
Operating income (loss)	\$ -	\$ -	\$ -
Adjustments to reconcile operating income to net cash provided by operating activities:			
Decrease (increase) in:			
Accounts receivable - tenants, net	-	-	-
Accounts receivable - operating reimbursements	-	-	-
Loans receivable	-	-	-
Increase (decrease) in:			
Accounts payable	-	120	-
Prepaid tenant rent	-	-	-
Accrued salaries and benefits	-	-	-
Retention payable	-	-	-
Compensated absences payable	-	-	-
Net pension liability	-	-	-
OPEB liability	-	-	-
	<b>\$ -</b>	<b>\$ 120</b>	<b>\$ -</b>
<b>NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Inception of capital lease	\$ -	\$ -	\$ -

143

<u>Planning</u>	<u>Maple Park Admin</u>	<u>Kristin Court Apartments</u>	<u>Gill Property</u>	<u>Stony Creek</u>	<u>Development Projects</u>	<u>Trio</u>	<u>Vehicle Fleet</u>
\$ -	\$ 12,441	\$ 246,380	\$ -	\$ -	\$ (13,333)	\$ 16,755	\$ 24,895
-	(1,953)	-	-	-	-	-	(3,990)
-	-	-	-	-	(932)	(1,799)	950
-	(483)	539	-	-	-	209	-
-	-	-	-	-	-	11	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 10,005</u>	<u>\$ 246,919</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,113)</u>	<u>\$ 52,690</u>	<u>\$ 21,855</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145,268

144

**Combining Schedule of Cash Flows  
Business Activities  
For the Years Ended March 31, 2018 and 2017**

	<b>Solar-1</b>	<b>PCD - Subrecipient</b>	<b>PCD - Contract</b>
<b>CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>			
Operating income (loss)	\$ -	\$ (163,820)	\$ (70,710)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Decrease (increase) in:			
Accounts receivable - tenants, net	-	-	-
Accounts receivable - operating reimbursements	-	63,365	(31,219)
Loans receivable	-	-	-
Increase (decrease) in:			
Accounts payable	250,906	(242)	1,500
Prepaid tenant rent	-	-	-
Accrued salaries and benefits	-	(398)	590
Retention payable	44,647	-	-
Compensated absences payable	-	-	-
Net pension liability	-	-	-
OPEB liability	-	-	-
	<b>\$ 295,553</b>	<b>\$ (101,003)</b>	<b>\$ (99,839)</b>
<b>NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Inception of capital lease	\$ -	\$ -	\$ -

145



Program Benefits	Totals	
	2018	2017
\$ (136,343)	\$ 50,100	\$ 574,435
-	4,124	182
-	(2,286)	(2,617)
-	-	(434,000)
-	250,780	(9,928)
-	2,357	(44)
-	(1,844)	2,638
-	44,647	-
20,300	20,300	32,407
121,397	121,397	148,902
43,265	43,265	(20,702)
<u>\$ -</u>	<u>\$ 738,653</u>	<u>\$ 464,453</u>
\$ -	\$ 145,268	\$ -

146

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**Combining Schedules - Housing Choice Vouchers**

**Combining Schedule of Net Position  
Housing Choice Vouchers  
March 31, 2018 and 2017**

	<b>Sutter County</b>	<b>Port In</b>	<b>Maple Park (Conversion)</b>
<b>Current Assets:</b>			
Cash and investments	\$ 23,154,100	\$ 12,303	\$ (636,913)
Receivables:			
Tenants, net	14	-	-
Accounts	18,697	-	-
Due from other funds	-	6,286	1,409
	<b>23,172,811</b>	<b>18,900</b>	<b>(635,504)</b>
<b>Noncurrent Assets:</b>			
Restricted cash and investments	274,978	-	25
Depreciable assets, net	-	-	-
	<b>274,978</b>	<b>-</b>	<b>25</b>
	<b>23,447,789</b>	<b>18,900</b>	<b>(635,479)</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
	<b>-</b>	<b>-</b>	<b>-</b>
<b>LIABILITIES</b>			
Accounts payable	-	-	-
Prepaid tenant rent	-	-	-
Accrued salaries and benefits	-	-	-
Security deposits payable	-	-	-
Escrow deposits payable	140,239	-	16,795
Unearned revenue	-	-	-
Due to other funds	468,323	-	-
Compensated absences payable	-	-	-
	<b>608,562</b>	<b>-</b>	<b>16,795</b>
<b>Noncurrent Liabilities:</b>			
Compensated absences - net of current portion	-	-	-
Net pension liability	-	-	-
OPEB liability	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>
	<b>608,562</b>	<b>-</b>	<b>16,795</b>
Pension adjustments	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>

148

<u>Colusa</u>	<u>Port Ins</u>	<u>Nevada County</u>	<u>Admin</u>	<u>Maple Park - I PBV</u>	<u>Yolo PBV</u>	<u>Vash</u>	<u>Yuba County</u>
\$ (850,046)	\$ (2,591)	\$ (11,844,016)	\$ 51,963	\$ (1,732,149)	\$ (142,867)	\$ (119,013)	\$ (7,487,534)
-	1,478	-	-	-	-	-	-
3,549	8,931	8,625	-	-	-	-	14,977
3,172	58,845		394,441	977	280	-	4,517
<u>(843,325)</u>	<u>68,293</u>	<u>(11,835,391)</u>	<u>446,404</u>	<u>(1,731,172)</u>	<u>(142,587)</u>	<u>(119,013)</u>	<u>(7,468,040)</u>
51,504	-	17	387,893	-	-	4,662	(50,350)
-	-	-	33,129	-	-	-	-
<u>(791,821)</u>	<u>68,293</u>	<u>(11,835,374)</u>	<u>867,426</u>	<u>(1,731,172)</u>	<u>(142,587)</u>	<u>(114,351)</u>	<u>(7,518,390)</u>
-	-	-	-	-	-	-	-
-	-	-	5,505	-	2	-	-
-	8,003	-	6,542	-	-	-	-
-	-	-	-	-	-	-	-
-	-	11,702	-	-	-	-	10,284
-	-	-	-	-	-	-	-
-	-	1,604	-	-	-	-	-
-	-	-	-	-	-	-	-
-	8,003	13,306	12,047	-	2	-	10,284
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	8,003	13,306	12,047	-	2	-	10,284
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-

149

**Combining Schedule of Net Position  
Housing Choice Vouchers  
March 31, 2018 and 2017**

	<b>Sutter County</b>	<b>Port In</b>	<b>Maple Park (Conversion)</b>
Net investment in capital assets	\$ -	\$ -	\$ -
Restricted	22,839,227	18,900	(652,274)
<b>Total Net Position</b>	<b>\$ 22,839,227</b>	<b>\$ 18,900</b>	<b>\$ (652,274)</b>

150

<u>Colusa</u>	<u>Port Ins</u>	<u>Nevada County</u>	<u>Admin</u>	<u>Maple Park - I PBV</u>	<u>Yolo PBV</u>	<u>Vash</u>	<u>Yuba County</u>
\$ - <u>(791,821)</u>	\$ - <u>60,290</u>	\$ - <u>(11,848,680)</u>	\$ 33,129 <u>822,250</u>	\$ - <u>(1,731,172)</u>	\$ - <u>(142,589)</u>	\$ - <u>(114,351)</u>	\$ - <u>(7,528,674)</u>
<u>\$ (791,821)</u>	<u>\$ 60,290</u>	<u>\$ (11,848,680)</u>	<u>\$ 855,379</u>	<u>\$ (1,731,172)</u>	<u>\$ (142,589)</u>	<u>\$ (114,351)</u>	<u>\$ (7,528,674)</u>

151

**Combining Schedule of Net Position  
Housing Choice Vouchers  
March 31, 2018 and 2017**

	<u>FSS Coordinator</u>	<u>Maple Park II (PBV)</u>	<u>Program Benefits - FSS</u>
Current Assets:			
Cash and investments	\$ (6,514)	\$ (380,704)	\$ -
Receivables:			
Tenants, net	-	-	-
Other	8,987	-	-
Due from other funds	-	-	-
<b>Total Current Assets</b>	<u>2,473</u>	<u>(380,704)</u>	<u>-</u>
Noncurrent Assets:			
Restricted cash and investments	-	-	-
Depreciable assets, net	-	-	-
<b>Total Assets</b>	<u>2,473</u>	<u>(380,704)</u>	<u>-</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
<b>Total Deferred Outflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>LIABILITIES</b>			
Accounts payable	-	-	-
Prepaid tenant rent	-	-	-
Accrued salaries and benefits	1,593	-	-
Security deposits payable	-	-	-
Escrow deposits payable	-	-	-
Unearned revenue	-	-	-
Due to other funds	-	-	-
Compensated absences payable	-	-	-
<b>Total Current Liabilities</b>	<u>1,593</u>	<u>-</u>	<u>-</u>
Noncurrent Liabilities:			
Compensated absences - net of current portion	-	-	-
Net pension liability	-	-	-
OPEB liability	-	-	-
<b>Total Noncurrent Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Liabilities</b>	<u>1,593</u>	<u>-</u>	<u>-</u>
Pension adjustments	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>

152

Program Benefits	Totals	
	2018	2017
\$ -	\$ 16,019	\$ 552,906
-	1,492	7,776
-	63,766	31,938
-	469,927	-
-	553,145	596,622
-	668,729	136,907
-	33,129	37,076
-	1,255,003	770,605
189,432	189,432	163,587
-	5,507	22,573
-	8,003	1,856
-	8,135	10,095
-	-	100
-	179,020	136,907
-	-	12,346
-	469,927	-
23,263	23,263	40,403
23,263	693,855	224,280
25,011	25,011	17,753
488,100	488,100	443,728
175,532	175,532	157,558
688,643	688,643	619,039
711,906	1,382,498	843,319
10,521	10,521	19,485
10,521	10,521	19,485

153



**Combining Schedule of Net Position  
Housing Choice Vouchers  
March 31, 2018 and 2017**

	<u>FSS Coordinator</u>	<u>Maple Park II (PBV)</u>	<u>Program Benefits - FSS</u>
Net investment in capital assets	\$ -	\$ -	\$ -
Restricted	880	(380,704)	-
<b>Total Net Position</b>	<u>\$ 880</u>	<u>\$ (380,704)</u>	<u>\$ -</u>

154

Program Benefits	Totals	
	2018	2017
\$ -	\$ 33,129	\$ 37,076
(532,995)	18,287	34,312
<u>\$ (532,995)</u>	<u>\$ 51,416</u>	<u>\$ 71,388</u>

155

**Combining Schedule of Revenues, Expenses and Changes in Net Position  
Housing Choice Vouchers  
For the Years Ended March 31, 2018 and 2017**

	<u>Sutter County</u>	<u>Port In</u>	<u>Maple Park (Conversion)</u>
Housing assistance payments revenue and fees	\$ 9,799,128	\$ 786	\$ -
Other tenant revenue	32	-	-
Other revenue	37,603	-	-
<hr/>			
<b>OPERATING EXPENSES</b>			
Administrative	-	-	-
Tenant services	-	-	-
Maintenance	-	-	-
Insurance premiums	-	-	-
Other general expenses	230,765	-	86
Housing assistance payments	4,001,956	-	61,140
<hr/>			
<b>Total Operating Expenses</b>	4,232,721	-	61,226
<b>Operating Income (Loss)</b>	5,604,042	786	(61,226)
<hr/>			
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Interest income	66	-	-
<hr/>			
<b>Total Non-operating Revenue (Expenses)</b>	66	-	-
<hr/>			
<b>Change in Net Position</b>	5,604,108	786	(61,226)
<hr/>			
<b>Total Net Position - Beginning</b>	17,235,119	18,114	(591,048)
<hr/>			
<b>Total Net Position - Ending</b>	<u>\$ 22,839,227</u>	<u>\$ 18,900</u>	<u>\$ (652,274)</u>

156

Colusa	Port Ins	Nevada County	Admin	Maple Park - I PBV	Yolo PBV	Vash	Yuba County
\$ -	\$ -	\$ -	\$ 991,320	\$ -	\$ -	\$ 12,516	\$ -
1	-	-	-	-	-	-	-
976	30,832	1,748	26,320	58	-	-	1,315
-	-	-	845,862	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	22,229	-	-	-	-
-	-	-	6,575	-	-	-	-
3,350	28,688	23,357	674	7,184	285	2,021	88,309
141,321	-	2,071,809	-	371,735	24,021	180,182	2,558,318
144,671	28,688	2,095,166	887,320	378,919	24,306	182,203	2,646,627
(143,694)	2,144	(2,093,418)	130,320	(378,861)	(24,306)	(169,687)	(2,645,312)
-	-	-	273	-	-	-	-
-	-	-	273	-	-	-	-
(143,694)	2,144	(2,093,418)	130,593	(378,861)	(24,306)	(169,687)	(2,645,312)
(648,127)	58,146	(9,755,262)	724,786	(1,352,311)	(118,283)	55,336	(4,883,362)
<u>\$ (791,821)</u>	<u>\$ 60,290</u>	<u>\$ (11,848,680)</u>	<u>\$ 855,379</u>	<u>\$ (1,731,172)</u>	<u>\$ (142,589)</u>	<u>\$ (114,351)</u>	<u>\$ (7,528,674)</u>

157

**Combining Schedule of Revenues, Expenses and Changes in Net Position  
Housing Choice Vouchers  
For the Years Ended March 31, 2018 and 2017**

	<b>FSS Coordinator</b>	<b>Maple Park - II</b>	<b>Program Benefits - FSS</b>
Housing assistance payments revenue and fees	\$ 98,585	\$ -	\$ -
Other tenant revenue	-	-	-
Other revenue	-	-	-
<b>OPERATING EXPENSES</b>			
Administrative	26,847	-	(49,482)
Tenant services	97,671	-	-
Maintenance	-	-	(21,800)
Insurance premiums	-	-	-
Other general expenses	-	553	-
Housing assistance payments	-	196,958	-
<b>Total Operating Expenses</b>	<b>124,518</b>	<b>197,511</b>	<b>(71,282)</b>
<b>Operating Income (Loss)</b>	<b>(25,933)</b>	<b>(197,511)</b>	<b>71,282</b>
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Interest income	-	-	-
<b>Total Non-operating Revenue (Expenses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in Net Position</b>	<b>(25,933)</b>	<b>(197,511)</b>	<b>71,282</b>
<b>Total Net Position - Beginning</b>	<b>26,813</b>	<b>(183,193)</b>	<b>(71,282)</b>
<b>Total Net Position - Ending</b>	<b>\$ 880</b>	<b>\$ (380,704)</b>	<b>\$ -</b>

158

Program Benefits	Totals	
	2018	2017
\$ -	\$ 10,902,335	\$ 10,651,644
-	33	-
-	98,852	149,663
(12,352)	810,875	579,498
-	97,671	75,983
101,289	101,718	274,063
-	6,575	8,471
-	385,272	320,512
-	9,607,440	9,121,165
88,937	11,021,531	10,391,532
(88,937)	(20,311)	409,775
-	339	279
-	339	279
(88,937)	(19,972)	410,054
(444,058)	71,388	(338,666)
<u>\$ (532,995)</u>	<u>\$ 51,416</u>	<u>\$ 71,388</u>

159

**Combining Schedule of Cash Flows  
Housing Choice Vouchers  
For the Years Ended March 31, 2018 and 2017**

	Sutter County	Port In	Maple Park (Conversion)
Receipts from customers	\$ 32,284	\$ (132)	\$ -
Housing assistance payments on behalf of tenants	9,799,128	786	-
Payments to suppliers	(4,183,136)	-	(61,213)
Payments to employees	-	-	-
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>5,648,276</b>	<b>654</b>	<b>(61,213)</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Interfund loans made	-	(6,286)	(1,409)
Interfund loans repaid	-	-	-
Interfund loan repayments received	-	-	-
<b>Activities</b>	<b>109,565</b>	<b>(6,286)</b>	<b>(1,409)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest income	66	-	-
<b>Net Cash Provided (Used) by Investing Activities</b>	<b>66</b>	<b>-</b>	<b>-</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>5,757,907</b>	<b>(5,632)</b>	<b>(62,622)</b>
<b>Balances - Beginning of the Year</b>	<b>23,429,078</b>	<b>12,303</b>	<b>(636,888)</b>
<b>Balances - End of the Year</b>	<b>\$ 23,429,078</b>	<b>\$ 12,303</b>	<b>\$ (636,888)</b>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>			
Operating income (loss)	\$ 5,604,042	\$ 786	\$ (61,226)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Amortization and depreciation	-	-	-
Accounts receivable - tenants, net	-	-	-
Accounts receivable - operating reimbursements	-	(32)	-
Accounts receivable - other	(5,350)	-	-
Pension adjustments - deferred outflows of resources	-	-	-
Accounts payable	(751)	-	-
Prepaid tenant rent	(1)	-	-
Accrued salaries and benefits	-	-	-
Security deposits payable	-	(100)	-
Unearned revenue	-	-	-
Compensated absences payable	-	-	-
Net pension liability	-	-	-
OPEB liability	-	-	-
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>\$ 5,648,276</b>	<b>\$ 654</b>	<b>\$ (61,213)</b>

160

Colusa	Port Ins	Nevada County	Admin	Maple Park - I PBV	Yolo PBV	Vash	Yuba County
\$ 342	\$ 36,773	\$ 5,005	\$ 13,974	\$ 58	\$ -	\$ -	\$ (10,245)
-	-	-	991,320	-	-	12,516	-
(144,671)	(28,688)	(2,095,212)	(41,970)	(378,963)	(24,304)	(182,203)	(2,666,627)
-	-	-	(847,498)	-	-	-	-
<u>(144,329)</u>	<u>8,085</u>	<u>(2,090,207)</u>	<u>115,826</u>	<u>(378,905)</u>	<u>(24,304)</u>	<u>(169,687)</u>	<u>(2,676,872)</u>
(3,172)	(58,845)	-	(35,683)	(977)	(280)	-	(4,517)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>(3,172)</u>	<u>(58,845)</u>	<u>1,604</u>	<u>(35,683)</u>	<u>(977)</u>	<u>(280)</u>	<u>-</u>	<u>(4,517)</u>
-	-	-	269	-	-	-	-
-	-	-	269	-	-	-	-
(147,501)	(50,760)	(2,088,603)	80,412	(379,882)	(24,584)	(169,687)	(2,681,389)
<u>\$ (798,542)</u>	<u>\$ (2,591)</u>	<u>\$ (11,843,999)</u>	<u>\$ 439,856</u>	<u>\$ (1,732,149)</u>	<u>\$ (142,867)</u>	<u>\$ (114,351)</u>	<u>\$ (7,537,884)</u>
\$ (143,694)	\$ 2,144	\$ (2,093,418)	\$ 130,320	\$ (378,861)	\$ (24,306)	\$ (169,687)	\$ (2,645,312)
-	-	-	3,951	-	-	-	-
-	6,284	-	-	-	-	-	-
-	2,093	-	-	-	-	-	-
(634)	(8,586)	3,257	-	-	-	-	(11,559)
-	-	-	-	-	-	-	-
-	-	(113)	(4,463)	(44)	2	-	(11,697)
(1)	6,150	-	-	-	-	-	(1)
-	-	-	(1,636)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	(12,346)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ (144,329)</u>	<u>\$ 8,085</u>	<u>\$ (2,090,207)</u>	<u>\$ 115,826</u>	<u>\$ (378,905)</u>	<u>\$ (24,304)</u>	<u>\$ (169,687)</u>	<u>\$ (2,676,872)</u>

161



**Combining Schedule of Cash Flows  
Housing Choice Vouchers  
For the Years Ended March 31, 2018 and 2017**

	<b>FSS Coordinator</b>	<b>Maple Park - II</b>	<b>Program Benefits - FSS</b>
Receipts from customers	\$ (8,987)	\$ 31	\$ -
Housing assistance payments on behalf of tenants	98,585	-	-
Payments to suppliers	(97,671)	(197,511)	-
Payments to employees	(27,171)	-	-
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>(35,244)</b>	<b>(197,480)</b>	<b>-</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Interfund loans made	-	-	-
Interfund loans repaid	-	-	-
Interfund loan repayments received	-	-	-
<b>Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest income	-	-	-
<b>Net Cash Provided (Used) by Investing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>(35,244)</b>	<b>(197,480)</b>	<b>-</b>
<b>Balances - Beginning of the Year</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Balances - End of the Year</b>	<b>\$ (6,514)</b>	<b>\$ (380,704)</b>	<b>\$ -</b>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>			
Operating income (loss)	\$ (25,933)	\$ (197,511)	\$ 71,282
Adjustments to reconcile operating income to net cash provided by operating activities:			
Amortization and depreciation	-	-	-
Accounts receivable - tenants, net	-	-	-
Accounts receivable - operating reimbursements	-	-	-
Accounts receivable - other	(8,987)	31	-
Pension adjustments - deferred outflows of resources	-	-	22,622
Accounts payable	-	-	-
Prepaid tenant rent	-	-	-
Accrued salaries and benefits	(324)	-	-
Security deposits payable	-	-	-
Unearned revenue	-	-	-
Compensated absences payable	-	-	(8,046)
Net pension liability	-	-	(61,363)
OPEB liability	-	-	(21,800)
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>\$ (35,244)</b>	<b>\$ (197,480)</b>	<b>\$ -</b>

162

Program Benefits	Totals	
	2018	2017
\$ -	\$ 69,103	\$ 208,474
-	10,902,335	10,651,644
-	(10,102,169)	(9,777,430)
-	(874,669)	(620,542)
-	(5,400)	462,146
-	(111,169)	-
-	-	(12,420,665)
-	-	12,420,665
-	-	-
-	335	278
-	335	278
-	(5,065)	462,424
\$ -	\$ 684,748	\$ 689,813
\$ (88,937)	\$ (20,311)	\$ 409,775
-	3,951	3,906
-	6,284	(3,743)
-	2,061	33,836
-	(31,828)	(6,911)
(48,467)	(25,845)	(39,459)
-	(17,066)	2,105
-	6,147	1,855
-	(1,960)	(5,601)
-	(100)	-
-	(12,346)	12,346
(1,836)	(9,882)	13,138
105,735	44,372	25,389
39,774	17,974	13,546
\$ -	\$ (5,400)	\$ 462,146

163

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**Combining Schedules - State/Local Funds**

**Combining Schedule of Net Position  
State/Local  
March 31, 2018 and 2017**

	Office of Migrant Services	Teesdale	Mental Health Services Act
<b>Current Assets:</b>			
Cash and investments	\$ 85,376	\$ 26,193	\$ -
Receivables:			
Tenants, net	-	147	-
<b>Total Current Assets</b>	<u>174,125</u>	<u>26,340</u>	<u>-</u>
<b>Noncurrent Assets:</b>			
Nondepreciable assets	-	45,317	-
Depreciable assets, net	-	224,661	-
<b>Total Noncurrent Assets</b>	<u>103,400</u>	<u>271,426</u>	<u>-</u>
<b>Total Assets</b>	<u>277,525</u>	<u>297,766</u>	<u>-</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension adjustments	-	-	-
<b>Total Deferred Outflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>LIABILITIES</b>			
<b>Current Liabilities:</b>			
Accounts payable	44,291	521	-
Prepaid tenant rent	-	-	-
Accrued salaries and benefits	2,535	114	-
Security deposits payable	-	1,328	-
Due to other funds	-	-	-
Compensated absences payable	-	-	-
<b>Total Current Liabilities</b>	<u>46,826</u>	<u>1,963</u>	<u>-</u>
<b>Noncurrent Liabilities:</b>			
Compensated absences - net of current portion	-	-	-
OPEB liability	-	-	-
<b>Total Noncurrent Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred pension adjustments	-	-	-
<b>NET POSITION</b>			
Net investment in capital assets	-	269,978	-
Restricted	230,699	25,825	-
<b>Total Net Position</b>	<u>\$ 230,699</u>	<u>\$ 295,803</u>	<u>\$ -</u>

CSBG	OMS 17-11671	OMS 17-11731	OMS 17-11776	Neighborhood Stabilization Program	Program Benefits	Totals	
						2018	2017
\$ 984	\$ (2)	\$ (4,757)	\$ (11,446)	\$ 76,235	\$ -	\$ 172,583	\$ 454,309
-	-	-	-	993	-	1,140	25
984	(2)	283,608	1,125	77,228	-	563,408	610,784
-	-	-	-	736,073	-	781,390	781,390
-	-	-	-	2,237,740	-	2,462,401	2,566,755
-	-	-	-	3,170,264	-	3,545,090	3,348,145
984	(2)	283,608	1,125	3,247,492	-	4,108,498	3,958,929
-	-	-	-	-	67,066	67,066	50,339
-	-	-	-	-	67,066	67,066	50,339
-	-	283,608	1,125	5,914	-	335,459	8,166
-	-	-	-	227	-	227	153
-	-	-	-	1,307	-	3,956	5,445
-	-	-	-	11,050	-	12,378	12,166
-	-	-	-	-	-	-	35,500
-	-	-	-	-	8,999	8,999	12,423
-	-	283,608	1,125	18,498	8,999	361,019	73,853
-	-	-	-	-	9,878	9,878	5,459
-	-	-	-	-	73,141	73,141	48,443
-	-	-	-	-	286,973	286,973	190,448
-	-	-	-	-	4,396	4,396	5,996
-	-	-	-	2,973,813	-	3,243,791	3,348,145
984	-	-	-	255,181	-	512,689	221,480
<u>\$ 984</u>	<u>\$ (2)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,228,994</u>	<u>\$ (233,302)</u>	<u>\$ 3,523,176</u>	<u>\$ 3,738,971</u>

1166

**Combining Schedule of Revenues, Expenses and Changes in Net Position**  
**State/Local**  
**For the Years Ended March 31, 2018 and 2017**

	<b>Office of Migrant Services</b>	<b>Teesdale</b>	<b>Mental Health Services Act</b>
Dwelling rents	\$ -	\$ 32,202	\$ -
Other tenant revenue	-	673	-
Other revenue	-	120	-
<hr/>			
<b>OPERATING EXPENSES</b>			
Administrative	48,799	10,619	-
Tenant services	43,733	-	-
Maintenance	93,270	7,791	-
Insurance premiums	7,112	384	-
Other general expenses	52,320	186	-
Depreciation	-	11,249	-
<b>Total Operating Expenses</b>	<b>339,255</b>	<b>39,612</b>	<b>-</b>
<b>Operating Income (Loss)</b>	<b>(339,255)</b>	<b>(6,617)</b>	<b>-</b>
<hr/>			
Intergovernmental revenue	393,168	-	-
Interest income	5	5	-
<b>Total Non-operating Revenue (Expenses)</b>	<b>393,173</b>	<b>5</b>	<b>-</b>
<b>Income (Loss) Before Transfers</b>	<b>53,918</b>	<b>(6,612)</b>	<b>-</b>
Transfers	-	-	12,773
<b>Change in Net Position</b>	<b>53,918</b>	<b>(6,612)</b>	<b>12,773</b>
<b>Total Net Position - Beginning</b>	<b>176,781</b>	<b>302,415</b>	<b>(12,773)</b>
<b>Total Net Position - Ending</b>	<b>\$ 230,699</b>	<b>\$ 295,803</b>	<b>\$ -</b>

CSBG	OMS 17-11671	OMS 17-11731	OMS 17-11776	Neighborhood Stabilization Program	Program Benefits	Totals	
						2018	2017
\$ -	\$ -	\$ -	\$ -	\$ 210,352	\$ -	\$ 242,554	\$ 236,950
-	-	-	-	5,709	-	6,382	3,292
-	-	-	-	1,151	-	1,271	23,430
-	1,854	6,169	11,446	71,785	24,373	175,045	199,551
6,330	-	-	-	-	-	50,063	61,057
11	-	287,685	-	65,576	50,401	504,734	229,730
-	-	-	-	4,186	-	11,682	11,963
-	32,706	19,374	1,125	13,765	-	119,476	74,443
-	-	-	-	92,006	-	103,255	103,348
6,341	34,560	313,228	12,571	277,643	74,774	1,097,984	798,003
(6,341)	(34,560)	(313,228)	(12,571)	(60,431)	(74,774)	(847,777)	(534,331)
6,920	34,558	313,228	12,571	-	-	760,445	545,789
-	-	-	-	74	-	84	241
6,920	34,558	313,228	12,571	74	-	760,529	546,030
579	(2)	-	-	(60,357)	(74,774)	(87,248)	11,699
-	-	-	-	2,051	-	14,824	111,542
579	(2)	-	-	(58,306)	(74,774)	(72,424)	123,241
405	-	-	-	3,287,300	(158,528)	3,595,600	3,615,730
\$ 984	\$ (2)	\$ -	\$ -	\$ 3,228,994	\$ (233,302)	\$ 3,523,176	\$ 3,738,971

**Combining Schedule of Cash Flows**  
**State/Local**  
**For the Years Ended March 31, 2018 and 2017**

	<b>Office of Migrant Services</b>	<b>Teesdale</b>	<b>Mental Health Services Act</b>
Receipts from customers	\$ (14,710)	\$ 33,042	\$ -
Payments to suppliers	(248,495)	(17,867)	-
Payments to employees	(48,633)	(10,565)	-
<hr/>			
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Intergovernmental revenues received	393,168	-	-
Transfers from other funds	-	-	12,773
Interfund loans received	-	-	-
Interfund loans repaid	-	-	-
Interfund loan repayments received	-	-	-
<hr/>			
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest income	5	5	-
<hr/>			
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	81,335	4,615	12,773
<b>Balances - Beginning of the Year</b>	107,441	23,026	(12,773)
<b>Balances - End of the Year</b>	<u>\$ 188,776</u>	<u>\$ 27,641</u>	<u>\$ -</u>
<hr/>			
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>			
Operating income (loss)	\$ (339,255)	\$ (6,617)	\$ -
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	-	11,249	-
Decrease (increase) in:			
Accounts receivable - operating reimbursements	(14,710)	-	-
Pension adjustments - deferred outflows of resources	-	-	-
Increase (decrease) in:			
Accounts payable	41,961	(123)	-
Accrued salaries and benefits	166	54	-
Security deposits payable	-	212	-
Compensated absences payable	-	-	-
Net pension liability	-	-	-
Pension adjustments - deferred inflows of resources	-	-	-
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ (311,838)</u>	<u>\$ 4,610</u>	<u>\$ -</u>

169



CSBG	OMS 17-11671	OMS 17-11731	OMS 17-11776	Neighborhood Stabilization Program	Program Benefits	Totals	
						2018	2017
\$ 3,080 (7,091) -	\$ - (32,706) (1,854)	\$ (288,365) (23,451) (6,169)	\$ (12,571) - (11,446)	\$ 216,401 (111,777) (71,281)	\$ - - -	\$ (63,123) (441,387) (149,948)	\$ 268,059 (776,339) (248,936)
6,920 -	34,558 -	313,228 -	12,571 -	- 13,928	- -	760,445 26,701	757,179 115,069
- - -	- - -	- - -	- - -	- - -	- - -	- - -	35,500 (56,103) 227,840
-	-	-	-	75	-	85	237
2,909 (1,925)	(2) -	(4,757) -	(11,446) -	35,469 237,217	- -	120,896 352,986	318,979 135,330
<u>\$ 984</u>	<u>\$ (2)</u>	<u>\$ (4,757)</u>	<u>\$ (11,446)</u>	<u>\$ 272,686</u>	<u>\$ -</u>	<u>\$ 473,882</u>	<u>\$ 454,309</u>
\$ (6,341)	\$ (34,560)	\$ (313,228)	\$ (12,571)	\$ (60,431)	\$ (74,774)	\$ (847,777)	\$ (534,331)
-	-	-	-	92,006	-	103,255	103,348
3,080 -	- -	(288,365) -	(12,571) -	65 -	- (16,727)	(312,501) (16,727)	- 16,108
(750)	-	283,608	1,125	2,075	-	327,896	(278,965)
- - - -	- - - -	- - - -	- - - -	504 - - -	- - 995 67,408	724 212 995 67,408	839 (484) (11,205) (83,048)
-	-	-	-	-	(1,600)	(1,600)	(22,277)
<u>\$ (4,011)</u>	<u>\$ (34,560)</u>	<u>\$ (317,985)</u>	<u>\$ (24,017)</u>	<u>\$ 33,343</u>	<u>\$ -</u>	<u>\$ (654,458)</u>	<u>\$ (757,216)</u>

170

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**Combining Schedules - Other Federal**

**Combining Schedule of Net Position  
Other Federal  
March 31, 2018 and 2017**

	<u>Devonshire</u>	<u>Devonshire Rehab</u>	<u>Program Benefits</u>
<b>Current Assets:</b>			
Cash and investments	\$ (1,179)	\$ -	\$ -
Receivables:			
Tenants, net	10,517	-	-
<b>Total Current Assets</b>	<u>9,338</u>	<u>-</u>	<u>-</u>
<b>Noncurrent Assets:</b>			
Nondepreciable assets	210,007	-	-
Depreciable assets, net	1,598,562	-	-
<b>Total Noncurrent Assets</b>	<u>1,823,962</u>	<u>-</u>	<u>-</u>
<b>Total Assets</b>	<u>1,833,300</u>	<u>-</u>	<u>-</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension adjustments	-	-	17,408
<b>Total Deferred Outflows of Resources</b>	<u>-</u>	<u>-</u>	<u>17,408</u>
<b>LIABILITIES</b>			
<b>Current Liabilities:</b>			
Prepaid tenant rent	185	-	-
Accrued salaries and benefits	879	-	-
Security deposits payable	11,371	-	-
Due to other funds	441,608	-	-
Compensated absences payable	-	-	3,663
Loans payable	24,631	11,818	-
<b>Total Current Liabilities</b>	<u>490,455</u>	<u>11,818</u>	<u>3,663</u>
<b>Noncurrent Liabilities:</b>			
Loans payable - net of current portion	1,086,594	625,474	-
Net pension liability	-	-	44,855
OPEB liability	-	-	16,131
<b>Total Liabilities</b>	<u>1,577,049</u>	<u>637,292</u>	<u>70,452</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>967</u>
<b>NET POSITION</b>			
Unrestricted	(441,093)	-	(54,011)
<b>Total Net Position</b>	<u>\$ 256,251</u>	<u>\$ (637,292)</u>	<u>\$ (54,011)</u>

<u>Totals</u>	
<u>2018</u>	<u>2017</u>
\$ (1,179)	\$ 9,216
10,517	6,832
<u>9,338</u>	<u>138,011</u>
210,007	599,193
<u>1,598,562</u>	<u>881,021</u>
<u>1,823,962</u>	<u>1,480,214</u>
<u>1,833,300</u>	<u>1,618,225</u>
<u>17,408</u>	<u>22,962</u>
<u>17,408</u>	<u>22,962</u>
185	328
879	1,913
11,371	9,041
441,608	332,706
3,663	5,663
<u>36,449</u>	<u>22,315</u>
<u>505,936</u>	<u>519,636</u>
1,712,068	1,112,685
44,855	62,284
<u>16,131</u>	<u>22,084</u>
<u>2,284,793</u>	<u>1,719,177</u>
<u>967</u>	<u>2,735</u>
<u>(495,104)</u>	<u>(425,939)</u>
<u>\$ (435,052)</u>	<u>\$ (80,725)</u>

**Combining Schedule of Revenues, Expenses and Changes in Net Position  
Other Federal  
For the Years Ended March 31, 2018 and 2017**

	<u>Devonshire</u>	<u>Devonshire Rehab</u>	<u>Program Benefits</u>
Dwelling rents	\$ 249,584	\$ -	\$ -
Other tenant revenue	9,423	-	-
Other revenue	20	9,753	-
<hr/>			
<b>OPERATING EXPENSES</b>			
Administrative	52,786	-	(18,281)
Tenant services	16,621	-	-
Maintenance	61,243	-	-
Insurance premiums	3,210	-	-
Other general expenses	4,122	-	-
Depreciation	33,001	-	-
<b>Total Operating Expenses</b>	<u>230,064</u>	<u>-</u>	<u>(18,281)</u>
<b>Operating Income (Loss)</b>	<u>28,963</u>	<u>9,753</u>	<u>18,281</u>
Intergovernmental revenue	-	-	-
Interest income	16	-	-
Interest expense	(50,004)	-	-
<b>Total Non-operating Revenue (Expenses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Income (Loss) Before Transfers</b>	<u>(21,025)</u>	<u>9,753</u>	<u>18,281</u>
Transfers	650,000	(650,000)	-
<b>Change in Net Position</b>	<u>628,975</u>	<u>(640,247)</u>	<u>18,281</u>
<b>Total Net Position - Beginning</b>	<u>(372,724)</u>	<u>364,291</u>	<u>(72,292)</u>
Prior period adjustment	-	(361,336)	-
<b>Total Net Position - Beginning, Restated</b>	<u>(372,724)</u>	<u>2,955</u>	<u>(72,292)</u>
<b>Total Net Position - Ending</b>	<u>\$ 256,251</u>	<u>\$ (637,292)</u>	<u>\$ (54,011)</u>

174

<u>Totals</u>	
<u>2018</u>	<u>2017</u>
\$ 249,584	\$ 248,923
9,423	4,600
<u>9,773</u>	<u>4,339</u>
34,505	58,303
16,621	31,509
61,243	71,932
3,210	2,832
4,122	2,987
<u>33,001</u>	<u>33,001</u>
211,783	257,172
<u>56,997</u>	<u>690</u>
-	361,336
16	3,496
<u>(50,004)</u>	<u>(82,718)</u>
7,009	282,804
-	-
<u>7,009</u>	<u>282,804</u>
(80,725)	(363,529)
<u>(361,336)</u>	<u>-</u>
<u>(442,061)</u>	<u>(363,529)</u>
<u>\$ (435,052)</u>	<u>\$ (80,725)</u>

**Combining Schedule of Cash Flows  
Other Federal  
For the Years Ended March 31, 2018 and 2017**

	<u>Devonshire</u>	<u>Devonshire Rehab</u>	<u>Program Benefits</u>
Receipts from customers	\$ 257,529	\$ 131,716	\$ -
Payments to suppliers	(139,108)	(141,058)	-
Payments to employees	(53,820)	-	-
<hr/>			
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Intergovernmental revenues received	-	-	-
Transfers from other funds	650,000	-	-
Interfund loans received	114,702	-	-
Interfund loans repaid	-	(5,800)	-
Interfund loan repayments received	-	-	-
	<hr/>		
<b>Activities</b>	<b>764,702</b>	<b>(655,800)</b>	<b>-</b>
<hr/>			
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Proceeds of debt	-	674,895	-
Principal paid on debt	(23,775)	(9,753)	-
Interest paid on debt	(50,004)	-	-
	<hr/>		
<b>Net Cash Provided (Used) by Capital and Related Financing Activities</b>	<b>(824,321)</b>	<b>665,142</b>	<b>-</b>
<hr/>			
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest income	16	-	-
	<hr/>		
<b>Net Cash Provided (Used) by Investing Activities</b>	<b>16</b>	<b>-</b>	<b>-</b>
	<hr/>		
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>4,998</b>	<b>-</b>	<b>-</b>
	<hr/>		
<b>Balances - Beginning of the Year</b>	<b>9,216</b>	<b>-</b>	<b>-</b>
	<hr/>		
<b>Balances - End of the Year</b>	<b>\$ 14,214</b>	<b>\$ -</b>	<b>\$ -</b>
	<hr/>		

176

<u>Totals</u>	
<u>2018</u>	<u>2017</u>
\$ 389,245	\$ 258,697
(280,166)	(120,946)
<u>(53,820)</u>	<u>(61,009)</u>
-	241,273
650,000	-
114,702	332,706
(5,800)	-
<u>-</u>	<u>167,465</u>
<u>108,902</u>	<u>741,444</u>
674,895	1,135,000
(33,528)	(1,625,000)
<u>(50,004)</u>	<u>(82,718)</u>
<u>(159,179)</u>	<u>(822,746)</u>
<u>16</u>	<u>3,495</u>
<u>16</u>	<u>3,495</u>
4,998	(1,065)
<u>9,216</u>	<u>10,281</u>
<u>\$ 14,214</u>	<u>\$ 9,216</u>

177



**Combining Schedule of Cash Flows  
Other Federal  
For the Years Ended March 31, 2018 and 2017**

	<u>Devonshire</u>	<u>Devonshire Rehab</u>	<u>Program Benefits</u>
<b>CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>			
Operating income (loss)	\$ 28,963	\$ 9,753	\$ 18,281
Adjustments to reconcile operating income to net cash provided by operating activities:			
Decrease (increase) in:			
Accounts receivable - tenants, net	(3,685)	-	-
Accounts receivable - operating reimbursements	-	121,963	-
Pension adjustments - deferred outflows of resources	-	-	5,554
Accounts payable	5,169	(141,058)	-
Prepaid tenant rent	(143)	-	-
Accrued salaries and benefits	(1,034)	-	-
Security deposits payable	2,330	-	-
Net pension liability	-	-	(17,429)
OPEB liability	-	-	(5,953)
Pension adjustments - deferred inflows of resources	-	-	(1,768)
	<hr/>	<hr/>	<hr/>
<b>NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Transfer of capital assets	\$ 389,186	\$ (389,186)	\$ -

178

<u>Totals</u>	
<u>2018</u>	<u>2017</u>
\$ 56,997	\$ 690
(3,685)	2,010
121,963	-
5,554	(16,058)
(135,889)	(983)
(143)	(136)
(1,034)	332
2,330	(1,039)
(17,429)	39,489
(5,953)	13,558
(1,768)	(200)
<hr/> <hr/>	
\$ -	\$ -

179

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**Combining Schedules - Building Better Partnerships**

**Combining Schedule of Net Position**  
**Building Better Partnerships**  
**March 31, 2018 and 2017**

	Healthy	Building Better Partnerships (Heather)	Totals	
<b>ASSETS</b>				
Current Assets:				
Cash and investments	\$ (3,944)	\$ (5,363)	\$ (9,307)	\$ 17,724
Receivables:				
Investment in partnership	-	(15)	(15)	(8)
<b>Total Current Assets</b>	<b>(3,944)</b>	<b>(4,337)</b>	<b>(8,281)</b>	<b>18,249</b>
Restricted cash and investments	-	10,729	10,729	-
Nondepreciable assets	-	46,200	46,200	46,200
Depreciable assets, net	-	282,333	282,333	293,627
<b>Total Assets</b>	<b>(3,944)</b>	<b>334,925</b>	<b>330,981</b>	<b>358,076</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
<b>Total Deferred Outflows of Resources</b>	<b>-</b>	<b>3,768</b>	<b>3,768</b>	<b>2,717</b>
<b>LIABILITIES</b>				
Accounts payable	-	199	199	4,173
Prepaid tenant rent	-	342	342	1,711
Accrued salaries and benefits	-	182	182	167
Security deposits payable	-	2,250	2,250	2,500
Compensated absences payable	-	636	636	670
<b>Total Current Liabilities</b>	<b>-</b>	<b>3,609</b>	<b>3,609</b>	<b>13,185</b>
Compensated absences - net of current portion	-	850	850	294
Net pension liability	-	9,708	9,708	7,371
OPEB liability	-	3,491	3,491	2,611
<b>Total Noncurrent Liabilities</b>	<b>-</b>	<b>14,049</b>	<b>14,049</b>	<b>10,276</b>
<b>Total Liabilities</b>	<b>-</b>	<b>17,658</b>	<b>17,658</b>	<b>23,461</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred pension adjustments	-	209	209	324
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>209</b>	<b>209</b>	<b>324</b>
<b>NET POSITION</b>				
Net investment in capital assets	-	328,533	328,533	339,827
<b>Total Net Position</b>	<b>\$ (3,944)</b>	<b>\$ 320,826</b>	<b>\$ 316,882</b>	<b>\$ 337,008</b>

**Combining Schedule of Revenues, Expenses and Changes in Net Position**  
**Building Better Partnerships**  
For the Years Ended March 31, 2018 and 2017

	Healthy	Building Better Partnerships (Heather)	Totals	
<b>OPERATING REVENUES</b>				
Dwelling rents	\$ -	\$ 32,081	\$ 32,081	\$ 32,498
Other tenant revenue	-	1,643	1,643	305
Other revenue	-	-	-	10
<b>Total Operating Revenues</b>	<b>-</b>	<b>33,724</b>	<b>33,724</b>	<b>32,813</b>
<b>OPERATING EXPENSES</b>				
Administrative	(20)	13,773	13,753	12,640
Maintenance	-	15,298	15,298	18,455
Insurance premiums	-	705	705	689
Other general expenses	-	(1,355)	(1,355)	900
Depreciation	-	11,293	11,293	11,293
<b>Total Operating Expenses</b>	<b>(20)</b>	<b>53,861</b>	<b>53,841</b>	<b>59,616</b>
<b>Operating Income (Loss)</b>	<b>20</b>	<b>(20,137)</b>	<b>(20,117)</b>	<b>(26,803)</b>
Partnership revenue (expense)	-	(7)	(7)	(8)
Interest income	-	(2)	(2)	-
<b>Total Non-operating Revenue (Expenses)</b>	<b>-</b>	<b>(9)</b>	<b>(9)</b>	<b>(8)</b>
<b>Change in Net Position</b>	<b>20</b>	<b>(20,146)</b>	<b>(20,126)</b>	<b>(26,811)</b>
<b>Total Net Position - Beginning</b>	<b>(3,964)</b>	<b>340,972</b>	<b>337,008</b>	<b>363,819</b>

182

**Combining Schedule of Cash Flows**  
**Building Better Partnerships**  
**For the Years Ended March 31, 2018 and 2017**

	Healthy	Building Better Partnerships (Heather)	Totals	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from customers	\$ -	\$ 31,597	\$ 31,597	\$ 32,579
Payments to suppliers	-	(32,769)	(32,769)	(31,246)
Payments to employees	20	(11,185)	(11,165)	(7,289)
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>20</b>	<b>(12,357)</b>	<b>(12,337)</b>	<b>(5,956)</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Interfund loans received	-	-	-	3,964
Interfund loan repayments received	-	-	-	34,885
<b>Net Cash Provided (Used) by Noncapital Financing Activities</b>	<b>(3,964)</b>	<b>-</b>	<b>(3,964)</b>	<b>21,430</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest income	-	(1)	(1)	-
<b>Net Cash Provided (Used) by Investing Activities</b>	<b>-</b>	<b>(1)</b>	<b>(1)</b>	<b>-</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>(3,944)</b>	<b>(12,358)</b>	<b>(16,302)</b>	<b>15,474</b>
<b>Balances - Beginning of the Year</b>	<b>-</b>	<b>17,724</b>	<b>17,724</b>	<b>2,250</b>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>				
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	-	11,293	11,293	11,293
Decrease (increase) in:				
Pension adjustments - deferred outflows of resources	-	(1,051)	(1,051)	(2,717)
Increase (decrease) in:				
Accounts payable	-	(3,974)	(3,974)	1,242
Prepaid tenant rent	-	(1,369)	(1,369)	(446)
Accrued salaries and benefits	-	15	15	167
Security deposits payable	-	(250)	(250)	250
Compensated absences payable	-	522	522	964
Net pension liability	-	2,337	2,337	7,371
OPEB liability	-	880	880	2,437
Pension adjustments - deferred inflows of resources	-	(115)	(115)	324
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>\$ 20</b>	<b>\$ (12,357)</b>	<b>\$ (12,337)</b>	<b>\$ (5,956)</b>

183

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## **Fiduciary Funds**

- **Agency Funds**

**Combining Schedule of Fiduciary Net Position  
Agency Funds  
March 31, 2018 and 2017**

	<u>815 Bridge Street</u>	<u>899 Bridge Street</u>	<u>925 Bridge Street</u>	<u>1082 McCollum Avenue</u>
Current Assets:				
Cash and investments	\$ 13,072	\$ 7,166	\$ 13,956	\$ 12,215
Receivables:				
Tenants, net	92	-	122	172
<b>Total Current Assets</b>	<u>13,164</u>	<u>7,166</u>	<u>14,078</u>	<u>12,387</u>
Noncurrent Assets:				
Restricted cash and investments	(3,725)	46,620	17,002	18,972
<b>Total Noncurrent Assets</b>	<u>(3,725)</u>	<u>46,620</u>	<u>17,002</u>	<u>18,972</u>
<b>Total Assets</b>	<u>9,439</u>	<u>53,786</u>	<u>31,080</u>	<u>31,359</u>
Current Liabilities:				
Accounts payable	974	229	874	1,047
Prepaid tenant rent	-	-	-	60
Security deposits payable	500	-	575	575
<b>Total Current Liabilities</b>	<u>9,439</u>	<u>53,786</u>	<u>31,080</u>	<u>31,359</u>
<b>Total Liabilities</b>	<u>\$ 9,439</u>	<u>\$ 53,786</u>	<u>\$ 31,080</u>	<u>\$ 31,359</u>

185



<u>1483 Gray Avenue</u>	<u>529 Main Street</u>	<u>545 Laurel Drive</u>	<u>732 Winslow Avenue</u>	<u>764 Regent Loop</u>	<u>825 Jones Street</u>	<u>829 Bridge Street</u>	<u>847 Chestnut Street</u>
\$ 230	\$ 9,575	\$ 13,120	\$ 8,147	\$ (14,121)	\$ 12,252	\$ 13,125	\$ 12,350
95	-	219	1,080	122	-	-	98
<u>325</u>	<u>9,575</u>	<u>13,339</u>	<u>9,227</u>	<u>(13,999)</u>	<u>12,252</u>	<u>13,125</u>	<u>12,448</u>
<u>23,844</u>	<u>10,215</u>	<u>30,251</u>	<u>22,065</u>	<u>30,873</u>	<u>41,577</u>	<u>21,850</u>	<u>47,369</u>
<u>23,844</u>	<u>10,215</u>	<u>30,251</u>	<u>22,065</u>	<u>30,873</u>	<u>41,577</u>	<u>21,850</u>	<u>47,369</u>
<u>24,169</u>	<u>19,790</u>	<u>43,590</u>	<u>31,292</u>	<u>16,874</u>	<u>53,829</u>	<u>34,975</u>	<u>59,817</u>
302	-	825	794	(788)	787	709	864
-	-	-	6	-	-	50	-
<u>500</u>	<u>-</u>	<u>500</u>	<u>500</u>	<u>575</u>	<u>500</u>	<u>500</u>	<u>575</u>
<u>24,169</u>	<u>19,790</u>	<u>43,590</u>	<u>31,292</u>	<u>16,874</u>	<u>53,829</u>	<u>34,975</u>	<u>59,817</u>
<u>\$ 24,169</u>	<u>\$ 19,790</u>	<u>\$ 43,590</u>	<u>\$ 31,292</u>	<u>\$ 16,874</u>	<u>\$ 53,829</u>	<u>\$ 34,975</u>	<u>\$ 59,817</u>

186

**Combining Schedule of Fiduciary Net Position  
Agency Funds  
March 31, 2018 and 2017**

	<u>1035 Oakwood Drive</u>	<u>625 Clark Avenue</u>	<u>716 Winslow Avenue</u>	<u>817 Bridge Street</u>
Current Assets:				
Cash and investments	\$ 16,958	\$ 7,067	\$ 5,583	\$ 7,087
Receivables:				
Tenants, net	-	-	1,159	-
<b>Total Current Assets</b>	<u>16,958</u>	<u>7,067</u>	<u>6,742</u>	<u>7,087</u>
Noncurrent Assets:				
Restricted cash and investments	30,423	3,239	22,735	(12,168)
<b>Total Noncurrent Assets</b>	<u>30,423</u>	<u>3,239</u>	<u>22,735</u>	<u>(12,168)</u>
<b>Total Assets</b>	<u>47,381</u>	<u>10,306</u>	<u>29,477</u>	<u>(5,081)</u>
Current Liabilities:				
Accounts payable	826	-	166	289
Prepaid tenant rent	65	-	-	-
Security deposits payable	500	-	-	-
<b>Total Current Liabilities</b>	<u>47,381</u>	<u>10,306</u>	<u>29,477</u>	<u>(5,081)</u>
<b>Total Liabilities</b>	<u>\$ 47,381</u>	<u>\$ 10,306</u>	<u>\$ 29,477</u>	<u>\$ (5,081)</u>

833 Bridge Street	614 Clark Avenue	590 Washington Avenue	Totals	
			2018	2017
\$ 7,679	\$ 6,854	\$ (4,998)	\$ 147,317	\$ 436,834
-	-	-	3,159	3,561
<u>7,679</u>	<u>6,854</u>	<u>(4,998)</u>	<u>150,476</u>	<u>440,395</u>
<u>(27,613)</u>	<u>15,637</u>	<u>(73,265)</u>	<u>265,901</u>	<u>-</u>
<u>(27,613)</u>	<u>15,637</u>	<u>(73,265)</u>	<u>265,901</u>	<u>-</u>
<u>(19,934)</u>	<u>22,491</u>	<u>(78,263)</u>	<u>416,377</u>	<u>440,395</u>
-	-	637	8,535	12,439
-	-	-	181	654
-	-	500	6,300	8,450
<u>(19,934)</u>	<u>22,491</u>	<u>(78,263)</u>	<u>416,377</u>	<u>440,395</u>
<u>\$ (19,934)</u>	<u>\$ 22,491</u>	<u>\$ (78,263)</u>	<u>\$ 416,377</u>	<u>\$ 440,395</u>

188

**Combining Schedule of Changes in Fiduciary Net Position  
Agency Funds  
For the Years Ended March 31, 2018 and 2017**

	<b>815 Bridge Street</b>	<b>899 Bridge Street</b>	<b>925 Bridge Street</b>	<b>1082 McCollum Avenue</b>
Dwelling rents	\$ 8,028	\$ 10,383	\$ 10,950	\$ 10,767
Other tenant revenue	121	1,880	147	247
Interest income	7	49	21	29
<hr/>				
<b>OPERATING EXPENSES</b>				
Administrative	2,523	3,841	1,694	1,710
Tenant services	-	-	-	-
Maintenance	(209)	88	70	8,501
Insurance premiums	4	4	4	4
Other general expenses	-	4,743	-	-
<hr/>				
<b>Change in Net Assets</b>	4,527	2,386	8,037	(643)
<hr/>				
<b>Total Agency Obligations - Beginning</b>	3,438	51,171	21,594	30,320
<hr/>				
<b>Total Agency Obligations - Ending</b>	<u>\$ 7,965</u>	<u>\$ 53,557</u>	<u>\$ 29,631</u>	<u>\$ 29,677</u>

189

<b>1483 Gray Avenue</b>	<b>529 Main Street</b>	<b>545 Laurel Drive</b>	<b>732 Winslow Avenue</b>	<b>764 Regent Loop</b>	<b>825 Jones Street</b>	<b>829 Bridge Street</b>	<b>847 Chestnut Street</b>
\$ 9,432	\$ (427)	\$ 12,588	\$ 10,950	\$ 12,354	\$ 11,670	\$ 12,450	\$ 11,670
503	70	411	34	124	25	99	98
32	18	33	25	39	42	25	47
2,733	1,245	2,838	3,230	8,688	1,458	2,809	1,840
-	-	-	-	-	-	-	-
19,053	(2,269)	575	3,174	25,189	47	(938)	(328)
4	4	4	4	4	4	4	4
-	1,033	-	-	-	-	-	-
(13,276)	(539)	8,219	3,254	(22,715)	9,022	9,085	8,881
36,643	20,329	34,046	26,738	39,802	43,520	24,631	49,497
<u>\$ 23,367</u>	<u>\$ 19,790</u>	<u>\$ 42,265</u>	<u>\$ 29,992</u>	<u>\$ 17,087</u>	<u>\$ 52,542</u>	<u>\$ 33,716</u>	<u>\$ 58,378</u>

190

**Combining Schedule of Changes in Fiduciary Net Position  
Agency Funds  
For the Years Ended March 31, 2018 and 2017**

	<b>1035 Oakwood Drive</b>	<b>625 Clark Avenue</b>	<b>716 Winslow Avenue</b>	<b>817 Bridge Street</b>
Dwelling rents	\$ 11,430	\$ -	\$ 7,601	\$ 860
Other tenant revenue	-	(21)	1,740	55
Interest income	34	(1)	24	7
<hr/>				
<b>OPERATING EXPENSES</b>				
Administrative	1,735	(96)	1,990	3,436
Tenant services	-	-	-	-
Maintenance	462	(2,421)	(304)	(1,068)
Insurance premiums	-	-	4	4
Other general expenses	-	-	-	340
<hr/>				
<b>Total Operating Expenses</b>	<b>3,547</b>	<b>(2,662)</b>	<b>3,320</b>	<b>4,037</b>
<hr/>				
<b>Change in Net Assets</b>	<b>7,917</b>	<b>2,640</b>	<b>6,045</b>	<b>(3,115)</b>
<hr/>				
<b>Total Agency Obligations - Ending</b>	<b>\$ 45,990</b>	<b>\$ 10,306</b>	<b>\$ 29,311</b>	<b>\$ (5,370)</b>

191

833 Bridge Street	614 Clark Avenue	590 Washington Avenue	Totals	
			2018	2017
\$ -	\$ -	\$ 8,646	\$ 149,352	\$ 165,305
(13)	-	171	5,691	6,896
2	10	4	447	397
(172)	494	2,790	44,786	38,516
-	-	2,292	2,292	-
(2,230)	(1,828)	52,891	98,455	47,374
-	-	4	60	76
-	-	397	6,513	-
(2,402)	(1,334)	59,772	172,981	106,702
2,391	1,344	(50,951)	(17,491)	65,896
<u>\$ (19,934)</u>	<u>\$ 22,491</u>	<u>\$ (79,400)</u>	<u>\$ 401,361</u>	<u>\$ 418,852</u>

192



# REGIONAL HOUSING AUTHORITY

Serving the Cities of Live Oak, Yuba City and Colusa • Counties of Sutter, Nevada, Colusa and Yuba

1455 Butte House Road • Yuba City, CA 95993

Phone: (530) 671-0220 • Toll Free: (888) 671-0220 • TTY: (866) 735-2929 • Fax: (530) 673-0775

www.RegionalHA.org

## RESOLUTION 18-1579

### A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE REGIONAL HOUSING AUTHORITY EXPRESSING RECOGNITION OF THE ACHIEVEMENTS OF Alicia Vargas

**WHEREAS**, the Regional Housing Authority encourages Housing Choice Voucher participants to enroll in the Family Self-Sufficiency (FSS) Program; and

**WHEREAS**, Alicia Vargas started in this program on 12/1/2014 and set goals for herself to become independent of government assistance; and

**WHEREAS**, Alicia Vargas met her goals by 8/30/2018 and received sufficient earned income to generate an escrow account in the amount of \$10,512.24; and

**WHEREAS**, Alicia has now “graduated” from the FSS program;

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Commissioners of the Regional Housing Authority congratulates Alicia Vargas for her determination to progress to a life that is independent of government assistance and conveys their best wishes for success in all her future endeavors.

**This Resolution was approved at the regular meeting of the Board of Commissioners, this 3<sup>rd</sup> day of October 2018.**

AYES:

NAYS:

ABSTAINED:

ABSENT:

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Chairperson Dan Miller

193





# REGIONAL HOUSING AUTHORITY

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## RESOLUTION 18-1580

### A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE REGIONAL HOUSING AUTHORITY APPROVAL OF THE ANNUAL UTILITY STUDY AND ALLOWANCE-HOUSING CHOICE VOUCHER PROGRAM

**WHEREAS**, the Regional Housing Authority (RHA) manages up to 1661 Housing Choice Voucher Participants; and

**WHEREAS**, the United States Department of Housing and Urban Development requires an annual study of the utility allowances for jurisdictions; and

**WHEREAS**, the Board of Commissioners of RHA has reviewed the information submitted;

**NOW THEREFORE BE IT RESOLVED** by the Board of Commissioners of the Regional Housing Authority that:

1. The information provided in the Section 8 Housing Choice Voucher Survey and Study is true and accurate.
2. There was a qualifying change in cost of tenant provided utilities.
3. New utility allowances per the study should be implemented effective November 1, 2018 which are attached.

This Resolution was approved at the Regular Meeting of the Board of Commissioners on the 3<sup>rd</sup> day of October, 2018 by the following vote:

AYES:

NAYS:

ABSTAINED:

ABSENT:

ATTEST: \_\_\_\_\_  
Dan Miller, Chairperson

(SEAL)

194

**Allowances for Tenant-Furnished  
Utilities and Other Services**

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

Date (mm/dd/yyyy):						
Locality: <b>Regional Housing Authority, CA</b>		Unit Type: <b>Apartment</b>				
Utility or Service: <b>Sutter County- Yuba City</b>	<b>0 BR</b>	<b>1 BR</b>	<b>2 BR</b>	<b>3 BR</b>	<b>4 BR</b>	<b>5 BR</b>
Monthly Dollar Allowances						
<b>Heating</b>						
a. Natural Gas (includes climate credit)	\$15.00	\$19.00	\$21.00	\$24.00	\$26.00	\$29.00
b. Bottle Gas/Propane	\$31.00	\$40.00	\$44.00	\$48.00	\$52.00	\$56.00
c. Electric	\$20.00	\$24.00	\$30.00	\$37.00	\$43.00	\$50.00
d. Electric Heat Pump	\$18.00	\$21.00	\$25.00	\$28.00	\$31.00	\$33.00
e. Oil / Other						
<b>Cooking</b>						
a. Natural Gas	\$4.00	\$4.00	\$6.00	\$8.00	\$10.00	\$11.00
b. Bottle Gas/Propane	\$6.00	\$6.00	\$10.00	\$15.00	\$19.00	\$21.00
c. Electric	\$9.00	\$10.00	\$15.00	\$19.00	\$24.00	\$28.00
<b>Other Electric &amp; Cooling</b>						
Other Electric (Lights & Appliances) (includes climate credit)	\$26.00	\$32.00	\$47.00	\$62.00	\$78.00	\$98.00
Air Conditioning	\$11.00	\$14.00	\$19.00	\$24.00	\$29.00	\$34.00
Evaporative Cooling	\$4.00	\$4.00	\$6.00	\$8.00	\$9.00	\$11.00
<b>Water Heating</b>						
a. Natural Gas	\$8.00	\$9.00	\$13.00	\$18.00	\$21.00	\$25.00
b. Bottle Gas/Propane	\$15.00	\$17.00	\$23.00	\$31.00	\$40.00	\$46.00
c. Electric	\$20.00	\$24.00	\$30.00	\$37.00	\$43.00	\$50.00
d. Oil / Other						
<b>Water, Sewer, Trash Collection</b>						
Water (Yuba City)	\$39.00	\$39.00	\$39.00	\$39.00	\$40.00	\$44.00
Sewer (Yuba City)	\$43.00	\$43.00	\$43.00	\$43.00	\$43.00	\$43.00
Trash Collection	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00
<b>Tenant-supplied Appliances</b>						
Range / Microwave Tenant-supplied	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00
Refrigerator Tenant-supplied	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
<b>Other--specify: Monthly Charges</b>						
<b>Actual Family Allowances</b>		Utility or Service		per month cost		
To be used by the family to compute allowance. Complete below for the actual unit rented.		Heating		\$		
		Cooking		\$		
Name of Family		Other Electric		\$		
		Air Conditioning		\$		
		Water Heating		\$		
		Water		\$		
Address of Unit		Sewer		\$		
		Trash Collection		\$		
		Range / Microwave		\$		
		Refrigerator		\$		
		Other		\$		
Number of Bedrooms		Other		\$		
		Total		\$		



# Allowances for Tenant-Furnished Utilities and Other Services

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

Date (mm/dd/yyyy):						
Locality: <b>Regional Housing Authority, CA</b>		Unit Type: <b>Row House/Townhouse/Semi-Detached/Duplex</b>				
Utility or Service: <b>Sutter County- Yuba City</b>	<b>0 BR</b>	<b>1 BR</b>	<b>2 BR</b>	<b>3 BR</b>	<b>4 BR</b>	<b>5 BR</b>
Monthly Dollar Allowances						
<b>Heating</b>						
a. Natural Gas (includes climate credit)	\$21.00	\$26.00	\$29.00	\$33.00	\$35.00	\$39.00
b. Bottle Gas/Propane	\$44.00	\$52.00	\$56.00	\$65.00	\$69.00	\$75.00
c. Electric	\$30.00	\$35.00	\$43.00	\$51.00	\$59.00	\$67.00
d. Electric Heat Pump	\$21.00	\$25.00	\$30.00	\$33.00	\$37.00	\$41.00
e. Oil / Other						
<b>Cooking</b>						
a. Natural Gas	\$4.00	\$4.00	\$6.00	\$8.00	\$10.00	\$11.00
b. Bottle Gas/Propane	\$6.00	\$6.00	\$10.00	\$15.00	\$19.00	\$21.00
c. Electric	\$9.00	\$10.00	\$15.00	\$19.00	\$24.00	\$28.00
<b>Other Electric &amp; Cooling</b>						
Other Electric (Lights & Appliances) (includes climate credit)	\$35.00	\$42.00	\$61.00	\$82.00	\$107.00	\$132.00
Air Conditioning	\$11.00	\$13.00	\$23.00	\$32.00	\$42.00	\$51.00
Evaporative Cooling	\$3.00	\$4.00	\$7.00	\$10.00	\$13.00	\$16.00
<b>Water Heating</b>						
a. Natural Gas	\$10.00	\$11.00	\$16.00	\$21.00	\$26.00	\$31.00
b. Bottle Gas/Propane	\$19.00	\$21.00	\$29.00	\$40.00	\$48.00	\$56.00
c. Electric	\$25.00	\$30.00	\$38.00	\$46.00	\$54.00	\$63.00
d. Oil / Other						
<b>Water, Sewer, Trash Collection</b>						
Water (Yuba City)	\$39.00	\$39.00	\$39.00	\$39.00	\$40.00	\$44.00
Sewer (Yuba City)	\$43.00	\$43.00	\$43.00	\$43.00	\$43.00	\$43.00
Trash Collection	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00
<b>Tenant-supplied Appliances</b>						
Range / Microwave Tenant-supplied	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00
Refrigerator Tenant-supplied	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
<b>Other--specify: Monthly Charges</b>						
<b>Actual Family Allowances</b>				Utility or Service		per month cost
To be used by the family to compute allowance. Complete below for the actual unit rented.				Heating		\$
				Cooking		\$
Name of Family				Other Electric		\$
				Air Conditioning		\$
				Water Heating		\$
				Water		\$
Address of Unit				Sewer		\$
				Trash Collection		\$
				Range / Microwave		\$
				Refrigerator		\$
				Other		\$
				Other		\$
Number of Bedrooms				Other		\$
				Total		\$



**Allowances for Tenant-Furnished  
Utilities and Other Services**

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

Date (mm/dd/yyyy):						
Locality: <b>Regional Housing Authority, CA</b>		Unit Type: <b>Detached House/Mobile Home</b>				
Utility or Service: <b>Sutter County- Yuba City</b>	<b>0 BR</b>	<b>1 BR</b>	<b>2 BR</b>	<b>3 BR</b>	<b>4 BR</b>	<b>5 BR</b>
Monthly Dollar Allowances						
<b>Heating</b>						
a. Natural Gas (includes climate credit)	\$24.00	\$28.00	\$31.00	\$35.00	\$39.00	\$43.00
b. Bottle Gas/Propane	\$48.00	\$54.00	\$61.00	\$69.00	\$75.00	\$82.00
c. Electric	\$43.00	\$50.00	\$57.00	\$65.00	\$72.00	\$81.00
d. Electric Heat Pump	\$25.00	\$29.00	\$35.00	\$39.00	\$44.00	\$48.00
e. Oil / Other						
<b>Cooking</b>						
a. Natural Gas	\$4.00	\$4.00	\$6.00	\$8.00	\$10.00	\$11.00
b. Bottle Gas/Propane	\$6.00	\$6.00	\$10.00	\$15.00	\$19.00	\$21.00
c. Electric	\$9.00	\$10.00	\$15.00	\$19.00	\$24.00	\$28.00
<b>Other Electric &amp; Cooling</b>						
Other Electric (Lights & Appliances) (includes climate credit)	\$42.00	\$50.00	\$72.00	\$100.00	\$130.00	\$159.00
Air Conditioning	\$9.00	\$10.00	\$24.00	\$36.00	\$49.00	\$63.00
Evaporative Cooling	\$3.00	\$3.00	\$7.00	\$11.00	\$16.00	\$20.00
<b>Water Heating</b>						
a. Natural Gas	\$10.00	\$11.00	\$16.00	\$21.00	\$26.00	\$31.00
b. Bottle Gas/Propane	\$19.00	\$21.00	\$29.00	\$40.00	\$48.00	\$56.00
c. Electric	\$25.00	\$30.00	\$38.00	\$46.00	\$54.00	\$63.00
d. Oil / Other						
<b>Water, Sewer, Trash Collection</b>						
Water (Yuba City)	\$39.00	\$39.00	\$39.00	\$39.00	\$40.00	\$44.00
Sewer (Yuba City)	\$54.00	\$54.00	\$54.00	\$54.00	\$54.00	\$54.00
Trash Collection	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00
<b>Tenant-supplied Appliances</b>						
Range / Microwave Tenant-supplied	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00
Refrigerator Tenant-supplied	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
<b>Other--specify: Monthly Charges</b>						
<b>Actual Family Allowances</b>				Utility or Service	per month cost	
To be used by the family to compute allowance. Complete below for the actual unit rented.				Heating	\$	
				Cooking	\$	
Name of Family				Other Electric	\$	
				Air Conditioning	\$	
Address of Unit				Water Heating	\$	
				Water	\$	
				Sewer	\$	
				Trash Collection	\$	
				Range / Microwave	\$	
				Refrigerator	\$	
Number of Bedrooms				Other	\$	
				Other	\$	
				Total	\$	



197

# Allowances for Tenant-Furnished Utilities and Other Services

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

Date (mm/dd/yyyy):						
Locality: <b>Regional Housing Authority, CA</b>		Unit Type: <b>Apartment</b>				
Utility or Service: <b>Sutter County- Live Oak</b>	<b>0 BR</b>	<b>1 BR</b>	<b>2 BR</b>	<b>3 BR</b>	<b>4 BR</b>	<b>5 BR</b>
Monthly Dollar Allowances						
<b>Heating</b>						
a. Natural Gas (includes climate credit)	\$15.00	\$19.00	\$21.00	\$24.00	\$26.00	\$29.00
b. Bottle Gas/Propane	\$31.00	\$40.00	\$44.00	\$48.00	\$52.00	\$56.00
c. Electric	\$20.00	\$24.00	\$30.00	\$37.00	\$43.00	\$50.00
d. Electric Heat Pump	\$18.00	\$21.00	\$25.00	\$28.00	\$31.00	\$33.00
e. Oil / Other						
<b>Cooking</b>						
a. Natural Gas	\$4.00	\$4.00	\$6.00	\$8.00	\$10.00	\$11.00
b. Bottle Gas/Propane	\$6.00	\$6.00	\$10.00	\$15.00	\$19.00	\$21.00
c. Electric	\$9.00	\$10.00	\$15.00	\$19.00	\$24.00	\$28.00
<b>Other Electric &amp; Cooling</b>						
Other Electric (Lights & Appliances) (includes climate credit)	\$26.00	\$32.00	\$47.00	\$62.00	\$78.00	\$98.00
Air Conditioning	\$11.00	\$14.00	\$19.00	\$24.00	\$29.00	\$34.00
Evaporative Cooling	\$3.00	\$4.00	\$6.00	\$7.00	\$8.00	\$10.00
<b>Water Heating</b>						
a. Natural Gas	\$8.00	\$9.00	\$13.00	\$18.00	\$21.00	\$25.00
b. Bottle Gas/Propane	\$15.00	\$17.00	\$23.00	\$31.00	\$40.00	\$46.00
c. Electric	\$20.00	\$24.00	\$30.00	\$37.00	\$43.00	\$50.00
d. Oil / Other						
<b>Water, Sewer, Trash Collection</b>						
Water (Live Oak)	\$24.00	\$24.00	\$24.00	\$24.00	\$24.00	\$24.00
Sewer (Live Oak)	\$52.00	\$52.00	\$52.00	\$52.00	\$52.00	\$52.00
Trash Collection	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00
<b>Tenant-supplied Appliances</b>						
Range / Microwave Tenant-supplied	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00
Refrigerator Tenant-supplied	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
<b>Other--specify: Monthly Charges</b>						
<b>Actual Family Allowances</b>				Utility or Service		per month cost
To be used by the family to compute allowance. Complete below for the actual unit rented.				Heating		\$
				Cooking		\$
Name of Family				Other Electric		\$
				Air Conditioning		\$
				Water Heating		\$
				Water		\$
Address of Unit				Sewer		\$
				Trash Collection		\$
				Range / Microwave		\$
				Refrigerator		\$
				Other		\$
				Other		\$
Number of Bedrooms				Other		\$
				Total		\$



# Allowances for Tenant-Furnished Utilities and Other Services

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

Date (mm/dd/yyyy):						
Locality: <b>Regional Housing Authority, CA</b>		Unit Type: <b>Row House/ Townhouse/Semi-Detached/ Duplex</b>				
Utility or Service: <b>Sutter County- Live Oak</b>	<b>0 BR</b>	<b>1 BR</b>	<b>2 BR</b>	<b>3 BR</b>	<b>4 BR</b>	<b>5 BR</b>
Monthly Dollar Allowances						
<b>Heating</b>						
a. Natural Gas (includes climate credit)	\$21.00	\$26.00	\$29.00	\$33.00	\$35.00	\$39.00
b. Bottle Gas/Propane	\$44.00	\$52.00	\$56.00	\$65.00	\$69.00	\$75.00
c. Electric	\$30.00	\$35.00	\$43.00	\$51.00	\$59.00	\$67.00
d. Electric Heat Pump	\$21.00	\$25.00	\$30.00	\$33.00	\$37.00	\$41.00
e. Oil / Other						
<b>Cooking</b>						
a. Natural Gas	\$4.00	\$4.00	\$6.00	\$8.00	\$10.00	\$11.00
b. Bottle Gas/Propane	\$6.00	\$6.00	\$10.00	\$15.00	\$19.00	\$21.00
c. Electric	\$9.00	\$10.00	\$15.00	\$19.00	\$24.00	\$28.00
<b>Other Electric &amp; Cooling</b>						
Other Electric (Lights & Appliances) (includes climate credit)	\$35.00	\$42.00	\$61.00	\$82.00	\$107.00	\$132.00
Air Conditioning	\$11.00	\$13.00	\$23.00	\$32.00	\$42.00	\$51.00
Evaporative Cooling	\$3.00	\$4.00	\$7.00	\$9.00	\$12.00	\$15.00
<b>Water Heating</b>						
a. Natural Gas	\$10.00	\$11.00	\$16.00	\$21.00	\$26.00	\$31.00
b. Bottle Gas/Propane	\$19.00	\$21.00	\$29.00	\$40.00	\$48.00	\$56.00
c. Electric	\$25.00	\$30.00	\$38.00	\$46.00	\$54.00	\$63.00
d. Oil / Other						
<b>Water, Sewer, Trash Collection</b>						
Water (Live Oak)	\$24.00	\$24.00	\$24.00	\$24.00	\$24.00	\$24.00
Sewer (Live Oak)	\$52.00	\$52.00	\$52.00	\$52.00	\$52.00	\$52.00
Trash Collection	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00
<b>Tenant-supplied Appliances</b>						
Range / Microwave Tenant-supplied	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00
Refrigerator Tenant-supplied	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
<b>Other--specify: Monthly Charges</b>						
<b>Actual Family Allowances</b>				Utility or Service		per month cost
To be used by the family to compute allowance. Complete below for the actual unit rented.				Heating		\$
				Cooking		\$
Name of Family				Other Electric		\$
				Air Conditioning		\$
				Water Heating		\$
Address of Unit				Water		\$
				Sewer		\$
				Trash Collection		\$
				Range / Microwave		\$
				Refrigerator		\$
				Other		\$
Number of Bedrooms				Other		\$
				Total		\$



199

**Allowances for Tenant-Furnished  
Utilities and Other Services**

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

Date (mm/dd/yyyy):						
Locality: <b>Regional Housing Authority, CA</b>		Unit Type: <b>Detached House/Mobile Home</b>				
Utility or Service: <b>Sutter County- Live Oak</b>	<b>0 BR</b>	<b>1 BR</b>	<b>2 BR</b>	<b>3 BR</b>	<b>4 BR</b>	<b>5 BR</b>
Monthly Dollar Allowances						
<b>Heating</b>						
a. Natural Gas (includes climate credit)	\$24.00	\$28.00	\$31.00	\$35.00	\$39.00	\$43.00
b. Bottle Gas/Propane	\$48.00	\$54.00	\$61.00	\$69.00	\$75.00	\$82.00
c. Electric	\$43.00	\$50.00	\$57.00	\$65.00	\$72.00	\$81.00
d. Electric Heat Pump	\$25.00	\$29.00	\$35.00	\$39.00	\$44.00	\$48.00
e. Oil / Other						
<b>Cooking</b>						
a. Natural Gas	\$4.00	\$4.00	\$6.00	\$8.00	\$10.00	\$11.00
b. Bottle Gas/Propane	\$6.00	\$6.00	\$10.00	\$15.00	\$19.00	\$21.00
c. Electric	\$9.00	\$10.00	\$15.00	\$19.00	\$24.00	\$28.00
<b>Other Electric &amp; Cooling</b>						
Other Electric (Lights & Appliances) (includes climate credit)	\$42.00	\$50.00	\$72.00	\$100.00	\$130.00	\$159.00
Air Conditioning	\$9.00	\$10.00	\$24.00	\$36.00	\$49.00	\$63.00
Evaporative Cooling	\$3.00	\$3.00	\$7.00	\$11.00	\$14.00	\$18.00
<b>Water Heating</b>						
a. Natural Gas	\$10.00	\$11.00	\$16.00	\$21.00	\$26.00	\$31.00
b. Bottle Gas/Propane	\$19.00	\$21.00	\$29.00	\$40.00	\$48.00	\$56.00
c. Electric	\$25.00	\$30.00	\$38.00	\$46.00	\$54.00	\$63.00
d. Oil / Other						
<b>Water, Sewer, Trash Collection</b>						
Water (Live Oak)	\$24.00	\$24.00	\$24.00	\$24.00	\$24.00	\$24.00
Sewer (Live Oak)	\$69.00	\$69.00	\$69.00	\$69.00	\$69.00	\$69.00
Trash Collection	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00
<b>Tenant-supplied Appliances</b>						
Range / Microwave Tenant-supplied	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00
Refrigerator Tenant-supplied	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
<b>Other--specify: Monthly Charges</b>						
<b>Actual Family Allowances</b>				Utility or Service		per month cost
To be used by the family to compute allowance. Complete below for the actual unit rented.				Heating		\$
				Cooking		\$
Name of Family				Other Electric		\$
				Air Conditioning		\$
				Water Heating		\$
Address of Unit				Water		\$
				Sewer		\$
				Trash Collection		\$
				Range / Microwave		\$
				Refrigerator		\$
				Other		\$
Number of Bedrooms				Other		\$
				Total		\$



200

**Allowances for Tenant-Furnished  
Utilities and Other Services**

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

Date (mm/dd/yyyy):						
Locality: <b>Regional Housing Authority, CA</b>		Unit Type: <b>Apartment</b>				
Utility or Service: <b>Colusa County</b>	<b>0 BR</b>	<b>1 BR</b>	<b>2 BR</b>	<b>3 BR</b>	<b>4 BR</b>	<b>5 BR</b>
Monthly Dollar Allowances						
<b>Heating</b>						
a. Natural Gas (includes climate credit)	\$15.00	\$19.00	\$21.00	\$24.00	\$26.00	\$29.00
b. Bottle Gas/Propane	\$31.00	\$40.00	\$44.00	\$48.00	\$52.00	\$56.00
c. Electric	\$20.00	\$24.00	\$30.00	\$37.00	\$43.00	\$50.00
d. Electric Heat Pump	\$18.00	\$21.00	\$25.00	\$28.00	\$31.00	\$33.00
e. Oil / Other						
<b>Cooking</b>						
a. Natural Gas	\$4.00	\$4.00	\$6.00	\$8.00	\$10.00	\$11.00
b. Bottle Gas/Propane	\$6.00	\$6.00	\$10.00	\$15.00	\$19.00	\$21.00
c. Electric	\$9.00	\$10.00	\$15.00	\$19.00	\$24.00	\$28.00
<b>Other Electric &amp; Cooling</b>						
Other Electric (Lights & Appliances) (includes climate credit)	\$26.00	\$32.00	\$47.00	\$62.00	\$78.00	\$98.00
Air Conditioning	\$11.00	\$14.00	\$19.00	\$24.00	\$29.00	\$34.00
Evaporative Cooling	\$3.00	\$4.00	\$6.00	\$7.00	\$8.00	\$10.00
<b>Water Heating</b>						
a. Natural Gas	\$8.00	\$9.00	\$13.00	\$18.00	\$21.00	\$25.00
b. Bottle Gas/Propane	\$15.00	\$17.00	\$23.00	\$31.00	\$40.00	\$46.00
c. Electric	\$20.00	\$24.00	\$30.00	\$37.00	\$43.00	\$50.00
d. Oil / Other						
<b>Water, Sewer, Trash Collection</b>						
Water (Arbuckle)	\$22.00	\$22.00	\$22.00	\$22.00	\$22.00	\$22.00
Sewer (Arbuckle)	\$22.00	\$22.00	\$22.00	\$22.00	\$22.00	\$22.00
Trash Collection	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00
<b>Tenant-supplied Appliances</b>						
Range / Microwave Tenant-supplied	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00
Refrigerator Tenant-supplied	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
<b>Other--specify: Monthly Charges</b>						
<b>Actual Family Allowances</b>				Utility or Service	per month cost	
To be used by the family to compute allowance. Complete below for the actual unit rented.				Heating	\$	
				Cooking	\$	
Name of Family				Other Electric	\$	
				Air Conditioning	\$	
				Water Heating	\$	
				Water	\$	
Address of Unit				Sewer	\$	
				Trash Collection	\$	
				Range / Microwave	\$	
				Refrigerator	\$	
				Other	\$	
				Number of Bedrooms	Other	
				Total	\$	





# Allowances for Tenant-Furnished Utilities and Other Services

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

Date (mm/dd/yyyy):						
Locality: <b>Regional Housing Authority, CA</b>		Unit Type: <b>Row House/Townhouse/Semi-Detached/Duplex</b>				
Utility or Service: <b>Colusa County</b>	<b>0 BR</b>	<b>1 BR</b>	<b>2 BR</b>	<b>3 BR</b>	<b>4 BR</b>	<b>5 BR</b>
Monthly Dollar Allowances						
<b>Heating</b>						
a. Natural Gas (includes climate credit)	\$21.00	\$26.00	\$29.00	\$33.00	\$35.00	\$39.00
b. Bottle Gas/Propane	\$44.00	\$52.00	\$56.00	\$65.00	\$69.00	\$75.00
c. Electric	\$30.00	\$35.00	\$43.00	\$51.00	\$59.00	\$67.00
d. Electric Heat Pump	\$21.00	\$25.00	\$30.00	\$33.00	\$37.00	\$41.00
e. Oil / Other						
<b>Cooking</b>						
a. Natural Gas	\$4.00	\$4.00	\$6.00	\$8.00	\$10.00	\$11.00
b. Bottle Gas/Propane	\$6.00	\$6.00	\$10.00	\$15.00	\$19.00	\$21.00
c. Electric	\$9.00	\$10.00	\$15.00	\$19.00	\$24.00	\$28.00
<b>Other Electric &amp; Cooling</b>						
Other Electric (Lights & Appliances) (includes climate credit)	\$35.00	\$42.00	\$61.00	\$82.00	\$107.00	\$132.00
Air Conditioning	\$11.00	\$13.00	\$23.00	\$32.00	\$42.00	\$51.00
Evaporative Cooling	\$3.00	\$4.00	\$7.00	\$9.00	\$12.00	\$15.00
<b>Water Heating</b>						
a. Natural Gas	\$10.00	\$11.00	\$16.00	\$21.00	\$26.00	\$31.00
b. Bottle Gas/Propane	\$19.00	\$21.00	\$29.00	\$40.00	\$48.00	\$56.00
c. Electric	\$25.00	\$30.00	\$38.00	\$46.00	\$54.00	\$63.00
d. Oil / Other						
<b>Water, Sewer, Trash Collection</b>						
Water (Arbuckle)	\$22.00	\$22.00	\$22.00	\$22.00	\$22.00	\$22.00
Sewer (Arbuckle)	\$22.00	\$22.00	\$22.00	\$22.00	\$22.00	\$22.00
Trash Collection	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00
<b>Tenant-supplied Appliances</b>						
Range / Microwave Tenant-supplied	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00
Refrigerator Tenant-supplied	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
<b>Other--specify: Monthly Charges</b>						
<b>Actual Family Allowances</b>				Utility or Service		per month cost
To be used by the family to compute allowance. Complete below for the actual unit rented.				Heating		\$
				Cooking		\$
Name of Family				Other Electric		\$
				Air Conditioning		\$
				Water Heating		\$
Address of Unit				Water		\$
				Sewer		\$
				Trash Collection		\$
				Range / Microwave		\$
				Refrigerator		\$
				Other		\$
Number of Bedrooms				Other		\$
				Total		\$



202

# Allowances for Tenant-Furnished Utilities and Other Services

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

Date (mm/dd/yyyy):						
Locality: <b>Regional Housing Authority, CA</b>		Unit Type: <b>Detached House/Mobile Home</b>				
Utility or Service: <b>Colusa County</b>	<b>0 BR</b>	<b>1 BR</b>	<b>2 BR</b>	<b>3 BR</b>	<b>4 BR</b>	<b>5 BR</b>
Monthly Dollar Allowances						
<b>Heating</b>						
a. Natural Gas (includes climate credit)	\$24.00	\$28.00	\$31.00	\$35.00	\$39.00	\$43.00
b. Bottle Gas/Propane	\$48.00	\$54.00	\$61.00	\$69.00	\$75.00	\$82.00
c. Electric	\$43.00	\$50.00	\$57.00	\$65.00	\$72.00	\$81.00
d. Electric Heat Pump	\$25.00	\$29.00	\$35.00	\$39.00	\$44.00	\$48.00
e. Oil / Other						
<b>Cooking</b>						
a. Natural Gas	\$4.00	\$4.00	\$6.00	\$8.00	\$10.00	\$11.00
b. Bottle Gas/Propane	\$6.00	\$6.00	\$10.00	\$15.00	\$19.00	\$21.00
c. Electric	\$9.00	\$10.00	\$15.00	\$19.00	\$24.00	\$28.00
<b>Other Electric &amp; Cooling</b>						
Other Electric (Lights & Appliances) (includes climate credit)	\$42.00	\$50.00	\$72.00	\$100.00	\$130.00	\$159.00
Air Conditioning	\$9.00	\$10.00	\$24.00	\$36.00	\$49.00	\$63.00
Evaporative Cooling	\$3.00	\$3.00	\$7.00	\$11.00	\$14.00	\$18.00
<b>Water Heating</b>						
a. Natural Gas	\$10.00	\$11.00	\$16.00	\$21.00	\$26.00	\$31.00
b. Bottle Gas/Propane	\$19.00	\$21.00	\$29.00	\$40.00	\$48.00	\$56.00
c. Electric	\$25.00	\$30.00	\$38.00	\$46.00	\$54.00	\$63.00
d. Oil / Other						
<b>Water, Sewer, Trash Collection</b>						
Water (Arbuckle)	\$22.00	\$22.00	\$22.00	\$22.00	\$22.00	\$22.00
Sewer (Arbuckle)	\$22.00	\$22.00	\$22.00	\$22.00	\$22.00	\$22.00
Trash Collection	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00
<b>Tenant-supplied Appliances</b>						
Range / Microwave Tenant-supplied	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00
Refrigerator Tenant-supplied	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
<b>Other--specify: Monthly Charges</b>						
<b>Actual Family Allowances</b>		Utility or Service		per month cost		
To be used by the family to compute allowance. Complete below for the actual unit rented.		Heating		\$		
		Cooking		\$		
Name of Family		Other Electric		\$		
		Air Conditioning		\$		
		Water Heating		\$		
		Water		\$		
Address of Unit		Sewer		\$		
		Trash Collection		\$		
		Range / Microwave		\$		
		Refrigerator		\$		
Number of Bedrooms		Other		\$		
		Other		\$		
		Total		\$		



**Allowances for Tenant-Furnished  
Utilities and Other Services**

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

Date (mm/dd/yyyy):						
Locality: <b>Regional Housing Authority, CA</b>		Unit Type: <b>Apartment</b>				
Utility or Service: <b>Nevada County</b>	<b>0 BR</b>	<b>1 BR</b>	<b>2 BR</b>	<b>3 BR</b>	<b>4 BR</b>	<b>5 BR</b>
Monthly Dollar Allowances						
<b>Heating</b>						
a. Natural Gas (includes climate credit)	\$15.00	\$19.00	\$21.00	\$24.00	\$26.00	\$29.00
b. Bottle Gas/Propane	\$31.00	\$40.00	\$44.00	\$48.00	\$52.00	\$56.00
c. Electric	\$20.00	\$24.00	\$30.00	\$37.00	\$43.00	\$50.00
d. Electric Heat Pump	\$18.00	\$21.00	\$25.00	\$28.00	\$31.00	\$33.00
e. Oil / Other						
<b>Cooking</b>						
a. Natural Gas	\$4.00	\$4.00	\$6.00	\$8.00	\$10.00	\$11.00
b. Bottle Gas/Propane	\$6.00	\$6.00	\$10.00	\$15.00	\$19.00	\$21.00
c. Electric	\$9.00	\$10.00	\$15.00	\$19.00	\$24.00	\$28.00
<b>Other Electric &amp; Cooling</b>						
Other Electric (Lights & Appliances) (includes climate credit)	\$26.00	\$32.00	\$47.00	\$62.00	\$78.00	\$98.00
Air Conditioning	\$11.00	\$14.00	\$19.00	\$24.00	\$29.00	\$34.00
Evaporative Cooling	\$4.00	\$5.00	\$6.00	\$8.00	\$9.00	\$11.00
<b>Water Heating</b>						
a. Natural Gas	\$8.00	\$9.00	\$13.00	\$18.00	\$21.00	\$25.00
b. Bottle Gas/Propane	\$15.00	\$17.00	\$23.00	\$31.00	\$40.00	\$46.00
c. Electric	\$20.00	\$24.00	\$30.00	\$37.00	\$43.00	\$50.00
d. Oil / Other						
<b>Water, Sewer, Trash Collection</b>						
Water (Grass Valley)	\$40.00	\$40.00	\$46.00	\$51.00	\$57.00	\$63.00
Sewer (Grass Valley)	\$43.00	\$43.00	\$43.00	\$43.00	\$43.00	\$43.00
Trash Collection	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00
<b>Tenant-supplied Appliances</b>						
Range / Microwave Tenant-supplied	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00
Refrigerator Tenant-supplied	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
<b>Other--specify: Monthly Charges</b>						
<b>Actual Family Allowances</b>				Utility or Service	per month cost	
To be used by the family to compute allowance. Complete below for the actual unit rented.				Heating	\$	
				Cooking	\$	
Name of Family				Other Electric	\$	
				Air Conditioning	\$	
				Water Heating	\$	
Address of Unit				Water	\$	
				Sewer	\$	
				Trash Collection	\$	
				Range / Microwave	\$	
				Refrigerator	\$	
				Other	\$	
Number of Bedrooms				Other	\$	
				Total	\$	



**Allowances for Tenant-Furnished  
Utilities and Other Services**

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

Date (mm/dd/yyyy):						
Locality: <b>Regional Housing Authority, CA</b>		Unit Type: <b>Row House/Townhouse/Semi-Detached/ Duplex</b>				
Utility or Service:	<b>0 BR</b>	<b>1 BR</b>	<b>2 BR</b>	<b>3 BR</b>	<b>4 BR</b>	<b>5 BR</b>
<b>Nevada County</b>	Monthly Dollar Allowances					
<b>Heating</b>						
a. Natural Gas (includes climate credit)	\$21.00	\$26.00	\$29.00	\$33.00	\$35.00	\$39.00
b. Bottle Gas/Propane	\$44.00	\$52.00	\$56.00	\$65.00	\$69.00	\$75.00
c. Electric	\$30.00	\$35.00	\$43.00	\$51.00	\$59.00	\$67.00
d. Electric Heat Pump	\$21.00	\$25.00	\$30.00	\$33.00	\$37.00	\$41.00
e. Oil / Other						
<b>Cooking</b>						
a. Natural Gas	\$4.00	\$4.00	\$6.00	\$8.00	\$10.00	\$11.00
b. Bottle Gas/Propane	\$6.00	\$6.00	\$10.00	\$15.00	\$19.00	\$21.00
c. Electric	\$9.00	\$10.00	\$15.00	\$19.00	\$24.00	\$28.00
<b>Other Electric &amp; Cooling</b>						
Other Electric (Lights & Appliances) (includes climate credit)	\$35.00	\$42.00	\$61.00	\$82.00	\$107.00	\$132.00
Air Conditioning	\$11.00	\$13.00	\$23.00	\$32.00	\$42.00	\$51.00
Evaporative Cooling	\$4.00	\$4.00	\$7.00	\$10.00	\$13.00	\$17.00
<b>Water Heating</b>						
a. Natural Gas	\$10.00	\$11.00	\$16.00	\$21.00	\$26.00	\$31.00
b. Bottle Gas/Propane	\$19.00	\$21.00	\$29.00	\$40.00	\$48.00	\$56.00
c. Electric	\$25.00	\$30.00	\$38.00	\$46.00	\$54.00	\$63.00
d. Oil / Other						
<b>Water, Sewer, Trash Collection</b>						
Water (Grass Valley)	\$40.00	\$40.00	\$46.00	\$51.00	\$57.00	\$63.00
Sewer (Grass Valley)	\$43.00	\$43.00	\$43.00	\$43.00	\$43.00	\$43.00
Trash Collection	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00
<b>Tenant-supplied Appliances</b>						
Range / Microwave Tenant-supplied	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00
Refrigerator Tenant-supplied	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
<b>Other--specify: Monthly Charges</b>						
<b>Actual Family Allowances</b>				Utility or Service	per month cost	
To be used by the family to compute allowance. Complete below for the actual unit rented.				Heating	\$	
				Cooking	\$	
Name of Family				Other Electric	\$	
				Air Conditioning	\$	
				Water Heating	\$	
				Water	\$	
Address of Unit				Sewer	\$	
				Trash Collection	\$	
				Range / Microwave	\$	
				Refrigerator	\$	
				Other	\$	
				Number of Bedrooms	Other	
				Total	\$	



205

**Allowances for Tenant-Furnished  
Utilities and Other Services**

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

Date (mm/dd/yyyy):						
Locality: <b>Regional Housing Authority, CA</b>		Unit Type: <b>Detached House/Mobile Home</b>				
Utility or Service: <b>Nevada County</b>	<b>0 BR</b>	<b>1 BR</b>	<b>2 BR</b>	<b>3 BR</b>	<b>4 BR</b>	<b>5 BR</b>
Monthly Dollar Allowances						
<b>Heating</b>						
a. Natural Gas (includes climate credit)	\$24.00	\$28.00	\$31.00	\$35.00	\$39.00	\$43.00
b. Bottle Gas/Propane	\$48.00	\$54.00	\$61.00	\$69.00	\$75.00	\$82.00
c. Electric	\$43.00	\$50.00	\$57.00	\$65.00	\$72.00	\$81.00
d. Electric Heat Pump	\$25.00	\$29.00	\$35.00	\$39.00	\$44.00	\$48.00
e. Oil / Other						
<b>Cooking</b>						
a. Natural Gas	\$4.00	\$4.00	\$6.00	\$8.00	\$10.00	\$11.00
b. Bottle Gas/Propane	\$6.00	\$6.00	\$10.00	\$15.00	\$19.00	\$21.00
c. Electric	\$9.00	\$10.00	\$15.00	\$19.00	\$24.00	\$28.00
<b>Other Electric &amp; Cooling</b>						
Other Electric (Lights & Appliances) (includes climate credit)	\$42.00	\$50.00	\$72.00	\$100.00	\$130.00	\$159.00
Air Conditioning	\$9.00	\$10.00	\$24.00	\$36.00	\$49.00	\$63.00
Evaporative Cooling	\$3.00	\$3.00	\$8.00	\$12.00	\$16.00	\$20.00
<b>Water Heating</b>						
a. Natural Gas	\$10.00	\$11.00	\$16.00	\$21.00	\$26.00	\$31.00
b. Bottle Gas/Propane	\$19.00	\$21.00	\$29.00	\$40.00	\$48.00	\$56.00
c. Electric	\$25.00	\$30.00	\$38.00	\$46.00	\$54.00	\$63.00
d. Oil / Other						
<b>Water, Sewer, Trash Collection</b>						
Water (Grass Valley)	\$40.00	\$40.00	\$46.00	\$51.00	\$57.00	\$63.00
Sewer (Grass Valley)	\$55.00	\$55.00	\$55.00	\$55.00	\$55.00	\$55.00
Trash Collection	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00
<b>Tenant-supplied Appliances</b>						
Range / Microwave Tenant-supplied	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00
Refrigerator Tenant-supplied	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
<b>Other--specify: Monthly Charges</b>						
<b>Actual Family Allowances</b>				Utility or Service		per month cost
To be used by the family to compute allowance. Complete below for the actual unit rented.				Heating		\$
Name of Family				Cooking		\$
Address of Unit				Other Electric		\$
				Air Conditioning		\$
				Water Heating		\$
Number of Bedrooms				Water		\$
				Sewer		\$
				Trash Collection		\$
				Range / Microwave		\$
				Refrigerator		\$
				Other		\$
				Other		\$
				Total		\$



206

**Allowances for Tenant-Furnished  
Utilities and Other Services**

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

Date (mm/dd/yyyy):						
Locality: <b>Regional Housing Authority, CA</b>		Unit Type: <b>Apartment</b>				
Utility or Service: <b>Yuba County</b>	<b>0 BR</b>	<b>1 BR</b>	<b>2 BR</b>	<b>3 BR</b>	<b>4 BR</b>	<b>5 BR</b>
Monthly Dollar Allowances						
<b>Heating</b>						
a. Natural Gas (includes climate credit)	\$15.00	\$19.00	\$21.00	\$24.00	\$26.00	\$29.00
b. Bottle Gas/Propane	\$31.00	\$40.00	\$44.00	\$48.00	\$52.00	\$56.00
c. Electric	\$20.00	\$24.00	\$30.00	\$37.00	\$43.00	\$50.00
d. Electric Heat Pump	\$18.00	\$21.00	\$25.00	\$28.00	\$31.00	\$33.00
e. Oil / Other						
<b>Cooking</b>						
a. Natural Gas	\$4.00	\$4.00	\$6.00	\$8.00	\$10.00	\$11.00
b. Bottle Gas/Propane	\$6.00	\$6.00	\$10.00	\$15.00	\$19.00	\$21.00
c. Electric	\$9.00	\$10.00	\$15.00	\$19.00	\$24.00	\$28.00
<b>Other Electric &amp; Cooling</b>						
Other Electric (Lights & Appliances) (includes climate credit)	\$26.00	\$32.00	\$47.00	\$62.00	\$78.00	\$98.00
Air Conditioning	\$11.00	\$14.00	\$19.00	\$24.00	\$29.00	\$34.00
Evaporative Cooling	\$4.00	\$4.00	\$6.00	\$8.00	\$9.00	\$11.00
<b>Water Heating</b>						
a. Natural Gas	\$8.00	\$9.00	\$13.00	\$18.00	\$21.00	\$25.00
b. Bottle Gas/Propane	\$15.00	\$17.00	\$23.00	\$31.00	\$40.00	\$46.00
c. Electric	\$20.00	\$24.00	\$30.00	\$37.00	\$43.00	\$50.00
d. Oil / Other						
<b>Water, Sewer, Trash Collection</b>						
Water CA Water Service	\$38.00	\$39.00	\$44.00	\$50.00	\$56.00	\$62.00
Sewer Utility Management Services	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00
Trash Collection	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00
<b>Tenant-supplied Appliances</b>						
Range / Microwave Tenant-supplied	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00
Refrigerator Tenant-supplied	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
<b>Other--specify: Monthly Charges</b>						
<b>Actual Family Allowances</b>				Utility or Service		per month cost
To be used by the family to compute allowance. Complete below for the actual unit rented.				Heating		\$
				Cooking		\$
Name of Family				Other Electric		\$
				Air Conditioning		\$
Address of Unit				Water Heating		\$
				Water		\$
Number of Bedrooms				Sewer		\$
				Trash Collection		\$
				Range / Microwave		\$
				Refrigerator		\$
				Other		\$
				Other		\$
				<b>Total</b>		<b>\$</b>



207

# Allowances for Tenant-Furnished Utilities and Other Services

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

Date (mm/dd/yyyy):							
Locality: <b>Regional Housing Authority, CA</b>		Unit Type: <b>Row House/Townhouse/Semi-Detached/Duplex</b>					
Utility or Service: <b>Yuba County</b>		<b>0 BR</b>	<b>1 BR</b>	<b>2 BR</b>	<b>3 BR</b>	<b>4 BR</b>	<b>5 BR</b>
Monthly Dollar Allowances							
<b>Heating</b>							
a. Natural Gas (includes climate credit)	\$21.00	\$26.00	\$29.00	\$33.00	\$35.00	\$39.00	
b. Bottle Gas/Propane	\$44.00	\$52.00	\$56.00	\$65.00	\$69.00	\$75.00	
c. Electric	\$30.00	\$35.00	\$43.00	\$51.00	\$59.00	\$67.00	
d. Electric Heat Pump	\$21.00	\$25.00	\$30.00	\$33.00	\$37.00	\$41.00	
e. Oil / Other							
<b>Cooking</b>							
a. Natural Gas	\$4.00	\$4.00	\$6.00	\$8.00	\$10.00	\$11.00	
b. Bottle Gas/Propane	\$6.00	\$6.00	\$10.00	\$15.00	\$19.00	\$21.00	
c. Electric	\$9.00	\$10.00	\$15.00	\$19.00	\$24.00	\$28.00	
<b>Other Electric &amp; Cooling</b>							
Other Electric (Lights & Appliances) (includes climate credit)	\$35.00	\$42.00	\$61.00	\$82.00	\$107.00	\$132.00	
Air Conditioning	\$11.00	\$13.00	\$23.00	\$32.00	\$42.00	\$51.00	
Evaporative Cooling	\$4.00	\$4.00	\$7.00	\$10.00	\$13.00	\$17.00	
<b>Water Heating</b>							
a. Natural Gas	\$10.00	\$11.00	\$16.00	\$21.00	\$26.00	\$31.00	
b. Bottle Gas/Propane	\$19.00	\$21.00	\$29.00	\$40.00	\$48.00	\$56.00	
c. Electric	\$25.00	\$30.00	\$38.00	\$46.00	\$54.00	\$63.00	
d. Oil / Other							
<b>Water, Sewer, Trash Collection</b>							
Water CA Water Service	\$38.00	\$39.00	\$44.00	\$50.00	\$56.00	\$62.00	
Sewer Utility Management Services	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	
Trash Collection	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00	
<b>Tenant-supplied Appliances</b>							
Range / Microwave Tenant-supplied	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00	
Refrigerator Tenant-supplied	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	
<b>Other--specify: Monthly Charges</b>							
<b>Actual Family Allowances</b>		Utility or Service		per month cost			
To be used by the family to compute allowance. Complete below for the actual unit rented.		Heating		\$			
		Cooking		\$			
Name of Family		Other Electric		\$			
		Air Conditioning		\$			
		Water Heating		\$			
Address of Unit		Water		\$			
		Sewer		\$			
		Trash Collection		\$			
		Range / Microwave		\$			
		Refrigerator		\$			
		Other		\$			
Number of Bedrooms		Other		\$			
		<b>Total</b>		<b>\$</b>			



208

**Allowances for Tenant-Furnished Utilities and Other Services**

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

Date (mm/dd/yyyy):							
Locality: <b>Regional Housing Authority, CA</b>		Unit Type: <b>Detached House/Mobile Home</b>					
Utility or Service: <b>Yuba County</b>		<b>0 BR</b>	<b>1 BR</b>	<b>2 BR</b>	<b>3 BR</b>	<b>4 BR</b>	<b>5 BR</b>
Monthly Dollar Allowances							
<b>Heating</b>							
a. Natural Gas (includes climate credit)	\$24.00	\$28.00	\$31.00	\$35.00	\$39.00	\$43.00	
b. Bottle Gas/Propane	\$48.00	\$54.00	\$61.00	\$69.00	\$75.00	\$82.00	
c. Electric	\$43.00	\$50.00	\$57.00	\$65.00	\$72.00	\$81.00	
d. Electric Heat Pump	\$25.00	\$29.00	\$35.00	\$39.00	\$44.00	\$48.00	
e. Oil / Other							
<b>Cooking</b>							
a. Natural Gas	\$4.00	\$4.00	\$6.00	\$8.00	\$10.00	\$11.00	
b. Bottle Gas/Propane	\$6.00	\$6.00	\$10.00	\$15.00	\$19.00	\$21.00	
c. Electric	\$9.00	\$10.00	\$15.00	\$19.00	\$24.00	\$28.00	
<b>Other Electric &amp; Cooling</b>							
Other Electric (Lights & Appliances) (includes climate credit)	\$42.00	\$50.00	\$72.00	\$100.00	\$130.00	\$159.00	
Air Conditioning	\$9.00	\$10.00	\$24.00	\$36.00	\$49.00	\$63.00	
Evaporative Cooling	\$3.00	\$3.00	\$8.00	\$12.00	\$16.00	\$20.00	
<b>Water Heating</b>							
a. Natural Gas	\$10.00	\$11.00	\$16.00	\$21.00	\$26.00	\$31.00	
b. Bottle Gas/Propane	\$19.00	\$21.00	\$29.00	\$40.00	\$48.00	\$56.00	
c. Electric	\$25.00	\$30.00	\$38.00	\$46.00	\$54.00	\$63.00	
d. Oil / Other							
<b>Water, Sewer, Trash Collection</b>							
Water CA Water Service	\$38.00	\$39.00	\$44.00	\$50.00	\$56.00	\$62.00	
Sewer Utility Management Services	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	
Trash Collection	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00	
<b>Tenant-supplied Appliances</b>							
Range / Microwave Tenant-supplied	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00	
Refrigerator Tenant-supplied	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	
<b>Other--specify: Monthly Charges</b>							
<b>Actual Family Allowances</b>		Utility or Service		per month cost			
To be used by the family to compute allowance. Complete below for the actual unit rented.		Heating		\$			
		Cooking		\$			
Name of Family		Other Electric		\$			
		Air Conditioning		\$			
		Water Heating		\$			
		Water		\$			
Address of Unit		Sewer		\$			
		Trash Collection		\$			
		Range / Microwave		\$			
		Refrigerator		\$			
		Other		\$			
Number of Bedrooms		Other		\$			
		Total		\$			







# REGIONAL HOUSING AUTHORITY

Serving the Cities of Live Oak, Yuba City and Colusa • Counties of Sutter, Nevada, Colusa and Yuba

1455 Butte House Road • Yuba City, CA 95993

Phone: (530) 671-0220 • Toll Free: (888) 671-0220 • TTY: (866) 735-2929 • Fax: (530) 673-0775

www.RegionalHA.org

## RESOLUTION 18-1581

### A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE REGIONAL HOUSING AUTHORITY APPROVING THE ENERGY EFFICIENT UTILITY STUDY AND ALLOWANCE-HOUSING CHOICE VOUCHER PROGRAM

**WHEREAS**, the Regional Housing Authority manages up to 1661 Housing Choice Voucher Participants;  
and

**WHEREAS**, the Regional Housing Authority completed an Energy Efficient Utility Allowance for all  
counties served (Colusa, Sutter, Yuba and Nevada); and

**WHEREAS**, the Board of Commissioners of the Regional Housing Authority has reviewed the information  
submitted;

**NOW THEREFORE BE IT RESOLVED** by the Board of Commissioners of the Regional Housing Authority  
that:

1. The information provided in the Section 8 Housing Choice Voucher Survey and Study is true and accurate.
2. The new utility allowance will be used for tenants that occupy units that qualify as energy efficient units built or substantially rehabbed after January 1, 2013.
3. There was a qualifying change in cost of tenant provided energy efficient utilities.
4. These additional building type schedules per the study should be implemented effective November 1, 2018, which are attached.

This Resolution is to take effect immediately

This Resolution is presented at the Regular Meeting of the Board of Commissioners, passed and adopted this 3<sup>rd</sup> day of October, 2018 by the following vote:

AYES:

NAYS:

ABSTAINED:

ABSENT:

ATTEST:

\_\_\_\_\_  
Dan Miller, Chairperson

(SEAL)

210

**Allowances for Tenant-Furnished  
Utilities and Other Services**

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

Date (mm/dd/yyyy):						
Locality: <b>Regional Housing Authority, CA</b>		Unit Type: <b>Apartment Energy Efficient</b>				
Utility or Service: <b>Sutter County- Yuba City</b>	<b>0 BR</b>	<b>1 BR</b>	<b>2 BR</b>	<b>3 BR</b>	<b>4 BR</b>	<b>5 BR</b>
Monthly Dollar Allowances						
<b>Heating</b>						
a. Natural Gas (includes climate credit)	\$13.00	\$15.00	\$18.00	\$19.00	\$21.00	\$24.00
b. Bottle Gas/Propane						
c. Electric	\$17.00	\$20.00	\$25.00	\$30.00	\$35.00	\$41.00
d. Electric Heat Pump	\$14.00	\$17.00	\$20.00	\$22.00	\$25.00	\$28.00
e. Oil / Other						
<b>Cooking</b>						
a. Natural Gas	\$3.00	\$4.00	\$5.00	\$6.00	\$8.00	\$10.00
b. Bottle Gas/Propane						
c. Electric	\$7.00	\$8.00	\$12.00	\$16.00	\$20.00	\$23.00
<b>Other Electric &amp; Cooling</b>						
Other Electric (Lights & Appliances) (includes climate credit)	\$20.00	\$25.00	\$37.00	\$50.00	\$62.00	\$74.00
Air Conditioning	\$9.00	\$11.00	\$15.00	\$20.00	\$24.00	\$28.00
<b>Water Heating</b>						
a. Natural Gas	\$6.00	\$8.00	\$10.00	\$14.00	\$18.00	\$20.00
b. Bottle Gas/Propane						
c. Electric	\$17.00	\$20.00	\$25.00	\$30.00	\$36.00	\$41.00
d. Oil / Other						
<b>Water, Sewer, Trash Collection</b>						
Water (Yuba City)	\$39.00	\$39.00	\$39.00	\$39.00	\$39.00	\$43.00
Sewer (Yuba City)	\$43.00	\$43.00	\$43.00	\$43.00	\$43.00	\$43.00
Trash Collection	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00
<b>Tenant-supplied Appliances</b>						
Range / Microwave Tenant-supplied	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00
Refrigerator Tenant-supplied	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
<b>Other--specify: Monthly Charges</b>						
<b>Actual Family Allowances</b>				Utility or Service		per month cost
To be used by the family to compute allowance. Complete below for the actual unit rented.				Heating		\$
				Cooking		\$
Name of Family				Other Electric		\$
				Air Conditioning		\$
				Water Heating		\$
				Water		\$
Address of Unit				Sewer		\$
				Trash Collection		\$
				Range / Microwave		\$
				Refrigerator		\$
				Other		\$
				Other		\$
Number of Bedrooms				Other		\$
				Total		\$



# Allowances for Tenant-Furnished Utilities and Other Services

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

Date (mm/dd/yyyy):						
Locality: <b>Regional Housing Authority, CA</b>		Unit Type: <b>Row House/Townhouse/Semi-Detached/Duplex Energy Efficient</b>				
Utility or Service: <b>Sutter County- Yuba City</b>	<b>0 BR</b>	<b>1 BR</b>	<b>2 BR</b>	<b>3 BR</b>	<b>4 BR</b>	<b>5 BR</b>
Monthly Dollar Allowances						
<b>Heating</b>						
a. Natural Gas (includes climate credit)	\$18.00	\$21.00	\$24.00	\$26.00	\$29.00	\$31.00
b. Bottle Gas/Propane						
c. Electric	\$24.00	\$29.00	\$35.00	\$42.00	\$48.00	\$55.00
d. Electric Heat Pump	\$17.00	\$21.00	\$24.00	\$27.00	\$30.00	\$33.00
e. Oil / Other						
<b>Cooking</b>						
a. Natural Gas	\$3.00	\$4.00	\$5.00	\$6.00	\$8.00	\$10.00
b. Bottle Gas/Propane						
c. Electric	\$7.00	\$8.00	\$12.00	\$16.00	\$20.00	\$23.00
<b>Other Electric &amp; Cooling</b>						
Other Electric (Lights & Appliances) (includes climate credit)	\$27.00	\$33.00	\$49.00	\$65.00	\$82.00	\$102.00
Air Conditioning	\$9.00	\$11.00	\$19.00	\$27.00	\$34.00	\$42.00
<b>Water Heating</b>						
a. Natural Gas	\$8.00	\$9.00	\$14.00	\$18.00	\$21.00	\$25.00
b. Bottle Gas/Propane						
c. Electric	\$21.00	\$24.00	\$31.00	\$38.00	\$45.00	\$51.00
d. Oil / Other						
<b>Water, Sewer, Trash Collection</b>						
Water (Yuba City)	\$39.00	\$39.00	\$39.00	\$39.00	\$39.00	\$43.00
Sewer (Yuba City)	\$43.00	\$43.00	\$43.00	\$43.00	\$43.00	\$43.00
Trash Collection	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00
<b>Tenant-supplied Appliances</b>						
Range / Microwave Tenant-supplied	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00
Refrigerator Tenant-supplied	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
<b>Other--specify: Monthly Charges</b>						
<b>Actual Family Allowances</b>				Utility or Service		per month cost
To be used by the family to compute allowance. Complete below for the actual unit rented.				Heating		\$
				Cooking		\$
Name of Family				Other Electric		\$
				Air Conditioning		\$
				Water Heating		\$
				Water		\$
Address of Unit				Sewer		\$
				Trash Collection		\$
				Range / Microwave		\$
				Refrigerator		\$
				Other		\$
Number of Bedrooms				Other		\$
				Total		\$



212

**Allowances for Tenant-Furnished  
Utilities and Other Services**

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

Date (mm/dd/yyyy):						
Locality: <b>Regional Housing Authority, CA</b>		Unit Type: <b>Apartment Energy Efficient</b>				
Utility or Service: <b>Sutter County- Live Oak</b>	<b>0 BR</b>	<b>1 BR</b>	<b>2 BR</b>	<b>3 BR</b>	<b>4 BR</b>	<b>5 BR</b>
Monthly Dollar Allowances						
<b>Heating</b>						
a. Natural Gas (includes climate credit)	\$13.00	\$15.00	\$18.00	\$19.00	\$21.00	\$24.00
b. Bottle Gas/Propane						
c. Electric	\$17.00	\$20.00	\$25.00	\$30.00	\$35.00	\$41.00
d. Electric Heat Pump	\$14.00	\$17.00	\$20.00	\$22.00	\$25.00	\$28.00
e. Oil / Other						
<b>Cooking</b>						
a. Natural Gas	\$3.00	\$4.00	\$5.00	\$6.00	\$8.00	\$10.00
b. Bottle Gas/Propane						
c. Electric	\$7.00	\$8.00	\$12.00	\$16.00	\$20.00	\$23.00
<b>Other Electric &amp; Cooling</b>						
Other Electric (Lights & Appliances) (includes climate credit)	\$20.00	\$25.00	\$37.00	\$50.00	\$62.00	\$74.00
Air Conditioning	\$9.00	\$11.00	\$15.00	\$20.00	\$24.00	\$28.00
<b>Water Heating</b>						
a. Natural Gas	\$6.00	\$8.00	\$10.00	\$14.00	\$18.00	\$20.00
b. Bottle Gas/Propane						
c. Electric	\$17.00	\$20.00	\$25.00	\$30.00	\$36.00	\$41.00
d. Oil / Other						
<b>Water, Sewer, Trash Collection</b>						
Water (Live Oak)	\$24.00	\$24.00	\$24.00	\$24.00	\$24.00	\$24.00
Sewer (Live Oak)	\$52.00	\$52.00	\$52.00	\$52.00	\$52.00	\$52.00
Trash Collection	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00
<b>Tenant-supplied Appliances</b>						
Range / Microwave Tenant-supplied	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00
Refrigerator Tenant-supplied	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
<b>Other--specify: Monthly Charges</b>						
<b>Actual Family Allowances</b>				Utility or Service		per month cost
To be used by the family to compute allowance. Complete below for the actual unit rented.				Heating		\$
				Cooking		\$
Name of Family				Other Electric		\$
				Air Conditioning		\$
				Water Heating		\$
				Water		\$
Address of Unit				Sewer		\$
				Trash Collection		\$
				Range / Microwave		\$
				Refrigerator		\$
				Other		\$
				Other		\$
Number of Bedrooms				Total		\$



**Allowances for Tenant-Furnished  
Utilities and Other Services**

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

Date (mm/dd/yyyy):						
Locality: <b>Regional Housing Authority, CA</b>		Unit Type: <b>Row House/ Townhouse/Semi-Detached/ Duplex Energy Efficient</b>				
Utility or Service: <b>Sutter County- Live Oak</b>	<b>0 BR</b>	<b>1 BR</b>	<b>2 BR</b>	<b>3 BR</b>	<b>4 BR</b>	<b>5 BR</b>
Monthly Dollar Allowances						
<b>Heating</b>						
a. Natural Gas (includes climate credit)	\$18.00	\$21.00	\$24.00	\$26.00	\$29.00	\$31.00
b. Bottle Gas/Propane						
c. Electric	\$24.00	\$29.00	\$35.00	\$42.00	\$48.00	\$55.00
d. Electric Heat Pump	\$17.00	\$21.00	\$24.00	\$27.00	\$30.00	\$33.00
e. Oil / Other						
<b>Cooking</b>						
a. Natural Gas	\$3.00	\$4.00	\$5.00	\$6.00	\$8.00	\$10.00
b. Bottle Gas/Propane						
c. Electric	\$7.00	\$8.00	\$12.00	\$16.00	\$20.00	\$23.00
<b>Other Electric &amp; Cooling</b>						
Other Electric (Lights & Appliances) (includes climate credit)	\$27.00	\$33.00	\$49.00	\$65.00	\$82.00	\$102.00
Air Conditioning	\$9.00	\$11.00	\$19.00	\$27.00	\$34.00	\$42.00
<b>Water Heating</b>						
a. Natural Gas	\$8.00	\$9.00	\$14.00	\$18.00	\$21.00	\$25.00
b. Bottle Gas/Propane						
c. Electric	\$21.00	\$24.00	\$31.00	\$38.00	\$45.00	\$51.00
d. Oil / Other						
<b>Water, Sewer, Trash Collection</b>						
Water (Live Oak)	\$24.00	\$24.00	\$24.00	\$24.00	\$24.00	\$24.00
Sewer (Live Oak)	\$52.00	\$52.00	\$52.00	\$52.00	\$52.00	\$52.00
Trash Collection	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00
<b>Tenant-supplied Appliances</b>						
Range / Microwave Tenant-supplied	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00
Refrigerator Tenant-supplied	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
<b>Other--specify: Monthly Charges</b>						
<b>Actual Family Allowances</b>				Utility or Service		per month cost
To be used by the family to compute allowance. Complete below for the actual unit rented.				Heating		\$
				Cooking		\$
Name of Family				Other Electric		\$
				Air Conditioning		\$
				Water Heating		\$
Address of Unit				Water		\$
				Sewer		\$
				Trash Collection		\$
				Range / Microwave		\$
				Refrigerator		\$
				Other		\$
Number of Bedrooms				Other		\$
				Total		\$



# Allowances for Tenant-Furnished Utilities and Other Services

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

Date (mm/dd/yyyy):						
Locality: <b>Regional Housing Authority, CA</b>		Unit Type: <b>Apartment Energy Efficient</b>				
Utility or Service: <b>Colusa County</b>	<b>0 BR</b>	<b>1 BR</b>	<b>2 BR</b>	<b>3 BR</b>	<b>4 BR</b>	<b>5 BR</b>
Monthly Dollar Allowances						
<b>Heating</b>						
a. Natural Gas (includes climate credit)	\$13.00	\$15.00	\$18.00	\$19.00	\$21.00	\$24.00
b. Bottle Gas/Propane						
c. Electric	\$17.00	\$20.00	\$25.00	\$30.00	\$35.00	\$41.00
d. Electric Heat Pump	\$14.00	\$17.00	\$20.00	\$22.00	\$25.00	\$28.00
e. Oil / Other						
<b>Cooking</b>						
a. Natural Gas	\$3.00	\$4.00	\$5.00	\$6.00	\$8.00	\$10.00
b. Bottle Gas/Propane						
c. Electric	\$7.00	\$8.00	\$12.00	\$16.00	\$20.00	\$23.00
<b>Other Electric &amp; Cooling</b>						
Other Electric (Lights & Appliances) (includes climate credit)	\$20.00	\$25.00	\$37.00	\$50.00	\$62.00	\$74.00
Air Conditioning	\$9.00	\$11.00	\$15.00	\$20.00	\$24.00	\$28.00
<b>Water Heating</b>						
a. Natural Gas	\$6.00	\$8.00	\$10.00	\$14.00	\$18.00	\$20.00
b. Bottle Gas/Propane						
c. Electric	\$17.00	\$20.00	\$25.00	\$30.00	\$36.00	\$41.00
d. Oil / Other						
<b>Water, Sewer, Trash Collection</b>						
Water (Arbuckle)	\$22.00	\$22.00	\$22.00	\$22.00	\$22.00	\$22.00
Sewer (Arbuckle)	\$22.00	\$22.00	\$22.00	\$22.00	\$22.00	\$22.00
Trash Collection	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00
<b>Tenant-supplied Appliances</b>						
Range / Microwave Tenant-supplied	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00
Refrigerator Tenant-supplied	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
<b>Other--specify: Monthly Charges</b>						
<b>Actual Family Allowances</b>				Utility or Service		per month cost
To be used by the family to compute allowance. Complete below for the actual unit rented.				Heating		\$
				Cooking		\$
Name of Family				Other Electric		\$
				Air Conditioning		\$
				Water Heating		\$
				Water		\$
				Sewer		\$
Address of Unit				Trash Collection		\$
				Range / Microwave		\$
				Refrigerator		\$
				Other		\$
				Other		\$
Number of Bedrooms				Other		\$
				Total		\$



# Allowances for Tenant-Furnished Utilities and Other Services

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

Date (mm/dd/yyyy):							
Locality: <b>Regional Housing Authority, CA</b>		Unit Type: <b>Row House/Townhouse/Semi-Detached/Duplex Energy Efficient</b>					
Utility or Service: <b>Colusa County</b>		<b>0 BR</b>	<b>1 BR</b>	<b>2 BR</b>	<b>3 BR</b>	<b>4 BR</b>	<b>5 BR</b>
		Monthly Dollar Allowances					
<b>Heating</b>							
a. Natural Gas (includes climate credit)	\$18.00	\$21.00	\$24.00	\$26.00	\$29.00	\$31.00	
b. Bottle Gas/Propane							
c. Electric	\$24.00	\$29.00	\$35.00	\$42.00	\$48.00	\$55.00	
d. Electric Heat Pump	\$17.00	\$21.00	\$24.00	\$27.00	\$30.00	\$33.00	
e. Oil / Other							
<b>Cooking</b>							
a. Natural Gas	\$3.00	\$4.00	\$5.00	\$6.00	\$8.00	\$10.00	
b. Bottle Gas/Propane							
c. Electric	\$7.00	\$8.00	\$12.00	\$16.00	\$20.00	\$23.00	
<b>Other Electric &amp; Cooling</b>							
Other Electric (Lights & Appliances) (includes climate credit)	\$27.00	\$33.00	\$49.00	\$65.00	\$82.00	\$102.00	
Air Conditioning	\$9.00	\$11.00	\$19.00	\$27.00	\$34.00	\$42.00	
<b>Water Heating</b>							
a. Natural Gas	\$8.00	\$9.00	\$14.00	\$18.00	\$21.00	\$25.00	
b. Bottle Gas/Propane							
c. Electric	\$21.00	\$24.00	\$31.00	\$38.00	\$45.00	\$51.00	
d. Oil / Other							
<b>Water, Sewer, Trash Collection</b>							
Water (Arbuckle)	\$22.00	\$22.00	\$22.00	\$22.00	\$22.00	\$22.00	
Sewer (Arbuckle)	\$22.00	\$22.00	\$22.00	\$22.00	\$22.00	\$22.00	
Trash Collection	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00	
<b>Tenant-supplied Appliances</b>							
Range / Microwave Tenant-supplied	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00	
Refrigerator Tenant-supplied	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	
<b>Other--specify: Monthly Charges</b>							
<b>Actual Family Allowances</b>				Utility or Service		per month cost	
To be used by the family to compute allowance. Complete below for the actual unit rented.				Heating		\$	
				Cooking		\$	
Name of Family				Other Electric		\$	
				Air Conditioning		\$	
				Water Heating		\$	
Address of Unit				Water		\$	
				Sewer		\$	
				Trash Collection		\$	
				Range / Microwave		\$	
				Refrigerator		\$	
				Other		\$	
Number of Bedrooms				Other		\$	
				Total		\$	



216

**Allowances for Tenant-Furnished  
Utilities and Other Services**

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

Date (mm/dd/yyyy):						
Locality: <b>Regional Housing Authority, CA</b>		Unit Type: <b>Apartment Energy Efficient</b>				
Utility or Service: <b>Nevada County</b>	<b>0 BR</b>	<b>1 BR</b>	<b>2 BR</b>	<b>3 BR</b>	<b>4 BR</b>	<b>5 BR</b>
Monthly Dollar Allowances						
<b>Heating</b>						
a. Natural Gas (includes climate credit)	\$13.00	\$15.00	\$18.00	\$19.00	\$21.00	\$24.00
b. Bottle Gas/Propane						
c. Electric	\$17.00	\$20.00	\$25.00	\$30.00	\$35.00	\$41.00
d. Electric Heat Pump	\$14.00	\$17.00	\$20.00	\$22.00	\$25.00	\$28.00
e. Oil / Other						
<b>Cooking</b>						
a. Natural Gas	\$3.00	\$4.00	\$5.00	\$6.00	\$8.00	\$10.00
b. Bottle Gas/Propane						
c. Electric	\$7.00	\$8.00	\$12.00	\$16.00	\$20.00	\$23.00
<b>Other Electric &amp; Cooling</b>						
Other Electric (Lights & Appliances) (includes climate credit)	\$20.00	\$25.00	\$37.00	\$50.00	\$62.00	\$74.00
Air Conditioning	\$9.00	\$11.00	\$15.00	\$20.00	\$24.00	\$28.00
<b>Water Heating</b>						
a. Natural Gas	\$6.00	\$8.00	\$10.00	\$14.00	\$18.00	\$20.00
b. Bottle Gas/Propane						
c. Electric	\$17.00	\$20.00	\$25.00	\$30.00	\$36.00	\$41.00
d. Oil / Other						
<b>Water, Sewer, Trash Collection</b>						
Water (Grass Valley)	\$37.00	\$40.00	\$45.00	\$51.00	\$56.00	\$62.00
Sewer (Grass Valley)	\$43.00	\$43.00	\$43.00	\$43.00	\$43.00	\$43.00
Trash Collection	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00
<b>Tenant-supplied Appliances</b>						
Range / Microwave Tenant-supplied	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00
Refrigerator Tenant-supplied	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
<b>Other--specify: Monthly Charges</b>						
<b>Actual Family Allowances</b>				Utility or Service		per month cost
To be used by the family to compute allowance. Complete below for the actual unit rented.				Heating		\$
				Cooking		\$
Name of Family				Other Electric		\$
				Air Conditioning		\$
				Water Heating		\$
				Water		\$
Address of Unit				Sewer		\$
				Trash Collection		\$
				Range / Microwave		\$
				Refrigerator		\$
				Other		\$
				Other		\$
Number of Bedrooms				Other		\$
				Total		\$





**Allowances for Tenant-Furnished Utilities and Other Services**

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

Date (mm/dd/yyyy):						
Locality: <b>Regional Housing Authority, CA</b>		Unit Type: <b>Row House/Townhouse/Semi-Detached/Duplex Energy Efficient</b>				
Utility or Service: <b>Nevada County</b>	<b>0 BR</b>	<b>1 BR</b>	<b>2 BR</b>	<b>3 BR</b>	<b>4 BR</b>	<b>5 BR</b>
Monthly Dollar Allowances						
<b>Heating</b>						
a. Natural Gas (includes climate credit)	\$18.00	\$21.00	\$24.00	\$26.00	\$29.00	\$31.00
b. Bottle Gas/Propane						
c. Electric	\$24.00	\$29.00	\$35.00	\$42.00	\$48.00	\$55.00
d. Electric Heat Pump	\$17.00	\$21.00	\$24.00	\$27.00	\$30.00	\$33.00
e. Oil / Other						
<b>Cooking</b>						
a. Natural Gas	\$3.00	\$4.00	\$5.00	\$6.00	\$8.00	\$10.00
b. Bottle Gas/Propane						
c. Electric	\$7.00	\$8.00	\$12.00	\$16.00	\$20.00	\$23.00
<b>Other Electric &amp; Cooling</b>						
Other Electric (Lights & Appliances) (includes climate credit)	\$27.00	\$33.00	\$49.00	\$65.00	\$82.00	\$102.00
Air Conditioning	\$9.00	\$11.00	\$19.00	\$27.00	\$34.00	\$42.00
<b>Water Heating</b>						
a. Natural Gas	\$8.00	\$9.00	\$14.00	\$18.00	\$21.00	\$25.00
b. Bottle Gas/Propane						
c. Electric	\$21.00	\$24.00	\$31.00	\$38.00	\$45.00	\$51.00
d. Oil / Other						
<b>Water, Sewer, Trash Collection</b>						
Water (Grass Valley)	\$37.00	\$40.00	\$45.00	\$51.00	\$56.00	\$62.00
Sewer (Grass Valley)	\$43.00	\$43.00	\$43.00	\$43.00	\$43.00	\$43.00
Trash Collection	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00
<b>Tenant-supplied Appliances</b>						
Range / Microwave Tenant-supplied	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00
Refrigerator Tenant-supplied	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
<b>Other--specify: Monthly Charges</b>						
<b>Actual Family Allowances</b>				Utility or Service		per month cost
To be used by the family to compute allowance. Complete below for the actual unit rented.				Heating		\$
				Cooking		\$
Name of Family				Other Electric		\$
				Air Conditioning		\$
Address of Unit				Water Heating		\$
				Water		\$
				Sewer		\$
				Trash Collection		\$
				Range / Microwave		\$
Number of Bedrooms				Refrigerator		\$
				Other		\$
				Other		\$
				Total		\$



# Allowances for Tenant-Furnished Utilities and Other Services

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

Date (mm/dd/yyyy):						
Locality: <b>Regional Housing Authority, CA</b>		Unit Type: <b>Apartment Energy Efficient</b>				
Utility or Service: <b>Yuba County</b>	<b>0 BR</b>	<b>1 BR</b>	<b>2 BR</b>	<b>3 BR</b>	<b>4 BR</b>	<b>5 BR</b>
Monthly Dollar Allowances						
<b>Heating</b>						
a. Natural Gas (includes climate credit)	\$13.00	\$15.00	\$18.00	\$19.00	\$21.00	\$24.00
b. Bottle Gas/Propane						
c. Electric	\$17.00	\$20.00	\$25.00	\$30.00	\$35.00	\$41.00
d. Electric Heat Pump	\$14.00	\$17.00	\$20.00	\$22.00	\$25.00	\$28.00
e. Oil / Other						
<b>Cooking</b>						
a. Natural Gas	\$3.00	\$4.00	\$5.00	\$6.00	\$8.00	\$10.00
b. Bottle Gas/Propane						
c. Electric	\$7.00	\$8.00	\$12.00	\$16.00	\$20.00	\$23.00
<b>Other Electric &amp; Cooling</b>						
Other Electric (Lights & Appliances) (includes climate credit)	\$20.00	\$25.00	\$37.00	\$50.00	\$62.00	\$74.00
Air Conditioning	\$9.00	\$11.00	\$15.00	\$20.00	\$24.00	\$28.00
<b>Water Heating</b>						
a. Natural Gas	\$6.00	\$8.00	\$10.00	\$14.00	\$18.00	\$20.00
b. Bottle Gas/Propane						
c. Electric	\$17.00	\$20.00	\$25.00	\$30.00	\$36.00	\$41.00
d. Oil / Other						
<b>Water, Sewer, Trash Collection</b>						
Water CA Water Service	\$35.00	\$38.00	\$43.00	\$49.00	\$55.00	\$60.00
Sewer Utility Management Services	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00
Trash Collection	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00
<b>Tenant-supplied Appliances</b>						
Range / Microwave Tenant-supplied	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00
Refrigerator Tenant-supplied	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
<b>Other--specify: Monthly Charges</b>						
<b>Actual Family Allowances</b>				Utility or Service		per month cost
To be used by the family to compute allowance. Complete below for the actual unit rented.				Heating		\$
				Cooking		\$
Name of Family				Other Electric		\$
				Air Conditioning		\$
				Water Heating		\$
				Water		\$
				Sewer		\$
Address of Unit				Trash Collection		\$
				Range / Microwave		\$
				Refrigerator		\$
				Other		\$
Number of Bedrooms				Other		\$
				Total		\$



219

**Allowances for Tenant-Furnished  
Utilities and Other Services**

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

		Date (mm/dd/yyyy):					
Locality: <b>Regional Housing Authority, CA</b>		Unit Type: <b>Row House/Townhouse/Semi-Detached/ Duplex Energy Efficient</b>					
Utility or Service: <b>Yuba County</b>		<b>0 BR</b>	<b>1 BR</b>	<b>2 BR</b>	<b>3 BR</b>	<b>4 BR</b>	<b>5 BR</b>
		Monthly Dollar Allowances					
<b>Heating</b>							
a. Natural Gas (includes climate credit)	\$18.00	\$21.00	\$24.00	\$26.00	\$29.00	\$31.00	
b. Bottle Gas/Propane							
c. Electric	\$24.00	\$29.00	\$35.00	\$42.00	\$48.00	\$55.00	
d. Electric Heat Pump	\$17.00	\$21.00	\$24.00	\$27.00	\$30.00	\$33.00	
e. Oil / Other							
<b>Cooking</b>							
a. Natural Gas	\$3.00	\$4.00	\$5.00	\$6.00	\$8.00	\$10.00	
b. Bottle Gas/Propane							
c. Electric	\$7.00	\$8.00	\$12.00	\$16.00	\$20.00	\$23.00	
<b>Other Electric &amp; Cooling</b>							
Other Electric (Lights & Appliances) (includes climate credit)	\$27.00	\$33.00	\$49.00	\$65.00	\$82.00	\$102.00	
Air Conditioning	\$9.00	\$11.00	\$19.00	\$27.00	\$34.00	\$42.00	
<b>Water Heating</b>							
a. Natural Gas	\$8.00	\$9.00	\$14.00	\$18.00	\$21.00	\$25.00	
b. Bottle Gas/Propane							
c. Electric	\$21.00	\$24.00	\$31.00	\$38.00	\$45.00	\$51.00	
d. Oil / Other							
<b>Water, Sewer, Trash Collection</b>							
Water CA Water Service	\$35.00	\$38.00	\$43.00	\$49.00	\$55.00	\$60.00	
Sewer Utility Management Services	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	\$37.00	
Trash Collection	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00	
<b>Tenant-supplied Appliances</b>							
Range / Microwave Tenant-supplied	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00	\$11.00	
Refrigerator Tenant-supplied	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00	
<b>Other--specify: Monthly Charges</b>							
<b>Actual Family Allowances</b>		Utility or Service		per month cost			
To be used by the family to compute allowance. Complete below for the actual unit rented.		Heating		\$			
Name of Family		Cooking		\$			
		Other Electric		\$			
		Air Conditioning		\$			
Address of Unit		Water Heating		\$			
		Water		\$			
		Sewer		\$			
		Trash Collection		\$			
Number of Bedrooms		Range / Microwave		\$			
		Refrigerator		\$			
		Other		\$			
		Other		\$			
		Total		\$			



220



# REGIONAL HOUSING AUTHORITY

Serving the Cities of Live Oak, Yuba City and Colusa • Counties of Sutter, Nevada, Colusa and Yuba

1455 Butte House Road • Yuba City, CA 95993

Phone: (530) 671-0220 • Toll Free: (888) 671-0220 • TTY: (866) 735-2929 • Fax: (530) 673-0775

www.RegionalHA.org

## RESOLUTION 18-1582

### A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE REGIONAL HOUSING AUTHORITY AUTHORIZING NEIGHBORHOOD STABILIZATION PROGRAM (NSP) COLLECTION LOSS WRITE- OFF IN THE AMOUNT OF \$2,154.63

WHEREAS, the Regional Housing Authority operates affordable housing in multiple jurisdictions; and

WHEREAS, operations of affordable housing include the collection of monthly rental amounts; and

WHEREAS, the Regional Housing Authority makes every attempt to collect outstanding balances; and

WHEREAS, Exhibit A provides a list of uncollectible accounts for the period ending September 30, 2018 and is made a part of this resolution;

BE IT THEREFORE RESOLVED that the Board of Commissioners of the Regional Housing Authority authorizes the Executive Director to write-off as collection losses the tenant receivables listed on Exhibit A totaling \$2,154.63.

This Resolution is to take effect immediately.

This Resolution is presented at the Regular Meeting of the Board of Commissioners, passed and adopted this 3<sup>rd</sup> day of October, 2018 by the following vote:

AYES:

NAYS:

ABSTAINED:

ABSENT:

ATTEST:

\_\_\_\_\_  
Dan Miller, Chairperson

(SEAL)



**NSP Properties - Yuba City  
Collection Loss Write Off  
Period: September 2018**

<u>Name</u>	<u>Address</u>	<u>Date</u>		<u>Monthly Rent</u>	<u>Rent Owed</u>	<u>Late Fee's</u>	<u>Damages</u>	<u>Utilities</u>	<u>Legal Fee's</u>	<u>Total Owed</u>	<u>Payback Agreement</u>
		<u>Move In</u>	<u>Move Out</u>								
T0005456	1475 Wendell Way, YC	08/11/14	07/30/18	\$ 847.00	\$ 1,091.68	\$ 45.00	\$ 1,017.95	\$ -	\$ -	\$ 2,154.63	No
				\$ 1,091.68	\$ 45.00	\$ 1,017.95	\$ -	\$ -	\$ -	\$ 2,154.63	

9/25/18

**Total Write Off**

Tenants listed with Payback Agreement's failed to honor the Agreement.

Utility costs incurred by PHA from tenant move-in date until transferred to tenant's name. Those charges are then billed to the tenant.



# REGIONAL HOUSING AUTHORITY

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## RESOLUTION 18-1583

### A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE REGIONAL HOUSING AUTHORITY AUTHORIZING DEVONSHIRE APARTMENTS COLLECTION LOSS WRITE-OFF IN THE AMOUNT OF \$1,131.88

WHEREAS, the Regional Housing Authority operates affordable housing projects such as Devonshire Apartments; and

WHEREAS, operations affordable housing includes the collection of monthly rental amounts; and

WHEREAS, the Regional Housing Authority makes every attempt to collect outstanding balances; and

WHEREAS, Exhibit A provides a list of uncollectible accounts for the period ending September 30, 2018 and is made a part of this resolution;

BE IT THEREFORE RESOLVED that the Board of Commissioners of the Regional Housing Authority authorizes the Executive Director to write-off as collection losses the tenant receivables listed on Exhibit A totaling \$1,131.88.

This Resolution is to take effect immediately

This Resolution is presented at the Regular Meeting of the Board of Commissioners, passed and adopted this 3<sup>rd</sup> day of October, 2018 by the following vote:

AYES:

NAYS:

ABSTAINED:

ABSENT:

ATTEST:

\_\_\_\_\_  
Dan Miller, Chairperson

(SEAL)



223

**Devonshire**  
**Collection Loss Write Off**  
**Period: September 2018**

Tenant	Address	Move In	Date	Move Out	Monthly Rent	Rent Owed	Late Fee's	Damages	Utilities	Legal Fee's	Total Owed	Payback Agreement
T0013108	1435 Wescott Road #01	04/17/17	07/27/18		\$ 794.00	\$ -	\$ -	\$ 1,127.88	\$ 4.00	\$ -	\$ 1,131.88	No
											\$ 1,131.88	Total Write Off

9/25/18

Deceased \*

Tenants listed with Payback Agreement's failed to honor the Agreement.

Utility costs incurred by PHA from tenant move-in date until transferred to tenant's name. Those charges are then billed to the tenant.

Exhibit A



# REGIONAL HOUSING AUTHORITY

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## RESOLUTION 18-1584

### RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE REGIONAL HOUSING AUTHORITY AUTHORIZING RURAL DEVELOPMENT COLLECTION LOSS WRITE-OFF IN THE AMOUNT OF \$2,306.80

WHEREAS, the Regional Housing Authority operates low-income housing projects Centennial Arms, Butte View Estates and Rural Development farm work housing project Phases I, II and III pursuant to U.S. Department of Agriculture regulations; and

WHEREAS, operations of low-income housing include the collection of monthly rental amounts; and

WHEREAS, the Regional Housing Authority makes every attempt to collect outstanding balances; and

WHEREAS, Exhibit A provides a list of uncollectible accounts for the period ending September 30, 2018 and is made a part of this resolution;

BE IT THEREFORE RESOLVED that the Board of Commissioners of the Regional Housing Authority authorizes the Executive Director to write-off as collection losses the tenant receivables listed on Exhibit A totaling \$2,306.80.

This Resolution is to take effect immediately.

This Resolution is presented at the Regular Meeting of the Board of Commissioners, passed and adopted this 3<sup>rd</sup> day of October, 2018 by the following vote:

AYES:  
NAYS:  
ABSTAINED:  
ABSENT:

ATTEST: \_\_\_\_\_

Dan Miller, Chairperson

(SEAL)





**USDA**  
**Collection Loss Write Off**  
**Period: September 2018**

Tenant	Property	Address	Date		Monthly Rent	Rent Owed	Late Fee's	Damages	Utilities	Legal Fee's	Total Owed	Payback Agreement					
			Move In	Move Out													
T0004286	RD	420 Miles Avenue #17	07/22/13	07/05/18	\$ 365.00	\$ -	\$ -	\$ 323.88	\$ -	\$ -	\$ 323.88	No					
T0005080	RD	420 Miles Avenue #50	05/08/13	07/17/18	\$ 527.00	\$ 997.73	\$ -	\$ 220.00	\$ -	\$ 673.96	\$ 1,891.69	No					
T0001562	RD	380 McKeenan Drive #C	02/10/12	08/01/18	\$ 477.00	\$ 21.23	\$ -	\$ 70.00	\$ -	\$ -	\$ 91.23	No					
											\$ 1,018.96	\$ -	\$ 613.88	\$ -	\$ 673.96	\$ 2,306.80	Total Write Off

9/25/18

Tenants listed with Payback Agreement's failed to honor the Agreement.

Utility costs incurred by PHA from tenant move-in date until transferred to tenant's name. Those charges are then billed to the tenant.

Deceased \*

Exhibit A



# REGIONAL HOUSING AUTHORITY

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[www.RegionalHA.org](http://www.RegionalHA.org)

## RESOLUTION 18-1585

### A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE REGIONAL HOUSING AUTHORITY ADOPTION OF THE HOUSING CHOICE VOUCHER ADMINISTRATIVE PLAN

**WHEREAS**, the Regional Housing Authority (RHA) manages up to 1661 Housing Choice Voucher Participants; and

**WHEREAS**, federal regulations require RHA to review and update the Administrative Plan for the Housing Choice Voucher Program as needed; and

**WHEREAS**, the proposed 2018-2019 edition of the Administrative Plan was posted for public review and notice was posted to actively seek public comment, and no comments were received;

**NOW THEREFORE BE IT RESOLVED** by the Board of Commissioners of the Regional Housing Authority that:

1. The Board finds that RHA needs to adopt an updated Administrative plan this year.
2. A copy of the Administrative Plan is posted online at [www.regionalha.org](http://www.regionalha.org).
3. The Administrative Plan, is hereby adopted for use by RHA and is effective 11/1/2018.

This Resolution was approved at the Regular Meeting of the Board of Commissioners on the 3<sup>rd</sup> day of October, 2018, by the following vote:

AYES:  
 NAYS:  
 ABSTAIN:  
 ABSENT:

ATTEST: \_\_\_\_\_  
 Dan Miller, Chairperson

(SEAL)

227

**REGIONAL HOUSING AUTHORITY**

**STAFF REPORT**

**Date:** October 3, 2018  
**To:** Board of Commissioners  
**From:** Alisha Parker, Occupancy Manager

---

**SUBJECT:** Administrative Plan for Housing Choice Voucher (HCV) Program

**RECOMMENDATION:** Approve updated Administrative Plan

---

**Background**

The Regional Housing Authority (RHA) receives its funding for the Housing Choice Voucher (HCV) program from the U.S. Department of Housing and Urban Development (HUD). RHA enters into an Annual Contributions Contract with HUD to administer the program requirements on behalf of HUD.

HUD requires RHA to have an administrative plan and to update it annually. The purpose of the Administrative Plan is to establish policies for carrying out the programs in a manner consistent with HUD requirements and local goals and objectives contained in the RHA's Public Housing Authority (PHA) agency plan. This Administrative Plan is a supporting document to the PHA agency plan and is available for public review as required by CFR 24 Part 903.

This Administrative Plan is set forth to define the PHA's local policies for operation of the housing programs in the context of federal laws and regulations. All issues related to HCV not addressed in this document are governed by such federal regulations, HUD handbooks and guidebooks, notices and other applicable law. The policies in this Administrative Plan have been designed to ensure compliance with the consolidated Annual Contributions Contract and all HUD-approved applications for program funding.

The PHA is responsible for complying with all changes in HUD regulations pertaining to the HCV program. If such changes conflict with this plan, HUD regulations will have precedence and the PHA shall amend its Administrative Plan accordingly.

HUD regulations contain a list of what must be included in the Administrative Plan. The PHA Administrative Plan must cover PHA policies on these subjects:

- Selection and admission of applicants from the PHA waiting list, including any PHA admission preferences, procedures for removing applicant names from the waiting list, and procedures for closing and reopening the PHA waiting list (Chapter 4);
- Issuing or denying vouchers, including PHA policy governing the voucher term and any extensions of the voucher term. If the PHA decides to allow extensions of the voucher term, the PHA administrative plan must describe how the PHA determines whether to grant extensions, and how the PHA determines the length of any extension (Chapter 5);
- Any special rules for use of available funds when HUD provides funding to the PHA for a special purpose (e.g., desegregation), including funding for specified families or a specified category of families (Chapter 4);
- Occupancy policies, including definition of what group of persons may qualify as a 'family', definition of when a family is considered to be 'continuously assisted'; standards for denying admission or terminating assistance based on criminal activity, drug or alcohol abuse in accordance with 982.553 (Chapters 3 and 12);
- Encouraging participation by owners of suitable units located outside areas of low income or minority concentration (Chapter 13);
- Assisting a family that claims that illegal discrimination has prevented the family from leasing a suitable unit (Chapter 2);
- Providing information about a family to prospective owners (Chapters 3 and 9);
- Disapproval of owners (Chapter 13);
- Subsidy standards (Chapter 5);
- Family absence from the dwelling unit (Chapter 12);
- How to determine who remains in the program if a family breaks up (Chapter 3);
- Informal review procedures for applicants (Chapter 16);
- Informal hearing procedures for participants (Chapter 16);
- The process for establishing and revising voucher payment standards, including policies on administering decreases in the payment standard during the HAP contract term (Chapter 16);
- The method of determining that rent to owner is a reasonable rent (initially and during the term of a HAP contract) (Chapter 8);
- Special policies concerning special housing types in the program (e.g., use of shared housing) (Chapter 15);
- Policies concerning payment by a family to the PHA of amounts the family owes the PHA (Chapter 16);
- Interim redeterminations of family income and composition (Chapter 11);
- Restrictions, if any, on the number of moves by a participant family (Chapter 10);

- Approval by the board of commissioners or other authorized officials to charge the administrative fee reserve (Chapter 16);
- Procedural guidelines and performance standards for conducting required housing quality standards inspections (Chapter 8); and
- PHA screening of applicants for family behavior or suitability for tenancy (Chapter 3).

The plan is organized to provide information to users in particular areas of operation.

The PHA will revise this Administrative Plan as needed to comply with changes in HUD regulations and PHA Policy. The original plan and any changes must be approved by the Board of Commissioners of the PHA.

The Administrative Plan in its entirety can be found on our website at:  
<http://regionalha.org/about-us/pha-plans>

**The following changes were made to the 2018 Administrative Plan:**

**Chapter 2- Fair Housing**

The California Fair Employment and Housing Act prohibits discrimination in housing on this same basis, as well as gender, gender identity, gender expression, sexual orientation, marital status, ancestry, source of income, and genetic information.

Discrimination complaints may be filed with California's Department of Fair Employment and Housing at [www.dfeh.ca.gov](http://www.dfeh.ca.gov), or HUD's Office of Fair Housing and Equal Opportunity at [www.hud.gov](http://www.hud.gov)

**Chapter 4- Application**

120 points      Transfer from other PHA owned or managed unit/program for VAWA transfers. The points will be given once VAWA status has been confirmed through the program's Specialist and given to HCV staff.

**4-III.E. THE APPLICATION INTERVIEW**

HUD recommends that the PHA obtain the information and documentation needed to make an eligibility determination though a face-to-face interview with a PHA representative [HCV GB, pg. 4-16]. Being invited to attend an interview does not constitute admission to the program.

Assistance cannot be provided to the family until all SSN documentation requirements are met. However, if the PHA determines that an applicant family is otherwise eligible to

participate in the program, the family may retain its place on the waiting list for a period of time determined by the PHA [Notice PIH 2012-10].

Reasonable accommodation must be made for persons with disabilities who are unable to attend an interview due to their disability.

PHA Policy

RHA does not conduct face-to-face interviews.

**Chapter 11- Reexaminations**

PHA Policy

Families are required to report all increases in earned income, including new employment, within 10 business days of the date the change takes effect.

**The PHA will only conduct interim reexaminations for families participating in the Family Self Sufficiency program, or families that qualify for the earned income disallowance (EID), and only when the EID family's share of rent will change as a result of the increase. In all other cases, the PHA will note the information in the tenant file but will not conduct an interim reexamination.**

Families are not required to report any other changes in income or expenses.

**Recommendation**

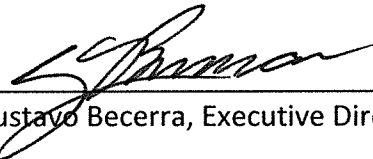
Staff recommends the approval of the Administrative Plan for the Housing Choice Voucher Program.

Submitted by:



\_\_\_\_\_  
Alisha Parker, Occupancy Manger

Approved by:



\_\_\_\_\_  
Gustavo Becerra, Executive Director

**REGIONAL HOUSING AUTHORITY**

**STAFF REPORT**

**Date:** October 3, 2018  
**To:** Board of Commissioners  
**From:** Gustavo Becerra, Executive Director

---

**SUBJECT:** Electric distribution system at Migrant Farmworker Housing Center, Yuba City

**RECOMMENDATION:** Award contract to JB's High Voltage for the upgrade project to the existing 12.47KV electric distribution system to be performed at the Migrant Farmworker Housing Center in Yuba City

**FISCAL IMPACT:** \$120,000 in grant funds held by the State Department of Housing and Community Development – Office of Migrant Services (“HCD-OMS”)

---

**Background**

The Migrant Farmworker Housing Center in Yuba City is a 79-unit development of farmworker multi-family housing that is managed by the Housing Authority.

In January 2017, the Housing Authority contracted with an Electrical Engineering firm, Stanton Engineering, to inspect and assess the existing conditions of the electric distribution system at the center that feeds from the Pacific Gas & Electric (PG&E) owned infrastructure. Over the past 4-5 years, random power outages have occurred that alerted staff to get the system inspected by an industry professional. In August 2017, the Structural Engineer completed the report and outlined a scope of work for the necessary upgrades/repairs.

After discussions and funding approvals from HCD-OMS, in July 2018 the Electrical Engineer completed the engineered design for the project, and for submission to the Yuba City Building Department. Plans have been approved by the Yuba City Building Department and are now ready for building permits.

The project will consist of various electric components being upgraded/replaced, including new surge arrestors, fuses, pole-top switches, wooden poles, crossarms, fuse link cutouts, and dead-end insulators.

Five Electrical Contractors signed out bid documents and plans/specifications. The pre-bid project walkthrough was conducted on August 30, 2018, with bids due to the

Housing Authority on September 20, 2018. Three Electrical Contractors submitted the following bids:

**Bids Submitted:**

JB's High Voltage (Sacramento, CA)	\$120,000.00
National High Voltage Services, Inc. (Sacramento, CA)	\$149,850.00
Clyde G. Steagall, Inc. (Loomis, CA)	\$167,808.00

The above bids include the payment of State prevailing wage rates.

The Electrical Engineer's cost estimate for the project scope of work totaled \$165,000.00.

The project is scheduled to commence at the conclusion and closing of the Migrant Center season in October-November 2018 to minimize resident disruption.

**Recommendation**

Staff recommends that the Board of Commissioners of the Regional Housing Authority approve the bid from JB's High Voltage, in the amount of \$120,000.00 for the upgrade project to the existing 12.47KV electric distribution system planned for the Migrant Farmworker Housing Center in Yuba City, and authorize the Executive Director to execute the construction contract and all required documents.

Prepared by:

  
\_\_\_\_\_  
Larry Tinker  
Senior Development & Rehab Specialist

Submitted by:

  
\_\_\_\_\_  
Gustavo Becerra  
Executive Director



**REGIONAL HOUSING AUTHORITY  
STAFF REPORT**

**Date:** October 3, 2018  
**To:** Board of Commissioners  
**From:** Gustavo Becerra, Executive Director

---

**SUBJECT:** Imposition Document  
**RECOMMENDATION:** Approval of Imposition Document

---

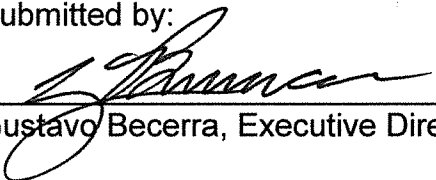
**Background**

The Regional Housing Authority (RHA) and Sutter County Employees' Association, Local #1 (Union) have been attempting to negotiate a new Memorandum of Understanding since January 31, 2018. There have been several meetings in an attempt to reach an agreement. On July 31, 2018 both parties were at impasse and mutually agreed to mediation. Mediation with a State appointed Mediator took place on September 13, 2018 and was unsuccessful. Staff was advised on September 24, 2018 by the Public Employment Relations Board (PERB) that the Union did not invoke fact finding.

**Recommendation**

It is recommended that the Board of Commissioners of the Regional Housing Authority approve the Imposition Document for a term of one year commencing on October 3, 2018 and ending on October 2, 2019.

Submitted by:

  
\_\_\_\_\_  
Gustavo Becerra, Executive Director



**IMPOSITION DOCUMENT**

**Regional  
Housing Authority**

**OCTOBER 3, 2018 – OCTOBER 2, 2019**

# Table of Contents

**PREAMBLE ..... 1**

**I. RECOGNITION ..... 1**

**II. FULL UNDERSTANDING, MODIFICATIONS, WAIVER ..... 1**

**III. EMPLOYEE ORIENTATION AND PAYROLL DEDUCTION ..... 2**

**IV. CONTINUED PERFORMANCE OF RHA SERVICE ..... 3**

**V. INTERNAL REVENUE CODE SECTION 125 PLAN ..... 3**

**VI. HEALTH, DENTAL, VISION & LIFE INSURANCE COVERAGE ..... 3**

**VII. PROBATIONARY PERIOD ..... 6**

**VIII. WORK PERIOD ..... 6**

**IX. OVERTIME ..... 8**

**X. ON-CALL ..... 9**

**XI. LONGEVITY ..... 9**

**XII. SICK LEAVE AND BEREAVEMENT LEAVE ..... 10**

**XIII. JURY DUTY ..... 12**

**XIV. VACATION LEAVE ..... 12**

**XV. ORGANIZATIONAL LEAVE TIME ..... 13**

**XVI. RELEASE TIME ..... 13**

**XVII. LEAVE OF ABSENCE WITHOUT PAY ..... 13**

**XVIII. HOLIDAYS ..... 14**

**XIX. SAFETY ..... 14**

**XX. GRIEVANCE PROCEDURES ..... 15**

**XXI. DISCIPLINE ..... 18**

**XXII. PAY ADJUSTMENTS/ CLASSIFICATION/COMPENSATION STUDIES ..... 19**

**XXIII. PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS) /SOCIAL SECURITY ..... 20**

**XXIV. LAYOFFS ..... 20**

**XXV. CONTRACTING OUT SERVICES ..... 24**

**XXVI. COMPARABLE HOUSING AUTHORITIES ..... 25**

XXVII. ASSIGNMENT OF LEAVE BALANCES FOR CATASTROPHIC ILLNESS OR INJURY.....	24
XXVIII. SHOP STEWARDS.....	26
XXXIX. ADOPTION.....	27
XXX. SAVINGS CLAUSE.....	27
APPENDIX A .....	28
APPENDIX B .....	29
APPENDIX C .....	30

## PREAMBLE

This Imposition Document (ID) is a document unilaterally adopted by the Board of Commissioners of the Regional Housing Authority (RHA). RHA and Sutter County Employees' Association, Local #1 (UNIIION) previously met and conferred concerning wages, benefits and other terms and conditions of employment and were unable to reach an agreement in that regard. The UNION and RHA mutually declared impasse and attempted to mediate their differences in an attempt to reach a Memorandum of Understanding. Mediation proved to be unsuccessful and as a consequence thereof this ID contains the terms unilaterally imposed upon the employees within the UNION's bargaining unit for a term of one year.

## I. RECOGNITION

RHA recognizes the UNION as the recognized bargaining representative for the purpose of establishing

- salaries
- hours
- fringe benefits
- working conditions

for employees represented by the UNION. Both parties recognize their mutual obligation to cooperate with each other to secure maximum service of the highest quality and efficiency to clients of RHA.

- A. The UNION shall have the right as the exclusive bargaining representative of the covered employees in the unit, as outlined in Article I of the ID to meet and negotiate with respect to wages, hours and other terms and conditions of employment on behalf of those covered employees with the RHA.

An authorized representative of the UNION shall be permitted to enter RHA facilities at all reasonable times with notice to RHA within a 24 hours timeframe to transact UNION business and observe conditions under which employees are employed. However, UNION representative shall not interfere with employees at work and such right of entry shall be subject to the general rules applicable to non-employees.

UNION representatives shall be allowed access to materials in employee's personnel file, which are directly related to an alleged contract violation or disciplinary matters, after the employees' written consent is presented to the RHA Executive Assistant/HR Coordinator or Executive Director of RHA. The RHA will not use any materials from personnel files for the purpose of discipline or in the grievance procedure, which have been specifically denied the UNION in a request for access.

This ID is not intended to restrict the right of the RHA or the UNION to consult on matters within the right of the RHA or the UNION.

An employee or the employee's authorized representative shall be entitled to receive one copy of requested documents, not including their application, from their personnel file, without cost, on four (4) working days advance notice.

## II. FULL UNDERSTANDING, MODIFICATIONS, WAIVER

It is intended that this ID sets forth the full and entire understanding of the Parties regarding the matters set forth herein,

Except as specifically provided herein, it is agreed and understood that the UNION voluntarily and unqualifiedly waives its right and agrees that RHA shall not be required to negotiate with respect to any subject or matter covered herein during the term of this ID. Notwithstanding the above, the UNION agrees to meet and confer pursuant to provisions of the Meyers-Milias-Brown Act (Government Code Section 3500, et seq.) on any issues that may affect current provisions of the ID.

Any agreement, alteration, understanding, variation, waiver, or modification of any of the terms or provisions contained herein shall not be binding upon the Parties hereto unless made and executed in writing by all Parties hereto, and if required, approved and implemented by the Board of Commissioners.

The waiver of any breach, term or condition of the ID by either Party shall not constitute a precedent in the future enforcement of all its terms and provisions.

### III. EMPLOYEE ORIENTATION AND PAYROLL DEDUCTION

- A. RHA will allow the UNION to meet with new employees hired into the bargaining unit for a total of 45 minutes. The meeting shall occur during the employee orientation or within 15 days of the employee being hired.
- B. Upon certification by the UNION that an employee has signed a deduction authorization, RHA will deduct the appropriate dues or fees from the employee's pay, as established and as may be changed from time to time by the UNION and remit such dues or fees to the UNION. Employee requests to cancel or change deductions must be directed to the UNION, rather than RHA.
- C. The UNION shall provide a membership list to RHA. The list will include:
- Employee Name
  - Date of Request – The date of request should be prior to the Friday before pay day. Any requests received by end of business on the Friday before pay day will take effect on that payroll.
  - Effective Payroll Date
  - UNION to provide the calculation of dues for new members

D. RHA Shall:

- Provide the UNION an annual copy of the payroll processing dates.
- Provide a "Personnel Action Form" for any payroll changes.
- Remit to the UNION all dues, fees and assessments in a timely manner, normally within 15 days from the date that such monies were withheld from the employee's payroll.

E. Hold Harmless:

In accordance with government Code Section 3502.5 (b), UNION agrees to hold RHA harmless from all claims, demands, suits or other forms of liability that may arise against RHA for or on account of any deduction made from the wages of such employees pursuant to this Imposition Document.

#### IV. CONTINUED PERFORMANCE OF RHA SERVICE

Apart from and in addition to existing legal restrictions upon work stoppage, the UNION hereby agrees that neither it nor its officers, agents or representatives shall incite, encourage, or participate in any

- strike
- walkout
- slow-down
- speed-up
- sick-out
- other work actions

for any cause or dispute whatsoever, either with RHA or with any other person or organization, including compliance with the request of other labor organizations to engage in such activities. In the event of work stoppage as enumerated above, the UNION, its officers, agents and representatives shall do everything within their power to end or avert the same. Violations hereof will subject violators to legal and equitable judicial relief.

Any employee engaged in or assisting any work stoppage as enumerated above or refusing to perform duly assigned services in violation of this Article, shall be subject to discipline up to and including termination.

It is understood that violation of this Article by the UNION will warrant the withdrawal of any rights, privileges or services provided for in this ID and/or legal action by RHA for redress and/or damages.

The inclusion of this Article in this contract shall in no way be deemed to stop RHA from seeking any form of legal, equitable, or administrative relief to which it may be entitled during the term of the contract.

#### V. INTERNAL REVENUE CODE SECTION 125 PLAN

A. IRS Code Section 125 Plan:

RHA shall maintain an IRS code section 125 plan during the term of this agreement which will provide for the use of pre-tax dollars for health and dental premium contributions made by the employee and other eligible items permitted by such plan. Eligible employees may elect to either participate in this plan and pay for their share of premiums with pre-tax salary reduction dollars or elect not to participate in such plan. The participants' election during the plan year is irrevocable except as provided for by law.

B. Flexible Benefit Account:

Any monies deposited by the employee into the Flexible Benefit Account must be used during the plan year, or any remaining balance shall revert back to the employer as provided by law. Upon separation from employment, such monies will be disbursed in conformance with laws, rules and regulations governing the Flexible Benefit Spending Account.

#### VI. HEALTH, DENTAL, VISION & LIFE INSURANCE COVERAGE

A. CalPERS PEMHCA

1. Pursuant to the California Public Employees Medical & Hospital Care Act ("PEMHCA"), RHA shall maintain membership in the CalPERS PEMHCA health plan system (CalPERS PEMHCA) unless RHA elects to terminate membership pursuant to section VI (B) 7 below.

2. RHA shall make all contributions legally mandated under PEMHCA.
3. RHA shall establish a Cafeteria Plan ("Plan") to provide for health premium contributions and other optional benefits.
4. RHA's existing Section 125 Plan shall become part of the Plan.

B. Medical Contributions to the Plan:

1. RHA's contributions to the Plan shall be a fixed eighty percent (80%) of the premium rates for the PERS Choice and PERS Select health plans. During the term of the ID, RHA contribution shall be increased by the amount equal to eighty percent (80%) of the premium increase for the PERS Choice and PERS Select plans.
2. Retiree Medical: For those retirees enrolled in a CalPERS PEMHCA health plan RHA shall make the minimum employer contribution as mandated pursuant to Article VI A (2) above.
3. PEMHCA Compliance: For those employees enrolled in a CalPERS PEMHCA health plan; RHA's contribution described in Article VI B (1) above includes the minimum employer contribution amounts legally mandated under PEMHCA as described in VI A (2) above.
4. Payroll Deductions: The employee shall pay the difference between the employer contribution amount and the actual premium of the health plan selected by the employee. All employee contributions to the Plan shall be made by payroll deduction.
5. Cash-Out Option: Employees who satisfactory demonstrate medical coverage and who elect not to participate as an employee in any CalPERS PEMHCA health plan, may elect under the Cafeteria Plan to receive an in-lieu Cash-Out amount as specified below:

<u>Employees Hired</u>	<u>Cash-Out Benefit</u>
<u>Before April 1, 2014</u>	<u>50% of the plan they would otherwise be entitled to.</u>
<u>On or after April 1, 2014</u>	<u>50% of the employee only premium contribution.</u>

RHA shall pay any health premium administrative fee required for employees who "opt out" of health coverage under this provision. Subject to CalPERS regulations, employees may make this election at any time.

6. Eligibility: An employee regularly working at least 30 hours per week shall be eligible for full health, dental, vision and life insurance benefits.
7. Health Plan Changes: The Housing Authority reserves the right and has the sole option to terminate its agreement with PERS Medical and Hospital Care Act and agrees to notify effected employees and UNION, at least one hundred twenty (120) days prior to exercising the termination provisions of the PERS agreement. RHA and UNION further agree to reopen negotiations at such time to find a replacement health plan and establish responsibility for insurance premiums.



C. Dental Contributions to Plan:

1. Housing Authority Contribution to the Plan

During the term of the ID, RHA will pay 100 percent (100%) of the premium for each eligible employee and such employee's dependents, toward the Dental Maintenance Organization (DMO) dental plan premium.

2. Employee Contribution to the Plan

Participating eligible employees who do not select the DMO insurance plan, but elect to participate in other eligible dental plans, shall pay all premium costs in excess of the DMO plan costs during the term of this ID.

3. Insurance Plan Changes

RHA shall not pay the premium for any other dental plan, which is not sponsored by RHA, nor shall RHA make any payroll deduction for such other plans.

Nothing herein precludes RHA from offering a substantially similar alternative insurance plan or from substituting such plan for those mentioned herein, or from contributing less toward the premium expense than the maximum stated herein.

Should an affordable alternative be discovered, that would provide improved quality and/or benefits, the parties agree to mutually reopen negotiations within 120 days on this issue.

4. During the term of the contract, at UNION option, parties to revisit optional dental plan at no cost to the RHA.

D. Vision Contributions to the Plan:

1. Housing Authority Contribution to the Plan:

During the term of the ID, RHA will pay the full vision plan premium for each eligible employee and such employee's dependents.

2. Insurance Plan Changes

Nothing herein precludes RHA from offering a substantially similar alternative insurance plan or from substituting such plan for those mentioned herein, or from contributing less toward the premium expense than the maximum stated herein. Should an affordable alternative be discovered, that would provide improved quality and/or benefits, the parties agree to mutually reopen negotiations within 120 days on this issue.

E. Life Insurance Plan:

1. Housing Authority Contribution

RHA shall provide a \$50,000 Life/AD&D benefit for each permanent employee, \$15,000 life insurance for spouse and \$5,000 per dependent, and pay all premiums during the term of this ID.

2. Insurance Plan Changes

Nothing herein precludes RHA from offering a substantially similar alternative insurance plan or from substituting such plan for those mentioned herein, or from contributing less toward the premium expense than the maximum stated herein.

**VII. PROBATIONARY PERIOD**

A. General Unit/Supervisory:

Persons entering Housing Authority service shall serve a probationary period of twelve (12) months, such period to run from the first day of the month following the date of employment or promotion, or in the event the date of employment or promotion is on the first day of the month, then from that date. A probationary employee shall be evaluated quarterly during the probationary period.

B. Failure to Achieve Permanent Status After Promotion:

If the employee is not recommended for permanent status in that position, he/she shall be entitled to return to the position from which he/she was promoted, provided that he/she held permanent status in that position. The layoff procedure contained in Article XXIV shall apply if the position from which the employee was promoted is filled. However, if the employee was not accorded permanent status for any reason other than the inability to satisfactorily perform the duties of the new position and he/she is not restored to his/her previously held position, he/she shall be afforded the right to appeal in accordance with Article XX and XXI of the ID.

C. Discretion:

This provision does not limit the discretion of the Executive Director to provide merit increase in pay during the probationary period.

**VIII. WORK PERIOD**

A. Official Work Period:

Except as otherwise approved or required by the Executive Director, the official work period for full time employees shall be forty (40) hours and shall begin on each Monday and end with the following Sunday. Employees are expected to be at their work station at the start of each work shift and promptly upon the end of their allotted lunch period.

B. Tardiness:

Unexcused tardiness of more than ten (10) minutes three (3) times in one calendar month shall result in the loss of earned sick and annual leave accumulation for one pay period. Chronic tardiness may result in disciplinary action. All employees are expected to remain at their jobs until the actual starting time of lunch periods or the end of their shift. Unexcused leaving early shall be treated the same as tardiness.

C. Rest and Meal Breaks:

Employees are allowed two rest periods, one for each four (4) hour period worked – 15 minutes in the morning and 15 minutes in the afternoon. A break should be taken no earlier than one

hour after your shift begins and no later than one hour before lunch or the end of your shift. Breaks may not be added to your meal break or to arrive and/or leave early.

D. Flexible Work Hours:

To improve the level of service provided by RHA, flexible work hours may be arranged by mutual agreement between individual employees, supervisors and the Executive Director. Such hours shall allow the employees to work the standard number of hours within each work period. The Executive Director may return the employee to the standard shift at any time with two weeks' notice.

E. Alternate Work-Schedules:

It is intended that an alternate work schedule will enable employees to work alternate work hours to accommodate departmental needs as well as the employee's personal needs. However, an alternate work schedule is not an entitlement. The Executive Director may discontinue alternate work schedules by an individual, group or department, if it is determined that service levels are not being maintained. The alternate work schedule may be discontinued with a 14-day notice to the employee(s). An individual employee's authorization to participate in the alternate work schedule may also be discontinued if concerns develop regarding the employee's performance or attendance.

Regular Work Week: Employees working a standard week schedule have their work begin on Monday at 12:01 a.m. and end at 12:00 midnight the following Sunday.

**\*\* During the duration of this contract, employees will work a 4/10/40 work week unless otherwise authorized by the Executive Director.**

Alternate Work Week Schedule: An alternative to the normal 5-day, 40-hour work week. Examples of alternate work schedules are:

4/10/40: An employee works the required 40-hour minimum work week in four 10-hour days.

9/8/80: An employee works eight 9-hour days and one 8-hour day in a two-week period with one day off every other week that corresponds with the 8-hour day. The day off can be any day of the week.

Employees who are approved for a 9/8/80 work week will be required to adjust their work week to ensure that they do not work over 40 hours in any consecutive seven-day period. In this instance their work weeks would be adjusted to start four hours into their work shifts on their 8-hour days (this puts 4 hours into each work week).

Example: An employee on a 9/8/80 schedule working from 7:00 a.m. to 5:00 p.m. Monday through Thursday with a 1 hour or ½ hour lunch, and from 7:00 a.m. or 8:00 a.m. to 4:30 p.m. or 5:00 p.m. with a 1 hour or ½ hour lunch on their 8-hour Friday with every other Friday as their regular scheduled day off (RDO). The work week would start mid-day on Friday and end at mid-day on the following Friday. The employee may be given the choice between the 1 hour or ½ hour lunch periods.

Other Alternate Schedules: Work Week or lunch schedules, other than those, above may be approved or required by the Executive Director subject to the operational needs of RHA.

1. Overtime:

FLSA non-exempt employees shall receive overtime pay or compensatory time off at time and one-half (1 ½) for all hours worked in excess of 40 hours in their respective scheduled workweek.

2. Holiday Pay

Holiday pay shall remain at eight (8), nine (9) or ten (10) hours depending on employee's regular schedule.

When a holiday falls on one of the employee's regularly scheduled days off the holiday will be observed as follows: If it falls on the first of three (3) consecutive days off, the holiday shall be observed on the preceding work day. If the holiday falls on either of the last two scheduled days off, the following workday shall be observed.

3. Vacation and Sick leave

Time off from work for vacation, sick, or other paid leave will be charged nine (9) hours for time taken on a scheduled nine-hour day, ten (10) hours on a ten-hour day or the applicable number of hours for any other approved/required work day. Time off from work on the eight (8) hour workday will be charged eight (8) hours.

## IX. OVERTIME

A. Official Work Period:

Except as otherwise provided below, the official work period for full time employees shall be forty (40) hours and shall begin on each Monday 12:01 am and end with the following Sunday 12:00 am

B. Overtime:

"Overtime work" for non-exempt employees shall be defined as all authorized work by an eligible employee in excess of forty (40) hours worked in a seven (7) day work period. Holidays and leave usage shall not be counted as hours worked for the purpose of overtime calculations

C. Rate and Type of Compensation:

If work beyond the normal work day of the work week is required, the Executive Director may authorize overtime to be compensated for an equivalent time off at the rate of one and one-half (1½) times the regular rate. If however, the employee has accumulated up to twenty (20) hours of compensatory time off (CTO), all overtime in excess of that amount shall be compensated for, in pay, at the rate of one and one-half (1½) times the regular rate of pay of the employee at the time the overtime is worked. If the supervisor denies this request, then the employee can appeal this decision to the Executive Director for final determination. The Executive Director or his/her designee may pay off any or all CTO time balances not more than once each fiscal year, but only if the employee has not requested the CTO remain on the books and with the Executive Director's final determination as stated above. CTO time shall be taken off prior to requesting vacation time unless the employee is at the maximum accrual provided herein. No CTO shall be taken without the specific approval of the Executive Director or his/her designee.

## X. ON-CALL

### Unrestricted On-call Pay

Whenever any employee is required to remain available on an On-call basis, he/she shall be compensated at the rate of thirty dollars (\$30.00) per day for non-work days (days RHA is closed for business or holidays and for work days that the employee has reported to work and is scheduled for on-call the rate will be thirty (\$30.00) per day. For purposes of this section, a weekday for on-call is defined as the hours between 5:30 PM and 7:00 AM the following calendar day. For a designated holiday, weekend day or other day RHA is closed to the public, on-call is defined as a shift of 24 hours. The assignment of classifications of employees to do on-call duty shall be approved by the Executive Director. Employees scheduled for on-call duty shall be on-call for one week, beginning at 5:30 PM Thursday, and ending at 5:30 PM the following Thursday.

For purposes of this section, individuals required to remain available on an on-call basis must at all times leave a telephone number where they can be reached and can return a call within a reasonable length of time, must not have called in sick due to illness or departed early from work due to illness. The possession of a cell phone shall not constitute on-call duty unless the appointing authority or his /her designated representative has specifically approved a schedule consisting of employees scheduled for on-call duties. No employee shall work two (2) consecutive weeks on-call without prior written approval. A rotation of schedules is needed to ensure safety.

Employees called back to perform emergency overtime duty shall receive a minimum of two (2) hours overtime compensation as indicated in Section IX above, except that employees living in RHA called back to perform overtime duty (in their residence area) shall receive one (1) hour of overtime compensation. In the event of an additional emergency call back within 2 hours of the initial call back order, the second and any subsequent call back orders shall be paid based on actual time worked per day (12:01 AM to 12:00 PM). Non-emergency work orders shall not be completed while in emergency call back.

Employees deemed able to perform on-call duties shall be recommended by the Chief of Maintenance to the Executive Director for approval. On-call cannot be performed by an employee who is on any leave status including but not limited to more than 3 consecutive days of vacation or sick leave, FMLA/CFRA or other sanctioned leave. Failure to perform on-call duty without cause may lead to disciplinary action.

Employees on-call must call the onsite manager for all calls before responding.

## XI. LONGEVITY

### A. Longevity Step

An employee who has completed five years at the top step of the salary range in the employee's current classification or has ten (10) years continuous RHA service shall be eligible for a five percent (5%) salary increase.

## XII. SICK LEAVE

### A. Accrual for Employees Hired Before April 1, 2018:

Employees shall accrue sick leave at the rate of 4:37 hours bi-weekly beginning with the first month of employment. Unused sick leave may be accumulated up to a maximum of 2,080 hours.

### Accrual for Employees Hired After October 3, 2018:

Employees shall accrue sick leave at the rate of 3:04 hours bi-weekly beginning with the first month of employment. Unused sick leave may be accumulated up to a maximum of 2,080 hours.

### B. Uses:

Sick leave shall not be considered a privilege, which employees may use indiscriminately. Sick leave shall only be permitted in the case of necessity and actual illness or disability. Sick leave may be used for yourself, spouse or registered domestic partner, child (biological, adopted, foster child, stepchild, legal ward or a child to whom the employee stands *in loco parentis*), parent (or parent-in-law (not covered by FMLA/CFRA)), grandparent (not covered by FMLA/CFRA), grandchild (not covered by FMLA/CFRA) or sibling not covered by FMLA/CFRA).

### C. Notice:

Where possible, employees shall provide prior written notification of the need to utilize accumulated sick leave.

Such notification shall be on a form titled *Leave Request*, supplied by RHA. The employee's supervisor may deny use of sick leave when such does not meet the requirements of Section B. above. If it is not reasonable or possible for an employee to give prior written notification, he/she shall confirm the need for such verbally by telephone or other means within one hour of the time he/she is scheduled to begin work. Such notification shall be confirmed in writing on the first day the employee returns to work on a form titled *Leave Request*, supplied by RHA.

If any employee is out of work for three (3) days, a doctor's note must be provided when returning back to work.

### D. Confirmation:

If the Executive Director has reason to believe that an employee is improperly using sick leave, he/she may require a doctor's certification for any use in excess of one (1) work day by giving prior notification to the employee that such will be required.

### E. Abuse:

Improper use of sick leave may result in disciplinary action, up to and including termination.

### F. Integration of SDI and Other Leave Accruals:

An employee absent from work by reason of disability who is receiving State Disability Insurance benefits shall be required to integrate any accumulated sick vacation or CTO leave

with said State Disability Insurance benefits so that, when said leave is added to his/her disability benefits, the result will be payment to him/her of a full salary. Procedurally, an employee shall integrate his/her State Disability benefits and accumulated sick or annual leave as follows:

1. Said employee must notify RHA of the amount received from SDI and provide proof to RHA.
2. RHA shall use the amount of leave accrual necessary to provide the employee with a full salary when added to the SDI benefit.
3. If no sick or annual leave is available for SDI integration, then the employee shall not be entitled to any additional compensation from RHA during the period of the disability. In such case, the only compensation the employee will then receive will be SDI payments, which payments shall not be turned over to RHA. (ID 7/1/93)

G. Pay Off - Unused Sick Leave Compensation – Employees hired prior to October 3, 2018 only:

Upon termination of employment with RHA, an employee who has at least five (5) years of accumulated full-time service (part-time employees to receive prorated benefit) shall receive an amount equal to twenty percent (20%) of said employee's unused sick leave credits, computed against the current value of those credits, using the employee's highest dollar wage earned. For purposes of this Section, such unused sick leave credits shall be limited to a maximum total number of credits of 2,080 hours. An eligible employee shall be allowed to utilize any portion of such sick leave credits toward a cash payment upon retirement, and any residual balance shall be applied to such employee's retirement calculation in accordance with XXIII C. below.

H. Bereavement Leave:

Whenever any employee believes it necessary that he/she be absent from duty because of the death or critical illness of either a spouse or registered domestic partner, child (biological, adopted, foster child, stepchild, legal ward or a child to whom the employee stands *in loco parentis*), parent (or parent-in-law), grandparent, grandchild or sibling, he/she may request from the Executive Director to be absent not more than seven (7) working days with pay. Any such time off after three (3) days shall be charged against sick or vacation leave at employee's discretion. If the employee needs more than seven (7) days off, then the employee shall request such time from the Executive Director.

I. Personal Leave Time:

An employee may be granted personal leave with pay by the Executive Director for personal reasons. The Executive Director determines if the leave qualifies to be of an urgent nature. Such leave shall not exceed four (4) days in any one calendar year. Such time off shall be charged against vacation or CTO leave time at the employees' discretion. "Emergency" shall be defined as an unforeseen circumstance requiring immediate action; a sudden, unexpected happening; an unforeseen occurrence or condition. (Examples: floods, house burns, family member in an auto accident, etc.)

J. Military Leave:

RHA grants military leave and any related benefits maintenance, job seniority and retention rights to all employees for service in a uniformed service in accordance with State and Federal law. The employee must notice his/her supervisor of upcoming military duty as soon as he/she becomes aware of his/her obligation.

**XIII. JURY DUTY**

Each employee shall be allowed such time off with pay as is required in connection with jury duty; however, said time off with pay shall be granted only upon remittance of full jury fees or upon submittal of acceptable evidence that jury fees were waived. An employee shall notify the Executive Director immediately upon receiving notice of jury duty. If an employee chooses to take vacation or compensating time off while on jury duty, he/she shall not be required to remit or waive jury fees in order to receive his/her regular salary. Employees required to report for Jury Duty on one of his/her regularly scheduled days off shall not be entitled to overtime pay or compensatory time off. Jury requirements of 6 hours in an 8-hour day or 8 hours in a 10-hour day or more shall be compensated at the regular day salary.

**XIV. VACATION LEAVE**

A. Accrual: Hired before April 1, 2014

Employees shall accrue vacation leave at the following rates:

- |                               |  |
|-------------------------------|--|
| Less than 10 years of service | - 120 hours per year (4:37 hours per pay period) |
| 10 years or more of service   | - 160 hours per year (6:10 hours per pay period) |

Accrual: Hired after April 1, 2014

Employees shall accrue vacation leave at the following rates:

- |                             |  |
|-----------------------------|--|
| 0 to 1 year of service      | - 40 hours per year (1:32 hours per pay period)<br>*Employees will accumulate hours and after 6 months of service can use accrued vacation after that. |
| 2 to 5 years of service     | - 80 hours per year (3:05 hours per pay period)  |
| 6 to 10 years of service    | - 120 hours per year (4:37 hours per pay period)   |
| 10 years or more of service | - 160 hours per year (6:10 hours per pay period)   |

Employees may have a total accumulation of not more than 200 hours of vacation leave as of December 31 of each year.



B. Scheduling/Approval:

The Executive Director or his/her designee may schedule all vacation leave for employees who accumulate more than 160 hours of such leave. Vacation leave shall be scheduled in such a manner as to achieve the most efficient operation of RHA while taking into consideration the wishes of the employees.

C. Pay-Off Upon Separation:

Employees shall be paid one hundred percent (100%) of their unused vacation leave upon separation.

### **XV. ORGANIZATIONAL LEAVE TIME**

Housing Authority shall grant release time for Union business to officers and representatives (one Director and one Site Rep) designed by the Union for a total of twelve (12) hours per calendar year. Prior notice for the requested leave shall be given by the Union to the immediate supervisor and/or the Director of Housing Authority and approval of the immediate supervisor must be obtained prior to the taking of such leave. (Examples of leave request: extra time for travel to and from Housing Authority, from Union meeting or training or if such meeting or training goes over allotted lunch period)

### **XVI. RELEASE TIME**

Upon ratification and adoption of this ID, RHA will grant up to 1 hour of release time to each covered employee to meet with Union representatives for the purpose of training and orientation on the negotiated changes to the ID.

### **XVII. LEAVE OF ABSENCE WITHOUT PAY**

A. Leave of Absence Without Pay:

Leave of absence without pay, not to exceed one year, may be authorized by the Executive Director without approval of the Board of Commissioners. Leave of absence without pay in excess of one year may be granted only upon recommendation of the Executive Director and with the specific approval of the Board of Commissioners. The Board of Commissioners, at its discretion, may approve, deny or modify such request for leave, provided, further, that no leave of absence without pay, shall be granted to any employee for the purpose of campaigning for partisan or nonpartisan State or local office nor to campaign on behalf of another or against another for partisan or nonpartisan State or local office, nor for the purpose of promoting or urging the defeat of any State or local ballot measure.

An employee shall not be entitled to leave of absence as a matter of right, but only upon good and sufficient reason, and then not to exceed a period of one year.

Upon returning to active employee status, the employee may be paid at the same step that was in effect when he/she began his/her leave of absence and his/her anniversary date shall be changed accordingly, reflecting the amount of time that the employee was absent which cannot be counted in the required one year of service for merit advancement for one step to another.

This section does not apply to medical leave or leave under FMLA/CFRA or other accommodations as deemed necessary by a competent physician or treatment facility.

If the Executive Director denies the Leave of Absence Without Pay request, the employee may appeal this one year Leave Without Pay request to the Board of Commissioners through the formal Appeal Process.

B. Family Medical Leave:

Employees may request a leave of absence under the California Family Rights Act (CFRA) and/or the Federal Family Medical Leave Act (FMLA). Employee request for leave shall comply with the requirements of the CFRA and/or the FMLA. RHA agrees to abide by all provision of the CFRA and/or FMLA as applicable. Employees are required to use accrued leave balances when taking FMLA/CFRA leave.

### XVIII. HOLIDAYS

The following holidays shall be observed with pay:

1. New Year's Day – (January 1)
2. Martin Luther King, Jr., Day – (3<sup>rd</sup> Monday in January)
3. President's Birthday – (3<sup>rd</sup> Monday in February)
4. Cesar Chavez – (March 31)
5. Memorial Day – (Last Monday in May)
6. Independence Day – (July 4)
7. Labor Day – (1<sup>st</sup> Monday in September)
8. Veteran's Day – (November 11)
9. Thanksgiving Day – (Fourth Thursday in November)
10. Friday following Thanksgiving
11. Day Before Christmas – (December 24)
12. Christmas Day – (December 25)
13. New Year's Eve – (December 31)
14. One floating holiday
15. Every day that is a day of mourning as proclaimed by the Governor of the State of California or the President of the United States
16. When a holiday falls on a Sunday, the following Monday shall be observed.
17. When a holiday falls on a Saturday, the preceding Friday shall be observed (Thursday shall be observed while on 4/10 schedule).

If Christmas Day falls on Sunday or Monday, the preceding Friday (Thursday, while on 4/10 schedule) as well as Monday shall be observed; if Christmas falls on a Saturday, the preceding Wednesday and Thursday (while on the 4/10 schedule) or Thursday and Friday shall be observed if on 5/8 schedule.

Any day may be taken as a holiday on the condition that one of the designated holidays is considered to be a workday if the Executive Director elects to do so and secures written approval of the majority of the employees.

Christmas Week\*

2018 only: 12/26 floater + Employee Appreciation Day

### XIX. SAFETY

- A. Employees shall be provided safe, sanitary and healthy working conditions.

- B. A safety program for RHA has been developed to assure reasonable safety and improvement of employee working habits. All employees of RHA are expected to be safety conscious on the job at all times. All unsafe conditions or hazards should be corrected immediately. Report all unsafe conditions or hazards to your Supervisor immediately, even if you believe you have corrected the problem.
- C. An employee that may be exposed to Hepatitis A and/or B, Tuberculosis, and Tetanus due to their duties will be eligible to receive such vaccinations for Hepatitis A and/or B, Tuberculosis, and Tetanus paid for by RHA. RHA will either pay the health insurance deductible or the actual cost of the vaccination and all booster shots (example titer shots).

## **XX. GRIEVANCE PROCEDURES**

### **A. Purposes:**

The purposes and objectives of the Grievance Procedure are to:

1. Assure fair and equitable treatment of all employees and promote harmonious relations among employees, supervisors and management.
2. Afford employees a written and simple means of obtaining consideration of their grievances by informal means at the manager level and review of the manager's decisions.
2. Resolve grievances as quickly as possible and correct, if possible, the cause of the grievances, thereby reducing the number of grievances and future similar complaints.

### **B. Discussion of Request or Complaint:**

Any employee who believes that he or she has a justifiable request or complaint shall discuss the request or complaint with his or her immediate supervisor in an attempt to settle the matter as simply and informally as possible.

### **C. Grievance Definition:**

1. A "grievance" is the subject of a written request or complaint which has not been settled as a result of the discussion required by Paragraph B. of this Section XXI, initiated by an employee, arising out of a specific situation, or acts complained of as being unfair, which result in an alleged inequity or damage to the employee, resulting from an act or omission by management regarding wages, hours and other terms and conditions of employment. A grievance must specify the relief sought, which relief must be within the power of the Executive Director of RHA to grant in whole or in part. A grievance may include work assignments not related to the employee's position classification job description, disagreements between employees and supervisors, interpretations of the Policy of RHA as they affect the individual employee with respect to wages, hours, working conditions, denial of merit salary increases, and other programs over which the Executive Director has jurisdiction. Paragraph E. of the grievance procedure hereinafter described shall be available only to an employee with regular status in the classified service.
2. A grievance is not reviewable under this procedure if it is a matter which:

- a. Is reviewable under some other administrative procedure, such as applications for changes in title, job classification, or salary;
- b. Would require the exercise of legislative power, such as the adoption or amendment of an ordinance, rule, regulation, or policy established by the Board of Commissioners.

D. Special Provisions of the Grievance Procedure:

1. Freedom from Reprisal:

No employee shall be subject to coercion or disciplinary action for discussing a request or complaint with his or her immediate supervisor, or for the good faith filing of a grievance petition.

2. Employee Representative:

The employee is entitled to representation in the preparation and presentation of his/her grievance at any step in the procedure. The grievant is entitled to be released from work for appearances before any or all levels of the grievance procedure. No person hearing a grievance petition need recognize more than one representative for a grievant, unless, in the opinion of the person hearing the petition, the complexity of the grievance requires more than one representative in order to fully and adequately present the matter. Any expenses incurred by the employee in the retention of representation shall be the expenses of the employee filing the grievance.

3. Grievance Petition Form:

The written grievance shall be submitted on a form provided by the Executive Director for this purpose. No grievance petition shall be accepted for processing until the form is complete.

4. Presentation:

All grievance petitions shall be initiated within fifteen (15) calendar days after the occurrence of the circumstances or employee's knowledge of the circumstances giving rise to the grievance; otherwise, the right to file a grievance petition is waived, and no grievance shall be deemed to exist.

5. State of Grievance:

The grievance shall contain a statement of:

- a. The specific situation, act, or acts complained of as unfair;
- b. The inequity or damage suffered by the employee;
- c. The specific action requested.

6. Consideration:

Grievance petitions involving the same or similar issues may be consolidated for presentation at the discretion of the person hearing the petitions.

7. Resolution:

Any grievance petition resolved at any step of the grievance procedure shall be final and binding on RHA and the grievant.

8. Withdrawal:

Any grievance petition may be withdrawn by the grievant at any time in writing, without prejudice.

9. Time Limits:

Grievance petitions shall be processed from one step to the next within the time limit prescribed, or any extension which may be agreed to, may be referred to the next step in the grievance procedure, the time limit to run from the date when time for disposition expired. Any grievance petition not carried to the next step by the grievant within the prescribed time limits, or such extension, which may be agreed to, shall be deemed resolved upon the basis of the previous disposition.

10. Resubmission:

Upon consent of the person hearing the grievance petition and the grievant, a petition may be resubmitted to a lower step in the grievance procedure for reconsideration.

11. Extension of Time:

The time limits within which action must be taken for a decision made as specified in this Article may be extended by written consent of the grievant and the person before whom disposition of the petition is pending.

12. Grievance Committee:

The Chairperson of the Board of Commissioners of RHA is to serve on the Grievance Committee.

E. Procedure:

The following procedure shall be followed by an employee submitting a grievance petition:

1. Step I:

An employee who has a grievance shall informally discuss his or her complaint with his or her immediate supervisor. Within fifteen (15) calendar days, the supervisor shall give his or her decision to the employee orally or in writing but shall sign off on the grievance with a signature and date.

2. Step II:

If the employee feels his/her grievance has not been satisfactorily resolved or if he/she receives no response from his or her immediate supervisor, he/she shall have fifteen (15) calendar days from the date of the supervisor's response, or from the time specified

under Step I for the supervisor's response, to formally submit the grievance in writing to the Executive Director of RHA. The Executive Director shall within fifteen (15) calendar days of the receipt of the written grievance, meet with the employee and/or their representative to try to resolve the grievance. If the grievance has not been solved after such meeting then the Executive Director has fifteen (15) calendar days to supply an answer in writing to the aggrieved employee and the supervisor in Step I, explaining clearly his/her decision or proposed action.

3. Step III:

If the employee and the Executive Director cannot reach an agreement as to a solution of the grievance or the employee has not received a decision within fifteen (15) calendar days, the employee may within fifteen (15) calendar days present his/her grievance in writing to the Executive Director. The Executive Director shall promptly deliver the written grievance to the Chairperson of the Board of Commissioners of RHA. The Chairperson of the Board of Commissioners shall promptly deliver the written grievance to the Grievance Committee of the Board of Commissioners of RHA. The Grievance Committee shall, within fifteen (15) calendar days after the receipt of the written grievance by the Executive Director of RHA, hear the grievant and the Executive Director and render a written decision to the grievant within fifteen (15) calendar days after the hearing with a copy to the Executive Director.

## XXI. DISCIPLINE

A. Disciplinary action may be taken against any employee who has permanent status by the Executive Director only for just cause. The following actions, while not an exclusive listing, are examples of just cause, which may justify disciplinary action as, provided in this Section.

1. Fraud in securing appointment.
2. Unsatisfactory performance.
3. Inexcusable neglect of duty.
4. Insubordination.
5. Dishonesty.
6. Drunkenness on duty.
7. Addiction and/or use of narcotics or habit-forming drugs without medical prescription while on duty.
8. Inexcusable absence without leave.
9. Conviction of a job-related felony.
10. Discourteous treatment of the public or other employee.
11. Political activity, which is in violation of Federal, State or local laws and regulations
12. Misuse of Housing Authority property in violation of law or Board order.

B. As used in this Section, "disciplinary action" means dismissal, demotion, or suspension not to exceed thirty (30) days.

C. Notice: The Executive Director may initiate disciplinary action against an employee for just cause by serving upon the employee a written notice of disciplinary action. The notice shall be serviced upon the employee either personally or by mail and shall include:

1. A statement of the nature of the disciplinary action;
2. A statement of causes thereof;

3. A statement in ordinary and concise language of the acts or omissions upon which the causes are based;
  4. Copies of documents and materials upon which the action is based;
  5. A statement advising the employee of his or her right to a Skelly Hearing. The employee may elect to respond orally, or in writing, or both to the Executive Director or designee within five (5) calendar days of service of the notice;
  6. The date upon which the proposed action is to become effective; and
  7. A statement advising the employee that if the disciplinary action is imposed, he or she may appeal such action to RHA Board of Commissioners as specified below.
- D. A disciplined employee may appeal disciplinary action by filing a Notice of Appeal with the Grievance Committee of RHA Board of Commissioners as specified in Subparagraph 3. of Paragraph D. of Section XX, Grievance Procedures.

## XXII. PAY ADJUSTMENTS/ CLASSIFICATION/COMPENSATION STUDIES

### A. Y-Rates:

Whenever, without the fault or inability on the part of an employee, such employee would suffer an actual decrease in salary as a result of action taken by RHA, the Board may adopt a Y-rate to apply to the employee so affected. An employee whose compensation has been established at a Y-rate shall not receive any cost-of-living adjustments and shall remain at the Y-rate until the fifth step of the range established for his or her class exceeds the Y-rate. An employee receiving longevity pay whose compensation has been established at a Y-rate shall not receive any cost-of-living adjustments and shall remain in the Y-rate until the longevity pay for the range established for his or her class exceeds the Y-rate.

### B. Bilingual-Pay:

Designation of positions for which bilingual proficiency is required shall be the sole prerogative of RHA.

RHA will pay a five percent (5%) differential in addition to the employee's regular pay when the employee possesses and utilizes his/her bilingual skills for Housing Authority business. In order to be eligible for this bilingual pay, the position held by the employee must be designated as such by the Executive Director and approved by the Board of Commissioners. The affected employee must pass a proficiency test. Said differential shall be paid to eligible employees in a paid status for any portion of a given month.

### C. Pay for Work in Higher Classification:

When a permanent employee is temporarily reassigned by RHA to a position/classification with a higher salary range than the employee's regular salary range, the employee shall begin receiving the compensation of the higher position/classification after 10 workdays. On the 11<sup>th</sup> consecutive workday such employee shall be placed at salary step A in the higher salary range or that step which is closest to five (5) percent, whichever is greater.

Assignments to higher classifications may be made either when the position is vacant or when the incumbent is on an extended leave of absence.

Employees, whose job description includes the performance of the duties of a higher-level position during the temporary absence of the incumbent, shall not be eligible for an increase in pay.

D. **SALARY INCREASE**

UNION and RHA understand that RHA's operating budget is entirely dependent upon variable sources of income and the legislative actions of the State and Federal Governments.

Year 1 (October 3, 2018-October 2, 2019) – 0%

Step Increases – Employees hired on or after October 3, 2018 only:

- Existing salary schedule shall be converted from 5 steps to 9 steps
- The top and bottom step shall remain the same
- There shall be approximately 2.5% between each step

**XXIII. PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS) /SOCIAL SECURITY**

A. Employees hired prior to April 1, 2011

- Shall participate in the CalPERS 2%@55 plan;
- Retirement to be calculated based on highest 12 months;
- Employees shall pay their 7% contribution effective April 1, 2016;

B. Employees hired on or after April 1, 2011

- Shall participate in the CalPERS 2%@60 plan;
- Retirement to be calculated based on highest 36 months;
- Employees shall pay 100% of employee contribution.

C. Employees hired on or after January 1, 2013

- Shall participate in the CalPERS 2%@62 plan;
- Retirement to be calculated based on highest 36 months;
- Employees shall pay 100% of employee contribution.

D. PERS Section 20965 Credits for Unused Sick Leave

Unused accumulated sick leave at time of retirement may be converted to additional service credit at the rate of 0.004 year of service credit for each day of unused sick leave (i.e., 250 days or 2080 hours of sick leave equals one additional year of service credit).

Social Security

E. The Authority will not pay the employee's share of Social Security.

**XXIV. LAYOFFS**

A. Reemployment Lists:

In addition to the general eligibility list, there shall be established for each class a reemployment list containing the names of employees who have been laid off through no fault or delinquency on their part and persons who have resigned in good standing.



1. Any person having permanent status in the classified service who is laid off because of temporary or permanent abolishment of his or her position or who is laid off and subsequently accepts a demotion and displacement in lieu of layoff shall have his or her name placed on the reemployment list from which he or she has been laid off.
2. The Executive Director shall establish reemployment lists by class and department, listing only those regular employees who are laid off.
3. Any employee who attained permanent status in the classified service and who resigned in good standing may make application for reemployment within one (1) year after the date of resignation, and if such request is granted by the appointing authority, he or she will be placed on the reemployment list for the class of position from which he or she resigned. Such application must be made in writing within one (1) year after the effective date of resignation. It shall be referred to the supervisor of the department from which the person resigned for recommendation. If the supervisor grants reemployment privileges to such person, his or her name shall be placed on the appropriate reemployment list.
4. The names of persons laid off shall precede the names of persons granted reemployment privileges after resignation. The names of persons laid off shall be placed on the appropriate reemployment list in order of seniority as defined in Section E.2. The names of persons granted reemployment privileges after resignation shall be placed on the appropriate eligible list in the order of date of application for reemployment, the most recent application being placed first. Individuals on reemployment eligibility lists who have been laid off shall be certified to the department from which they were laid off. In such instances, a vacancy that is being filled must be filled by the first individual certified who is willing to accept appointment.
5. The name of any person laid off or granted reemployment privileges shall continue on the appropriate reemployment list for a period of two (2) years after being placed there. The name of any eligible person on a reemployment list shall be automatically removed from said list at the expiration of such two-year period.
6. The Executive Director or supervisor may remove the name of any eligible person from the reemployment list for any of the reasons set forth in this Article, and if permitted by law to make such judgment. Any such proposed removal shall be forwarded to the Executive Director for review and comment prior to such action.

B. Reemployment Following Layoff:

1. Any person reappointed following layoff shall receive compensation and benefits as though he or she had been on leave without pay if such person is reappointed to a position in the same salary range.
2. Any individual who is reappointed following layoff to a position with a lower salary range shall receive compensation and benefits as though he or she had been demoted to such position and had subsequently been on leave without pay.
3. An employee who has been laid off or displaced and subsequently reemployed in a regular position within a two (2) year period from the date of his or her layoff, shall receive the following considerations and benefits:

- a. All sick leave credited to the employee's account at time of layoff shall be restored provided such employee returns to RHA, at the time such employee returns to work, any sick leave payoff received at the time of layoff.
- b. All seniority held upon layoff shall be restored.
- c. All prior service shall be credited for the purposes of determining sick leave and vacation earning rates and service awards.
- d. The employee shall be placed in the salary range as if the employee had been on a leave of absence without pay.
- e. A person who has been laid off and is subsequently reemployed in the classification, in which he or she held permanent status at the time of layoff, shall not be required to serve the probationary period if such reemployment occurs within one (1) year from the date of such layoff. The probationary status of the employee shall be as if the employee had been on a leave of absence without pay except that a twelve month (1 year) probationary period shall be required if reemployment is in a higher class or an occupational series different from that employed in at the time of layoff or displacement.
- f. When a layoff reemployment list is certified to the appointing authority filling a vacancy, such vacancy shall be filled by the individual with the most seniority who is willing to accept the appointment. (ID 7/1/98)

C. Layoffs:

The Executive Director may lay off employees pursuant to this Section

- 1. Whenever it becomes necessary because of lack of work or funds, or
- 2. Whenever it is deemed advisable in the interests of the economy or other causes to reduce the force in a department or office.

Such actions will be approved by the Board of Commissioners in regards to the number of positions per department to be eliminated. The determination of which classes are to be affected within a department shall be made by the Executive Director.

D. Order of Layoffs:

Persons shall be laid off in the following order:

- 1. Layoff shall be by department and class within the department except as otherwise noted herein.
- 2. All extra help, temporary, limited term, seasonal and probationary employees in the same department or office and within the same class shall be laid off before any regular employee is laid off.
- 3. When it becomes necessary to reduce the force in any department, layoff of regular employees shall be in the reverse order in which their names appear on the Layoff List

for the affected class, as prepared by the Executive Director, with those persons having the least seniority being first laid off.

E. Layoff List Computation:

1. When it becomes necessary to reduce the force in any department or office by layoff of regular employees, seniority shall govern.
2. For each regular employee, seniority shall be measured from such employee's initial appointment to permanent Housing Authority service but shall not include any period during which such employee was
  - a. On leave without pay;
  - b. Not actually in Housing Authority employment because of his or her voluntary termination, layoff or other cause.

3. Tie Breaking:

When two or more employees in the same department and same class have the same total seniority, the tie shall be broken by lot.

F. Notice of Layoff:

Employees shall be notified of layoff fifteen (15) calendar days prior to the effective date of layoff. Extra help employees may be laid off at any time. An employee who is to be laid off may elect to accept such layoff prior to the effective date thereof. Such notice of layoff for regular employees shall include:

1. Reason for layoff.
2. Effective date of the action.
3. Conditions governing retention on and reinstatement from reemployment lists.
4. Rules regarding waiver of reinstatement and voluntary withdrawal from the reemployment list.

G. Waiver of Reinstatement:

An eligible person shall be removed from the reemployment list and his or her employment rights terminated, if he or she fails to reply in writing to an offer of reemployment within seven (7) calendar days after receipt of the offer or, after accepting a job offer, fails to report to work.

H. Displacing a Lower Class:

An employee affected by layoff may, at his or her discretion, displace an employee at the next lower class in the series, or in succeeding lower classes in the series, or in a position in which the employee has held permanent status, who has less seniority. Seniority computations for displacement purposes are made as determined for the original layoff. Employees who elect demotion in lieu of layoff shall receive the nearest lower bi-weekly salary in the new salary

range as of the date upon which the demotion becomes effective. An employee must notify the Executive Director in writing of his or her election no later than seven (7) days after receiving notice of layoff.

## **XXV. CONTRACTING OUT SERVICES**

UNION and Housing Authority agree that the use of contracting may continue provided that no employee occupying permanent positions are laid off or have their time base reduced as a result of such work.

It is understood that contracting is intended to facilitate service delivery. Examples include, but are not limited to the following:

- Turnaround of rental units – cleaning, flooring, painting
- Painting
- Landscape maintenance

## **XXVI. COMPARABLE HOUSING AUTHORITIES**

For purposes of salary studies, health benefits, and/or any other items that may affect employee's wages, hours and/or working benefits, the RHA and the UNION agree to use for comparable areas would be the following: Butte County Housing Authority, Yolo County Housing Authority, Sacramento Housing and Redevelopment Agency and Placer County Housing Authority.

## **XXVII. ASSIGNMENT OF LEAVE BALANCES FOR CATASTROPHIC ILLNESS OR INJURY**

### **A. Purpose:**

To provide a mechanism for permanent Housing Authority employees to assign the monetary value of their sick, vacation and/or compensatory time leave balances to another permanent employee who is facing financial hardship due to a catastrophic illness or injury.

### **B. Employee Eligibility for Assigned Leave:**

To be eligible to receive the monetary value of assigned leave an employee must:

1. Be a permanent employee with RHA and have completed new employee probation,
2. Have exhausted all available leave balances,
3. The employee or a member of the employee's immediate family have a verifiable long-term illness or injury, i.e., cancer, heart attack, stroke, serious injury, etc.,
4. Follow all applicable leave of absence procedures as set forth herein and be on an authorized, unpaid leave of absence that will last or is anticipated to last thirty (30) calendar days or more,
5. Provide a written request to be considered for the assignment of leave balances which states that the request is made voluntarily, the nature of the event for which the assignment of leave balances is requested and the probable duration of the leave of absence.

### **C. Procedure for Requesting Leave:**

The written request shall be submitted to the respective Manager for recommendation and then forwarded to the Executive Director who shall review the request for consistency with the intent

of this policy and application of appropriate rules and regulations and shall than approve or deny the request.

D. Employee Eligibility to Assign Leave Balances:

The employee assigning leave balances must be a regular Housing Authority employee and have completed new employee probation. Only existing sick, vacation and compensatory time leave balances may be assigned. Assignment of leave balances must be in one (1) hour increments. Assignment of leave balances must be made to a specific individual only. Assigned leave balances actually received by the assignee cannot be reclaimed by the assignor.

E. Assignment of Leave Balances

The assigned leave balances shall be converted to a gross wage amount based upon the assignor's hourly rate of pay at the time of conversion. All appropriate income and other employment taxes, state and federal, shall be withheld from all payments to the assignee pursuant to this rule.

Such assigned leave shall not apply toward retirement credits for either the employee assigning the leave or the employee receiving the monetary value of the leave, nor is a retirement deduction taken from the assigned leave. The receipt of monies from assigned leave balances shall in no way affect or modify the assignee's employment status with RHA and shall not be treated as hours worked or hours on a paid leave for purposes of adjustment of employee's anniversary date, sick leave and vacation accruals, or eligibility for holiday pay.

F. Procedure for Assigning Leave Balances

After initial approval of transfers by the Executive Director, eligible employees may indicate their intent to assign vacation, sick and/or compensatory time balances by completing an Authorization to Assign Leave Balance Form and forwarding it to the Executive Assistant/Human Resources Coordinator.

Assigned leave balances shall be processed and applied in the order they are received and processed by the Executive Assistant/Human Resources Coordinator. Assigned vacation, sick and/or compensatory time balances that are not converted to a monetary amount shall remain with the assignor. Only upon conversion to a dollar amount shall the assignor's leave balances be reduced.

Monies will be paid to the assignee on a regular biweekly payroll basis and shall not exceed the assignee's regular biweekly gross pay less any State Disability Benefit or Worker's Compensation Benefit amount the employee is receiving for that pay period. Monies shall only be paid to the assignee during those bi-weekly pay periods when assigned leave balances are available to the assignee. Assignee must remain on an authorized leave of absence to receive assigned leave from other employees.

G. Solicitation of Leave Balances

No employee shall solicit for assignments of leave from any subordinate employee. Managers shall assure that no pressure, either implicit or explicit, shall be placed on any Housing Authority employee by any other employee to make an assignment. Any pressure to assign leave

balances and/or any employment decision based on pressure to make an assignment shall be considered harassment.

No solicitation shall be made by any employee during work hours. Notices may be posted on bulletin boards in accordance with Housing Authority and departmental policy and procedures.

H. Administration of Assignment of Leave Policy:

Any dispute in interpretation or application, any grievance on these issues filed pursuant to the Grievance Procedures herein shall be submitted to the Executive Director for a final and binding determination.

UNION and Housing Authority agree that this policy is to address extraordinary and unforeseen circumstances and shall not be used for any other purposes other than stated herein.

This policy shall be consistent with current or future state and federal laws.

### **XXVIII. SHOP STEWARDS**

The UNION shall have the right to establish shop stewards for the General Unit according to the following conditions.

- A. The UNION agrees to notify RHA Executive Director of the names, classifications and departments of their stewards, which shall not exceed two (2) in numbers. UNION shall immediately inform the Executive Director of RHA of any changes in the original list and provide an update by name, department and classification.
- B. A reasonable amount of time will be granted the worker and the steward to handle initial grievance and appeal procedures. The parties agree that in handling grievances, the worker and the steward will use only the amount of a time actually necessary. RHA is not responsible for any travel, overtime or other miscellaneous cost resulting from the exercise of this right.
- C. If a worker wishes to discuss a grievance or appeal on Housing Authority time with a designated steward, the worker shall be allowed an opportunity within a reasonable amount of time to verify if the designated steward is available to be seen. If the steward is present and available, the worker shall complete a "grievance release form" and submit it to the immediate supervisor prior to meeting with the steward. Such release form shall only contain the worker's name, classification title, steward's name and work location of steward, time left, date, and upon return, the worker shall note the time returned on the form. The supervisor shall maintain a record of such request. The supervisor shall determine if the employee can, because of work activity, be released at the time requested. If the employee is not released, the supervisor shall set an alternative time as soon as practical.
- D. Upon authorization of the immediate supervisor, a steward shall be released to perform the duties specified in this section. A steward shall sign in and out of the work area stating the time and date of leaving and returning and where the steward may be reached. In the event the steward is unable to be released by the immediate supervisor at the time requested, the supervisor shall arrange a release time as soon as practical thereafter.
- E. With prior approval by the Executive Director of RHA, UNION may use an available office or training room for Shop Steward training.

- F. RHA and UNION have agreed on a steward release form including release procedures. A copy of the form is attached hereto as Appendix D.
- G. The UNION will equally distribute steward workload amongst stewards so as to avoid overburdening any one steward(s). Stewards are responsible for the full and timely completion of their Housing Authority work assignment.
- H. RHA agrees to allow each UNION, Local #1 Shop Steward two (2) hours of paid release time per year for Shop Steward training. UNION agrees to work with RHA to make sure there is proper notice to them on dates and times.

**XXXIX. ADOPTION**

It is agreed that the ID is of no force or effect until ratified and approved by the Board of Commissioners of RHA.

**XXX. SAVINGS CLAUSE**

Should any portion of this ID or any provision herein contained be rendered or declared invalid by reason of any existing or subsequently enacted legislation or by any decree of a court of competent jurisdiction, such invalidity or such portion of the ID shall not invalidate the remaining portion hereof, and they shall remain in full force and effect. RHA and UNION agree to meet and confer concerning any provision of this ID declared invalid or unconstitutional by a court of competent jurisdiction

**REGIONAL HOUSING AUTHORITY**

GUSTAVO BECERRA, EXECUTIVE DIRECTOR	DATE: _____
DAN MILLER, CHAIRPERSON OF THE BOARD	DATE: _____
BRANT BORDSEN, LEGAL COUNSEL	DATE: _____
ATTEST	DATE: _____

**APPENDIX A**  
Salary Schedule



Regional Housing Authority  
 Bi-Weekly Employee Pay Schedules  
 Effective October 3, 2018-October 2, 2019  
 Revised January 20, 2016, May 4, 2016, April 5, 2017, October 3, 2018

Represented Employees

Classification	Pay Range	Beginning	End	
<b>Supervising Maintenance Technician</b>				
10/3/2018		\$ 1,826.20	\$ 2,447.29	
<b>Maintenance Technician II</b>				
10/3/2018		\$ 1,582.13	\$ 2,313.99	
<b>Maintenance Technician I</b>				
10/3/2018		\$ 1,437.71	\$ 1,926.67	
<b>Maintenance Worker</b>				
10/3/2018		\$ 1,311.46	\$ 1,757.48	
<b>Lead Grounds/Maintenance Worker</b>				
10/3/2018		\$ 1,442.66	\$ 1,933.30	
<b>Laborer</b>				
10/3/2018		\$ 1,265.15	\$ 1,695.42	
<b>Accounting Assistant</b>				
10/3/2018		\$ 1,482.89	\$ 1,987.22	
<b>Account Clerk</b>				
10/3/2018		\$ 1,324.13	\$ 1,774.46	
<b>Housing Inspector</b>				
10/3/2018		\$ 1,533.63	\$ 2,055.21	
<b>Family Self Sufficiency Coordinator</b>				
10/3/2018		\$ 1,533.63	\$ 2,055.21	
<b>Eligibility Specialist</b>				
10/3/2018		\$ 1,398.51	\$ 1,895.80	
<b>Eligibility Clerk</b>				
10/3/2018		\$ 1,194.08	\$ 1,600.18	

2666

Regional Housing Authority  
 Bi-Weekly Employee Pay Schedules  
 Effective October 3, 2018-October 2, 2019  
 Revised January 20, 2016, May 4, 2016, April 5, 2017, October 3, 2018

Represented Employees

Classification	Pay Range	Beginning	End	
<b>Apartment Manager</b>				
10/3/2018		\$ 1,387.91	\$ 1,859.94	
<b>Receptionist</b>				
10/3/2018		\$ 1,067.49	\$ 1,430.54	
<b>Senior Development &amp; Rehab Specialist</b>				
10/3/2018		\$ 2,017.96	\$ 2,737.92	
<b>Development &amp; Rehab Specialist</b> (* This position is currently Y-Rated to Maintenance Technician II effective 8/6/14)				
10/3/2018		\$ 1,837.97	\$ 2,463.06	
<b>Loan Analyst</b>				
10/3/2018		\$ 1,696.04	\$ 2,272.85	
<b>Program Assistant</b>				
10/3/2018		\$ 1,323.56	\$ 1,773.69	

**Appendix B**  
**Personal Vehicle Usage Form**



# REGIONAL HOUSING AUTHORITY

Serving the Cities of Live Oak, Yuba City and Colusa • Counties of Sutter, Nevada, Colusa and Yuba

1455 Butte House Road • Yuba City, CA 95993

Phone: (530) 671-0220 • Toll Free: (888) 671-0220 • TTY: (866) 735-2929 • Fax: (530) 673-0775

www.RegionalHA.org

## Personal Vehicle Usage Form

- I. You must seek approval from the Executive Director or his/her designee to use a personal vehicle to conduct official business, and:
  - a. There must be no housing authority vehicle available, OR
  - b. The work destination is more than 50 miles from the Housing Authority main office.
  - c. Additional exceptions to the Vehicle Policy may be made by the Executive Director on a case by case basis.
- II. **I hereby certify that**, whenever I drive a privately-owned vehicle on Housing Authority business, I will have a valid driver license and proof of liability insurance in my possession, all persons in the vehicle will wear safety belts and the vehicle shall always be:
  - a. Covered by at least the minimum liability insurance. Limits are currently \$15,000.00 for personal injury to or death of one person; \$30,000.00 for injury to or death of two or more persons in one accident; \$5,000.00 property damage. Vehicle Code Section 16020 requires all motorists to carry evidence of current automobile liability insurance in their vehicle.
  - b. Adequate for the work to be performed.
  - c. Equipped with safety belts in operating condition.
  - d. To the best of my knowledge, in safe mechanical condition as required by law.
  - e. I understand that the Federal Mileage rate I claim is full reimbursement for the cost of operation the vehicle, including fuel, maintenance, repairs and both liability and comprehensive insurance.
- III. **I further certify that**, while using a privately-owned vehicle on official business, all accidents will immediately be reported to the Housing Authority and in accordance with DMV policy.
  - a. I understand that if I am involved in an accident, my insurance will be used as primary and the Housing Authority's insurance (HARRP) will cover any excess or used as secondary.
  - b. I understand that permission to drive a privately-owned vehicle on Housing Authority business is a privilege which may be suspended or revoked at any time.

\_\_\_\_\_  
Executive Director

\_\_\_\_\_  
Date

\_\_\_\_\_  
Employee Name (printed)

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date

269

**Appendix C**

**Employee Representation Release Time Record**

EMPLOYEE REPRESENTATION RELEASE TIME RECORD

Name of Steward/Employee Representative \_\_\_\_\_

\*\*\*\*\*

Employee Requesting Representation: \_\_\_\_\_

Reason:  Grievance             Discipline Appeal             Meet & Confer

Time of Representation: \_\_\_\_\_ to \_\_\_\_\_

Employee Signature: \_\_\_\_\_

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

\*\*\*\*\*

Employee's Supervisor: \_\_\_\_\_

Time of Request: \_\_\_\_\_

Release Time Approved: \_\_\_\_\_ to \_\_\_\_\_

Actual Release Time: \_\_\_\_\_ to \_\_\_\_\_

Supervisor's Signature: \_\_\_\_\_

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

\*\*\*\*\*

Steward/Employee Representative Supervisor: \_\_\_\_\_

Time Request Made: \_\_\_\_\_ Date: \_\_\_\_\_

Time Granted: \_\_\_\_\_ to \_\_\_\_\_

Actual Time \_\_\_\_\_ to \_\_\_\_\_

Supervisor's Signature: \_\_\_\_\_

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

Steward/Employee Representative Signature: \_\_\_\_\_

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



# REGIONAL HOUSING AUTHORITY

Serving the Cities of Live Oak, Yuba City and Colusa • Counties of Sutter, Nevada, Colusa and Yuba

1455 Butte House Road • Yuba City, CA 95993

Phone: (530) 671-0220 • Toll Free: (888) 671-0220 • TTY: (866) 735-2929 • Fax: (530) 673-0775

www.RegionalHA.org

## UNIFORM POLICY

### Purpose

To establish a written understanding regarding the Housing Authority financial commitment toward the purchase of uniform apparel, uniform appearance standards and the responsibility for the care of uniform apparel by employees required to wear a designated uniform. The provisions of this agreement primarily apply to maintenance, housing inspectors and grounds staff. However, the Housing Authority Executive Director may designate positions in other departments as eligible to participate under the terms of this agreement.

### Uniform Allowance

- A. Each full-time Housing Authority employee required to wear a uniform will be provided with a credit allowance of up to \$350.00 for uniforms for the first three (3) years and up to \$250.00 per year for years four (4) and beyond. Employees will be able to purchase their logo apparel through the Housing Authority approved vendor and the cost of those items selected by the employee will be individually tracked and deducted from each employee's credit allowance.
- B. Employees covered by this agreement may at their own expense purchase additional authorized uniform apparel.
- C. Authorized uniform apparel will be primarily purchases twice a year (or as needed) through the Housing Authority Executive Director or his/ her designee during the months of May and November since the bulk orders will reduce per item cost and allow affected employees to purchase more items with available funds. Purchases at other times during the year must be coordinated with the Housing Authority Executive Director or his/her designee.
- D. All purchases must be for approved apparel and will be counter-signed by the Housing Authority Executive Director or his/her designee and costs will be tracked individually by the Finance Department.

### Designated Uniform Apparel

Employees must select uniform apparel from the following list of items:

- A. Embroidered name on right side, logo on left side of long or short sleeve shirt.
  - a. Full button up work style shirt with two button pockets one on each side of the chest. The style will be Corner Stone Comfort flex
    - i. Short-Sleeved
    - ii. Long-Sleeved

272

- iii. Polo
  - iv. Employees may purchase up to four shirts annually
- B. Screen Print T-Shirts w/name on right side, screen logo on left side of short or long sleeve.
- i. Shirts may be purchased in the following colors: dark green, gray or ash 6.1 oz w/pocket on front left chest (brand Port and Company or equal)
  - ii. Employee may purchase up to eleven T-Shirts annually.
- C. Fleece Vest or long sleeve or ¼ zip/ 10 oz. Hooded/non-hooded sweatshirt or full zip up style w/Embroidered logo on left and name on right side
- a. Must be purchased through Housing Authority vendor and in the color (dark green, charcoal, black or grey)
  - b. Employees may purchase up to two of either (Fleece) and (hooded sweatshirt or zip up style) annually.
- D. Jacket w/ Embroidered logo on the left and name on the right side
- a. Must be purchased through Housing Authority vendor and in a dark color (dark green, charcoal, or gray or approved color)
  - b. Employees may purchase up to one jacket annually.

#### Wearing, Care and Maintenance

- A. Uniforms shall be worn at all times while employees are on duty. Uniform apparel should not be worn while the employee is off duty, except during a reasonable timeframe either before or after the employee's normal work schedule.
- B. Uniform apparel shall be neat and clean at the start of each work shift. It shall be the responsibility of the employee to wash, clean and maintain all uniforms. In spite of the employee's obligation to maintain a clean and presentable uniform, the Housing Authority agrees that should a uniform item of apparel become damaged beyond repair due to work performed by the employee, such employee will be credited with sufficient funds to replace the damaged item.
- C. Appropriate non-uniform clothing may be worn when attending Housing Authority sponsored training, schools, meetings, luncheons, workshops, etc. when approved or directed by the Housing Authority Executive Director or his/her designee.

#### Termination of Employment

When the employment relationship is terminated between the employee and the Housing Authority, the terminated employee is required to return all uniform items to their immediate supervisor no later than the date of termination or other date mutually agreed-upon between the employee and his/her supervisor. This includes identification badges issued to the employee.



**REGIONAL HOUSING AUTHORITY  
STAFF REPORT**

**Date:** October 3, 2018  
**To:** Board of Commissioners  
**From:** Gail Allen – Chief Financial Officer  
**Subject:** Financial Review  
Project Net Income April 1, 2017, through August 31, 2018  
Reserve Account Balances Through September 26, 2018

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Although most of RHA's project income must stay within the project where the funding was derived, all but three projects (H2F, Devonshire and Kingwood Commons) saw positive Net Income through July.

**Housing Choice Vouchers** (1,661 restricted units; 1,609 Tenant Based + 52 VASH)

- *Housing Assistance Payments (RNP)* -- >99% proration  
**\$1,210 net income** deposited into reserve account to be used to offset future shortfalls
- *Administration Fee (UNP)* – Proration 80% (January-August)  
**\$97,424 net income** deposited into reserve account to be used to offset future shortfalls.  
Occupancy Staff continue their lease-up drive and have successfully increased voucher utilization even with two Staff currently out on leave.

**Public Housing** (173 restricted units; 50 Date Street + 24 Joann Way + 99 Richland Housing)

**\$132,372 combined net income** – Net Income a result of FYE 2018 CFP allocation. Funds may be used for operations, as well as capital expenditures. It is anticipated that a majority of the CFP will be required for operational activities during FYE 2019. Current Operating Subsidy proration rate is 93.39%.

**Rural Development** (244 restricted units; 32 Butte View Estates + 22 Centennial Arms + 190 Richland Housing)

**<\$13,168 combined net income** (includes \$69,386 deposited into mandated reserve accounts).

**Neighborhood Stabilization Program 1 & 3** (22 restricted units; 9 NSP1 + 13 NSP3)

**\$25,499 combined net income** deposited into mandated reserve accounts

**Mental Health Services** (16 restricted units; 6 Teesdale + 10 Heather Glenn)

**\$144 combined net income** (\$691 Heather Glenn + <\$340 Teesdale) or deposited into reserve accounts

**Homes2Families** (12 restricted units; City of Yuba City owned, RHA managed)

**\$3,150 combined net income** resulting from 2018 retroactive management fee increase along with flooring, fencing and HVAC replacements in a number of units.

**Unrestricted Properties (excluding restricted Devonshire)** -- <**\$4,033 unrestricted combined net income** may be deposited into reserve accounts for past "borrowing" and/or future operations/rehab activities for any RHA project.

- **Cost Centers** (Management/Work Order/Fuel Fees) -- **\$25,472 net income**
- **Planning/Community Development** (First-Time Home Buyer, Owner Occupied Rehab, RHA Development/Maintenance, Developer Fees) -- **<\$19,356 net income** to be covered with future billings to various government entities.
- **Devonshire** (30 restricted units) -- **<\$46,980 net income**. Negative receipts are a direct result of evictions and unit damage from evicted tenants along with HVAC and plumbing repairs.
- **Kingwood Commons** (64 units) -- **<\$67,213 net income**. Negative receipts are a result of roofing and new com-cable in two buildings and HVAC replacement.
- **Miscellaneous Programs** -- LC35 [Miles Market, School, Solar Farm], Stony Creek, Kristen Court, Development project & Solar-1 – **\$86,670 net income**
- **Percy Avenue** (8 units) -- **\$8,375 net income**
- **Trailer Park** (8 units) – **\$7,093 net income**
- **Transitional Trailer** (1 unit) -- **\$1,906 net income**

**RESERVE ACCOUNTS:**

All mandated reserve accounts are fully funded and restricted to the individual programs. The attached balances are through September 5, 2018. Accounts are considered restricted unless otherwise identified.

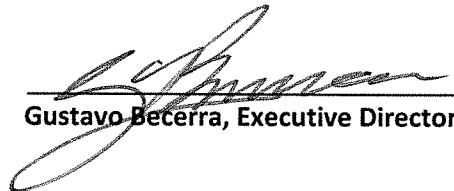
**CALENDAR OF EVENTS:**

FYE 2020 PFS to HUD .....	October 2018
FYE 2020 budget process begins .....	November 2018
Migrant Center closes.....	November 30, 2018
FYE 2018 audited REAC submission.....	December 31, 2018
FYE 2020 budget approval to Board and USDA .....	January 2019
FYE 2020-2021 proposed budget to OMS .....	February 2019
FYE 2018 fiscal year ends.....	March 31, 2019
Migrant Center opens.....	May 1, 2019
FYE 2018 financial audit (onsite) .....	May 2019
FYE 2018 unaudited REAC submission .....	May 31, 2019

Prepared by:

Submitted by:

  
 \_\_\_\_\_  
 Gail L. Allen, Chief Financial Officer

  
 \_\_\_\_\_  
 Gustavo Becerra, Executive Director

**Public Housing**

	Date Street		Joann Way		rich-02		Total	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
<b>3000-00-000 INCOME</b>								
3199-00-000 Tenant	71,411.60	68,696.35	28,871.34	28,880.45	210,823.17	198,278.75	311,106.11	295,855.55
3499-00-000 Grant	77,916.96	78,973.42	35,280.72	47,583.15	295,056.16	174,188.07	408,253.84	300,744.64
3699-00-000 Other	52.75	28.15	28.63	5.65	943.07	7.00	1,024.45	40.80
3999-00-000 Total Income	149,381.31	147,697.92	64,180.69	76,469.25	506,822.40	372,473.82	720,384.40	596,640.99
<b>4000-00-000 EXPENSES</b>								
4199-00-000 Administrative	32,691.75	44,570.20	23,801.76	32,918.90	94,835.50	151,419.70	151,329.01	228,908.80
4299-00-000 Tenant Services	4,550.85	5,299.40	3,904.25	3,631.10	5,231.16	7,367.35	13,686.26	16,297.85
4399-00-000 Utility	28,038.97	29,548.20	10,819.10	11,890.25	56,303.73	54,833.10	95,161.80	96,271.55
4499-00-000 Maintenance	62,625.59	54,985.40	32,444.64	21,464.70	100,149.46	112,504.00	195,219.69	188,954.10
4599-00-000 General	10,001.49	10,736.90	3,234.90	5,894.05	116,942.79	26,215.50	130,179.18	42,846.45
4799-00-000 Housing Assistance Payments	0.00	0.00	4.00	0.00	2,432.00	635.85	2,436.00	635.85
8000-00-000 Total Expenses	137,908.65	145,140.10	74,208.65	75,799.00	375,894.64	352,975.50	588,011.94	573,914.60
<b>9000-00-000 NET INCOME</b>	<b>11,472.66</b>	<b>2,557.82</b>	<b>-10,027.96</b>	<b>670.25</b>	<b>130,927.76</b>	<b>19,498.32</b>	<b>132,372.46</b>	<b>22,726.39</b>

**USDA**

	Butte View Estates		Centennial Arms		Richland Housing		Total	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
<b>3000-00-000 INCOME</b>								
3199-00-000 Tenant	124,405.89	132,937.35	91,515.62	90,042.35	867,206.36	855,612.95	1,083,127.87	1,078,592.65
3699-00-000 Other	100.22	49.70	25.35	17.20	536.18	0.00	661.75	66.90
3999-00-000 Total Income	124,506.11	132,987.05	91,540.97	90,059.55	867,742.54	855,612.95	1,083,789.62	1,078,659.55
<b>4000-00-000 EXPENSES</b>								
4199-00-000 Administrative	30,520.10	27,298.45	20,656.34	17,721.20	178,325.17	196,443.15	229,501.61	241,462.80
4299-00-000 Tenant Services	6,234.68	6,464.90	2,669.31	4,171.50	6,372.79	9,009.60	15,276.78	19,646.00
4399-00-000 Utility	16,403.61	17,781.30	10,912.76	12,077.65	112,445.10	112,895.10	139,761.47	142,754.05
4499-00-000 Maintenance	35,235.93	36,926.15	12,245.06	24,636.65	346,690.79	302,063.15	394,171.78	363,625.95
4599-00-000 General	1,581.95	3,887.05	1,320.89	2,922.60	48,664.26	38,356.15	51,567.10	45,165.80
4799-00-000 Housing Assistance Payments	10.00	0.00	12.00	179.15	0.00	785.85	22.00	965.00
4899-00-000 Financing	27,915.55	27,915.60	23,689.05	23,689.05	99,408.10	99,408.10	151,012.70	151,012.75
5999-00-000 Non-Operating (reserves)	11,234.15	11,234.15	8,285.00	8,285.00	96,125.00	96,125.00	115,644.15	115,644.15
8000-00-000 Total Expenses	129,135.97	131,507.60	79,790.41	93,682.80	888,031.21	855,086.10	1,096,957.59	1,080,276.50
<b>9000-00-000 NET INCOME</b>	<b>-4,629.86</b>	<b>1,479.45</b>	<b>11,750.56</b>	<b>-3,623.25</b>	<b>-20,288.67</b>	<b>526.85</b>	<b>-13,167.97</b>	<b>-1,616.95</b>

**Mental Health Services Act**

	Heather Glenn		Teesdale		Total	
	Actual	Budget	Actual	Budget	Actual	Budget
<b>3000-00-000 INCOME</b>						
3199-00-000 Tenant	16,849.51	11,908.35	12,510.71	13,330.45	29,360.22	25,238.80
3499-00-000 Grant	0.00	7,083.35	0.00	0.00	0.00	7,083.35
3699-00-000 Other	0.28	0.00	4.62	3.70	4.90	3.70
3999-00-000 Total Income	16,849.79	18,991.70	12,515.33	13,334.15	29,365.12	32,325.85
<b>4000-00-000 EXPENSES</b>						
4199-00-000 Administrative	3,196.06	5,365.50	3,959.68	4,416.00	7,155.74	9,781.50
4399-00-000 Utility	7,081.24	6,975.65	4,749.18	4,306.40	11,830.42	11,282.05
4499-00-000 Maintenance	5,361.13	4,938.30	3,824.12	4,327.30	9,185.25	9,265.60
4599-00-000 General	835.70	954.20	214.05	253.20	1,049.75	1,207.40
5999-00-000 Non-Operating	0.00	729.15	0.00	0.00	0.00	729.15
8000-00-000 Total Expenses	16,474.13	18,962.80	12,747.03	13,302.90	29,221.16	32,265.70
<b>9000-00-000 NET INCOME</b>	<b>375.66</b>	<b>28.90</b>	<b>-231.70</b>	<b>31.25</b>	<b>143.96</b>	<b>60.15</b>

### Housing Choice Voucher

#### Housing Assistance Payments

	Sutter County	Colusa County	Maple Park	Maple Park PBV	Maple Park 2 PBV	Nevada County	Stony Creek PBV	VASH	Yolo PBV	Yuba County	Total
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
<b>3000-00-000 INCOME</b>											
3499-00-000 Grant	4,163,761.00	0.00	0.00	0.00	0.00	0.00	0.00	50,708.00	0.00	0.00	4,214,469.00
3699-00-000 Other	10,964.37	142.50	0.00	0.00	0.00	277.00	0.00	0.00	0.00	223.90	11,607.77
3999-00-000 Total Income	4,174,725.37	142.50	0.00	0.00	0.00	277.00	0.00	50,708.00	0.00	223.90	4,226,076.77
<b>4000-00-000 EXPENSES</b>											
4799-00-000 Housing Assistance Payments	1,729,809.00	59,323.00	19,340.00	154,858.00	85,928.00	904,029.00	84,854.00	78,515.00	9,826.00	1,098,383.93	4,224,865.93
9000-00-000 NET INCOME	2,444,916.37	-59,180.50	-19,340.00	-154,858.00	-85,928.00	-903,752.00	-84,854.00	-27,807.00	-9,826.00	-1,098,160.03	1,210.84

#### Housing Choice Voucher - Admin Fee, FSS & Port-Ins

	Admin Fee		FSS	Port-Ins	Total	
	Actual	Budget	Actual	Actual	Actual	Budget
<b>3000-00-000 INCOME</b>						
3499-00-000 Grant	457,142.00	397,056.95	45,930.72	-5,061.82	498,010.90	397,056.95
3699-00-000 Other	4,842.67	5,157.60	0.00	0.00	4,842.67	5,157.60
3999-00-000 Total Income	461,984.67	402,214.55	45,930.72	-5,061.82	502,853.57	402,214.55
<b>4000-00-000 EXPENSES</b>						
4199-00-000 Administrative	329,238.28	382,295.35	7,851.96	39.53	337,129.77	382,295.35
4299-00-000 Tenant Services	2,544.36	0.00	43,026.91	0.00	45,571.27	0.00
4399-00-000 Utility	3,905.10	4,193.00	0.00	0.00	3,905.10	4,193.00
4499-00-000 Maintenance	14,421.66	4,795.45	0.00	0.00	14,421.66	4,795.45
4599-00-000 General	2,721.65	3,939.80	0.00	0.00	2,721.65	3,939.80
4799-00-000 Housing Assistance Payments	0.00	0.00	0.00	1,680.00	1,680.00	0.00
8000-00-000 Total Expenses	352,831.05	395,223.60	50,878.87	1,719.53	405,429.45	395,223.60
9000-00-000 NET INCOME	109,153.62	6,990.95	-4,948.15	-6,781.35	97,424.12	6,990.95

#### TRIO

	tr-134	tr-185	tr-463	trio	Total
	Actual	Actual	Actual	Actual	Actual
<b>3000-00-000 INCOME</b>					
3199-00-000 Tenant	9,875.00	6,875.00	1,154.50	0.00	17,904.50
3699-00-000 Other	-531.25	0.00	0.00	59,807.73	59,276.48
3999-00-000 Total Income	9,343.75	6,875.00	1,154.50	59,807.73	77,180.98
<b>4000-00-000 EXPENSES</b>					
4199-00-000 Administrative	875.00	0.00	322.50	390.15	1,587.65
4499-00-000 Maintenance	0.00	816.94	0.00	110.33	927.27
4599-00-000 General	1,371.70	109.30	143.24	63.75	1,687.99
4899-00-000 Financing	0.00	0.00	0.00	40,106.82	40,106.82
5999-00-000 Non-Operating Items	7,097.05	0.00	688.76	-7,785.81	0.00
8000-00-000 Total Expenses	9,343.75	926.24	1,154.50	32,885.24	44,309.73
9000-00-000 NET INCOME	0.00	5,948.76	0.00	26,922.49	32,871.25

277

**Unrestricted Properties**

Period = Apr 2018-Aug 2018

	cc-fleet		cc-hzf		cc-mp		cc-mp2		cc-nopr		cc-pay		dev-mp2		Devonshire		Kingwood Commons		Kristen Ct		IC-35		
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	
<b>3000-00-000 INCOME</b>																							
3199-00-000 Tenant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	120,122.51	98,984.65	219,315.55	216,609.95	0.00	0.00	42,699.01	37,623.60		
3499-00-000 Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,289.00	0.00	0.00	0.00	0.00	0.00	0.00	
3699-00-000 Other	46,912.61	32,400.50	16,292.50	4,865.25	27,774.61	0.00	51,321.90	0.00	2,411.90	12.60	3.75	17,193.86	0.00	120,124.92	98,997.25	276,611.16	216,613.70	17,193.86	0.00	53,347.14	53,412.80		
3999-00-000 Total Income	46,912.61	32,400.50	16,292.50	4,865.25	27,774.61	0.00	51,321.90	0.00	2,411.90	12.60	3.75	17,193.86	0.00	120,124.92	98,997.25	276,611.16	216,613.70	17,193.86	0.00	96,046.15	91,036.40		
<b>4000-00-000 EXPENSES</b>																							
4199-00-000 Administrative	176.44	9,820.03	2,266.32	315.57	17,427.18	0.00	6,201.77	0.00	29,542.20	20,186.25	37,565.50	41,834.50	3,049.57	29,542.20	20,186.25	37,565.50	41,834.50	3,049.57	0.00	9,785.28	12,601.55		
4299-00-000 Tenant Services	0.00	0.00	0.00	0.00	2,254.04	0.00	0.00	0.00	10,780.83	10,734.50	5,091.63	6,242.85	0.00	10,780.83	10,734.50	5,091.63	6,242.85	0.00	0.00	0.00	0.00		
4399-00-000 Utility	0.00	213.29	0.00	0.00	440.25	0.00	0.00	0.00	24,823.35	24,532.75	32,014.31	32,561.20	0.00	24,823.35	24,532.75	32,014.31	32,561.20	0.00	0.00	0.00	0.00		
4499-00-000 Maintenance	12,997.34	9,881.95	9,281.45	1,771.02	7,363.06	0.00	0.00	0.00	56,305.14	15,572.55	89,652.31	59,897.70	58.06	56,305.14	15,572.55	89,652.31	59,897.70	58.06	0.00	2,820.40	0.00		
4599-00-000 General	2,978.25	58.70	0.00	0.00	121.05	7,229.66	0.00	0.00	14,496.61	1,337.55	8,700.50	0.00	0.00	14,496.61	1,337.55	8,700.50	0.00	0.00	805.70	107.05			
4799-00-000 Housing Assistance Payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	415.00	131.65	0.00	0.00	0.00	415.00	131.65	0.00	0.00	0.00	0.00	0.00	0.00		
4899-00-000 Financing	18,178.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,741.35	30,741.35	67,350.25	67,350.25	0.00	30,741.35	30,741.35	67,350.25	67,350.25	0.00	29,987.25	29,987.25	0.00		
5999-00-000 Non-Operating Items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.09	0.00		
8000-00-000 Total Expenses	34,330.07	19,973.97	11,547.77	2,086.59	27,605.58	7,229.66	6,201.77	0.00	167,104.48	103,236.60	343,824.34	216,587.00	3,107.63	167,104.48	103,236.60	343,824.34	216,587.00	3,107.63	43,398.54	42,695.85	0.00		
<b>9000-00-000 NET INCOME</b>	<b>12,582.54</b>	<b>12,426.53</b>	<b>4,744.73</b>	<b>2,778.66</b>	<b>169.03</b>	<b>-7,229.66</b>	<b>45,120.13</b>	<b>-46,979.56</b>	<b>-4,239.35</b>	<b>-67,213.18</b>	<b>26.70</b>	<b>14,086.23</b>	<b>14,086.23</b>	<b>14,086.23</b>	<b>14,086.23</b>	<b>14,086.23</b>	<b>14,086.23</b>	<b>14,086.23</b>	<b>14,086.23</b>	<b>14,086.23</b>	<b>14,086.23</b>	<b>14,086.23</b>	

	PCD-contract		PCD-subrecipient		Percy Avenue		Solar		Stony Creek		Trailer Park		Transitional Trailer		Total	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
<b>3000-00-000 INCOME</b>																
3199-00-000 Tenant	0.00	0.00	0.00	0.00	23,369.38	22,354.95	0.00	0.00	0.00	0.00	20,215.00	19,622.20	3,700.00	3,900.00	429,421.45	399,095.35
3499-00-000 Grant	33,449.72	19,519.60	49,818.37	83,473.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	140,557.09	102,993.00
3699-00-000 Other	4,060.99	2,469.40	9,639.81	9,731.80	33.19	34.40	1,113.09	2,008.41	2,008.41	10.43	10.10	10.43	10.10	266,983.31	65,674.85	
3999-00-000 Total Income	37,510.71	21,989.00	59,488.18	93,205.20	23,402.57	22,389.35	1,113.09	2,008.41	2,008.41	10.43	10.10	10.43	10.10	836,961.85	567,763.20	
<b>4000-00-000 EXPENSES</b>																
4199-00-000 Administrative	49,034.49	18,934.25	60,852.41	91,561.35	6,553.68	6,572.70	0.00	2,890.28	2,890.28	2,732.56	6,462.30	567.65	318.10	238,780.93	198,471.00	
4299-00-000 Tenant Services	0.00	0.00	3,140.19	2,474.35	0.00	6.25	0.00	0.00	0.00	0.00	14.60	0.00	0.00	21,266.69	19,472.55	
4399-00-000 Utility	0.00	0.00	19.37	60.60	3,644.20	3,582.00	0.00	0.00	0.00	5,099.76	4,332.95	391.32	369.90	66,645.85	65,439.40	
4499-00-000 Maintenance	131.56	0.00	2,724.50	1,528.50	4,460.04	8,467.25	0.00	0.00	0.00	5,206.41	4,641.60	784.83	2,172.90	203,438.07	92,280.50	
4599-00-000 General	0.00	0.00	421.60	332.80	370.15	534.40	0.00	0.00	0.00	82.90	194.30	61.05	65.05	138,776.01	11,271.65	
4799-00-000 Housing Assistance Payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	415.00	131.65	
4899-00-000 Financing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	171,671.89	128,078.85	
5999-00-000 Non-Operating Items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.09	0.00	
8000-00-000 Total Expenses	49,166.05	18,934.25	67,158.07	95,957.60	15,028.07	19,162.60	25,415.00	2,890.28	2,890.28	13,121.63	15,645.75	1,804.85	2,925.95	840,994.35	515,145.60	
<b>9000-00-000 NET INCOME</b>	<b>-11,655.34</b>	<b>3,054.75</b>	<b>-7,699.89</b>	<b>-2,752.40</b>	<b>8,374.50</b>	<b>3,226.75</b>	<b>-24,301.91</b>	<b>-881.87</b>	<b>7,093.37</b>	<b>3,976.45</b>	<b>1,905.58</b>	<b>984.15</b>	<b>984.15</b>	<b>-4,032.50</b>	<b>52,617.60</b>	

278

**Homes2Families**

	h2f-1035	h2f-1082	h2f-1483	h2f-545	h2f-590	h2f-716	h2f-732	h2f-764	h2f-815	h2f-817	h2f-825	h2f-829	h2f-847	h2f-899	h2f-925	Total
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
3000-00-000 INCOME																
3199-00-000 Tenant	4,800.00	4,550.00	4,550.00	5,500.00	3,650.00	-1,001.00	4,625.00	5,250.00	3,500.00	0.00	5,000.00	5,250.00	5,000.00	0.00	4,750.00	55,424.00
3699-00-000 Other	17.06	12.66	11.65	16.42	5.18	34.49	12.36	16.24	10.01	7.50	19.48	13.83	21.76	0.00	12.93	211.57
3999-00-000 Total Income	4,817.06	4,562.66	4,561.65	5,516.42	3,655.18	-966.51	4,637.36	5,266.24	3,510.01	7.50	5,019.48	5,263.83	5,021.76	0.00	4,762.93	55,635.57
4000-00-000 EXPENSES																
4199-00-000 Administrative	1,350.00	1,350.00	1,350.00	1,350.00	1,350.00	250.00	1,350.00	1,350.00	1,350.00	1,350.00	1,350.00	1,350.00	1,350.00	1,370.50	1,350.00	19,170.50
4399-00-000 Utility	687.67	592.32	760.96	636.05	648.18	22.81	842.02	675.73	941.08	169.77	607.06	634.62	592.32	-51.05	592.99	8,352.53
4499-00-000 Maintenance	640.00	640.00	1,817.61	3,775.00	640.00	165.00	1,294.14	2,630.00	840.00	940.00	1,220.00	818.25	8,049.25	830.50	1,121.81	25,421.56
4599-00-000 General	1.65	1.65	1.65	1.65	1.65	0.00	1.65	1.65	1.65	0.00	1.65	1.65	1.65	-478.35	1.65	-458.55
8000-00-000 Total Expenses	2,679.32	2,583.97	3,930.22	5,762.70	2,639.83	437.81	3,487.81	4,657.38	3,132.73	2,459.77	3,178.71	2,804.52	9,993.22	1,671.60	3,066.45	52,486.04
9000-00-000 NET INCOME	2,137.74	1,978.69	631.43	-246.28	1,015.35	-1,404.32	1,149.55	608.86	377.28	-2,452.27	1,840.77	2,459.31	-4,971.46	-1,671.60	1,696.48	3,149.53

**Neighborhood Stabilization Program - 1**

	nsp-1942	nsp-2085	nsp-2368	nsp-2660	nsp-3050	nsp-3117	nsp-714	nsp-760	nsp-898	Total
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
3000-00-000 INCOME										
3199-00-000 Tenant	4,285.00	4,525.00	4,593.28	4,310.00	4,235.00	4,310.00	4,555.52	4,525.00	4,285.00	39,623.80
3699-00-000 Other	2.78	7.23	8.17	3.59	6.45	7.98	5.97	4.71	2.69	49.57
3999-00-000 Total Income	4,287.78	4,532.23	4,601.45	4,313.59	4,241.45	4,317.98	4,561.49	4,529.71	4,287.69	39,673.37
4000-00-000 EXPENSES										
4199-00-000 Administrative	1,766.84	1,307.39	1,008.27	1,049.79	1,108.66	1,081.62	940.56	955.32	996.10	10,214.55
4399-00-000 Utility	643.11	757.87	643.30	643.30	643.30	499.07	761.90	605.33	522.97	5,720.15
4499-00-000 Maintenance	3,389.85	1,980.90	548.92	697.77	2,294.28	649.00	574.97	463.19	764.15	11,363.03
4599-00-000 General	101.10	109.95	69.80	65.95	71.60	94.75	96.75	87.80	64.75	762.45
8000-00-000 Total Expenses	5,900.90	4,156.11	2,270.29	2,456.81	4,117.84	2,324.44	2,374.18	2,111.64	2,347.97	28,060.18
9000-00-000 NET INCOME	-1,613.12	376.12	2,331.16	1,856.78	123.61	1,993.54	2,187.31	2,418.07	1,939.72	11,613.19

**Neighborhood Stabilization Program - 3**

	nsp3-124	nsp3-139	nsp3-147	nsp3-176	nsp3-180	nsp3-185	nsp3-199	nsp3-200	nsp3-238	nsp3-344	nsp3-800	nsp3-911	Total
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
3000-00-000 INCOME													
3199-00-000 Tenant	4,897.88	4,335.00	4,428.63	4,509.93	4,285.00	4,465.00	5,111.26	5,424.83	4,285.00	4,235.00	3,542.54	0.00	49,520.07
3699-00-000 Other	5.55	4.88	2.92	4.40	2.85	5.64	4.88	2.69	4.88	4.99	4.92	0.82	49.42
3999-00-000 Total Income	4,903.43	4,339.88	4,431.55	4,514.33	4,287.85	4,470.64	5,116.14	5,427.52	4,289.88	4,239.99	3,547.46	0.82	49,569.49
4000-00-000 EXPENSES													
4199-00-000 Administrative	1,102.05	1,310.62	1,451.13	1,149.54	1,088.05	1,103.27	1,025.52	1,133.06	1,053.85	925.43	1,171.71	531.75	13,045.98
4399-00-000 Utility	687.97	459.85	713.56	630.10	617.99	772.10	684.75	670.70	674.48	423.05	683.51	0.00	7,018.06
4499-00-000 Maintenance	591.62	917.27	3,650.02	909.94	1,375.43	907.83	898.58	1,554.68	937.12	433.58	1,175.35	42.34	13,393.76
4599-00-000 General	122.15	100.15	52.05	127.62	78.70	116.90	102.15	132.10	106.95	73.90	64.70	0.00	2,225.77
8000-00-000 Total Expenses	2,503.79	2,787.89	5,866.76	3,965.60	3,160.17	2,900.10	2,711.00	3,490.54	2,772.40	1,855.96	3,095.27	574.09	35,683.57
9000-00-000 NET INCOME	2,399.64	1,551.99	-1,435.21	548.73	1,127.68	1,570.54	2,405.14	1,936.98	1,517.48	2,384.03	452.19	-573.27	13,885.92

279

**Restricted Accounts  
as of September 26, 2018**

Account	Origination	Uses	Approval	Balance
<b>Checking Accounts</b>				
Checking Central Office (6035)	Program Income	Daily Operations/Payroll	Internal	909,068.80
Checking Sweep (8277)	Program Income	Daily Operations/Payroll	Internal	525,000.00
				<u>1,434,068.80</u>
<b>Federal Programs</b>				
<b>HUD - Housing Choice Voucher</b>				
Checking HCV (6084)	Monthly Subsidy	Housing Assistance Payments (HAP's)	Internal	61,490.67
Reserve RNP HCV (2758)	Monthly Subsidy	Housing Assistance Payments (HAP's)	Internal	68,754.61
Reserve UNA HCV (2454)	Monthly Subsidy	Administrative Costs/HAP's	Internal	448,487.66
				<u>578,732.94</u>
<b>HUD - Family Self Sufficiency</b>				
Reserve FSS Escrow HCV (7896)	HAP's	Escrow Account	Payout to Participant	216,782.73
Reserve FSS Escrow PH (5595)	HAP's	Escrow Account	Payout to Participant	4,949.59
				<u>221,732.32</u>
<b>HUD - Public Housing (CFP)</b>				
Reserve General PH (3854)	Annual Capital Fund Grant	Operations/Capital Improvements	Internal	518,954.68
				<u>518,954.68</u>
<b>USDA</b>				
Grant Rehab RD 2 (2090)	Federal Rehab Grant - Existing Units	Capital Improvements	USDA	3,000,000.00
Supervised CA (8621)	Program Income - \$1,657 per month	Capital Improvements	USDA	74,715.39
Supervised BVE (0469)	Program Income - \$1,447 per month	Capital Improvements	USDA	66,036.04
Supervised BVE (Chase)	Program Income - \$800 per month	Capital Improvements	USDA	51,298.66
Supervised RD (6072)	Program Income - \$19,225 per month	Capital Improvements	USDA	19,325.00
				<u>3,211,375.09</u>
<b>State Programs</b>				
<b>Mental Health Services</b>				
Reserve Operating HG (2387)	Escrow	Capital Improvements	Internal	4,133.89
Reserve Replacement HG (2399)	Program Net Income	Operations/Capital Improvements	Internal	8,478.55
Reserve General Teesdale (7409)	Program Net Income	Operations/Capital Improvements	Internal	20,299.77
				<u>32,912.21</u>
<b>Migrant Services</b>				
Reserve Care OMS (3094)	PGE Discount	Capital Improvements	OMS	78,130.14
Reserve General OMS (3112)	Prior Unspent Budget	Capital Improvements	OMS	12,805.47
				<u>90,935.61</u>
<b>Neighborhood Stabilization Program 1</b>				
Reserve Operating NSP1 (8669)	Program Net Income	Operations/Capital Improvements	City of Yuba City	74,117.55
Reserve Replacement NSP1 (8657)	Program Income - \$1,288 per month	Capital Improvements	City of Yuba City	75,144.73
				<u>149,262.28</u>
<b>Neighborhood Stabilization Program 3</b>				
Reserve Operating NSP3 (2107)	Program Net Income	Operations/Capital Improvements	City of Yuba City	1,364.51
Reserve Replacement NSP3 (2119)	Program Income - \$3,370 per month	Capital Improvements	City of Yuba City	133,602.21
				<u>134,966.72</u>
<b>State - Joe Serna</b>				
Grant Rehab Serna 2 (8165)	USDA Rehab Grant	Capital Improvements	Return to State	7,088.69
				<u>7,088.69</u>

280

Account	Origination	Uses	Approval	Balance
<b>Local Programs</b>				
<b>City of Yuba City - Homes2Families</b>				
Reserve Operating H2F (6697)	Program Net Income	Operations/Capital Improvements	City of Yuba City	225,070.92
Reserve Replacement H2F (6430)	Program Income - \$1,200 per month	Capital Improvements	City of Yuba City	182,944.63
				<u>408,015.55</u>
<b>TOTAL Restricted</b>	Usage mandated by funding source			<b>6,788,044.89</b>
<b>Security Deposit Accounts (Restricted)</b>				
Security Deposits BVE (0147)	Tenant Income	Payout to Tenant	Internal	9,296.93
Security Deposits CA (8608)	Tenant Income	Payout to Tenant	Internal	11,768.44
Security Deposits Devonshire (4281)	Tenant Income	Payout to Tenant	Internal	11,640.51
Security Deposits H2F (8937)	Tenant Income	Payout to Tenant	Internal	6,300.16
Security Deposits HG (4931)	Tenant Income	Payout to Tenant	Internal	2,500.08
Security Deposits KC (6443)	Tenant Income	Payout to Tenant	Internal	22,745.95
Security Deposits NSP1 (8645)	Tenant Income	Payout to Tenant	Internal	4,754.17
Security Deposits NSP3 (1814)	Tenant Income	Payout to Tenant	Internal	5,750.27
Security Deposits OMS (5601)	Tenant Income	Payout to Tenant	Internal	9,130.41
Security Deposits Percy (9073)	Tenant Income	Payout to Tenant	Internal	2,892.50
Security Deposits PH (9085)	Tenant Income	Payout to Tenant	Internal	46,399.28
Security Deposits RD (6030)	Tenant Income	Payout to Tenant	Internal	17,800.63
Security Deposits Teesdale (9303)	Tenant Income	Payout to Tenant	Internal	1,354.04
<b>Total Security Deposits</b>				<u>152,333.37</u>
<b>Miscellaneous Accounts (Unrestricted)</b>				
Checking PH (6047)	Pass-through	Minimum Balance	Internal	100.00
Checking USDA (6011)	Pass-through	Minimum Balance	Internal	100.00
Reserve General BBP (1711)	Program Income	Minimum Balance	Internal	100.00
Reserve General HH (1723)	Program Income	Minimum Balance	Internal	100.25
Reserve General LC (4955)	Program Income	Minimum Balance	Internal	102.53
Reserve General LC (8949)	Program Income	Operations/Capital Improvements	Internal	1,829.13
Reserve General LC (9133)	Program Income	Minimum Balance	Internal	100.08
Reserve General PCD (8633)	Program Income	Operations/Capital Improvements	Internal	190,490.17
Reserve General Percy (4943)	Program Net Income	Operations/Capital Improvements	Internal	44,584.56
Reserve General TT (4505)	Program Net Income	Operations/Capital Improvements	Internal	35,562.32
Reserve Solar Farm (4918)	Program Income	Inverter Replacement (2023)	Internal	562.34
Reserve Solar Farm (RVCB)	Program Income	Inverter Replacement (2023)	Internal	42,535.84
Reserve Unfunded Liabilities LC (6375)	Program Income	Net Pension/OPEB	Internal	95,142.46
<b>Total Unrestricted Accounts</b>				<u>411,309.68</u>

281



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Total Vouchers - 2018</b>	1,575	1,560	1,563	1,568	1,610	1,606	1,624	1,624	1,628				14,358
<b>Total Vouchers - 2017</b>	1,503	1,495	1,487	1,501	1,533	1,576	1,623	1,648	1,640	1,629	1,610	1,595	18,840
<b>Total Vouchers - Port-Outs</b>	11	10	10	10	10	9	10	13	14				97

