



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

September 9, 2020

TO: Chairperson Manny Cardoza  
Vice-Chairperson Randy Fletcher  
Commissioner Dan Miller  
Commissioner Brian Foss  
Commissioner Kent Boes  
Commissioner Jeramy Chapdelaine  
Commissioner Bob Woten  
Commissioner Suzanne Gallaty  
Commissioner Rick Millhollin  
Commissioner Ron Sullenger  
Commissioner Toni Benson  
Commissioner John Loudon  
Commissioner Doug Lofton  
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  
Duane Oliveira, General Counsel Emeritus  
Appeal-Democrat  
PEU Local #1  
Judy Sanchez, City of Yuba City  
The Union

## NOTICE OF REGULAR MEETING

**September 16, 2020**

You are hereby notified that the Commissioners of the Regional Housing Authority are called to meet in Regular Session at **12:00 PM on Wednesday, September 16, 2020.**

**This meeting will be held via ZOOM. The link is <https://zoom.us/j/93297990142>; Meeting ID: 932 9799 0142, Passcode: 015265, call in number 1-669-900-6833.**



Gustavo Becerra  
Executive Director

AGENDA  
REGULAR MEETING  
OF THE BOARD OF COMMISSIONERS OF  
REGIONAL HOUSING AUTHORITY

**ZOOM MEETING**  
**<https://zoom.us/j/93297990142>**  
**Meeting ID: 932 9799 0142**  
**Passcode: 015265**  
**Call-In number 1-669-900-6833**

**September 16, 2020, 12:00 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: NONE
- E. EXECUTIVE SESSION:  
    May be held under California Government Code regarding pending and/or anticipated litigation, property acquisition, and/or personnel issues: NONE
- 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.
  - 1. Approval of Minutes – August 5, 2020 pg. 1
  - 2. Approval of New Position of One Accountant pg. 5
  - 3. Resolution 20-1675 – Approval of the Annual Utility Study and Allowance – Energy Efficient pg. 7
  - 4. Resolution 20-1676 – Approval of the Annual Utility Study and Allowance – Housing Choice Voucher pg. 18

5. Resolution 20-1677 – Approval of the 2021 Payment Standards- Housing Choice Voucher Program pg. 34

6. Resolution 20-1678 – Authorization to Submit Proposal to the Sutter-Yuba Homeless Consortium and Acceptance of HHAP Funding (if selected) for the planned 41-unit Cedar Lane Permanent Supportive Housing Project in Olivehurst, CA pg. 36

7. Resolution 20-1679 – Rural Development Collection Loss Write-off pg. 38

G. OLD BUSINESS: Discussion/Possible Action: NONE

H. NEW BUSINESS: Discussion/Possible Action:

8. Acceptance of Audit for FYE 2020 into Record pg. 40  
Marco Cruz, Chief Financial Officer

9. Community/Public outreach for the Richland Village project pg. 226  
(Yuba City, CA) (Informational Item Only)  
Gustavo Becerra, Executive Director

I. ADMINISTRATIVE REPORT:

10. Administrative Update  
Gustavo Becerra, Executive Director

J. HOUSING COMMISSIONERS' COMMENTS:

K. NEXT MEETING: October 7, 2020

L. ADJORNMENT:

REGIONAL HOUSING AUTHORITY  
Minutes  
Regular Board Meeting  
Via Zoom  
August 5, 2020

ITEM NO. A - CALL TO ORDER:

Chairperson Manny Cardoza called the meeting to order via Zoom at 12:00 PM.

ITEM NO. A - ROLL CALL:

Chairperson Manny Cardoza, Commissioners Ron Sullenger, Dan Miller, John Loudon, Randy Fletcher, Kent Boes, Rick Millhollin, Jeremy Chapdelaine, Suzanne Gallaty, Brian Foss, and Bob Woten were present. Commissioners Toni Benson and Doug Lofton were absent. Legal Counsel Brant Bordsen was also present.

Staff present were: Executive Director Gustavo Becerra, Executive Assistant/HR Coordinator Jennifer Ruiz, Operations Manager Tom Goodwin, Occupancy Manager Pattra Runge, Occupancy Manager Alisha Parker, Planning and Community Development Manager Beckie Flores and Chief Financial Officer Marco Cruz.

Public Present: Tony Kurlan, Yuba-Sutter Senior Center and Sylvia Hanjan (Campos), Family Self-Sufficiency Graduate

ITEM NO. B. – PLEDGE OF ALLEGIANCE: DISPENSED

ITEM NO. C. – PUBLIC PARTICIPATION: NONE

ITEM NO. D. 1. -FAMILY SELF-SUFFICIENCY GRADUATE SYLVIA CAMPOS:

Occupancy Manager Alisha Parker introduced Sylvia Campos. Ms. Campos became a participant of the Family Self-Sufficiency program in December 2018 and had been a participant on the Housing Choice Voucher program for 8 years. She was a part-time IHSS worker when she started the program and is now a Paraeducator for Yuba County. Ms. Campos has met her goals and is graduating with an escrow account in the amount of \$810.28.

Ms. Campos thanked everyone who was involved in her time on the program. She shared it was very motivating and the check-ins kept her on track to reach her goals.

ITEM NO. D. 2. -FAMILY SELF-SUFFICIENCY GRADUATE DEBORA WHALEN:

Ms. Parker stated Ms. Whalen was unable to attend the meeting today due to work commitments. Ms. Whalen enrolled in the program in August 2014 with goals of going back to



school and obtaining full-time employment. Ms. Whalen is employed full-time and is currently paying her full rent. Ms. Whalen has met her goals and is graduating with an escrow account in the amount of \$1,044.32.

ITEM NO. D. 3. -FAMILY SELF-SUFFICIENCY GRADUATE ASHLEIGH KITT:

Ms. Parker stated Ms. Kitt was unable to attend the meeting today due to work commitments. Ms. Kitt enrolled in the program in December 2018. At that time, Ms. Kitt had a part-time job at the time she enrolled and is now employed full-time with Nevada County. Ms. Kitt recently purchased a home. She was able to pull money from her escrow account to pay for closing costs and will be graduating with an escrow account in the amount of \$6,056.96 for a grand total of \$10,680.72.

ITEM NO. E. – EXECUTIVE SESSION: NONE

ITEM NO. F.4 THROUGH F.12 - CONSENT CALENDAR:

Chairperson Cardoza stated Item 11 will be pulled from the Consent Calendar.

Commissioner Miller made a motion to approve the Consent Calendar as submitted. Vice-Chairperson Fletcher made the second. The following roll call vote was taken:

Vote: Ayes: Chairperson Manny Cardoza, Commissioners Ron Sullenger, Randy Fletcher, John Loudon, Kent Boes, Suzanne Gallaty, Jeremy Chapdelaine, Rick Millhollin, Bob Woten, Dan Miller, and Brian Foss

Nays: None

Abstain: None

Absent: Commissioners Toni Benson and Doug Lofton

ITEM NO. G. – OLD BUSINESS: NONE

ITEM NO. H.13. – PUBLIC HOUSING ASSESSMENT SYSTEM (PHAS) (INFORMATIONAL ITEM ONLY):

Executive Director Gustavo Becerra shared the Housing Authority received a High Performer status for the Public Housing program. He thanked the staff for their great work.

ITEM NO. I.14. – RHA OWNED PROPERTIES OCCUPANCY/ELIGIBILITY UPDATE:

Occupancy Manager Pattra Runge stated people moving has been declining. She stated the Office of Migrant Services (OMS) units are fully leased and there is currently a waiting list.

ITEM NO. I.15. – HOUSING CHOICE VOUCHER OCCUPANCY/ELIGIBILITY UPDATE:

Ms. Parker shared there was not much movement during April and May due to the shelter in place order which caused the numbers to decline slightly. She stated both the Mainstream and Foster Youth vouchers came online in March.

ITEM NO. I.16. – PLANNING AND COMMUNITY DEVELOPMENT UPDATE:

Planning and Community Development Manager Beckie Flores shared a slideshow with progress pictures from various projects including Truckee Artist Lofts in Truckee, Lone Oak Senior Housing in Penn Valley, Devonshire Apartments rehabilitation in Colusa, Grass Valley Terrace in Grass Valley and New Haven Court in Yuba City. She stated the Kristen Court Phase II project in Live Oak is complete and currently in lease-up mode. Ms. Flores mentioned staff is working on a few new projects; Richland Village, located in Yuba City, two (2) projects in Wheatland and one project in Plumas Lake.

ITEM NO. I.17. – MAINTENANCE UPDATE:

Operations Manager Tom Goodwin shared work orders continue to come in. He stated the maintenance team has done a great job keeping up with the uptick in work orders. Mr. Goodwin mentioned staff has begun to perform inspections taking the necessary safety precautions.

ITEM NO. I.18. – FINANCE UPDATE:

Chief Financial Officer Marco Cruz shared the agency is off to a great start for the new fiscal year. He stated Kingwood Commons should see strong residual receipts. Mr. Cruz mentioned the Planning and Community Development department is in the negative due to timing issues with the revenue invoices but should be a great year financially for them. He said the agency has made additional payments to the principle paydown to the Trio loan and an additional discretionary payment to CalPERS. Mr. Cruz shared staff is working hard to pay down various liabilities.

Mr. Cruz mentioned the Housing Choice Voucher administrative fund is in the positive and the Public Housing grant income was higher than budgeted. He stated the Housing Authority has received additional funds for COVID expenses from HUD for both the Housing Choice Voucher program and Public Housing. Mr. Cruz shared OMS is working on releasing additional funds for additional expenses.

ITEM NO. I.19 – ADMINISTRATIVE UPDATE:

Mr. Becerra explained vacancies are low and the financials are strong with rent receipts being better than average. He shared the agency has been able to pay \$680,000.00 to CalPERS for the unfunded pension liability.

ITEM NO. J - HOUSING COMMISSIONERS' COMMENTS:

Commissioner Louden shared he is very impressed with the rehabilitation project at the Devonshire Apartments in Colusa.

Commissioner Woten mentioned the highway project in Live Oak has begun. He also stated the Kristen Court facility is beautiful.

Vice-Chairperson Fletcher said for everyone to continue to be safe.

Chairperson Cardoza stated the bridge work will be final in about two more weeks.

ITEM NO. K – NEXT MEETING: August 19, 2020

ITEM NO. L - ADJOURNMENT: The meeting was adjourned at 12:45 PM.

**REGIONAL HOUSING AUTHORITY STAFF RECOMMENDATION**

Date: August 5, 2020  
To: Board of Commissioners  
From: Marco Cruz, Chief Financial Officer  
Subject: Creation of Accountant Position  
Fiscal Impact: \$2,680

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Regional Housing Authority's (RHA) Finance Department is currently made up of the Chief Financial Officer, two Accounting Assistants, and an Account Clerk. RHA is increasing in size and complexity and there is a growing need to improve its reporting and data analysis capacity. The department would also benefit from another position with knowledge of Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) standards. With our recent initiatives to improve payroll, a/p, and reporting efficiencies there is opportunity to convert an existing Accounting Assistant position to an Accountant position. The Accountant position would have a bachelor's degree and the experience to assist the CFO in reporting, data analysis, and accounting standards adherence.

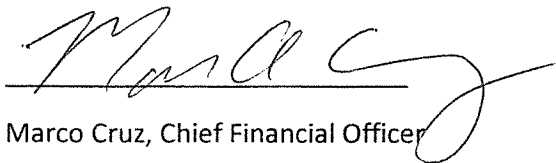
Another benefit is that RHA can potentially hire its future CFO's from within its Finance Department. Currently, it is difficult for an Accounting Assistant to promote to CFO due to the large difference in educational and technical requirements.

Starting pay between the Accounting Assistant and Accountant is increased by \$13,573. With both our Accounting Assistants at the top of their pay scale the effective fiscal impact is \$2,680. As the Accountant will often work with sensitive information this position will be a confidential (non-union), non-exempt position.

Neither of our Accounting Assistants have the required education to immediately fill the Accountant position. Our intention is to reserve and hold the Accountant position for an internal candidate that is willing to start and complete their bachelor's degree. If no internal candidates are interested, then I will hold off on converting positions until an Accountant Assistant position becomes open through attrition.

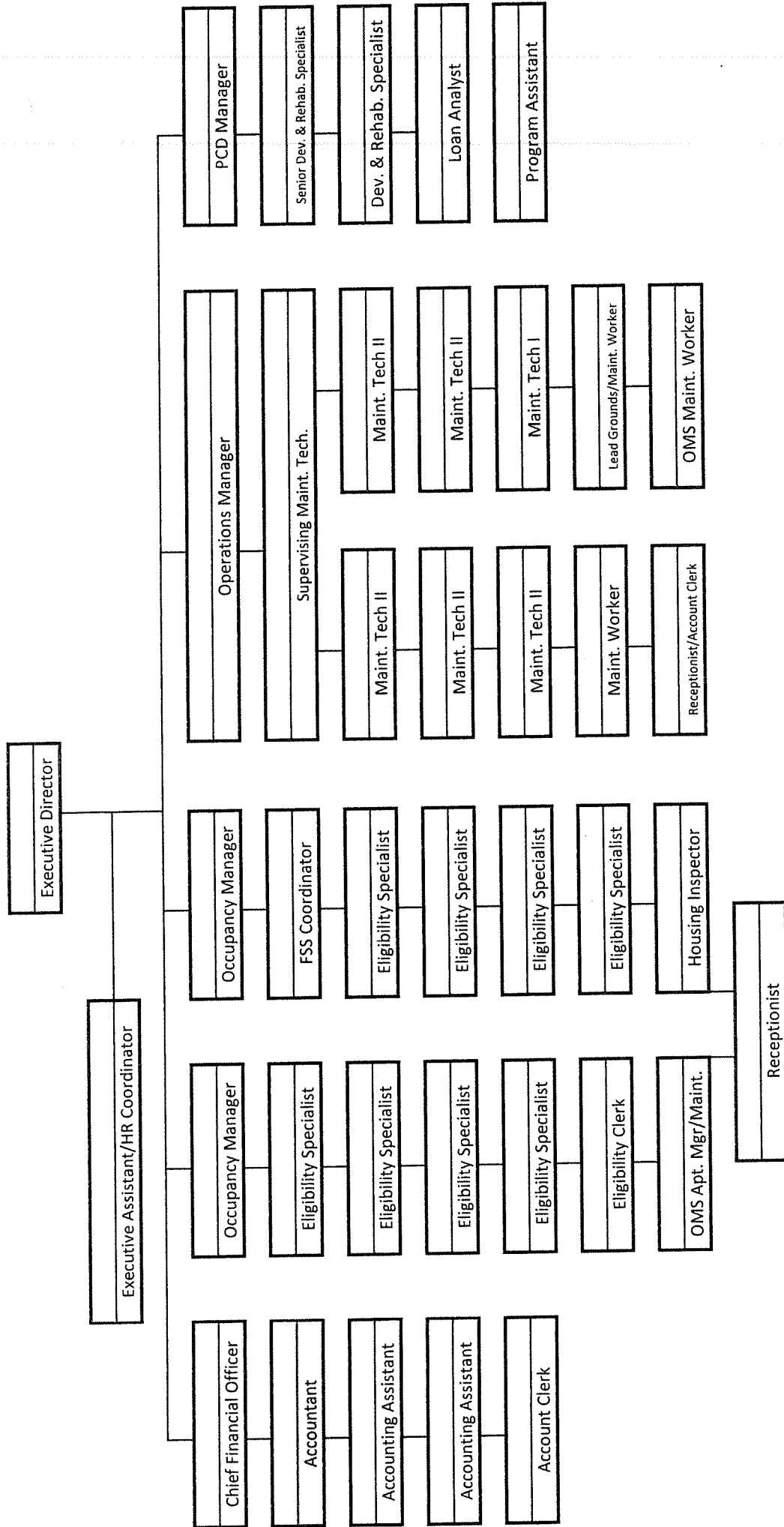
**Recommendation:**

Staff recommends that the Board of Commissioners of Regional Housing Authority approve the creation of an Accountant position.

  
Marco Cruz, Chief Financial Officer

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

# Regional Housing Authority Organizational Chart





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## RESOLUTION 20-1675

### A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE REGIONAL HOUSING AUTHORITY APPROVAL OF THE ANNUAL UTILITY STUDY AND ALLOWANCE-ENERGY EFFICIENT

**WHEREAS**, the Regional Housing Authority (RHA) manages up to 1,766 Housing Choice Voucher Participants; and

**WHEREAS**, the United States Department of Housing and Urban Development requires an annual study of the utility allowances for jurisdiction; 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 energy efficient utilities.
3. New utility allowances per the study should be implemented effective November 1, 2020 which are attached.

This Resolution was approved at the Regular Meeting of the Board of Commissioners on September 16, 2020 by the following vote:

AYES:

NAYS:

ABSTAIN:

ABSENT:

(SEAL)

ATTEST: \_\_\_\_\_  
Manny Cardoza, Chairperson

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# Utility Allowance Schedule

See Public Reporting and Instructions on back.

The following allowances are used to determine the total cost of tenant-furnished utilities and appliances.

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

OMB Approval  
No. 25577-0169  
exp.7/31/2022

Date (mm/dd/yyyy):		11/1/2020				
Locality:		Unit Type: <b>Energy Efficient Apartment</b>				
Regional Housing Authority, CA						
Utility or Service: Colusa County	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR
Monthly Dollar Allowances						
<b>Heating</b>						
a. Natural Gas	\$17.00	\$20.00	\$23.00	\$24.00	\$27.00	\$30.00
b. Bottle Gas/Propane						
c. Electric	\$19.00	\$22.00	\$29.00	\$35.00	\$41.00	\$47.00
d. Electric Heat Pump	\$17.00	\$20.00	\$23.00	\$26.00	\$29.00	\$32.00
e. Oil						
<b>Cooking</b>						
a. Natural Gas	\$3.00	\$4.00	\$6.00	\$7.00	\$9.00	\$11.00
b. Bottle Gas/Propane						
c. Electric	\$8.00	\$10.00	\$14.00	\$18.00	\$22.00	\$27.00
<b>Other Electric &amp; Cooling</b>						
Other Electric (Lights & Appliances) <i>(includes climate credit)</i>	\$28.00	\$33.00	\$48.00	\$62.00	\$76.00	\$90.00
Air Conditioning	\$11.00	\$13.00	\$18.00	\$22.00	\$28.00	\$32.00
<b>Water Heating</b>						
a. Natural Gas	\$7.00	\$9.00	\$11.00	\$16.00	\$20.00	\$23.00
b. Bottle Gas/Propane						
c. Electric	\$19.00	\$22.00	\$29.00	\$35.00	\$41.00	\$47.00
d. Oil						
<b>Water, Sewer, Trash Collection</b>						
Water ( <i>Arbuckle</i> )	\$24.00	\$24.00	\$24.00	\$24.00	\$24.00	\$24.00
Sewer ( <i>Arbuckle</i> )	\$24.00	\$24.00	\$24.00	\$24.00	\$24.00	\$24.00
Trash Collection ( <i>Recology</i> )	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
<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>						
Natural Gas Charge \$-2.27 (California Climate Credit)	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00
<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 \$				
		Water \$				
Number of Bedrooms		Sewer \$				
		Trash Collection \$				
		Range / Microwave \$				
		Refrigerator \$				
Number of Bedrooms		Other \$				
		Total \$				



8

# Utility Allowance Schedule

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Complete below for the actual unit rented.</td> <td>Heating</td> <td colspan="4">\$</td> </tr> <tr> <td>Cooking</td> <td colspan="4">\$</td> </tr> <tr> <td colspan="2" rowspan="4">Name of Family</td> <td>Other Electric</td> <td colspan="4">\$</td> </tr> <tr> <td>Air Conditioning</td> <td colspan="4">\$</td> </tr> <tr> <td>Water Heating</td> <td colspan="4">\$</td> </tr> <tr> <td>Water</td> <td colspan="4">\$</td> </tr> <tr> <td colspan="2" rowspan="5">Address of Unit</td> <td>Sewer</td> <td colspan="4">\$</td> </tr> <tr> <td>Trash Collection</td> <td colspan="4">\$</td> </tr> <tr> <td>Range / Microwave</td> <td colspan="4">\$</td> </tr> <tr> <td>Refrigerator</td> <td colspan="4">\$</td> </tr> <tr> <td>Other</td> <td colspan="4">\$</td> </tr> <tr> <td colspan="2" rowspan="2">Number of Bedrooms</td> <td>Other</td> <td colspan="4">\$</td> </tr> <tr> <td>Total</td> <td colspan="4">\$</td> </tr> </tbody> </table>	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR	Monthly Dollar Allowances						<b>Heating</b>						a. Natural Gas	\$23.00	\$27.00	\$30.00	\$33.00	\$35.00	\$38.00	b. Bottle Gas/Propane							c. Electric	\$28.00	\$33.00	\$41.00	\$48.00	\$56.00	\$63.00	d. Electric Heat Pump	\$20.00	\$24.00	\$28.00	\$31.00	\$35.00	\$39.00	e. Oil							<b>Cooking</b>						a. Natural Gas	\$3.00	\$4.00	\$6.00	\$7.00	\$9.00	\$11.00	b. Bottle Gas/Propane							c. Electric	\$8.00	\$10.00	\$14.00	\$18.00	\$22.00	\$27.00	<b>Other Electric &amp; Cooling</b>						Other Electric (Lights & Appliances) <i>(includes climate credit)</i>	\$36.00	\$43.00	\$61.00	\$79.00	\$97.00	\$119.00	Air Conditioning	\$11.00	\$12.00	\$21.00	\$31.00	\$39.00	\$48.00	<b>Water Heating</b>						a. Natural Gas	\$9.00	\$10.00	\$16.00	\$20.00	\$24.00	\$28.00	b. Bottle Gas/Propane							c. Electric	\$24.00	\$28.00	\$36.00	\$43.00	\$51.00	\$59.00	d. Oil							<b>Water, Sewer, Trash Collection</b>						Water ( <i>Arbuckle</i> )	\$24.00	\$24.00	\$24.00	\$24.00	\$24.00	\$24.00	Sewer ( <i>Arbuckle</i> )	\$24.00	\$24.00	\$24.00	\$24.00	\$24.00	\$24.00	Trash Collection ( <i>Recology</i> )	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	<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>						Natural Gas Charge \$-2.27 (California Climate Credit)	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00	<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	\$			
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Sewer ( <i>Arbuckle</i> )	\$24.00	\$24.00	\$24.00	\$24.00	\$24.00	\$24.00																																																																																																																																																																																																																																																																													
Trash Collection ( <i>Recology</i> )	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00																																																																																																																																																																																																																																																																													
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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																																																																																																																																																																																																																																																																													
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adapted from form HUD-52667  
(7/2019)



# Utility Allowance Schedule

See Public Reporting and Instructions on back.

The following allowances are used to determine the total cost of tenant-furnished utilities and appliances.

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

OMB Approval  
No. 25577-0169  
exp.7/31/2022

Date (mm/dd/yyyy): 11/1/2020

Locality: **Regional Housing Authority, CA** Unit Type: **Energy Efficient Apartment**

Utility or Service:	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR
<b>Sutter County-Live Oak</b>	Monthly Dollar Allowances					

**Heating**

a. Natural Gas	\$17.00	\$20.00	\$23.00	\$24.00	\$27.00	\$30.00
b. Bottle Gas/Propane						
c. Electric	\$19.00	\$22.00	\$29.00	\$35.00	\$41.00	\$47.00
d. Electric Heat Pump	\$17.00	\$20.00	\$23.00	\$26.00	\$29.00	\$32.00
e. Oil						

**Cooking**

a. Natural Gas	\$3.00	\$4.00	\$6.00	\$7.00	\$9.00	\$11.00
b. Bottle Gas/Propane						
c. Electric	\$8.00	\$10.00	\$14.00	\$18.00	\$22.00	\$27.00

**Other Electric & Cooling**

Other Electric (Lights & Appliances) <i>(includes climate credit)</i>	\$28.00	\$33.00	\$48.00	\$62.00	\$76.00	\$90.00
Air Conditioning	\$11.00	\$13.00	\$18.00	\$22.00	\$28.00	\$32.00

**Water Heating**

a. Natural Gas	\$7.00	\$9.00	\$11.00	\$16.00	\$20.00	\$23.00
b. Bottle Gas/Propane						
c. Electric	\$19.00	\$22.00	\$29.00	\$35.00	\$41.00	\$47.00
d. Oil						

**Water, Sewer, Trash Collection**

Water ( <i>Live Oak</i> )	\$24.00	\$24.00	\$24.00	\$24.00	\$24.00	\$24.00
Sewer ( <i>Live Oak</i> )	\$52.00	\$52.00	\$52.00	\$52.00	\$52.00	\$52.00
Trash Collection ( <i>Recology</i> )	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00

**Tenant-supplied Appliances**

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

**Other--specify: Monthly Charges**

Natural Gas Charge \$-2.27 (California Climate Credit)	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00
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**Actual Family Allowances**

To be used by the family to compute allowance. Complete below for the actual unit rented.	Utility or Service	per month cost
Name of Family	Heating	\$
Address of Unit	Cooking	\$
	Other Electric	\$
	Air Conditioning	\$
	Water Heating	\$
	Water	\$
Number of Bedrooms	Sewer	\$
	Trash Collection	\$
	Range / Microwave	\$
	Refrigerator	\$
	Other	\$
	Other	\$
	Total	\$



adapted from form HUD-52667 (7/2019)

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# Utility Allowance Schedule

See Public Reporting and Instructions on back.

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

OMB Approval  
No. 25577-0169  
exp.7/31/2022

The following allowances are used to determine the total cost of tenant-furnished utilities and appliances.

Date (mm/dd/yyyy): 11/1/2020

Locality: <b>Regional Housing Authority, CA</b>		Unit Type: <b>Energy Efficient</b> <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	\$23.00	\$27.00	\$30.00	\$33.00	\$35.00	\$38.00
b. Bottle Gas/Propane						
c. Electric	\$28.00	\$33.00	\$41.00	\$48.00	\$56.00	\$63.00
d. Electric Heat Pump	\$20.00	\$24.00	\$28.00	\$31.00	\$35.00	\$39.00
e. Oil						
<b>Cooking</b>						
a. Natural Gas	\$3.00	\$4.00	\$6.00	\$7.00	\$9.00	\$11.00
b. Bottle Gas/Propane						
c. Electric	\$8.00	\$10.00	\$14.00	\$18.00	\$22.00	\$27.00
<b>Other Electric &amp; Cooling</b>						
Other Electric (Lights & Appliances) <i>(includes climate credit)</i>	\$36.00	\$43.00	\$61.00	\$79.00	\$97.00	\$119.00
Air Conditioning	\$11.00	\$12.00	\$21.00	\$31.00	\$39.00	\$48.00
<b>Water Heating</b>						
a. Natural Gas	\$9.00	\$10.00	\$16.00	\$20.00	\$24.00	\$28.00
b. Bottle Gas/Propane						
c. Electric	\$24.00	\$28.00	\$36.00	\$43.00	\$51.00	\$59.00
d. Oil						
<b>Water, Sewer, Trash Collection</b>						
Water ( <i>Live Oak</i> )	\$24.00	\$24.00	\$24.00	\$24.00	\$24.00	\$24.00
Sewer ( <i>Live Oak</i> )	\$52.00	\$52.00	\$52.00	\$52.00	\$52.00	\$52.00
Trash Collection ( <i>Recology</i> )	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
<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>						
Natural Gas Charge \$-2.27 (California Climate Credit)	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00
<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		\$		



adapted from form HUD-52667  
(7/2019)

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# Utility Allowance Schedule

See Public Reporting and Instructions on back.

The following allowances are used to determine the total cost of tenant-furnished utilities and appliances.

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

OMB Approval  
No. 25577-0169  
exp.7/31/2022

Date (mm/dd/yyyy): 11/1/2020

Locality: **Regional Housing Authority, CA**  
Unit Type: **Energy Efficient Apartment**

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						

**Heating**

a. Natural Gas	\$17.00	\$20.00	\$23.00	\$24.00	\$27.00	\$30.00
b. Bottle Gas/Propane						
c. Electric	\$19.00	\$22.00	\$29.00	\$35.00	\$41.00	\$47.00
d. Electric Heat Pump	\$17.00	\$20.00	\$23.00	\$26.00	\$29.00	\$32.00
e. Oil						

**Cooking**

a. Natural Gas	\$3.00	\$4.00	\$6.00	\$7.00	\$9.00	\$11.00
b. Bottle Gas/Propane						
c. Electric	\$8.00	\$10.00	\$14.00	\$18.00	\$22.00	\$27.00

**Other Electric & Cooling**

Other Electric (Lights & Appliances) <i>(includes climate credit)</i>	\$28.00	\$33.00	\$48.00	\$62.00	\$76.00	\$90.00
Air Conditioning	\$11.00	\$13.00	\$18.00	\$22.00	\$28.00	\$32.00

**Water Heating**

a. Natural Gas	\$7.00	\$9.00	\$11.00	\$16.00	\$20.00	\$23.00
b. Bottle Gas/Propane						
c. Electric	\$19.00	\$22.00	\$29.00	\$35.00	\$41.00	\$47.00
d. Oil						

**Water, Sewer, Trash Collection**

Water ( <i>Grass Valley</i> )	\$37.00	\$40.00	\$45.00	\$51.00	\$56.00	\$62.00
Sewer ( <i>Grass Valley</i> )	\$43.00	\$43.00	\$43.00	\$43.00	\$43.00	\$43.00
Trash Collection ( <i>Recology</i> )	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00

**Tenant-supplied Appliances**

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

**Other--specify: Monthly Charges**

Natural Gas Charge \$-2.27 (California Climate Credit)	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00
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**Actual Family Allowances**

To be used by the family to compute allowance. Complete below for the actual unit rented.	Utility or Service	per month cost
	Heating	\$
Name of Family	Cooking	\$
	Other Electric	\$
	Air Conditioning	\$
	Water Heating	\$
Address of Unit	Water	\$
	Sewer	\$
	Trash Collection	\$
	Range / Microwave	\$
	Refrigerator	\$
	Other	\$
	Number of Bedrooms	Other
	Total	\$



adapted from form HUD-52667 (7/2019)

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# Utility Allowance Schedule

See Public Reporting and Instructions on back.

The following allowances are used to determine the total cost of tenant-furnished utilities and appliances.

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

OMB Approval  
No. 25577-0169  
exp.7/31/2022

Date (mm/dd/yyyy):		11/1/2020				
Locality:		Unit Type: <b>Energy Efficient</b>				
<b>Regional Housing Authority, CA</b>		<b>Row House/Townhouse/Semi-Detached/Duplex</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	\$23.00	\$27.00	\$30.00	\$33.00	\$35.00	\$38.00
b. Bottle Gas/Propane						
c. Electric	\$28.00	\$33.00	\$41.00	\$48.00	\$56.00	\$63.00
d. Electric Heat Pump	\$20.00	\$24.00	\$28.00	\$31.00	\$35.00	\$39.00
e. Oil						
<b>Cooking</b>						
a. Natural Gas	\$3.00	\$4.00	\$6.00	\$7.00	\$9.00	\$11.00
b. Bottle Gas/Propane						
c. Electric	\$8.00	\$10.00	\$14.00	\$18.00	\$22.00	\$27.00
<b>Other Electric &amp; Cooling</b>						
Other Electric (Lights & Appliances) <i>(includes climate credit)</i>	\$36.00	\$43.00	\$61.00	\$79.00	\$97.00	\$119.00
Air Conditioning	\$11.00	\$12.00	\$21.00	\$31.00	\$39.00	\$48.00
<b>Water Heating</b>						
a. Natural Gas	\$9.00	\$10.00	\$16.00	\$20.00	\$24.00	\$28.00
b. Bottle Gas/Propane						
c. Electric	\$24.00	\$28.00	\$36.00	\$43.00	\$51.00	\$59.00
d. Oil						
<b>Water, Sewer, Trash Collection</b>						
Water ( <i>Grass Valley</i> )	\$37.00	\$40.00	\$45.00	\$51.00	\$56.00	\$62.00
Sewer ( <i>Grass Valley</i> )	\$43.00	\$43.00	\$43.00	\$43.00	\$43.00	\$43.00
Trash Collection ( <i>Recology</i> )	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
<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>						
Natural Gas Charge \$-2.27 (California Climate Credit)	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00
<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		\$		
		<b>Total</b>		<b>\$</b>		



adapted from form HUD-52667  
(7/2019)

# Utility Allowance Schedule

See Public Reporting and Instructions on back.

The following allowances are used to determine the total cost of tenant-furnished utilities and appliances.

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

OMB Approval  
No. 25577-0169  
exp.7/31/2022

Date (mm/dd/yyyy): 11/1/2020

Locality: <b>Regional Housing Authority, CA</b>		Unit Type: <b>Energy Efficient Apartment</b>				
Utility or Service: <b>Sutter 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	\$17.00	\$20.00	\$23.00	\$24.00	\$27.00	\$30.00
b. Bottle Gas/Propane						
c. Electric	\$19.00	\$22.00	\$29.00	\$35.00	\$41.00	\$47.00
d. Electric Heat Pump	\$17.00	\$20.00	\$23.00	\$26.00	\$29.00	\$32.00
e. Oil						
<b>Cooking</b>						
a. Natural Gas	\$3.00	\$4.00	\$6.00	\$7.00	\$9.00	\$11.00
b. Bottle Gas/Propane						
c. Electric	\$8.00	\$10.00	\$14.00	\$18.00	\$22.00	\$27.00
<b>Other Electric &amp; Cooling</b>						
Other Electric (Lights & Appliances) <i>(includes climate credit)</i>	\$28.00	\$33.00	\$48.00	\$62.00	\$76.00	\$90.00
Air Conditioning	\$11.00	\$13.00	\$18.00	\$22.00	\$28.00	\$32.00
<b>Water Heating</b>						
a. Natural Gas	\$7.00	\$9.00	\$11.00	\$16.00	\$20.00	\$23.00
b. Bottle Gas/Propane						
c. Electric	\$19.00	\$22.00	\$29.00	\$35.00	\$41.00	\$47.00
d. Oil						
<b>Water, Sewer, Trash Collection</b>						
Water ( <i>Yuba City</i> )	\$38.00	\$38.00	\$38.00	\$38.00	\$38.00	\$38.00
Sewer ( <i>Yuba City</i> )	\$46.00	\$46.00	\$46.00	\$46.00	\$46.00	\$46.00
Trash Collection ( <i>Recology</i> )	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
<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>						
Natural Gas Charge \$-2.27 (California Climate Credit)	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00
<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 \$				
		Water Heating \$				
Address of Unit		Water \$				
		Sewer \$				
		Trash Collection \$				
		Range / Microwave \$				
		Refrigerator \$				
		Other \$				
Number of Bedrooms		Other \$				
		Total \$				



adapted from form HUD-52667  
(7/2019)

# Utility Allowance Schedule

See Public Reporting and Instructions on back.

The following allowances are used to determine the total cost of tenant-furnished utilities and appliances.

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

OMB Approval  
No. 25577-0169  
exp.7/31/2022

Date (mm/dd/yyyy):		11/1/2020				
Locality:		Unit Type: <b>Energy Efficient</b>				
<b>Regional Housing Authority, CA</b>		<b>Row House/Townhouse/Semi-Detached/Duplex</b>				
Utility or Service: <b>Sutter 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	\$23.00	\$27.00	\$30.00	\$33.00	\$35.00	\$38.00
b. Bottle Gas/Propane						
c. Electric	\$28.00	\$33.00	\$41.00	\$48.00	\$56.00	\$63.00
d. Electric Heat Pump	\$20.00	\$24.00	\$28.00	\$31.00	\$35.00	\$39.00
e. Oil						
<b>Cooking</b>						
a. Natural Gas	\$3.00	\$4.00	\$6.00	\$7.00	\$9.00	\$11.00
b. Bottle Gas/Propane						
c. Electric	\$8.00	\$10.00	\$14.00	\$18.00	\$22.00	\$27.00
<b>Other Electric &amp; Cooling</b>						
Other Electric (Lights & Appliances) <i>(includes climate credit)</i>	\$36.00	\$43.00	\$61.00	\$79.00	\$97.00	\$119.00
Air Conditioning	\$11.00	\$12.00	\$21.00	\$31.00	\$39.00	\$48.00
<b>Water Heating</b>						
a. Natural Gas	\$9.00	\$10.00	\$16.00	\$20.00	\$24.00	\$28.00
b. Bottle Gas/Propane						
c. Electric	\$24.00	\$28.00	\$36.00	\$43.00	\$51.00	\$59.00
d. Oil						
<b>Water, Sewer, Trash Collection</b>						
Water ( <i>Yuba City</i> )	\$38.00	\$38.00	\$38.00	\$38.00	\$38.00	\$38.00
Sewer ( <i>Yuba City</i> )	\$46.00	\$46.00	\$46.00	\$46.00	\$46.00	\$46.00
Trash Collection ( <i>Recology</i> )	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
<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>						
Natural Gas Charge \$-2.27 (California Climate Credit)	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00
<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		\$		



adapted from form HUD-52667  
(7/2019)

# Utility Allowance Schedule

See Public Reporting and Instructions on back.

The following allowances are used to determine the total cost of tenant-furnished utilities and appliances.

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

OMB Approval  
No. 25577-0169  
exp.7/31/2022

Date (mm/dd/yyyy):		11/1/2020				
Locality:		Unit Type: <b>Energy Efficient Apartment</b>				
<b>Regional Housing Authority, CA</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	\$17.00	\$20.00	\$23.00	\$24.00	\$27.00	\$30.00
b. Bottle Gas/Propane						
c. Electric	\$19.00	\$22.00	\$29.00	\$35.00	\$41.00	\$47.00
d. Electric Heat Pump	\$17.00	\$20.00	\$23.00	\$26.00	\$29.00	\$32.00
e. Oil						
<b>Cooking</b>						
a. Natural Gas	\$3.00	\$4.00	\$6.00	\$7.00	\$9.00	\$11.00
b. Bottle Gas/Propane						
c. Electric	\$8.00	\$10.00	\$14.00	\$18.00	\$22.00	\$27.00
<b>Other Electric &amp; Cooling</b>						
Other Electric (Lights & Appliances) <i>(includes climate credit)</i>	\$28.00	\$33.00	\$48.00	\$62.00	\$76.00	\$90.00
Air Conditioning	\$11.00	\$13.00	\$18.00	\$22.00	\$28.00	\$32.00
<b>Water Heating</b>						
a. Natural Gas	\$7.00	\$9.00	\$11.00	\$16.00	\$20.00	\$23.00
b. Bottle Gas/Propane						
c. Electric	\$19.00	\$22.00	\$29.00	\$35.00	\$41.00	\$47.00
d. Oil						
<b>Water, Sewer, Trash Collection</b>						
Water ( <i>CA Water Service</i> )	\$37.00	\$40.00	\$46.00	\$51.00	\$58.00	\$64.00
Sewer ( <i>Utility Management Services</i> )	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00
Trash Collection ( <i>Recology</i> )	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
<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>						
Natural Gas Charge \$-2.27 (California Climate Credit)	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00
<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				
Address of Unit		Air Conditioning				
		\$				
		Water Heating				
Number of Bedrooms		Water				
		\$				
		Sewer				
		\$				
		Trash Collection				
		\$				
		Range / Microwave				
\$						
Number of Bedrooms		Refrigerator				
		\$				
		Other				
		\$				
		Total				
		\$				



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# Utility Allowance Schedule

See Public Reporting and Instructions on back.

The following allowances are used to determine the total cost of tenant-furnished utilities and appliances.

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

OMB Approval  
No. 25577-0169  
exp.7/31/2022

Date (mm/dd/yyyy): 11/1/2020													
Locality: <b>Regional Housing Authority, CA</b>													
Unit Type: <b>Energy Efficient</b>													
<b>Row House/Townhouse/Semi-Detached/Duplex</b>													
Utility or Service: <b>Yuba County</b>	<table border="1"> <tr> <th>0 BR</th> <th>1 BR</th> <th>2 BR</th> <th>3 BR</th> <th>4 BR</th> <th>5 BR</th> </tr> <tr> <td colspan="6">Monthly Dollar Allowances</td> </tr> </table>	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR	Monthly Dollar Allowances					
0 BR	1 BR	2 BR	3 BR	4 BR	5 BR								
Monthly Dollar Allowances													
<b>Heating</b>													
a. Natural Gas	\$23.00 \$27.00 \$30.00 \$33.00 \$35.00 \$38.00												
b. Bottle Gas/Propane													
c. Electric	\$28.00 \$33.00 \$41.00 \$48.00 \$56.00 \$63.00												
d. Electric Heat Pump	\$20.00 \$24.00 \$28.00 \$31.00 \$35.00 \$39.00												
e. Oil													
<b>Cooking</b>													
a. Natural Gas	\$3.00 \$4.00 \$6.00 \$7.00 \$9.00 \$11.00												
b. Bottle Gas/Propane													
c. Electric	\$8.00 \$10.00 \$14.00 \$18.00 \$22.00 \$27.00												
<b>Other Electric &amp; Cooling</b>													
Other Electric (Lights & Appliances) <i>(includes climate credit)</i>	\$36.00 \$43.00 \$61.00 \$79.00 \$97.00 \$119.00												
Air Conditioning	\$11.00 \$12.00 \$21.00 \$31.00 \$39.00 \$48.00												
<b>Water Heating</b>													
a. Natural Gas	\$9.00 \$10.00 \$16.00 \$20.00 \$24.00 \$28.00												
b. Bottle Gas/Propane													
c. Electric	\$24.00 \$28.00 \$36.00 \$43.00 \$51.00 \$59.00												
d. Oil													
<b>Water, Sewer, Trash Collection</b>													
Water ( <i>CA Water Service</i> )	\$37.00 \$40.00 \$46.00 \$51.00 \$58.00 \$64.00												
Sewer ( <i>Utility Management Services</i> )	\$50.00 \$50.00 \$50.00 \$50.00 \$50.00 \$50.00												
Trash Collection ( <i>Recology</i> )	\$30.00 \$30.00 \$30.00 \$30.00 \$30.00 \$30.00												
<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>													
Natural Gas Charge \$-2.27 (California Climate Credit)	-\$2.00 -\$2.00 -\$2.00 -\$2.00 -\$2.00 -\$2.00												
<b>Actual Family Allowances</b> To be used by the family to compute allowance. Complete below for the actual unit rented.	Utility or Service per month cost												
	Heating \$												
Name of Family	Cooking \$												
	Other Electric \$												
Address of Unit	Air Conditioning \$												
	Water Heating \$												
Number of Bedrooms	Water \$												
	Sewer \$												
Total	Trash Collection \$												
	Range / Microwave \$												
	Refrigerator \$												
	Other \$												
	Other \$												
	Total \$												



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# REGIONAL HOUSING AUTHORITY

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

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

www.RegionalHA.org

## RESOLUTION 20-1676

### 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 1,766 Housing Choice Voucher Participants; and

**WHEREAS**, the United States Department of Housing and Urban Development requires an annual study of the utility allowances for jurisdiction; 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, 2020 which are attached.

This Resolution was approved at the Regular Meeting of the Board of Commissioners on September 16, 2020 by the following vote:

AYES:

NAYS:

ABSTAINED:

ABSENT:

(SEAL)

ATTEST: \_\_\_\_\_  
Manny Cardoza, Chairperson

# Utility Allowance Schedule

See Public Reporting and Instructions on back.

The following allowances are used to determine the total cost of tenant-furnished utilities and appliances.

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

OMB Approval  
No. 25577-0169  
exp.7/31/2022

Date (mm/dd/yyyy):		11/1/2020				
Locality:		Unit Type: <b>Apartment</b>				
<b>Regional Housing Authority, CA</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>Colusa County</b>	Monthly Dollar Allowances					
<b>Heating</b>						
a. Natural Gas	\$20.00	\$24.00	\$27.00	\$30.00	\$33.00	\$35.00
b. Bottle Gas/Propane	\$32.00	\$41.00	\$45.00	\$49.00	\$54.00	\$58.00
c. Electric	\$23.00	\$27.00	\$35.00	\$42.00	\$50.00	\$57.00
d. Electric Heat Pump	\$20.00	\$24.00	\$28.00	\$32.00	\$35.00	\$39.00
e. Oil						
<b>Cooking</b>						
a. Natural Gas	\$4.00	\$4.00	\$7.00	\$9.00	\$11.00	\$13.00
b. Bottle Gas/Propane	\$6.00	\$6.00	\$11.00	\$15.00	\$19.00	\$21.00
c. Electric	\$10.00	\$12.00	\$17.00	\$22.00	\$28.00	\$33.00
<b>Other Electric &amp; Cooling</b>						
Other Electric (Lights & Appliances) <i>(includes climate credit)</i>	\$38.00	\$44.00	\$62.00	\$79.00	\$96.00	\$117.00
Air Conditioning	\$13.00	\$16.00	\$21.00	\$28.00	\$33.00	\$40.00
Evaporative Cooling	\$4.00	\$5.00	\$6.00	\$8.00	\$10.00	\$11.00
<b>Water Heating</b>						
a. Natural Gas	\$9.00	\$10.00	\$14.00	\$20.00	\$24.00	\$28.00
b. Bottle Gas/Propane	\$15.00	\$17.00	\$24.00	\$32.00	\$41.00	\$47.00
c. Electric	\$23.00	\$27.00	\$35.00	\$42.00	\$50.00	\$58.00
d. Oil						
<b>Water, Sewer, Trash Collection</b>						
Water ( <i>Arbuckle</i> )	\$24.00	\$24.00	\$24.00	\$24.00	\$24.00	\$24.00
Sewer ( <i>Arbuckle</i> )	\$24.00	\$24.00	\$24.00	\$24.00	\$24.00	\$24.00
Trash Collection ( <i>Recology</i> )	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
<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>						
Natural Gas Charge \$-2.27 (California Climate Credit)	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00
<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		\$		
		Water		\$		
Number of Bedrooms		Sewer		\$		
		Trash Collection		\$		
		Range / Microwave		\$		
		Refrigerator		\$		
		Other		\$		
		Other		\$		
		Total		\$		



# Utility Allowance Schedule

See Public Reporting and Instructions on back.

The following allowances are used to determine the total cost of tenant-furnished utilities and appliances.

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

OMB Approval  
No. 25577-0169  
exp.7/31/2022

Date (mm/dd/yyyy): 11/1/2020

Locality: <b>Regional Housing Authority, CA</b>		Unit Type: <b>Row House/Townhouse/Semi-Detached/Dunlex</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	\$27.00	\$33.00	\$35.00	\$40.00	\$43.00	\$47.00
b. Bottle Gas/Propane	\$45.00	\$54.00	\$58.00	\$66.00	\$71.00	\$77.00
c. Electric	\$34.00	\$40.00	\$49.00	\$59.00	\$68.00	\$77.00
d. Electric Heat Pump	\$24.00	\$29.00	\$34.00	\$39.00	\$43.00	\$47.00
e. Oil						
<b>Cooking</b>						
a. Natural Gas	\$4.00	\$4.00	\$7.00	\$9.00	\$11.00	\$13.00
b. Bottle Gas/Propane	\$6.00	\$6.00	\$11.00	\$15.00	\$19.00	\$21.00
c. Electric	\$10.00	\$12.00	\$17.00	\$22.00	\$28.00	\$33.00
<b>Other Electric &amp; Cooling</b>						
Other Electric (Lights & Appliances) <i>(includes climate credit)</i>	\$48.00	\$56.00	\$78.00	\$100.00	\$127.00	\$154.00
Air Conditioning	\$13.00	\$15.00	\$26.00	\$37.00	\$48.00	\$59.00
Evaporative Cooling	\$4.00	\$4.00	\$8.00	\$11.00	\$14.00	\$17.00
<b>Water Heating</b>						
a. Natural Gas	\$11.00	\$13.00	\$18.00	\$24.00	\$30.00	\$35.00
b. Bottle Gas/Propane	\$19.00	\$21.00	\$30.00	\$41.00	\$49.00	\$58.00
c. Electric	\$29.00	\$34.00	\$44.00	\$53.00	\$62.00	\$72.00
d. Oil						
<b>Water, Sewer, Trash Collection</b>						
Water <i>(Arbuckle)</i>	\$24.00	\$24.00	\$24.00	\$24.00	\$24.00	\$24.00
Sewer <i>(Arbuckle)</i>	\$24.00	\$24.00	\$24.00	\$24.00	\$24.00	\$24.00
Trash Collection <i>(Recology)</i>	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
<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>						
Natural Gas Charge \$-2.27 (California Climate Credit)	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00
<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		\$		



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# Utility Allowance Schedule

See Public Reporting and Instructions on back.

The following allowances are used to determine the total cost of tenant-furnished utilities and appliances.

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

OMB Approval  
No. 25577-0169  
exp.7/31/2022

Date (mm/dd/yyyy): 11/1/2020

Locality: **Regional Housing Authority, CA**  
Unit Type: **Detached House/Mobile Home**

Utility or Service:	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR
<b>Colusa County</b>	Monthly Dollar Allowances					

**Heating**

a. Natural Gas	\$30.00	\$34.00	\$38.00	\$43.00	\$47.00	\$51.00
b. Bottle Gas/Propane	\$49.00	\$56.00	\$62.00	\$71.00	\$77.00	\$84.00
c. Electric	\$49.00	\$58.00	\$66.00	\$74.00	\$83.00	\$93.00
d. Electric Heat Pump	\$29.00	\$34.00	\$40.00	\$45.00	\$50.00	\$55.00
e. Oil						

**Cooking**

a. Natural Gas	\$4.00	\$4.00	\$7.00	\$9.00	\$11.00	\$13.00
b. Bottle Gas/Propane	\$6.00	\$6.00	\$11.00	\$15.00	\$19.00	\$21.00
c. Electric	\$10.00	\$12.00	\$17.00	\$22.00	\$28.00	\$33.00

**Other Electric & Cooling**

Other Electric (Lights & Appliances) <i>(includes climate credit)</i>	\$55.00	\$65.00	\$91.00	\$120.00	\$152.00	\$184.00
Air Conditioning	\$10.00	\$12.00	\$27.00	\$42.00	\$57.00	\$72.00
Evaporative Cooling	\$3.00	\$3.00	\$8.00	\$12.00	\$17.00	\$21.00

**Water Heating**

a. Natural Gas	\$11.00	\$13.00	\$18.00	\$24.00	\$30.00	\$35.00
b. Bottle Gas/Propane	\$19.00	\$21.00	\$30.00	\$41.00	\$49.00	\$58.00
c. Electric	\$29.00	\$34.00	\$44.00	\$53.00	\$62.00	\$72.00
d. Oil						

**Water, Sewer, Trash Collection**

Water ( <i>Arbuckle</i> )	\$24.00	\$24.00	\$24.00	\$24.00	\$24.00	\$24.00
Sewer ( <i>Arbuckle</i> )	\$24.00	\$24.00	\$24.00	\$24.00	\$24.00	\$24.00
Trash Collection ( <i>Recology</i> )	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00

**Tenant-supplied Appliances**

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

**Other--specify: Monthly Charges**

Natural Gas Charge \$-2.27 (California Climate Credit)	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00
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**Actual Family Allowances**

To be used by the family to compute allowance. Complete below for the actual unit rented.	Utility or Service	per month cost
Name of Family	Heating	\$
Address of Unit	Cooking	\$
	Other Electric	\$
	Air Conditioning	\$
	Water Heating	\$
Number of Bedrooms	Water	\$
	Sewer	\$
	Trash Collection	\$
	Range / Microwave	\$
	Refrigerator	\$
	Other	\$
	Other	\$
Total	\$	



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# Utility Allowance Schedule

See Public Reporting and Instructions on back.

The following allowances are used to determine the total cost of tenant-furnished utilities and appliances.

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

OMB Approval  
No. 25577-0169  
exp.7/31/2022

Date (mm/dd/yyyy): 11/1/2020

Locality: **Regional Housing Authority, CA** Unit Type: **Detached House/Mobile Home**

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>Sutter County-Live Oak</b>	Monthly Dollar Allowances					

<b>Heating</b>						
a. Natural Gas	\$30.00	\$34.00	\$38.00	\$43.00	\$47.00	\$51.00
b. Bottle Gas/Propane	\$49.00	\$56.00	\$62.00	\$71.00	\$77.00	\$84.00
c. Electric	\$49.00	\$58.00	\$66.00	\$74.00	\$83.00	\$93.00
d. Electric Heat Pump	\$29.00	\$34.00	\$40.00	\$45.00	\$50.00	\$55.00
e. Oil						

<b>Cooking</b>						
a. Natural Gas	\$4.00	\$4.00	\$7.00	\$9.00	\$11.00	\$13.00
b. Bottle Gas/Propane	\$6.00	\$6.00	\$11.00	\$15.00	\$19.00	\$21.00
c. Electric	\$10.00	\$12.00	\$17.00	\$22.00	\$28.00	\$33.00

<b>Other Electric &amp; Cooling</b>						
Other Electric (Lights & Appliances) <i>(includes climate credit)</i>	\$55.00	\$65.00	\$91.00	\$120.00	\$152.00	\$184.00
Air Conditioning	\$10.00	\$12.00	\$27.00	\$42.00	\$57.00	\$72.00
Evaporative Cooling	\$3.00	\$3.00	\$8.00	\$12.00	\$17.00	\$21.00

<b>Water Heating</b>						
a. Natural Gas	\$11.00	\$13.00	\$18.00	\$24.00	\$30.00	\$35.00
b. Bottle Gas/Propane	\$19.00	\$21.00	\$30.00	\$41.00	\$49.00	\$58.00
c. Electric	\$29.00	\$34.00	\$44.00	\$53.00	\$62.00	\$72.00
d. Oil						

<b>Water, Sewer, Trash Collection</b>						
Water ( <i>Live Oak</i> )	\$24.00	\$24.00	\$24.00	\$24.00	\$24.00	\$24.00
Sewer ( <i>Live Oak</i> )	\$69.00	\$69.00	\$69.00	\$69.00	\$69.00	\$69.00
Trash Collection ( <i>Recology</i> )	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00

<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>						
Natural Gas Charge \$-2.27 (California Climate Credit)	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00

<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	\$
		Other Electric	\$
		Air Conditioning	\$
		Water Heating	\$
		Water	\$
		Sewer	\$
		Trash Collection	\$
		Range / Microwave	\$
		Refrigerator	\$
		Other	\$
		Other	\$
		Number of Bedrooms	



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# Utility Allowance Schedule

See Public Reporting and Instructions on back.

The following allowances are used to determine the total cost of tenant-furnished utilities and appliances.

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

OMB Approval  
No. 25577-0169  
exp.7/31/2022

Date (mm/dd/yyyy): 11/1/2020

Locality: **Regional Housing Authority, CA**  
Unit Type: **Apartment**

Utility or Service:	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR
<b>Sutter County-Live Oak</b>	Monthly Dollar Allowances					

**Heating**

a. Natural Gas	\$20.00	\$24.00	\$27.00	\$30.00	\$33.00	\$35.00
b. Bottle Gas/Propane	\$32.00	\$41.00	\$45.00	\$49.00	\$54.00	\$58.00
c. Electric	\$23.00	\$27.00	\$35.00	\$42.00	\$50.00	\$57.00
d. Electric Heat Pump	\$20.00	\$24.00	\$28.00	\$32.00	\$35.00	\$39.00
e. Oil						

**Cooking**

a. Natural Gas	\$4.00	\$4.00	\$7.00	\$9.00	\$11.00	\$13.00
b. Bottle Gas/Propane	\$6.00	\$6.00	\$11.00	\$15.00	\$19.00	\$21.00
c. Electric	\$10.00	\$12.00	\$17.00	\$22.00	\$28.00	\$33.00

**Other Electric & Cooling**

Other Electric (Lights & Appliances) <i>(includes climate credit)</i>	\$38.00	\$44.00	\$62.00	\$79.00	\$96.00	\$117.00
Air Conditioning	\$13.00	\$16.00	\$21.00	\$28.00	\$33.00	\$40.00
Evaporative Cooling	\$4.00	\$5.00	\$6.00	\$8.00	\$10.00	\$11.00

**Water Heating**

a. Natural Gas	\$9.00	\$10.00	\$14.00	\$20.00	\$24.00	\$28.00
b. Bottle Gas/Propane	\$15.00	\$17.00	\$24.00	\$32.00	\$41.00	\$47.00
c. Electric	\$23.00	\$27.00	\$35.00	\$42.00	\$50.00	\$58.00
d. Oil						

**Water, Sewer, Trash Collection**

Water ( <i>Live Oak</i> )	\$24.00	\$24.00	\$24.00	\$24.00	\$24.00	\$24.00
Sewer ( <i>Live Oak</i> )	\$52.00	\$52.00	\$52.00	\$52.00	\$52.00	\$52.00
Trash Collection ( <i>Recology</i> )	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00

**Tenant-supplied Appliances**

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

**Other--specify: Monthly Charges**

Natural Gas Charge \$-2.27 (California Climate Credit)	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00
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**Actual Family Allowances**

To be used by the family to compute allowance. Complete below for the actual unit rented.	Utility or Service	per month cost
Name of Family	Heating	\$
	Cooking	\$
	Other Electric	\$
	Air Conditioning	\$
Address of Unit	Water Heating	\$
	Water	\$
	Sewer	\$
	Trash Collection	\$
	Range / Microwave	\$
	Refrigerator	\$
	Other	\$
Number of Bedrooms	Other	\$
	Total	\$



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# Utility Allowance Schedule

See Public Reporting and Instructions on back.

The following allowances are used to determine the total cost of tenant-furnished utilities and appliances.

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

OMB Approval  
No. 25577-0169  
exp.7/31/2022

Date (mm/dd/yyyy):		11/1/2020				
Locality:		Unit Type: <b>Row House/Townhouse/Semi-Detached/Duplex</b>				
<b>Regional Housing Authority, CA</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>Sutter County-Live Oak</b>	Monthly Dollar Allowances					
<b>Heating</b>						
a. Natural Gas	\$27.00	\$33.00	\$35.00	\$40.00	\$43.00	\$47.00
b. Bottle Gas/Propane	\$45.00	\$54.00	\$58.00	\$66.00	\$71.00	\$77.00
c. Electric	\$34.00	\$40.00	\$49.00	\$59.00	\$68.00	\$77.00
d. Electric Heat Pump	\$24.00	\$29.00	\$34.00	\$39.00	\$43.00	\$47.00
e. Oil						
<b>Cooking</b>						
a. Natural Gas	\$4.00	\$4.00	\$7.00	\$9.00	\$11.00	\$13.00
b. Bottle Gas/Propane	\$6.00	\$6.00	\$11.00	\$15.00	\$19.00	\$21.00
c. Electric	\$10.00	\$12.00	\$17.00	\$22.00	\$28.00	\$33.00
<b>Other Electric &amp; Cooling</b>						
Other Electric (Lights & Appliances) <i>(includes climate credit)</i>	\$48.00	\$56.00	\$78.00	\$100.00	\$127.00	\$154.00
Air Conditioning	\$13.00	\$15.00	\$26.00	\$37.00	\$48.00	\$59.00
Evaporative Cooling	\$4.00	\$4.00	\$8.00	\$11.00	\$14.00	\$17.00
<b>Water Heating</b>						
a. Natural Gas	\$11.00	\$13.00	\$18.00	\$24.00	\$30.00	\$35.00
b. Bottle Gas/Propane	\$19.00	\$21.00	\$30.00	\$41.00	\$49.00	\$58.00
c. Electric	\$29.00	\$34.00	\$44.00	\$53.00	\$62.00	\$72.00
d. Oil						
<b>Water, Sewer, Trash Collection</b>						
Water <i>(Live Oak)</i>	\$24.00	\$24.00	\$24.00	\$24.00	\$24.00	\$24.00
Sewer <i>(Live Oak)</i>	\$52.00	\$52.00	\$52.00	\$52.00	\$52.00	\$52.00
Trash Collection <i>(Recology)</i>	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
<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>						
Natural Gas Charge \$-2.27 (California Climate Credit)	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00
<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		\$		



# Utility Allowance Schedule

See Public Reporting and Instructions on back.  
The following allowances are used to determine the total cost of tenant-furnished utilities and appliances.

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

OMB Approval  
No. 25577-0169  
exp.7/31/2022

Date (mm/dd/yyyy): 11/1/2020

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	\$20.00	\$24.00	\$27.00	\$30.00	\$33.00	\$35.00
b. Bottle Gas/Propane	\$32.00	\$41.00	\$45.00	\$49.00	\$54.00	\$58.00
c. Electric	\$23.00	\$27.00	\$35.00	\$42.00	\$50.00	\$57.00
d. Electric Heat Pump	\$20.00	\$24.00	\$28.00	\$32.00	\$35.00	\$39.00
e. Oil						
<b>Cooking</b>						
a. Natural Gas	\$4.00	\$4.00	\$7.00	\$9.00	\$11.00	\$13.00
b. Bottle Gas/Propane	\$6.00	\$6.00	\$11.00	\$15.00	\$19.00	\$21.00
c. Electric	\$10.00	\$12.00	\$17.00	\$22.00	\$28.00	\$33.00
<b>Other Electric &amp; Cooling</b>						
Other Electric (Lights & Appliances) <i>(includes climate credit)</i>	\$38.00	\$44.00	\$62.00	\$79.00	\$96.00	\$117.00
Air Conditioning	\$13.00	\$16.00	\$21.00	\$28.00	\$33.00	\$40.00
Evaporative Cooling	\$4.00	\$5.00	\$7.00	\$9.00	\$11.00	\$13.00
<b>Water Heating</b>						
a. Natural Gas	\$9.00	\$10.00	\$14.00	\$20.00	\$24.00	\$28.00
b. Bottle Gas/Propane	\$15.00	\$17.00	\$24.00	\$32.00	\$41.00	\$47.00
c. Electric	\$23.00	\$27.00	\$35.00	\$42.00	\$50.00	\$58.00
d. Oil						
<b>Water, Sewer, Trash Collection</b>						
Water ( <i>Grass Valley</i> )	\$40.00	\$40.00	\$46.00	\$51.00	\$57.00	\$63.00
Sewer ( <i>Grass Valley</i> )	\$43.00	\$43.00	\$43.00	\$43.00	\$43.00	\$43.00
Trash Collection ( <i>Recology</i> )	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
<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>						
Natural Gas Charge \$-2.27 (California Climate Credit)	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00
<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		\$		





# Utility Allowance Schedule

See Public Reporting and Instructions on back.

The following allowances are used to determine the total cost of tenant-furnished utilities and appliances.

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

OMB Approval  
No. 25577-0169  
exp.7/31/2022

Date (mm/dd/yyyy):		11/1/2020					
Locality:		Unit Type: <b>Row House/Townhouse/Semi-Detached/Duplex</b>					
<b>Regional Housing Authority, CA</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>
Utility or Service:		Monthly Dollar Allowances					
<b>Nevada County</b>							
<b>Heating</b>							
a. Natural Gas		\$27.00	\$33.00	\$35.00	\$40.00	\$43.00	\$47.00
b. Bottle Gas/Propane		\$45.00	\$54.00	\$58.00	\$66.00	\$71.00	\$77.00
c. Electric		\$34.00	\$40.00	\$49.00	\$59.00	\$68.00	\$77.00
d. Electric Heat Pump		\$24.00	\$29.00	\$34.00	\$39.00	\$43.00	\$47.00
e. Oil							
<b>Cooking</b>							
a. Natural Gas		\$4.00	\$4.00	\$7.00	\$9.00	\$11.00	\$13.00
b. Bottle Gas/Propane		\$6.00	\$6.00	\$11.00	\$15.00	\$19.00	\$21.00
c. Electric		\$10.00	\$12.00	\$17.00	\$22.00	\$28.00	\$33.00
<b>Other Electric &amp; Cooling</b>							
Other Electric (Lights & Appliances) <i>(includes climate credit)</i>		\$48.00	\$56.00	\$78.00	\$100.00	\$127.00	\$154.00
Air Conditioning		\$13.00	\$15.00	\$26.00	\$37.00	\$48.00	\$59.00
Evaporative Cooling		\$4.00	\$5.00	\$8.00	\$12.00	\$15.00	\$19.00
<b>Water Heating</b>							
a. Natural Gas		\$11.00	\$13.00	\$18.00	\$24.00	\$30.00	\$35.00
b. Bottle Gas/Propane		\$19.00	\$21.00	\$30.00	\$41.00	\$49.00	\$58.00
c. Electric		\$29.00	\$34.00	\$44.00	\$53.00	\$62.00	\$72.00
d. Oil							
<b>Water, Sewer, Trash Collection</b>							
Water ( <i>Grass Valley</i> )		\$40.00	\$40.00	\$46.00	\$51.00	\$57.00	\$63.00
Sewer ( <i>Grass Valley</i> )		\$43.00	\$43.00	\$43.00	\$43.00	\$43.00	\$43.00
Trash Collection ( <i>Recology</i> )		\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
<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>							
Natural Gas Charge \$-2.27 (California Climate Credit)		-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00
<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		\$			



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# Utility Allowance Schedule

See Public Reporting and Instructions on back.

The following allowances are used to determine the total cost of tenant-furnished utilities and appliances.

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

OMB Approval  
No. 25577-0169  
exp.7/31/2022

Date (mm/dd/yyyy): 11/1/2020

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	\$30.00	\$34.00	\$38.00	\$43.00	\$47.00	\$51.00
b. Bottle Gas/Propane	\$49.00	\$56.00	\$62.00	\$71.00	\$77.00	\$84.00
c. Electric	\$49.00	\$58.00	\$66.00	\$74.00	\$83.00	\$93.00
d. Electric Heat Pump	\$29.00	\$34.00	\$40.00	\$45.00	\$50.00	\$55.00
e. Oil						
<b>Cooking</b>						
a. Natural Gas	\$4.00	\$4.00	\$7.00	\$9.00	\$11.00	\$13.00
b. Bottle Gas/Propane	\$6.00	\$6.00	\$11.00	\$15.00	\$19.00	\$21.00
c. Electric	\$10.00	\$12.00	\$17.00	\$22.00	\$28.00	\$33.00
<b>Other Electric &amp; Cooling</b>						
Other Electric (Lights & Appliances) <i>(includes climate credit)</i>	\$55.00	\$65.00	\$91.00	\$120.00	\$152.00	\$184.00
Air Conditioning	\$10.00	\$12.00	\$27.00	\$42.00	\$57.00	\$72.00
Evaporative Cooling	\$3.00	\$4.00	\$9.00	\$13.00	\$18.00	\$23.00
<b>Water Heating</b>						
a. Natural Gas	\$11.00	\$13.00	\$18.00	\$24.00	\$30.00	\$35.00
b. Bottle Gas/Propane	\$19.00	\$21.00	\$30.00	\$41.00	\$49.00	\$58.00
c. Electric	\$29.00	\$34.00	\$44.00	\$53.00	\$62.00	\$72.00
d. Oil						
<b>Water, Sewer, Trash Collection</b>						
Water ( <i>Grass Valley</i> )	\$40.00	\$40.00	\$46.00	\$51.00	\$57.00	\$63.00
Sewer ( <i>Grass Valley</i> )	\$55.00	\$55.00	\$55.00	\$55.00	\$55.00	\$55.00
Trash Collection ( <i>Recology</i> )	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
<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>						
Natural Gas Charge \$-2.27 (California Climate Credit)	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00
<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				
Number of Bedrooms		Water Heating				
		\$				
		Water				
		\$				
		Sewer				
		\$				
		Trash Collection				
\$						
Number of Bedrooms		Range / Microwave				
		\$				
Number of Bedrooms		Refrigerator				
		\$				
Number of Bedrooms		Other				
		\$				
Number of Bedrooms		Other				
		\$				
Number of Bedrooms		Total				
		\$				



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# Utility Allowance Schedule

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

OMB Approval  
No. 25577-0169  
exp.7/31/2022

See Public Reporting and Instructions on back.

The following allowances are used to determine the total cost of tenant-furnished utilities and appliances.

Date (mm/dd/yyyy): 11/1/2020

Locality: <b>Regional Housing Authority, CA</b>		Unit Type: <b>Detached House/Mobile Home</b>				
Utility or Service: <b>Sutter 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	\$30.00	\$34.00	\$38.00	\$43.00	\$47.00	\$51.00
b. Bottle Gas/Propane	\$49.00	\$56.00	\$62.00	\$71.00	\$77.00	\$84.00
c. Electric	\$49.00	\$58.00	\$66.00	\$74.00	\$83.00	\$93.00
d. Electric Heat Pump	\$29.00	\$34.00	\$40.00	\$45.00	\$50.00	\$55.00
e. Oil						
<b>Cooking</b>						
a. Natural Gas	\$4.00	\$4.00	\$7.00	\$9.00	\$11.00	\$13.00
b. Bottle Gas/Propane	\$6.00	\$6.00	\$11.00	\$15.00	\$19.00	\$21.00
c. Electric	\$10.00	\$12.00	\$17.00	\$22.00	\$28.00	\$33.00
<b>Other Electric &amp; Cooling</b>						
Other Electric (Lights & Appliances) <i>(includes climate credit)</i>	\$55.00	\$65.00	\$91.00	\$120.00	\$152.00	\$184.00
Air Conditioning	\$10.00	\$12.00	\$27.00	\$42.00	\$57.00	\$72.00
Evaporative Cooling	\$3.00	\$4.00	\$8.00	\$13.00	\$18.00	\$22.00
<b>Water Heating</b>						
a. Natural Gas	\$11.00	\$13.00	\$18.00	\$24.00	\$30.00	\$35.00
b. Bottle Gas/Propane	\$19.00	\$21.00	\$30.00	\$41.00	\$49.00	\$58.00
c. Electric	\$29.00	\$34.00	\$44.00	\$53.00	\$62.00	\$72.00
d. Oil						
<b>Water, Sewer, Trash Collection</b>						
Water ( <i>Yuba City</i> )	\$38.00	\$38.00	\$38.00	\$38.00	\$38.00	\$38.00
Sewer ( <i>Yuba City</i> )	\$57.00	\$57.00	\$57.00	\$57.00	\$57.00	\$57.00
Trash Collection ( <i>Recology</i> )	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
<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>						
Natural Gas Charge \$-2.27 (California Climate Credit)	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00
<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		\$		



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# Utility Allowance Schedule

See Public Reporting and Instructions on back.  
 The following allowances are used to determine the total cost of tenant-furnished utilities and appliances.

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

OMB Approval  
 No. 25577-0169  
 exp.7/31/2022

Date (mm/dd/yyyy): 11/1/2020

Locality: <b>Regional Housing Authority, CA</b>		Unit Type: <b>Apartment</b>				
Utility or Service: <b>Sutter 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	\$20.00	\$24.00	\$27.00	\$30.00	\$33.00	\$35.00
b. Bottle Gas/Propane	\$32.00	\$41.00	\$45.00	\$49.00	\$54.00	\$58.00
c. Electric	\$23.00	\$27.00	\$35.00	\$42.00	\$50.00	\$57.00
d. Electric Heat Pump	\$20.00	\$24.00	\$28.00	\$32.00	\$35.00	\$39.00
e. Oil						
<b>Cooking</b>						
a. Natural Gas	\$4.00	\$4.00	\$7.00	\$9.00	\$11.00	\$13.00
b. Bottle Gas/Propane	\$6.00	\$6.00	\$11.00	\$15.00	\$19.00	\$21.00
c. Electric	\$10.00	\$12.00	\$17.00	\$22.00	\$28.00	\$33.00
<b>Other Electric &amp; Cooling</b>						
Other Electric (Lights & Appliances) <i>(includes climate credit)</i>	\$38.00	\$44.00	\$62.00	\$79.00	\$96.00	\$117.00
Air Conditioning	\$13.00	\$16.00	\$21.00	\$28.00	\$33.00	\$40.00
Evaporative Cooling	\$4.00	\$5.00	\$7.00	\$9.00	\$10.00	\$12.00
<b>Water Heating</b>						
a. Natural Gas	\$9.00	\$10.00	\$14.00	\$20.00	\$24.00	\$28.00
b. Bottle Gas/Propane	\$15.00	\$17.00	\$24.00	\$32.00	\$41.00	\$47.00
c. Electric	\$23.00	\$27.00	\$35.00	\$42.00	\$50.00	\$58.00
d. Oil						
<b>Water, Sewer, Trash Collection</b>						
Water ( <i>Yuba City</i> )	\$38.00	\$38.00	\$38.00	\$38.00	\$38.00	\$38.00
Sewer ( <i>Yuba City</i> )	\$46.00	\$46.00	\$46.00	\$46.00	\$46.00	\$46.00
Trash Collection ( <i>Recology</i> )	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
<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>						
Natural Gas Charge \$-2.27 (California Climate Credit)	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00
<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				
		\$				
Number of Bedrooms		Water Heating				
		\$				
		Water				
		\$				
		Sewer				
		\$				
		Trash Collection				
\$						
Number of Bedrooms		Range / Microwave				
		\$				
Number of Bedrooms		Refrigerator				
		\$				
Number of Bedrooms		Other				
		\$				
Number of Bedrooms		Other				
		\$				
Number of Bedrooms		Total				
		\$				



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# Utility Allowance Schedule

See Public Reporting and Instructions on back.

The following allowances are used to determine the total cost of tenant-furnished utilities and appliances.

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

OMB Approval  
No. 25577-0169  
exp.7/31/2022

Date (mm/dd/yyyy): 11/1/2020													
Locality: <b>Regional Housing Authority, CA</b>													
Unit Type: <b>Row House/Townhouse/Semi-Detached/Duplex</b>													
Utility or Service:	<table border="1"> <tr> <th>0 BR</th> <th>1 BR</th> <th>2 BR</th> <th>3 BR</th> <th>4 BR</th> <th>5 BR</th> </tr> <tr> <td colspan="6">Monthly Dollar Allowances</td> </tr> </table>	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR	Monthly Dollar Allowances					
0 BR	1 BR	2 BR	3 BR	4 BR	5 BR								
Monthly Dollar Allowances													
<b>Sutter County</b>													
<b>Heating</b>													
a. Natural Gas	\$27.00 \$33.00 \$35.00 \$40.00 \$43.00 \$47.00												
b. Bottle Gas/Propane	\$45.00 \$54.00 \$58.00 \$66.00 \$71.00 \$77.00												
c. Electric	\$34.00 \$40.00 \$49.00 \$59.00 \$68.00 \$77.00												
d. Electric Heat Pump	\$24.00 \$29.00 \$34.00 \$39.00 \$43.00 \$47.00												
e. Oil													
<b>Cooking</b>													
a. Natural Gas	\$4.00 \$4.00 \$7.00 \$9.00 \$11.00 \$13.00												
b. Bottle Gas/Propane	\$6.00 \$6.00 \$11.00 \$15.00 \$19.00 \$21.00												
c. Electric	\$10.00 \$12.00 \$17.00 \$22.00 \$28.00 \$33.00												
<b>Other Electric &amp; Cooling</b>													
Other Electric (Lights & Appliances) <i>(includes climate credit)</i>	\$48.00 \$56.00 \$78.00 \$100.00 \$127.00 \$154.00												
Air Conditioning	\$13.00 \$15.00 \$26.00 \$37.00 \$48.00 \$59.00												
Evaporative Cooling	\$4.00 \$5.00 \$8.00 \$11.00 \$15.00 \$18.00												
<b>Water Heating</b>													
a. Natural Gas	\$11.00 \$13.00 \$18.00 \$24.00 \$30.00 \$35.00												
b. Bottle Gas/Propane	\$19.00 \$21.00 \$30.00 \$41.00 \$49.00 \$58.00												
c. Electric	\$29.00 \$34.00 \$44.00 \$53.00 \$62.00 \$72.00												
d. Oil													
<b>Water, Sewer, Trash Collection</b>													
Water ( <i>Yuba City</i> )	\$38.00 \$38.00 \$38.00 \$38.00 \$38.00 \$38.00												
Sewer ( <i>Yuba City</i> )	\$46.00 \$46.00 \$46.00 \$46.00 \$46.00 \$46.00												
Trash Collection ( <i>Recology</i> )	\$30.00 \$30.00 \$30.00 \$30.00 \$30.00 \$30.00												
<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>													
Natural Gas Charge \$-2.27 (California Climate Credit)	-\$2.00 -\$2.00 -\$2.00 -\$2.00 -\$2.00 -\$2.00												
<b>Actual Family Allowances</b> To be used by the family to compute allowance. Complete below for the actual unit rented.	Utility or Service per month cost												
	Heating \$												
Name of Family	Cooking \$												
	Other Electric \$												
	Air Conditioning \$												
	Water Heating \$												
	Water \$												
Address of Unit	Sewer \$												
	Trash Collection \$												
	Range / Microwave \$												
	Refrigerator \$												
	Other \$												
	Other \$												
Number of Bedrooms	Other \$												
	Total \$												



# Utility Allowance Schedule

See Public Reporting and Instructions on back.  
The following allowances are used to determine the total cost of tenant-furnished utilities and appliances.

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

OMB Approval  
No. 25577-0169  
exp.7/31/2022

Date (mm/dd/yyyy): 11/1/2020

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	\$20.00	\$24.00	\$27.00	\$30.00	\$33.00	\$35.00
b. Bottle Gas/Propane	\$32.00	\$41.00	\$45.00	\$49.00	\$54.00	\$58.00
c. Electric	\$23.00	\$27.00	\$35.00	\$42.00	\$50.00	\$57.00
d. Electric Heat Pump	\$20.00	\$24.00	\$28.00	\$32.00	\$35.00	\$39.00
e. Oil						
<b>Cooking</b>						
a. Natural Gas	\$4.00	\$4.00	\$7.00	\$9.00	\$11.00	\$13.00
b. Bottle Gas/Propane	\$6.00	\$6.00	\$11.00	\$15.00	\$19.00	\$21.00
c. Electric	\$10.00	\$12.00	\$17.00	\$22.00	\$28.00	\$33.00
<b>Other Electric &amp; Cooling</b>						
Other Electric (Lights & Appliances) <i>(includes climate credit)</i>	\$38.00	\$44.00	\$62.00	\$79.00	\$96.00	\$117.00
Air Conditioning	\$13.00	\$16.00	\$21.00	\$28.00	\$33.00	\$40.00
Evaporative Cooling	\$4.00	\$5.00	\$7.00	\$9.00	\$11.00	\$13.00
<b>Water Heating</b>						
a. Natural Gas	\$9.00	\$10.00	\$14.00	\$20.00	\$24.00	\$28.00
b. Bottle Gas/Propane	\$15.00	\$17.00	\$24.00	\$32.00	\$41.00	\$47.00
c. Electric	\$23.00	\$27.00	\$35.00	\$42.00	\$50.00	\$58.00
d. Oil						
<b>Water, Sewer, Trash Collection</b>						
Water <i>(CA Water Service)</i>	\$40.00	\$40.00	\$46.00	\$52.00	\$59.00	\$65.00
Sewer <i>(Utility Management Services)</i>	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00
Trash Collection <i>(Recology)</i>	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
<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>						
Natural Gas Charge \$-2.27 (California Climate Credit)	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00
<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 \$				



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# Utility Allowance Schedule

See Public Reporting and Instructions on back.

The following allowances are used to determine the total cost of tenant-furnished utilities and appliances.

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

OMB Approval  
No. 25577-0169  
exp.7/31/2022

Date (mm/dd/yyyy): 11/1/2020

Locality: **Regional Housing Authority, CA** Unit Type: **Row House/Townhouse/Semi-Detached/Duplex**

Utility or Service:	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR
<b>Yuba County</b>	Monthly Dollar Allowances					

<b>Heating</b>						
a. Natural Gas	\$27.00	\$33.00	\$35.00	\$40.00	\$43.00	\$47.00
b. Bottle Gas/Propane	\$45.00	\$54.00	\$58.00	\$66.00	\$71.00	\$77.00
c. Electric	\$34.00	\$40.00	\$49.00	\$59.00	\$68.00	\$77.00
d. Electric Heat Pump	\$24.00	\$29.00	\$34.00	\$39.00	\$43.00	\$47.00
e. Oil						

<b>Cooking</b>						
a. Natural Gas	\$4.00	\$4.00	\$7.00	\$9.00	\$11.00	\$13.00
b. Bottle Gas/Propane	\$6.00	\$6.00	\$11.00	\$15.00	\$19.00	\$21.00
c. Electric	\$10.00	\$12.00	\$17.00	\$22.00	\$28.00	\$33.00

<b>Other Electric &amp; Cooling</b>						
Other Electric (Lights & Appliances) <i>(includes climate credit)</i>	\$48.00	\$56.00	\$78.00	\$100.00	\$127.00	\$154.00
Air Conditioning	\$13.00	\$15.00	\$26.00	\$37.00	\$48.00	\$59.00
Evaporative Cooling	\$4.00	\$5.00	\$8.00	\$12.00	\$15.00	\$19.00

<b>Water Heating</b>						
a. Natural Gas	\$11.00	\$13.00	\$18.00	\$24.00	\$30.00	\$35.00
b. Bottle Gas/Propane	\$19.00	\$21.00	\$30.00	\$41.00	\$49.00	\$58.00
c. Electric	\$29.00	\$34.00	\$44.00	\$53.00	\$62.00	\$72.00
d. Oil						

<b>Water, Sewer, Trash Collection</b>						
Water ( <i>CA Water Service</i> )	\$40.00	\$40.00	\$46.00	\$52.00	\$59.00	\$65.00
Sewer ( <i>Utility Management Services</i> )	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00
Trash Collection ( <i>Recology</i> )	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00

<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>						
Natural Gas Charge \$-2.27 (California Climate Credit)	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00

<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	\$
		<b>Total</b>	\$



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# Utility Allowance Schedule

See Public Reporting and Instructions on back.

The following allowances are used to determine the total cost of tenant-furnished utilities and appliances.

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

OMB Approval  
No. 25577-0169  
exp.7/31/2022

Date (mm/dd/yyyy): 11/1/2020

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	\$30.00	\$34.00	\$38.00	\$43.00	\$47.00	\$51.00
b. Bottle Gas/Propane	\$49.00	\$56.00	\$62.00	\$71.00	\$77.00	\$84.00
c. Electric	\$49.00	\$58.00	\$66.00	\$74.00	\$83.00	\$93.00
d. Electric Heat Pump	\$29.00	\$34.00	\$40.00	\$45.00	\$50.00	\$55.00
e. Oil						
<b>Cooking</b>						
a. Natural Gas	\$4.00	\$4.00	\$7.00	\$9.00	\$11.00	\$13.00
b. Bottle Gas/Propane	\$6.00	\$6.00	\$11.00	\$15.00	\$19.00	\$21.00
c. Electric	\$10.00	\$12.00	\$17.00	\$22.00	\$28.00	\$33.00
<b>Other Electric &amp; Cooling</b>						
Other Electric (Lights & Appliances) <i>(includes climate credit)</i>	\$55.00	\$65.00	\$91.00	\$120.00	\$152.00	\$184.00
Air Conditioning	\$10.00	\$12.00	\$27.00	\$42.00	\$57.00	\$72.00
Evaporative Cooling	\$3.00	\$4.00	\$9.00	\$13.00	\$18.00	\$23.00
<b>Water Heating</b>						
a. Natural Gas	\$11.00	\$13.00	\$18.00	\$24.00	\$30.00	\$35.00
b. Bottle Gas/Propane	\$19.00	\$21.00	\$30.00	\$41.00	\$49.00	\$58.00
c. Electric	\$29.00	\$34.00	\$44.00	\$53.00	\$62.00	\$72.00
d. Oil						
<b>Water, Sewer, Trash Collection</b>						
Water ( <i>CA Water Service</i> )	\$40.00	\$40.00	\$46.00	\$52.00	\$59.00	\$65.00
Sewer ( <i>Utility Management Services</i> )	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00
Trash Collection ( <i>Recology</i> )	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
<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>						
Natural Gas Charge \$-2.27 (California Climate Credit)	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00	-\$2.00
<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		\$		



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# 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 20-1677

### A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE REGIONAL HOUSING AUTHORITY APPROVAL OF THE 2021 PAYMENT STANDARD-HOUSING CHOICE VOUCHER PROGRAM

**WHEREAS**, the Regional Housing Authority (RHA) manages up to 1,751 Housing Choice Voucher Participants; and

**WHEREAS**, the United States Department of Housing and Urban Development (HUD) allows Public Housing Authorities to establish a payment standard of 90-110% of Housing Choice Voucher Fair Market Rents (FMR); 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 Housing Authority has conducted a review of the Sutter, Nevada, Colusa, and Yuba County's Housing Choice Voucher Program Payment Standards.
2. The Housing Authority wishes to establish the payment standard at 92% of HUD's published Fair Market Rent for Nevada County, 92% of HUD's published Fair Market Rent for Colusa County excluding one bedroom units, one bedroom units in Colusa County will be at 94% of HUD's published Fair Market Rent, and 90% of HUD's published Fair Market Rent for Sutter and Yuba Counties.
3. The Housing Authority has properly calculated the Housing Choice Voucher Payment Standard based on the HUD Approved Fair Market rents for Sutter, Nevada, Yuba and Colusa Counties.
4. New payment standards will be implemented effective January 1, 2021, which are as follows:

**Payment Standard Table on following page:**



# REGIONAL HOUSING AUTHORITY

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## Payment Standard Historical Tracking

County/Year	Bedroom				
	0	1	2	3	4
<b>Sutter 2021</b>					
FMR	\$875	\$881	\$1,122	\$1,606	\$1,943
90%	\$787.50	\$792.90	\$1,009.80	\$1,445.40	\$1,748.70
2021 PMT STANDARD	\$788	\$793	\$1,010	\$1,446	\$1,749
2020 PMT STANDARD	\$755	\$760	\$979	\$1,412	\$1,718
Difference from 2020	\$33	\$33	\$31	\$34	\$31
<b>Nevada 2021</b>					
FMR	\$884	\$1,013	\$1,335	\$1,911	\$2,052
92%	\$813.28	\$931.96	\$1,228.20	\$1,758.12	\$1,887.84
2021 PMT STANDARD	\$814	\$932	\$1,229	\$1,759	\$1,889
2020 PMT STANDARD	\$788	\$919	\$1,209	\$1,745	\$1,863
Difference from 2020	\$26	\$13	\$20	\$14	\$26
<b>Colusa 2021</b>					
FMR	\$654	\$733	\$966	\$1,382	\$1,673
92% (One Bedroom 94%)	\$601.68	\$689.02	\$888.72	\$1,271.44	\$1,539.16
2021 PMT STANDARD	\$602	\$690	\$889	\$1,272	\$1,540
2020 PMT STANDARD	\$584	\$700	\$863	\$1,245	\$1,516
Difference from 2020	\$18	-\$10	\$26	\$27	\$24
<b>Yuba 2021</b>					
FMR	\$875	\$881	\$1,122	\$1,606	\$1,943
90%	\$787.50	\$792.90	\$1,009.80	\$1,445.40	\$1,748.70
2021 PMT STANDARD	\$788	\$793	\$1,010	\$1,446	\$1,749
2020 PMT STANDARD	\$755	\$760	\$979	\$1,412	\$1,718
Difference from 2020	\$33	\$33	\$31	\$34	\$31

This Resolution was approved at the Regular Meeting of the Board of Commissioners on September 16, 2020 by the following vote:

AYES:

NAYS:

ABSTAINED:

ABSENT:

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

(SEAL)

Manny Cardoza, Chairperson



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## RESOLUTION 20-1678

RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE REGIONAL HOUSING AUTHORITY AUTHORIZING THE SUBMISSION OF A PROPOSAL AND, IF AWARDED, ACCEPTANCE OF HOMELESS HOUSING ASSISTANCE AND PREVENTION PROGRAM FUNDS FROM THE SUTTER YUBA HOMELESS CONSORTIUM AND THE EXECUTION OF A GRANT AGREEMENT, ANY AMENDMENTS THERETO, AND OF ANY RELATED DOCUMENTS NECESSARY TO PARTICIPATE IN THE HOMELESS HOUSING ASSISTANCE AND PREVENTION PROGRAM

### WHEREAS:

- A. The Sutter Yuba Homeless Consortium (SYHC) has received funds through the Homeless Housing Assistance and Prevention (HHAP) program; and
- B. Regional Housing Authority (RHA) has submitted a Statement of Interest to SYHC requesting HHAP funds for the Cedar Lane Permanent Supportive Housing Project (the Project) that will provide forty (40) units of permanent supportive housing for persons experiencing homelessness; and
- C. SYHC has accepted RHA's Statement of Interest for the Project and wishes for RHA to prepare a proposal to assist SYHC in utilizing up to two hundred sixty two thousand dollars (\$262,000) in HHAP funds for the Project in effort to assist people experiencing homelessness in Sutter and Yuba Counties. For the HHAP funding amount, \$67,947.34 of the \$262,000 will be focused on Youth Services for unaccompanied youth up to 24 years of age.

### IT IS NOW THEREFORE RESOLVED THAT:

1. The Board of Commissioners hereby authorizes the Executive Director, or his/her designee(s), to submit a proposal to SYHC for HHAP funding for the Cedar Lane Permanent Supportive Housing Project in Olivehurst, CA.
2. If selected, RHA hereby accepts and agrees to use the HHAP funds for eligible activities in the manner presented to and approved by SYHC in accordance with the statutes and regulations of the HHAP program. RHA may also execute a grant agreement, any amendments thereto, and any and all other documents or instruments necessary or required by the SYHC for participation in the HHAP program (collectively, the required documents).
3. The Board of Commissioners hereby authorizes the Executive Director, or his/her designee(s), to execute, in the name of RHA, the required documents.

**PASSED AND ADOPTED THIS 16<sup>TH</sup> DAY OF SEPTEMBER 2020, BY THE FOLLOWING VOTE:**

36

**AYES:**

**NAYS:**

**ABSTAIN:**

**ABSENT:**

\_\_\_\_\_  
**Chairperson, Manny Cardoza**

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

**Clerk of the Board**



# REGIONAL HOUSING AUTHORITY

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## RESOLUTION 20-1679

### RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE REGIONAL HOUSING AUTHORITY AUTHORIZING RURAL DEVELOPMENT COLLECTION LOSS WRITE-OFF IN THE AMOUNT OF \$2,727.33

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, 2020 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 \$2,727.33.

This Resolution is to take effect immediately.

This Resolution is presented at the Regular Meeting of the Board of Commissioners, passed, and adopted this 16<sup>th</sup> day of September 2020 by the following vote:

AYES:

NAYS:

ABSTAINED:

ABSENT:

ATTEST:

\_\_\_\_\_  
Manny Cardoza, Chairperson

(SEAL)

**USDA**  
**Collection Loss Write Off**  
**Period: September 2020**

<u>Tenant</u>	<u>Property</u>	<u>Address</u>	<u>Date</u>		<u>Monthly Rent</u>	<u>Rent Owed</u>	<u>Late Fee's</u>	<u>Damages</u>	<u>Solar</u>	<u>Legal Fee's</u>	<u>Total Owed</u>	<u>Payback Agreement</u>				
			<u>Move In</u>	<u>Move Out</u>												
T0020888	RD	420 Miles Ave. #90, Yuba City	10/10/19	06/30/20	\$ -	\$ -	\$ 390.00	\$ 1.29	\$ -	\$ -	\$ 391.29	No				
T0013600	RD	352 Bernard Dr. #F, Yuba City	04/05/18	07/15/20	\$ 456.00	\$ 584.00	\$ 1,450.00	\$ 302.04	\$ -	\$ -	\$ 2,336.04	No				
											<b>\$ 584.00</b>	<b>\$ 1,840.00</b>	<b>\$ 303.33</b>	<b>\$ -</b>	<b>\$ 2,727.33</b>	<b>Total Write Off</b>

*R*  
*9/8/2020*

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,  
CALIFORNIA**

**SINGLE AUDIT ACT  
REPORTS AND SCHEDULES  
FOR THE YEAR ENDED  
MARCH 31, 2020**

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**REGIONAL HOUSING AUTHORITY**  
**Single Audit Act**  
**For the Year Ended March 31, 2020**

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**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 business-type activities of Regional Housing Authority, California, (Authority) as of and for the year ended March 31, 2020, 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 27, 2020.

**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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

### **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 27, 2020

**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, 2020. 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.

**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, 2020.

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

### **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.

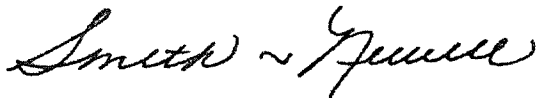
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any 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 business-type activities of Regional Housing Authority, California, (Authority) as of and for the year ended March 31, 2020 and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements. We issued our report thereon dated July 27, 2020, 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 27, 2020

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**REGIONAL HOUSING AUTHORITY**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended March 31, 2020**

Federal Grantor/Pass Through Grantor/Program Title	Catalog of Federal Domestic Assistance (CFDA) Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. Department of Agriculture</b>				
Direct Program:				
Rural Rental Assistance Payments	10.427	04-051-563486073-077	\$ -	\$ 1,277,899
Rural Rental Assistance Payments	10.427	04-051-563486073-094	-	160,749
<b>Subtotal 10.427</b>			-	1,438,648
<b>Total U.S. Department of Agriculture</b>			-	1,438,648
<b>U.S. Department of Housing and Urban Development</b>				
Direct Program:				
Section 8 Housing Assistance Payments Program	14.195	CA30M0000857	-	142,426
Section 8 Housing Assistance Payments Program	14.195	CA39R0000007	-	212,160
<b>Subtotal 14.195</b>			-	354,586
Public and Indian Housing	14.850	CA048-00003218D	-	898
Public and Indian Housing	14.850	CA048-00003219D	-	364,450
Public and Indian Housing	14.850	CA048-00003220D	-	99,249
<b>Subtotal 14.850</b>			-	464,597
Section 8 Housing Choice Vouchers	14.871	CA048 VO-Assistance	-	10,224,314
Section 8 Housing Choice Vouchers	14.871	CA048 VO-Administration	-	1,213,074
Section 8 Housing Choice Vouchers	14.871	CA048 VO-Mainstream	-	26,553
<b>Subtotal 14.871</b>			-	11,463,941
Public Housing Capital Fund	14.872	CA01P048501-18	-	57,382
Public Housing Capital Fund	14.872	CA01P048501-19	-	509,009
<b>Subtotal 14.872</b>			-	566,391
Public Housing Self Sufficiency Under Resident Opportunity and Supportive Services	14.877	FSS18CA2362	-	80,671
Public Housing Self Sufficiency Under Resident Opportunity and Supportive Services	14.877	FSS-20CA2832	-	32,486
<b>Subtotal 14.877</b>			-	113,157
<b>Total U.S. Department of Housing and Urban Development</b>			-	12,962,672
<b>Total</b>			\$ -	\$ 14,401,320

See accompanying Notes to Schedule of Expenditures of Federal Awards.

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**REGIONAL HOUSING AUTHORITY**  
**Notes to Schedule of Expenditures of Federal Awards**  
**For the Year Ended March 31, 2020**

**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, in all material respects, 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, in all material respects, 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.

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**REGIONAL HOUSING AUTHORITY  
Schedule of Findings and Questioned Costs  
For the Year Ended March 31, 2020**

**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?	No
b. Significant deficiencies identified and 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 and 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:	
10.427 Rural Rental Assistance Program	
14.871 Section 8 Housing Choice Vouchers	
14.872 Public Housing Capital Fund	
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?	Yes

**SECTION II - FINANCIAL STATEMENT FINDINGS**

None

**SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS**

None

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# REGIONAL HOUSING AUTHORITY

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July 27, 2020

Smith & Newell  
Certified Public Accountants  
950 Tharp Road, Suite 502  
Yuba City, CA 95993

## Status of Prior Year Findings and Questioned Costs For the Year Ended March 31, 2020

### STATUS OF PRIOR YEAR RECOMMENDATION

#### Cash Reconciliation

##### Prior Year Recommendation

We recommend that the Authority perform a complete reconciliation of pooled cash on a monthly basis, which includes comparing the reconciled cash balance to the cash balance on the general ledger.

##### Status

Implemented May 20<sup>th</sup>, 2019

Gustavo Becerra, Executive Director

Marco A. Cruz, Chief Financial Officer

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**REGIONAL HOUSING AUTHORITY,  
CALIFORNIA**

**FINANCIAL STATEMENTS  
TOGETHER WITH  
INDEPENDENT AUDITOR'S REPORT  
FOR THE YEAR ENDED  
MARCH 31, 2020**

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**REGIONAL HOUSING AUTHORITY**  
**Annual Financial Report**  
**For the Year Ended March 31, 2020**

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**REGIONAL HOUSING AUTHORITY**  
**Annual Financial Report**  
**For the Year Ended March 31, 2020**

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## **INTRODUCTORY SECTION**

- **List of Officials**

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**REGIONAL HOUSING AUTHORITY**  
**List of Officials**  
**For the Year Ended March 31, 2020**

**Board of Commissioners**

Kent Boes, Chairperson	County of Colusa	September 2020
John Louden, Vice-Chairperson	County of Colusa	September 2023
Jeremy Chapdelaine	City of Live Oak	March 2021
Brian Foss	County of Nevada	June 2023
Bob Woten	City of Live Oak	November 2022
Ron Sullenger	County of Sutter	January 2023
Rick Millhollin	County of Sutter	April 2023
David Waite	City of Yuba City	December 2022
Suzanne Gallaty	Tenant Representative	December 2021
Doug Lofton	County of Yuba	August 2023
Toni Benson	City of Colusa	August 2020
Manny Cardoza	City of Yuba City	December 2022
Dan Miller	County of Nevada	June 2023
Randy Fletcher	County of Yuba	August 2020

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## **FINANCIAL SECTION**

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

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**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 business-type activities of Regional Housing Authority, Yuba City, California (Authority), as of and for the year ended March 31, 2020, 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 business-type activities of the Authority as of March 31, 2020, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Emphasis of Matter**

As more fully described in Note 12B to the financial statements, subsequent to March 31, 2020 citizens and the economies of the United States and other countries have been significantly impacted by the coronavirus (COVID-19) pandemic. While it is premature to accurately predict how the coronavirus will ultimately affect the Authority's operations because the diseases severity and duration are uncertain, we expect the 2020 financial results too will be significantly impacted and the implications beyond 2020, while unclear, could also be adversely impacted. Our opinion is not modified with respect to this matter and no pandemic implications are accounted for in these financial statements.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, Authority Pension Plan information and Authority OPEB Plan information, 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.

### *Report on Comparative Information*

We have previously audited the Authority's March 31, 2019 financial statements and our report, dated July 16, 2019, expressed an unmodified opinion on the financial statements of the proprietary fund. In our opinion, the comparative information presented herein as of and for the year ended March 31, 2019, is consistent, in all material respects, with the audited financial statements from which it has been derived.

### *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 and combining schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

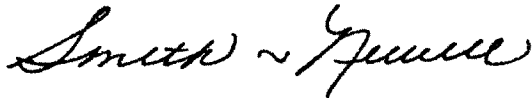
To the Board of Commissioners  
Regional Housing Authority  
Yuba City, California

The 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 are fairly stated in all material respects in relation to the basic financial statements as a whole.

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 27, 2020, 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 27, 2020

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

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## 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, 2020. 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 \$31,358,544 as of March 31, 2020, all of which was enterprise activities.
- Authority revenues include operating revenues of \$16,277,995, and non-operating revenues of \$7,884,690 for a total of \$24,162,685.
- Authority expenses include operating expenses of \$18,882,104 and non-operating expenses of \$433,539 for a total of \$19,315,643.

### 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 Statement 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 the Net Pension Liability, Authority Pension Plan - Schedule of Contributions, Notes to Authority Pension Plan, Authority OPEB Plan – Schedule of Changes in the Net OPEB Liability and Related Ratios, Authority OPEB Plan – Schedule of Contributions and Notes to Authority OPEB Plan.

## FINANCIAL ANALYSIS OF THE FUND STATEMENTS

### Analysis of Statement of Net Position

	Proprietary Fund Type		Total	
	2020	2019	Dollar Change	% Change
<b>Assets:</b>				
Current and other assets	\$ 12,432,227	\$ 8,823,404	\$ 3,608,823	40.90%
Capital assets	37,182,132	38,163,973	(981,841)	-2.57%
Total Assets	49,614,359	46,987,377	2,626,982	5.59%
Deferred Outflows of Resources	624,778	581,108	43,670	7.51%
<b>Liabilities:</b>				
Current and other liabilities	1,157,320	2,759,646	(1,602,326)	-58.06%
Noncurrent liabilities	17,417,516	18,106,514	(688,998)	-3.81%
Total Liabilities	18,574,836	20,866,160	(2,291,324)	-10.98%
Deferred Inflows of Resources	305,757	190,823	114,934	60.23%
<b>Net Position:</b>				
Net investment in capital assets	23,986,191	23,820,850	165,341	0.69%
Restricted	4,240,300	4,754,897	(514,597)	-10.82%
Unrestricted	3,132,053	(2,064,245)	5,196,298	-251.73%
Total Net Position	\$ 31,358,544	\$ 26,511,502	\$ 4,847,042	18.28%

Net position represents the difference between the Housing Authority's resources and its obligations. At March 31, 2020, the largest portion of the Housing Authority's total net position, 76 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	
	2020	2019	Dollar Change	% Change
Revenues:				
Operating Revenues	\$ 16,277,995	\$ 15,298,578	\$ 979,417	6.40%
Operating Expenses	18,882,104	18,496,725	385,379	2.08%
Operating Income (Loss)	(2,604,109)	(3,198,147)	594,038	-18.57%
Non-Operating Revenues (Expenses)	7,451,151	8,753,155	(1,302,004)	-14.87%
Change in Net Position	4,847,042	5,555,008	(707,966)	-12.74%
Net Position - Beginning	26,511,502	21,590,885	4,920,617	22.79%
Cumulative effect of a change in accounting principle	-	(634,391)	634,391	100.00%
Net Position - Beginning, Restated	26,511,502	20,956,494	5,555,008	26.51%
Total Net Position	\$ 31,358,544	\$ 26,511,502	\$ 4,847,042	18.28%

### Revenue

The Housing Authority's total revenue from enterprise funds was \$24.2 million for the fiscal year ended March 31, 2020. Charges for services provided 64 percent of the total revenue received during the 2019/20 fiscal year; and intergovernmental revenues provided 29 percent of total revenues received during the fiscal year.

### Expenses

Expenses of the Housing Authority for the year totaled \$19.3 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, 2020, was \$37,182,132 (net of accumulated depreciation). This investment in capital assets includes land, structures and improvements, and equipment. Net additions to capital assets were \$253,882 and net additions to accumulated depreciation were (\$1,235,723). Therefore, the Housing Authority's net investment in capital assets decreased \$981,841 from March 31, 2019.

### Long-Term Debt

At the end of the current fiscal year, the Housing Authority had total long-term obligations outstanding of \$13,477,434, a decrease of \$1,172,679 from March 31, 2019.

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	
	2020	2019
Compensated Absences	\$ 281,493	\$ 306,990
Revenue Bonds	545,299	569,601
Loans Payable	10,848,601	11,964,147
Capital Lease	1,802,041	1,809,375
Total Long-Term Debt	<u>\$ 13,477,434</u>	<u>\$ 14,650,113</u>

**ECONOMIC FACTORS**

HUD, Rural Development and State and local governments continue to fund most of the Housing Authority's operations. Changes in the federal budget, prorations, and sequestrations result in diminished funding for housing capital improvements and tenant assistance. Increases in public funding are not expected to keep up with inflationary factors and increasing capital needs.

On a positive note, the Authority's unrestricted Business Activities revenues continue to grow and are expected to be a larger share of operations in future years. Combined with successive years of diligent cost control, the Authority has increased its cash reserves across programs, paid down additional principle on debt, and initiated an aggressive pension liability payback plan.

At the time of writing, the Covid-19 pandemic has caused serious interruptions to federal, state, and local operations. It is difficult to assess its full impact on the Housing Authority over the next year, but this far increased federal funding and regulatory waivers have offset the negative effects on the Authority's fiscal operations.

**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**

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**REGIONAL HOUSING AUTHORITY**  
**Statement of Net Position**  
**Business-Type Activities - Enterprise Fund**  
**March 31, 2020**  
**(With comparative totals for 2019)**

	<b>2020</b>	<b>2019</b>
<b>ASSETS</b>		
Current Assets:		
Cash and investments	\$ 4,022,326	\$ 3,458,146
Receivables:		
Tenants, net	123,116	83,008
Operating reimbursement	556,923	389,295
Other	13,461	44,822
Interest	191,458	146,398
Prepaid cost	133,434	-
Due from other funds	-	904,367
Loans receivable	5,145,673	1,594,143
Investment in partnership	325,535	325,549
	<b>10,511,926</b>	<b>6,945,728</b>
<b>Total Current Assets</b>		
Noncurrent Assets:		
Restricted cash and investments	1,920,301	1,877,676
Nondepreciable assets	3,823,918	11,006,769
Depreciable assets, net	33,358,214	27,157,204
	<b>39,102,433</b>	<b>40,041,649</b>
<b>Total Noncurrent Assets</b>		
	<b>49,614,359</b>	<b>46,987,377</b>
<b>Total Assets</b>		
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred pension adjustments	500,754	573,083
Deferred OPEB adjustments	124,024	8,025
	<b>624,778</b>	<b>581,108</b>
<b>Total Deferred Outflows of Resources</b>		

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

**REGIONAL HOUSING AUTHORITY**  
**Statement of Net Position**  
**Business-Type Activities - Enterprise Fund**  
**March 31, 2020**  
**(With comparative totals for 2019)**

	<b>2020</b>	<b>2019</b>
<b>LIABILITIES</b>		
Current Liabilities:		
Accounts payable	549,942	807,482
Accrued interest	141,597	132,000
Prepaid tenant rent	30,407	17,726
Accrued salaries and benefits	75,202	56,276
Security deposits payable	133,487	141,870
Escrow deposits payable	216,437	202,987
Retention payable	10,248	57,718
Due to external parties	-	439,220
Due to other funds	-	904,367
Compensated absences payable	151,685	142,958
Bonds payable	26,270	24,303
Loans payable	300,711	362,610
Capital lease payable	102,999	94,350
<b>Total Current Liabilities</b>	<b>1,738,985</b>	<b>3,383,867</b>
Noncurrent Liabilities:		
Interest payable	45,294	40,104
Compensated absences - net of current portion	129,808	164,032
Bonds payable - net of current portion	519,029	545,298
Loans payable - net of current portion	10,547,890	11,601,537
Capital lease payable - net of current portion	1,699,042	1,715,025
Net pension liability	2,262,231	2,032,920
Net OPEB liability	1,632,557	1,383,377
<b>Total Noncurrent Liabilities</b>	<b>16,835,851</b>	<b>17,482,293</b>
<b>Total Liabilities</b>	<b>18,574,836</b>	<b>20,866,160</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred pension adjustments	171,823	55,442
Deferred OPEB adjustments	133,934	135,381
<b>Total Deferred Inflows of Resources</b>	<b>305,757</b>	<b>190,823</b>
<b>NET POSITION</b>		
Net investment in capital assets	23,986,191	23,820,850
Restricted	4,240,300	4,754,897
Unrestricted	3,132,053	(2,064,245)
<b>Total Net Position</b>	<b>\$ 31,358,544</b>	<b>\$ 26,511,502</b>

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

Continued (Page 2 of 2)

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**REGIONAL HOUSING AUTHORITY**  
**Statement of Revenues, Expenses and Changes in Net Position**  
**Business-Type Activities - Enterprise Fund**  
**For the Year Ended March 31, 2020**  
**(With comparative totals for 2019)**

	<u>2020</u>	<u>2019</u>
<b>OPERATING REVENUES</b>		
Dwelling rents	\$ 3,499,581	\$ 2,861,752
Housing assistance payments revenue and fees	11,577,097	11,522,055
Other tenant revenue	322,264	269,378
Other revenue	879,053	645,393
<b>Total Operating Revenues</b>	<u>16,277,995</u>	<u>15,298,578</u>
<b>OPERATING EXPENSES</b>		
Administrative	3,133,540	2,910,660
Tenant services	256,354	223,186
Utilities	913,993	903,478
Maintenance	1,706,687	2,062,881
Insurance premiums	161,445	117,714
Other general expenses	1,160,758	1,003,364
Housing assistance payments	9,994,523	9,888,189
Depreciation	1,554,804	1,387,253
<b>Total Operating Expenses</b>	<u>18,882,104</u>	<u>18,496,725</u>
<b>Operating Income (Loss)</b>	<u>(2,604,109)</u>	<u>(3,198,147)</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>		
Intergovernmental revenue	7,036,461	9,165,672
Partnership revenue (expense)	(14)	(69,199)
Gain (loss) on disposal of capital assets	794,921	96,672
Interest income	53,308	56,235
Interest expense	(433,525)	(496,225)
<b>Total Non-Operating Revenues (Expenses)</b>	<u>7,451,151</u>	<u>8,753,155</u>
<b>Change in Net Position</b>	<u>4,847,042</u>	<u>5,555,008</u>
<b>Total Net Position - Beginning</b>	26,511,502	21,590,885
Cumulative effect of a change in accounting principle	-	(634,391)
<b>Total Net Position - Beginning, Restated</b>	<u>26,511,502</u>	<u>20,956,494</u>
<b>Total Net Position - Ending</b>	<u>\$ 31,358,544</u>	<u>\$ 26,511,502</u>

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

**REGIONAL HOUSING AUTHORITY**  
**Statement of Cash Flows**  
**Business-Type Activities - Enterprise Fund**  
**For the Year Ended March 31, 2020**  
**(With comparative totals for 2019)**

	<b>2020</b>	<b>2019</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from customers	\$ 4,613,117	\$ 3,904,551
Housing assistance payments on behalf of tenants	11,505,008	11,522,366
Payments to suppliers	(14,096,074)	(14,837,581)
Payments to employees	(3,079,438)	(2,084,461)
	<b>(1,057,387)</b>	<b>(1,495,125)</b>
<b>Net Cash Provided (Used) by Operating Activities</b>		
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Intergovernmental revenues received	7,036,461	7,295,173
Loans made	(3,150,440)	-
Interfund loans received	-	1,343,587
Interfund loans made	-	(904,367)
Interfund loans repaid	(984,829)	(932,036)
Interfund loan repayments received	545,609	916,536
	<b>3,446,801</b>	<b>7,718,893</b>
<b>Net Cash Provided (Used) by Noncapital Financing Activities</b>		
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Acquisition of capital assets	(2,653,157)	(6,726,997)
Disposal of capital assets	2,428,221	510,586
Proceeds of debt	1,186,834	-
Principal paid on debt	(2,334,016)	(1,279,427)
Interest paid on debt	(418,738)	(482,677)
	<b>(1,790,856)</b>	<b>(7,978,515)</b>
<b>Net Cash Provided (Used) by Capital and Related Financing Activities</b>		
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest income	8,247	6,546
	<b>8,247</b>	<b>6,546</b>
<b>Net Cash Provided (Used) by Investing Activities</b>		
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>606,805</b>	<b>(1,748,201)</b>
<b>Balances - Beginning</b>	<b>5,335,822</b>	<b>7,084,023</b>
<b>Balances - Ending</b>	<b>\$ 5,942,627</b>	<b>\$ 5,335,822</b>

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

Continued (Page 1 of 2)

**REGIONAL HOUSING AUTHORITY**  
**Statement of Cash Flows**  
**Business-Type Activities - Enterprise Fund**  
**For the Year Ended March 31, 2020**  
**(With comparative totals for 2019)**

	<b>2020</b>	<b>2019</b>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>		
Operating income (loss)	\$ (2,604,109)	\$ (3,198,147)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	1,554,804	1,387,253
Decrease (increase) in:		
Accounts receivable - tenants, net	(40,108)	(29,991)
Accounts receivable - operating reimbursement	(167,628)	128,940
Accounts receivable - other	31,361	18,944
Prepaid cost	(133,434)	-
Pension adjustments - deferred outflows of resources	72,329	213,284
OPEB adjustments - deferred outflows of resources	(115,999)	(8,025)
Increase (decrease) in:		
Accounts payable	(259,206)	(116,461)
Prepaid tenant rent	11,438	(15,860)
Accrued salaries and benefits	20,169	16,745
Security deposits payable	(8,383)	5,903
Escrow deposits payable	13,450	20,403
Retention payable	-	-
Unearned revenue	-	-
Compensated absences payable	(25,497)	41,528
Net pension liability	229,311	(90,174)
Net OPEB liability	249,181	(14,527)
Pension adjustments - deferred inflows of resources	116,381	9,679
OPEB adjustments - deferred inflows of resources	(1,447)	135,381
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>\$ (1,057,387)</b>	<b>\$ (1,495,125)</b>
<b>NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Inception of capital lease	\$ 91,834	\$ -

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

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**REGIONAL HOUSING AUTHORITY**  
**Statement of Fiduciary Net Position**  
**Fiduciary Fund Type - Agency Fund**  
**March 31, 2020**  
**(With comparative totals for 2019)**

	<b>2020</b>	<b>2019</b>
<b>ASSETS</b>		
Current Assets:		
Cash and investments	\$ 296,146	\$ -
Receivables:		
Tenants, net	85	2,198
Prepaid cost	63	-
Due from Regional Housing Authority	-	439,220
	<b>296,294</b>	<b>441,418</b>
<b>Total Current Assets</b>		
Noncurrent Assets:		
Restricted cash and investments	5,275	6,300
	<b>5,275</b>	<b>6,300</b>
<b>Total Noncurrent Assets</b>		
<b>Total Assets</b>	<b>\$ 301,569</b>	<b>\$ 447,718</b>
<b>LIABILITIES</b>		
Accounts payable	11,919	2,815
Prepaid tenant rent	57	172
Security deposits payable	5,275	6,300
Agency obligations	284,318	438,431
	<b>284,318</b>	<b>438,431</b>
<b>Total Liabilities</b>	<b>\$ 301,569</b>	<b>\$ 447,718</b>

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

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## **Basic Financial Statements**

- **Notes to Basic Financial Statements**

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**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended March 31, 2020**

**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 15-member Board of Commissioners. The Board of Commissioners is made up of 2 members appointed by the Sutter County Board of Supervisors, 2 members appointed by the City of Yuba City, 2 members appointed by the City of Live Oak, 2 members appointed by the Nevada County Board of Supervisors, 2 members appointed by the County of Yuba, 2 members appointed by the County of Colusa, and 2 members appointed by the City of Colusa, although the City of Colusa opts to only appoint 1 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 4-year terms. At March 31, 2020, the Board of Commissioners had 14 members due to one vacant position for the City of Colusa.

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  
Grass Valley Terrace-BBP, LLC

Lone Oak I-BBP, LLC  
Devonshire-BBP, LLC

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended March 31, 2020**

**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 began operations on March 1, 2001, and has continued without interruption since that time. The Agency 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 Agency. Complete audited financial statements can be obtained by contacting the Agency at 806 West 19<sup>th</sup> St, Merced, CA 95340. 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. Interfund services provided and used are not eliminated in the process of consolidation. 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 a separate accounting entity. Funds are organized into the proprietary and fiduciary fund types. The Authority maintains the following fund type:

- Enterprise 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 Year Ended March 31, 2020**

**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 non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of 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 non-operating 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 State of California Local Agency Investment Fund (LAIF), 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 Year Ended March 31, 2020**

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

**F. Restricted Cash and Investments**

At March 31, 2020 restricted assets in the proprietary and fiduciary funds represent cash and investments held for the USDA Rural Development Supervised account of \$1,546,362, FSS Escrow accounts of \$216,302, maintenance reserve of \$26,000 and tenant security deposits of \$136,912.

At March 31, 2019 the Authority reflects restricted cash and investments held for the Rural Development supervised account of \$1,535,578, FSS Escrow accounts of \$202,986 and tenant security deposits of \$145,412.

**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 \$50,656 and \$22,142 at March 31, 2020 and 2019, respectively, which represents 100 percent of the fraud recovery receivable. The Authority expects to collect all other receivables within one year.

**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. Loans Receivable**

The Authority entered into an acquisition and capital funds loan agreement with Live Oak Pacific Associates in the amount of \$1,160,143. The agreement was entered into on November 10, 2015 and accrues interest at 3 percent and will be repaid with interest 55 years from the date of occupancy. The balance at March 31, 2020 and 2019 was \$1,160,143 with accrued interest of \$146,306 and \$116,013, respectively.

The Authority entered into an acquisition and capital funds loan agreement with Williams Senior Associates in the amount of \$434,000. The agreement was entered into on November 18, 2016 and accrues interest at 3 percent and will be repaid with interest 55 years from the date of occupancy. The balance at March 31, 2020 and 2019 was \$434,000 with accrued interest of \$43,400 and \$30,380, respectively.

The Authority entered into an acquisition and capital funds loan agreement with Yuba City PSH Pacific Associates in the amount of \$4,712,821. The agreement was entered into on March 30, 2020 and accrued interest at 3 percent and will be repaid with interest 55 years from the date of occupancy. The balance at March 31, 2020 was \$2,068,440 with accrued interest of \$170.

The Authority entered into a capital funds loan agreement with Penn Valley Pacific Associates in the amount of \$1,082,000. The agreement was entered into on March 1, 2020 and accrues interest at 3 percent and will be repaid with interest 55 years from the date of occupancy. The balance at March 31, 2020 was \$1,082,000 with accrued interest of \$1,156.

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended March 31, 2020**

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

**I. Loans Receivable (Continued)**

As of March 31, 2020, criteria for repayment for the above loans has not been met.

The Authority sold the Devonshire Apartments to Colusa Devonshire, LP on March 17, 2020 and issued a loan receivable in the amount of \$401,090.

**J. 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 assets' estimated useful lives. 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 to 30 years
Equipment	2 to 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.

**K. 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.

**L. 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 Year Ended March 31, 2020**

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

**M. Pension**

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.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Measurement Period	July 1, 2018 to June 30, 2019

**N. Other Postemployment Benefits (OPEB)**

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Authority's plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	February 28, 2018
Measurement Date	March 31, 2019
Measurement Period	April 1, 2018 to March 31, 2019

**O. 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 two items that qualify for reporting in this category. These items relate to the outflows from changes in the net pension liability and the net OPEB liability and are 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 two items that qualify for reporting in this category. These items relate to the inflows from changes in the net pension liability and the net OPEB liability and are reportable in the Statement of Net Position.

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended March 31, 2020**

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

**P. 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.

**Q. 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.

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

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

**Statement No. 95**, Postponement of the Effective Dates of Certain Authoritative Guidance. This Statement extends the effective dates of certain accounting and financial reporting provisions in the Statements and Implementation Guides that were first effective for reporting periods beginning after June 15, 2018. The requirements of this Statement apply to the financial statements of all state and local governments. The GASB Statements effected by this statement include Statement No. 84 - Fiduciary Activities, Statement No. 87 – Leases, Statement No. 89 - Accounting for Interest Cost Incurred before the End of a Construction Period, Statement No. 90 - Majority Equity Interests, Statement No. 91 – Conduit Debt Obligations, Statement No. 92 – Omnibus 2020, and Statement No. 93 – Replacement of Interbank Offered Rates.

**S. Future Accounting Pronouncements**

The following GASB Statements will be implemented in future financial statements:

Statement No. 84 “Fiduciary Activities”	The requirements of this statement are effective for periods beginning after December 15, 2019. (FY 20/21)
Statement No. 87 “Leases”	The requirements of this statement are effective for periods beginning after June 15, 2021. (FY 21/22)
Statement No. 89 “Accounting for Interest Cost Incurred Before the End of a Construction Period”	The requirements of this statement are effective for periods beginning after December 15, 2020. (FY 21/22)
Statement No. 90 “Majority Equity Interests”	The requirements of this statement are effective for periods beginning after December 15, 2019. (FY 20/21)
Statement No. 91 “Conduit Debt Obligations”	The requirements of this statement are effective for periods beginning after December 15, 2021. (FY 22/23)

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended March 31, 2020**

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

**S. Future Accounting Pronouncements (Continued)**

Statement No. 92 “Omnibus 2020”	The requirements of this statement are effective for periods beginning after June 15, 2021. (FY 21/22)
Statement No. 93 “Replacement of Interbank Offered Rates”	The requirements of this statement are effective for periods beginning after June 15, 2021. (FY 21/22)
Statement No. 94 “Public-Private and Public-Public Partnerships and Availability Payment Arrangements”	The requirements of this statement are effective for periods beginning after June 15, 2022. (FY 22/23)
Statement No. 96 “Subscription-Based Information Technology Arrangements”	The requirements of this statement are effective for periods beginning after June 15, 2022. (FY 22/23)

**NOTE 2: CASH AND INVESTMENTS**

**A. Financial Statement Presentation**

As of March 31, 2020 and 2019, the Authority’s cash and investments consisted of the following:

	2020	2019
Cash:		
Imprest cash	\$ 604	\$ 804
Deposits (less outstanding checks)	6,242,635	5,340,528
Total Cash	6,243,239	5,341,332
Investments:		
Local Agency Investment Fund (LAIF)	809	790
Total Investments	809	790
Total Cash and Investments	\$ 6,244,048	\$ 5,342,122

**B. Cash**

At March 31, 2020, the carrying amount of the Authority’s cash deposits (including amounts in checking accounts and money market accounts) was \$6,242,635 and the bank balance was \$6,271,338. 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 \$604.

At March 31, 2019, the carrying amount of the Authority’s cash deposits (including amounts in checking accounts and money market accounts) was \$5,340,528 and the bank balance was \$5,410,604. 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.

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended March 31, 2020**

**NOTE 2: CASH AND INVESTMENTS (CONTINUED)**

**B. Cash (Continued)**

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 of 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:

- U.S. Treasury Obligations
- U.S. Agency Securities
- Securities of Government-Sponsored Agencies
- Demand and Savings Deposits
- Money Market Deposit Accounts
- Negotiable Certificates of Deposit
- Local Agency Bonds
- Time Certificates of Deposit
- County Pooled Investment Funds
- Local Agency Investment Fund Joint Powers Authority Pools (Other Investment Pools)

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.

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended March 31, 2020**

**NOTE 2: CASH AND INVESTMENTS (CONTINUED)**

**C. Investments (Continued)**

At March 31, 2020, 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				
LAIF	<u>809</u>			
Total Investments	<u>\$ 809</u>			

At March 31, 2019, 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				
LAIF	<u>790</u>			
Total Investments	<u>\$ 790</u>			

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, 2020, the Authority had the following investments:

<u>Investment Type</u>	<u>Interest Rates</u>	<u>Maturities</u>		<u>Fair Value</u>	<u>Weighted Average Maturity (Years)</u>
		<u>0-1 year</u>	<u>1-5 years</u>		
LAIF	Variable	\$ 809	\$ -	\$ 809	-
Total Investments		<u>\$ 809</u>	<u>\$ -</u>	<u>\$ 809</u>	<u>-</u>



**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended March 31, 2020**

**NOTE 2: CASH AND INVESTMENTS (CONTINUED)**

**C. Investments (Continued)**

As of March 31, 2019, the Authority had the following investments:

<u>Investment Type</u>	<u>Interest Rates</u>	<u>Maturities</u>		<u>Fair Value</u>	<u>Weighted Average Maturity (Years)</u>
		<u>0-1 year</u>	<u>1-5 years</u>		
LAIF	Variable	\$ 790	\$ -	\$ 790	-
Total Investments		<u>\$ 790</u>	<u>\$ -</u>	<u>\$ 790</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, 2020 and 2019 for each investment type.

<u>Investment Type</u>	<u>Minimum Legal Rating</u>	<u>Standard &amp; Poor's Rating</u>	<u>Moody's Rating</u>	<u>% of Portfolio</u>	
				<u>2020</u>	<u>2019</u>
LAIF	N/A	Unrated	Unrated	<u>100.00%</u>	<u>100.00%</u>
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.

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 contains a diversification of investments. The Authority's investment policy does not further limit the exposure to concentration of credit risk.

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended March 31, 2020**

**NOTE 2: CASH AND INVESTMENTS (CONTINUED)**

**D. Investment in External Investment Pool**

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, 2020 and 2019, the Authority's investment in LAIF valued at amortized cost was \$809 and \$790 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, 2020 was \$98.3 billion. Of that amount, 96.58 percent is invested in non-derivative financial products and 3.42 percent in structured notes and asset-backed securities. The total amount invested by all public agencies in LAIF on March 31, 2020 was \$86.9 billion. Of that amount, 97.66 percent is invested in non-derivative financial products and 2.34 percent in structured notes and asset-backed securities.

**NOTE 3: INVESTMENT IN PARTNERSHIPS**

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, 2020 and 2019, the Authority's investment in the partnerships was \$325,549 and \$394,748 respectively.

**NOTE 4: CAPITAL ASSETS**

Capital assets activity for the year ended March 31, 2020, was as follows:

	Balance April 1, 2019	Additions	Retirements	Adjustments/ Transfers	Balance Mar 31, 2020
Capital Assets, Not Being Depreciated:					
Land	\$ 4,053,354	\$ -	(\$ 253,385)	\$ -	\$ 3,799,969
Construction in progress	<u>6,953,415</u>	<u>23,947</u>	<u>-</u>	<u>( 6,953,413)</u>	<u>23,949</u>
Total Capital Assets, Not Being Depreciated	<u>11,006,769</u>	<u>23,947</u>	<u>( 253,385)</u>	<u>( 6,953,413)</u>	<u>3,823,918</u>
Capital Assets, Being Depreciated:					
Buildings and improvements	48,370,766	2,475,583	( 2,100,086)	6,953,413	55,699,676
Equipment	<u>1,577,844</u>	<u>107,823</u>	<u>-</u>	<u>-</u>	<u>1,685,667</u>
Total Capital Assets, Being Depreciated	<u>49,948,610</u>	<u>2,583,406</u>	<u>( 2,100,086)</u>	<u>6,953,413</u>	<u>57,385,343</u>
Less Accumulated Depreciation For:					
Buildings and improvements	( 21,727,944)	( 1,489,958)	319,081	-	( 22,898,821)
Equipment	<u>( 1,063,462)</u>	<u>( 64,846)</u>	<u>-</u>	<u>-</u>	<u>( 1,128,308)</u>
Total Accumulated Depreciation	<u>( 22,791,406)</u>	<u>( 1,554,804)</u>	<u>319,081</u>	<u>-</u>	<u>( 24,027,129)</u>
Total Capital Assets, Being Depreciated, Net	<u>27,157,204</u>	<u>1,028,602</u>	<u>( 1,781,005)</u>	<u>6,953,413</u>	<u>33,358,214</u>
Capital Assets, Net	<u>\$ 38,163,973</u>	<u>\$ 1,052,549</u>	<u>(\$ 2,034,390)</u>	<u>\$ -</u>	<u>\$ 37,182,132</u>

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**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended March 31, 2020**

**NOTE 4: CAPITAL ASSETS (CONTINUED)**

Capital assets activity for the year ended March 31, 2019, was as follows:

	<u>Balance</u> <u>April 1, 2018</u>	<u>Additions</u>	<u>Retirements/ Adjustments</u>	<u>Balance</u> <u>Mar 31, 2019</u>
Capital Assets, Not Being Depreciated:				
Land	\$ 4,168,658	\$ -	(\$ 115,304)	\$ 4,053,354
Construction in progress	<u>3,876,857</u>	<u>3,977,783</u>	<u>( 901,225)</u>	<u>6,953,415</u>
Total Capital Assets, Not Being Depreciated	<u>8,045,515</u>	<u>3,977,783</u>	<u>( 1,016,529)</u>	<u>11,006,769</u>
Capital Assets, Being Depreciated:				
Buildings and improvements	45,486,409	3,237,682	( 353,325)	48,370,766
Equipment	<u>1,589,031</u>	<u>17,500</u>	<u>( 28,687)</u>	<u>1,577,844</u>
Total Capital Assets, Being Depreciated	<u>47,075,440</u>	<u>3,255,182</u>	<u>( 382,012)</u>	<u>49,948,610</u>
Less Accumulated Depreciation For:				
Buildings and improvements	( 20,480,034)	( 1,302,633)	54,723	( 21,727,944)
Equipment	<u>( 1,007,529)</u>	<u>( 84,620)</u>	<u>28,687</u>	<u>( 1,063,462)</u>
Total Accumulated Depreciation	<u>( 21,487,563)</u>	<u>( 1,387,253)</u>	<u>83,410</u>	<u>( 22,791,406)</u>
Total Capital Assets, Being Depreciated, Net	<u>25,587,877</u>	<u>1,867,929</u>	<u>( 298,602)</u>	<u>27,157,204</u>
Capital Assets, Net	<u>\$ 33,633,392</u>	<u>\$ 5,845,712</u>	<u>(\$ 1,315,131)</u>	<u>\$ 38,163,973</u>

**Depreciation**

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

	<u>2020</u>	<u>2019</u>
Public Housing	\$ 210,328	\$ 155,589
USDA	749,727	733,962
Business Activities	478,585	303,254
Housing Choice Vouchers	3,872	3,872
State/Local	100,999	103,256
Other Federal	-	76,027
Building Better Partnerships	<u>11,293</u>	<u>11,293</u>
Total Depreciation Expense	<u>\$ 1,554,804</u>	<u>\$ 1,387,253</u>

**NOTE 5: LONG-TERM LIABILITIES**

The following is a summary of changes in long-term liabilities for the year ended March 31, 2020:

<u>Type of Indebtedness</u>	<u>Balance</u> <u>April 1, 2019</u>	<u>Additions/ Adjustments</u>	<u>Retirements/ Adjustments</u>	<u>Balance</u> <u>Mar 31, 2020</u>	<u>Due Within</u> <u>One Year</u>
Compensated Absences	\$ 306,990	\$ 167,463	(\$ 192,960)	\$ 281,493	\$ 151,685
Revenue Bonds	569,601	-	( 24,302)	545,299	26,270
Loans Payable	11,964,147	1,095,000	( 2,210,546)	10,848,601	300,711
Capital Leases	<u>1,809,375</u>	<u>91,834</u>	<u>( 99,168)</u>	<u>1,802,041</u>	<u>102,999</u>
Total Long-Term Liabilities	<u>\$ 14,650,113</u>	<u>\$ 1,354,297</u>	<u>(\$ 2,526,976)</u>	<u>\$ 13,477,434</u>	<u>\$ 581,665</u>

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended March 31, 2020**

**NOTE 5: LONG-TERM LIABILITIES (CONTINUED)**

The following is a summary of changes in long-term liabilities for the year ended March 31, 2019:

<u>Type of Indebtedness</u>	<u>Balance April 1, 2018</u>	<u>Additions/ Adjustments</u>	<u>Retirements/ Adjustments</u>	<u>Balance Mar 31, 2019</u>	<u>Due Within One Year</u>
Compensated Absences	\$ 265,462	\$ 184,711	(\$ 143,183)	\$ 306,990	\$ 142,958
Revenue Bonds	592,689	-	( 23,088)	569,601	24,303
Loans Payable	12,803,654	-	( 839,507)	11,964,147	362,610
Capital Leases	<u>2,226,207</u>	<u>-</u>	<u>( 416,832)</u>	<u>1,809,375</u>	<u>94,350</u>
Total Long-Term Liabilities	<u>\$ 15,888,012</u>	<u>\$ 184,711</u>	<u>(\$ 1,422,610)</u>	<u>\$ 14,650,113</u>	<u>\$ 624,221</u>

Individual issues of debt payable outstanding at March 31, 2020 and 2019, are as follows:

	<u>2020</u>	<u>2019</u>
Revenue Bonds Payable:		
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. The bonds are secured by the Butte View Estates apartment complex. Interest expense was \$28,710 and \$29,925 for 2020 and 2019, respectively.	<u>\$ 545,299</u>	<u>\$ 569,601</u>
Total Revenue Bonds Payable	<u>545,299</u>	<u>569,601</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. The loan is secured by the Richland Housing apartment complex. Interest expense was \$1,852 and \$1,899 for 2020 and 2019, respectively.	91,378	99,048
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. The loan is secured by the Richland Housing apartment complex. Interest expense was \$226 and \$112 for 2020 and 2019, respectively.	9,255	9,908
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. The loan is secured by the Richland Housing apartment complex. Interest expense was \$55 and \$56 for 2020 and 2019, respectively.	3,048	3,282
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. The loan is secured by the Richland Housing apartment complex. Interest expense was \$349 and \$357 for 2020 and 2019, respectively.	19,342	20,830

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**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended March 31, 2020**

**NOTE 5: LONG-TERM LIABILITIES (CONTINUED)**

Loans Payable: (Continued)	2020	2019
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. The loan is secured by the Richland Housing apartment complex. Interest expense was \$21 and \$22 for 2020 and 2019, respectively.	1,185	1,276
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. The loan is secured by the Richland Housing apartment complex. Interest expense was \$36 and \$37 for 2020 and 2019, respectively.	1,990	2,143
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. The loan is secured by the Richland Housing apartment complex. Interest expense was \$10,407 and \$10,664 for 2020 and 2019, respectively.	576,849	621,242
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. The loan is secured by the Richland Housing apartment complex. Interest expense was \$1,028 and \$1,054 for 2020 and 2019, respectively.	57,011	61,398
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. The loan is secured by the Richland Housing apartment complex. Interest expense was \$5,404 and \$4,935 for 2020 and 2019, respectively.	985,872	1,031,020
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. The loan is secured by the Richland Housing apartment complex. Interest expense was \$21,676 and \$22,442 for 2020 and 2019, respectively.	2,171,689	2,259,931
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. The loan is secured by the Richland Housing apartment complex. Interest expense was \$1,292 and \$1,283 for 2020 and 2019, respectively.	91,290	95,062

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended March 31, 2020**

**NOTE 5: LONG-TERM LIABILITIES (CONTINUED)**

Loans Payable: (Continued)	2020	2019
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. The loan is secured by the Centennial Arms apartment complex. Interest expense was \$0 for 2020 and 2019.	311,896	311,896
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. The loan is secured by the Centennial Arms apartment complex. Interest expense was \$10,541 and \$10,898 for 2020 and 2019, respectively.	593,647	599,254
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. The loan is secured by the Butte View Estates apartment complex. Interest expense was \$10,000 and \$10,241 for 2020 and 2019, respectively.	508,744	512,728
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. The loan is secured by the Centennial Arms apartment complex. Interest expense was \$28,957 and \$29,015 for 2020 and 2019, respectively.	487,170	498,860
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. The loan is secured by 1455 Butte House Road and the Percy Avenue apartments. Interest expense was \$45,666 and \$46,829 for 2020 and 2019, respectively.	753,893	780,200
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. The loan was secured by properties acquired with loan proceeds. Interest expense was \$699 and \$23,385 for 2020 and 2019, respectively.	-	190,878
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. The loan is secured by the Kingwood Commons apartment complex. Interest expense was \$8,250 for 2020 and 2019. Accrued interest payable was \$140,250 and \$132,000 at March 31, 2020 and 2019, respectively.	825,000	825,000

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended March 31, 2020**

**NOTE 5: LONG-TERM LIABILITIES (CONTINUED)**

	<u>2020</u>	<u>2019</u>
Loans Payable: (Continued)		
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. The loan is secured by the Kingwood Commons apartment complex. Interest expense was \$125,568 and \$127,452 for 2020 and 2019, respectively.	2,283,875	2,328,198
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. The loan was secured by Devonshire apartments. Interest expense was \$48,291 and \$49,073 for 2020 and 2019, respectively.	-	1,086,519
City of Colusa Loan, issued in the amount of \$647,045 with an interest rate of 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. The loan was secured by Devonshire apartments. This loan was used for Devonshire leasehold improvements. Interest expense was \$0 for 2020 and 2019.	-	615,474
County of Nevada Loan, issued in the amount of \$898,000. Interest is to accrue at a rate of 3 percent per annum. Payments are to be made annually on the outstanding principal and accrued interest equal to 90 percent of residual receipts of the Lone Oak Senior apartment project. This loan was used to finance the development and construction of the Lone Oak Senior Apartment complex. The loan is secured by the Lone Oak Senior Apartment complex. Interest expense was \$0 for 2020.	898,000	-
River Valley Bank loan, issued in the amount of \$197,000 and payable in monthly installments of \$1,172 including interest of 5.10 percent and maturity of April 24, 2024. The loan is secured by residential real estate. The loan was used to refinance residential real estate. Interest expense was \$7,969 for 2020.	<u>177,467</u>	<u>-</u>
Total Loans Payable	<u>10,848,601</u>	<u>11,964,147</u>
Total Long-Term Liabilities	<u>\$ 11,393,900</u>	<u>\$ 12,533,748</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, the County of Nevada loan of \$898,000, 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.

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended March 31, 2020**

**NOTE 5: LONG-TERM LIABILITIES (CONTINUED)**

Year Ended March 31	Revenue Bonds		
	Principal	Interest	Total
2021	\$ 26,270	\$ 26,744	\$ 53,014
2022	26,929	26,085	53,014
2023	28,346	24,668	53,014
2024	29,838	23,176	53,014
2025	31,408	21,606	53,014
2026-2030	183,646	81,423	265,069
2031-2035	<u>218,862</u>	<u>28,538</u>	<u>247,400</u>
Total	<u>\$ 545,299</u>	<u>\$ 232,240</u>	<u>\$ 777,539</u>

Year Ended June 30	Loans Payable		
	Principal	Interest	Total
2021	\$ 300,711	\$ 256,384	\$ 557,095
2022	308,580	248,515	557,095
2023	316,269	240,826	557,095
2024	323,897	233,198	557,095
2025	2,503,244	192,049	2,695,293
2026-2030	1,419,343	479,676	1,899,019
2031-2035	1,369,249	318,558	1,687,807
2036-2040	1,116,996	161,907	1,278,903
2041-2045	292,630	94,926	387,556
2046-2050	64,296	86,364	150,660
2051-2055	71,118	79,542	150,660
2056-2060	78,668	71,992	150,660
2061-2065	87,028	63,632	150,660
2066-2070	96,282	54,378	150,660
2071-2075	106,530	44,130	150,660
2076-2080	117,877	32,783	150,660
2081-2085	94,144	20,935	115,079
2086-2090	56,160	12,830	68,990
2091-2095	62,847	5,525	68,372
2096-2099	<u>27,836</u>	<u>162</u>	<u>27,998</u>
Total	<u>\$ 8,813,705</u>	<u>\$ 2,698,312</u>	<u>\$ 11,512,017</u>

**NOTE 6: LEASES**

**Operation 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.



**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended March 31, 2020**

**NOTE 6: LEASES (CONTINUED)**

**Capital Leases (Continued)**

	Stated Interest Rate	Present Value of Remaining Payments at March 31	
		2020	2019
Proprietary fund	1.27-3.09%	\$ 1,802,041	\$ 1,809,375
Total		<u>\$ 1,802,041</u>	<u>\$ 1,809,375</u>

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

	Proprietary Fund	
	2020	2019
Buildings and improvements	\$ 2,119,544	\$ 2,119,544
Equipment	237,102	145,268
Less: accumulated depreciation	( 194,399)	( 50,536)
Net Value	<u>\$ 2,162,247</u>	<u>\$ 2,214,276</u>

As of March 31, 2020, capital lease annual amortization is as follows:

Year Ended March 31	Proprietary Fund
2021	\$ 182,999
2022	182,964
2023	169,261
2024	156,256
2025	143,026
2026-2030	709,110
2031-2035	<u>721,195</u>
Total Requirements	2,264,811
Less interest	( 462,770)
Present Value of Remaining Payments	<u>\$ 1,802,041</u>

**NOTE 7: 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".

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended March 31, 2020**

**NOTE 7: 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 8: 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 of 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 (age 52 for Miscellaneous Plan members if membership date is on or after January 1, 2013) 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**  
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**For the Year Ended March 31, 2020**

**NOTE 8: 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, 2020 and 2019, 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	50-55	1.426% to 2.418%
Miscellaneous – Second Tier	2.0% @ 60	50-60	1.092% to 2.418%
Miscellaneous PEPRAs	2.0% @ 62	52-62	1.000% to 2.500%

**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	10.221%	7.000%	0.000%
Miscellaneous - Second Tier	8.081%	7.000%	0.000%
Miscellaneous PEPRAs	6.985%	6.750%	0.000%

For the year ended March 31, 2020 and 2019, 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>
2020	\$ 126,779	\$ -
2019	175,370	-

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

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, 2019, 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, 2018 rolled forward to June 30, 2019 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 Year Ended March 31, 2020**

**NOTE 8: PENSION PLAN (CONTINUED)**

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

The Authority's proportionate share of the net pension liability for the Plan as of June 30, 2018 and 2019 (measurement dates) was as follows:

	<u>Proportion June 30, 2018</u>	<u>Proportion June 30, 2019</u>	<u>Change- Increase (Decrease)</u>
Miscellaneous	.02110%	.02208%	.00098%

As of March 31, 2020 and 2019, the Authority reported net pension liabilities for its proportionate share of the net pension liability of the Plan as follows:

	<u>Proportionate Share of Net Pension Liability</u>
2020	\$ 2,262,231
2019	2,032,920

For the year ended March 31, 2020, the Authority recognized pension expense of \$422,593. At March 31, 2020, 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 the measurement date	\$ 126,779	\$ -
Changes of assumptions	107,874	( 38,240)
Differences between expected and actual experience	157,121	( 12,174)
Differences between projected and actual earnings on pension plan investments	-	( 39,551)
Difference between Authority contributions and proportionate share of contributions	-	( 71,985)
Adjustment due to differences in proportions	<u>108,980</u>	<u>( 9,873)</u>
Total	<u>\$ 500,754</u>	<u>(\$ 171,823)</u>

\$126,779 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, 2021. 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>	
2021	\$ 192,296
2022	( 23,969)
2023	25,833
2024	7,992
Thereafter	<u>-</u>
Total	<u>\$ 202,152</u>

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**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended March 31, 2020**

**NOTE 8: PENSION PLAN (CONTINUED)**

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

For the year ended March 31, 2019, the Authority recognized pension expense of \$429,511. At March 31, 2019, 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 the measurement date	\$ 242,688	\$ -
Changes of assumptions	179,364	-
Differences between expected and actual experience	57,752	-
Differences between projected and actual earnings on pension plan investments	10,303	-
Difference between Authority contributions and proportionate share of contributions	-	( 55,442)
Adjustment due to differences in proportions	<u>87,976</u>	<u>-</u>
Total	<u>\$ 573,083</u>	<u>(\$ 55,442)</u>

\$242,688 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, 2020. 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>	
2020	\$ 235,045
2021	135,510
2022	( 76,857)
2023	( 18,745)
Thereafter	<u>-</u>
Total	<u>\$ 274,953</u>

**Actuarial Assumptions**

The total pension liabilities in the June 30, 2019 (the measurement date) actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Actuarial Cost Method	Entry-Age Normal
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Salary Increase	Varies by entry-age and service
Investment Rate of Return	7.15% net of pension plan investment and administrative expenses; includes inflation
Mortality Rate Table	Derived using CalPERS' membership data for all funds
Post-Retirement Benefit Increase	The lesser of contract COLA or 2.50% until Purchasing Power Protection Allowance floor on power applies, 2.50% thereafter

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended March 31, 2020**

**NOTE 8: PENSION PLAN (CONTINUED)**

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

**Actuarial Assumptions (Continued)**

The total pension liabilities in the June 30, 2018 (the measurement date) actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2017
Measurement Date	June 30, 2018
Actuarial Cost Method	Entry-Age Normal
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50
Salary Increase	Varies by entry-age and service
Mortality Rate Table	Derived using CalPERS membership data for all funds
Post-Retirement Benefit Increase	Contract COLA up to 2.00% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.50% thereafter

The mortality table used was developed based on CalPERS-specific data. The probabilities of mortality are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015. Pre-retirement and post-retirement mortality rates include 15 years of projected mortality improvement using percent of scale MP 2016 published by the Society of Actuaries. For more details on this table, please refer to the December 2017 Experience Study report that can be found on the CalPERS website.

**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 Year Ended March 31, 2020**

**NOTE 8: PENSION PLAN (CONTINUED)**

**B. Pension Liability, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pension (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, 2019. 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>Assumed Asset Allocation</u>	<u>Real Return Years 1 – 10(a)</u>	<u>Real Return Years 11+(b)</u>
Global Equity	50.00%	4.80%	5.98%
Fixed Income	28.00%	1.00%	2.62%
Inflation Assets	0.00%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Assets	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%
Total	<u>100.00%</u>		

(a) An expected inflation of 2.00% used for this period

(b) An expected inflation of 2.92% used for this period

The table below reflects the long-term expected real rate of return by asset class for June 30, 2018. 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>Assumed Asset Allocation</u>	<u>Real Return Years 1 – 10(a)</u>	<u>Real Return Years 11+(b)</u>
Global Equity	50.00%	4.80%	5.98%
Fixed Income	28.00%	1.00%	2.62%
Inflation Assets	0.00%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Assets	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%
Total	<u>100.00%</u>		

(a) An expected inflation of 2.00% used for this period

(b) An expected inflation of 2.92% used for this period

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**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended March 31, 2020**

**NOTE 8: PENSION PLAN (CONTINUED)**

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

**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:

	1% Decrease <u>6.15%</u>	Discount Rate <u>7.15%</u>	1% Increase <u>8.15%</u>
2020	\$ 3,602,559	\$ 2,262,231	\$ 1,155,885
2019	3,296,463	2,032,920	989,887

**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 9: OTHER POSTEMPLOYMENT BENEFITS (OPEB)**

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

**Plan Description**

*Eligibility and Contribution Requirements*

The Authority participates in the CalPERS 2%@55 Public Agency Miscellaneous Employees pension plan for all its regular employees hired before April 1, 2011 and retirement to be calculated based on highest 12 months.

The Authority participates in the CalPERS 2%@60 Public Agency Miscellaneous Employees pension plan for all its regular employees hired after April 1, 2011 but before January 1, 2013 and retirement to be calculated based on highest 36 months.

The Authority participates in the CalPERS 2%@62 Public Agency Miscellaneous Employees pension plan for all its regular employees hired after January 1, 2013 and retirement to be calculated based on highest 36 months.

Employees are eligible for post-retirement medical benefits upon reaching age 50 with a minimum of 5 years of service.

The Authority contributes the minimum amount provided under Government Code Section 22825 of the Public Employees Medical and Hospital Care Act. Retirees must contribute any premium amounts in excess of the Authority's contribution. They may enroll in any CalPERS plan, and their benefits continue through the lifetime of the retiree and surviving spouse.



**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended March 31, 2020**

**NOTE 9: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)**

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

**Plan Description (Continued)**

Pre-Medicare Premiums	<b>CalPERS 2019</b>	<b>EE</b>	<b>EE+SP</b>	<b>EE+Fam</b>
	Blue Shield Access +	\$970.90	\$1,941.80	\$2,524.34
	Kaiser	\$768.25	\$1,536.80	\$1,997.45
	PERS Choice	\$866.27	\$1,732.54	\$2,252.30
	PERS Select	\$543.19	\$1,086.38	\$1,412.29
Post-Medicare Premiums	<b>CalPERS 2019</b>	<b>EE</b>	<b>EE+SP</b>	<b>EE+Fam</b>
	Kaiser	\$323.74	\$647.48	\$971.22
	PERS Choice	\$360.41	\$720.82	\$1,081.23
	PERS Select	\$360.41	\$720.82	\$1,081.23
PEMCHA Minimum				<b>2019</b>
				\$136.00

**Plan Provision Changes**

There have been no plan amendments since the last measurement date.

**Employees Covered By Benefit Terms**

At March 31, 2020, the following employees were covered by the benefit terms:

Retired members and beneficiaries	7
Active employees	<u>34</u>
	<u>41</u>

**B. Net OPEB Liability**

As of March 31, 2020, the Authority's net OPEB liability of \$1,632,557, was measured as of March 31, 2019, and was determined by the actuarial valuation as of March 31, 2019.

**Actuarial Assumptions and Other Inputs**

The net OPEB liability in the March 31, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Valuation Date	March 31, 2019
Funding Method	Entry-Age Normal
Asset Valuation Method	Market value of assets
Discount Rates	3.89% as of March 31, 2018; 3.79% as of March 31, 2019
Participants Valued	Only current active employees and retired participants and covered dependents are valued. No future entrants are considered in this valuation.
Salary Increase	3.25% per year
Inflation	2.26% annual inflation
Healthcare cost trend rates	7.15% for 2020, decreasing 0.25% per year to an ultimate rate of 5.0% for 2029 and later years
Mortality rates	The mortality rates are those used in the 2017 CalPERS Study

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended March 31, 2020**

**NOTE 9: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)**

**C. Changes in the Net OPEB Liability**

The table below shows the changes in the total OPEB liability, the Plan Fiduciary Net Position (i.e. Fair value of the Plan assets), and the net OPEB liability during the measurement period ending on March 31, 2019 for the Authority's proportionate share.

	Increases (Decreases)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability/(a)-(b)
Measurement as of March 31, 2018	\$ 1,383,377	\$ -	\$ 1,383,377
Changes for the year:			
Service cost	85,992	-	85,992
Interest cost	57,003	-	57,003
Difference between expected and actual experience (	10,043)	-	( 10,043)
Change of assumptions	124,253	-	124,253
Contribution - employer	-	8,025	( 8,025)
Benefit payments	( 8,025)	( 8,025)	-
Net Changes	<u>249,180</u>	<u>-</u>	<u>249,180</u>
Measurement as of March 31, 2019	<u>\$ 1,632,557</u>	<u>\$ -</u>	<u>\$ 1,632,557</u>

**Sensitivity of the Net OPEB Liability to Changes in the Discount Rate**

The following presents the net OPEB liability of the Authority, as well as what the Authority's net OPEB 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 discount rate:

	1% Decrease (2.79%)	Discount Rate (3.89%)	1% Increase (4.89%)
Net OPEB liability	\$ 1,989,710	\$ 1,632,537	\$ 1,356,624

**Sensitivity of the Total OPEB Liability to Changes in the Healthcare Trend Rates**

The following presents the net OPEB liability of the Authority, as well as what the Authority's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage point lower or 1-percentage point higher than the current healthcare cost trend rates:

	Current Trend -1%	Current Trend	Current Trend +1%
Net OPEB Liability	\$ 1,306,317	\$ 1,632,557	\$ 2,076,198

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended March 31, 2020**

**NOTE 9: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)**

**D. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the year ended March 31, 2020, the Authority recognized OPEB expense of \$140,492. At March 31, 2020, the Authority reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
OPEB Contributions subsequent to the measurement date	\$ 8,757	\$ -
Changes of assumptions	115,267	( 113,925)
Difference between expected and actual experience	<u>-</u>	<u>( 20,009)</u>
Total	<u>\$ 124,024</u>	<u>(\$ 133,934)</u>

\$8,757 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of net OPEB liability in the year ended March 31, 2021. Other amounts reported deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ended June 30</u>	<u>Recognized Net Deferred Outflows (Inflows) of Resources</u>
2021	(\$ 2,503)
2022	( 2,503)
2023	( 2,503)
2024	( 2,503)
2025	( 2,503)
Thereafter	<u>( 6,152)</u>
Total	<u>(\$ 18,667)</u>

**NOTE 10: 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.

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**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended March 31, 2020**

**NOTE 11: CONDENSED FINANCIAL INFORMATION OF BLENDED COMPONENT UNITS**

Condensed financial information for the blended component units at March 31, 2020 is as follows:

**Condensed Statement of Net Position**

	<u>Healthy Housing, LLC</u>	<u>Building Better Partnerships (Heather Glenn)</u>
<b>Assets</b>		
Current assets	\$ 100	\$ 45,756
Capital assets	<u>-</u>	<u>305,947</u>
Total Assets	<u>100</u>	<u>351,703</u>
<b>Deferred Outflows of Resources</b>		
Deferred pension adjustments	-	2,234
Deferred OPEB adjustments	<u>-</u>	<u>553</u>
Total Deferred Outflows of Resources	<u>-</u>	<u>2,787</u>
<b>Liabilities</b>		
Current liabilities	-	5,432
Noncurrent liabilities	<u>-</u>	<u>18,029</u>
Total Liabilities	<u>-</u>	<u>23,461</u>
<b>Deferred Inflows of Resources</b>		
Deferred pension adjustments	-	767
Deferred OPEB adjustments	<u>-</u>	<u>598</u>
Total Deferred Inflows of Resources	<u>-</u>	<u>1,365</u>
<b>Net Position</b>		
Net investment in capital assets	-	305,947
Unrestricted	<u>-</u>	<u>23,717</u>
Total Net Position	<u>\$ 100</u>	<u>\$ 329,664</u>

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended March 31, 2020**

**NOTE 11: CONDENSED FINANCIAL INFORMATION OF BLENDED COMPONENT UNITS  
(CONTINUED)**

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

	<u>Healthy Housing, LLC</u>	<u>Building Better Partnerships (Heather Glenn)</u>
<b>Operating Revenues</b>		
Dwelling rents	\$ -	\$ 40,670
Other tenant revenue	-	1,014
Other revenue	-	1,064
Total Operating Revenues	<u>-</u>	<u>42,748</u>
<b>Operating Expenses</b>		
Other operating	-	40,423
Depreciation	-	11,293
Total Operating Expenses	<u>-</u>	<u>51,716</u>
Operating Income (Loss)	<u>-</u>	<u>( 8,968)</u>
<b>Non-Operating Revenues (Expenses)</b>		
Intergovernment revenue	-	11,174
Partnership revenue (expense)	-	( 7)
Total Non-Operating Revenue (Expenses)	<u>-</u>	<u>11,167</u>
Income (Loss) Before Transfers	<u>-</u>	<u>2,199</u>
Transfers	-	( 307)
Change in Net Position	-	1,892
<b>Total Net Position -- Beginning, Restated</b>	<u>100</u>	<u>327,672</u>
<b>Total Net Position- Ending</b>	<u>\$ 100</u>	<u>\$ 329,664</u>

**Condensed Statement of Cash Flows**

Net Cash Provided (Used) by Operating Activities	\$ -	(\$ 12,474)
Net Cash Provided (Used) by Noncapital Financing Activities	<u>100</u>	<u>39,609</u>
Total Increase (Decrease) in Cash and Cash Equivalents	100	27,135
Balances -- Beginning of the Year	<u>-</u>	<u>2,500</u>
Balances -- End of the Year	<u>\$ 100</u>	<u>\$ 29,635</u>

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended March 31, 2020**

**NOTE 11: CONDENSED FINANCIAL INFORMATION OF BLENDED COMPONENT UNITS  
(CONTINUED)**

Condensed financial information for the blended component units at March 31, 2019 is as follows:

**Condensed Statement of Net Position**

	<u>Healthy Housing, LLC</u>	<u>Building Better Partnerships (Heather Glenn)</u>
<b>Assets</b>		
Current assets	\$ 100	\$ 33,187
Capital assets	<u>-</u>	<u>317,240</u>
Total Assets	<u>100</u>	<u>350,427</u>
<b>Deferred Outflows of Resources</b>		
Deferred pension adjustments	-	3,324
Deferred OPEB adjustments	<u>-</u>	<u>47</u>
Total Deferred Outflows of Resources	<u>-</u>	<u>3,371</u>
<b>Liabilities</b>		
Current liabilities	-	4,147
Noncurrent liabilities	<u>-</u>	<u>20,872</u>
Total Liabilities	<u>-</u>	<u>25,019</u>
<b>Deferred Inflows of Resources</b>		
Deferred pension adjustments	-	322
Deferred OPEB adjustments	<u>-</u>	<u>785</u>
Total Deferred Inflows of Resources	<u>-</u>	<u>1,107</u>
<b>Net Position</b>		
Net investment in capital assets	-	317,240
Unrestricted	<u>100</u>	<u>10,432</u>
Total Net Position	<u>\$ 100</u>	<u>\$ 327,672</u>

**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended March 31, 2020**

**NOTE 11: CONDENSED FINANCIAL INFORMATION OF BLENDED COMPONENT UNITS  
(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	\$ -	\$ 40,010
Other tenant revenue	-	413
Total Operating Revenues	<u>-</u>	<u>40,423</u>
<b>Operating Expenses</b>		
Other operating	20	46,452
Depreciation	-	11,293
Total Operating Expenses	<u>20</u>	<u>57,745</u>
Operating Income (Loss)	( 20)	( 17,322)
<b>Non-Operating Revenues (Expenses)</b>		
Intergovernment revenue	-	15,482
Partnership revenue (expense)	-	( 327)
Interest income	-	1
Total Non-Operating Revenue (Expenses)	<u>-</u>	<u>15,156</u>
Income (Loss) Before Transfers	( 20)	( 2,166)
Transfers	4,064	13,610
Change in Net Position	4,044	11,444
<b>Total Net Position – Beginning, Restated</b>	( 3,944)	316,228
<b>Total Net Position- Ending</b>	<u>\$ 100</u>	<u>\$ 327,672</u>

**Condensed Statement of Cash Flows**

Net Cash Provided (Used) by Operating Activities	(\$ 20)	(\$ 3,217)
Net Cash Provided (Used) by Noncapital Financing Activities	3,964	350
Net Cash Provided (Used) by Investing Activities	-	1
Total Increase (Decrease) in Cash and Cash Equivalents	3,944	( 2,866)
Balances – Beginning of the Year	( 3,944)	5,366
Balances – End of the Year	<u>\$ -</u>	<u>\$ 2,500</u>

**NOTE 12: OTHER INFORMATION**

**A. Contingent Liabilities**

The Authority has signed agreements to construct various capital improvements subsequent to March 31, 2020 and 2019. The balance owed on the commitments at March 31, 2020 and 2019, was approximately \$0 and \$1,210,927, respectively.

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**REGIONAL HOUSING AUTHORITY**  
**Notes to Basic Financial Statements**  
**For the Year Ended March 31, 2020**

**NOTE 12: 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**

In December 2019, a novel strain of coronavirus has spread around the world resulting in business and social disruption. The coronavirus was declared a Public Health Emergency of International Concern by the World Health Organization on January 30, 2020. The operations and business results of the Authority could potentially be adversely affected by this global pandemic. The extent to which the coronavirus may impact business activity or investment results will depend on future developments, which are highly uncertain and cannot be predicted, including new information which may emerge concerning the severity of the coronavirus and the actions required to contain the coronavirus. The Authority has not included any contingencies in the financial statements specific to this issue.

Management has evaluated events subsequent to March 31, 2020 through July 27, 2020, 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)**

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**REGIONAL HOUSING AUTHORITY**  
**Required Supplementary Information**  
**Authority Pension Plan**  
**Schedule of Proportionate Share of the Net Pension Liability**  
**For the Year Ended March 31, 2020**  
**Last 10 Years\***

<b>Measurement Date</b>	<u>2014/2015</u>	<u>2015/2016</u>	<u>2016/2017</u>	<u>2017/2018</u>	<u>2018/2019</u>
<b>Miscellaneous Plan</b>					
Proportion of the net pension liability	0.02076%	0.02130%	0.02140%	0.02110%	0.02208%
Proportionate share of the net pension liability	\$ 1,424,797	\$ 1,842,723	\$ 2,123,094	\$ 2,032,920	\$ 2,262,231
Covered payroll	1,640,583	2,073,870	1,702,102	1,836,905	1,606,517
Proportionate share of the net pension liability as a percentage of covered payroll	86.85%	88.85%	124.73%	110.67%	140.82%
Plan fiduciary net position as a percentage of the total pension liability	81.54%	77.57%	76.70%	78.24%	77.30%

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

**REGIONAL HOUSING AUTHORITY**  
**Required Supplementary Information**  
**Authority Pension Plan**  
**Schedule of Contributions**  
**For the Years Ended March 31, 2020**  
**Last 10 Years\***

Fiscal Year	<u>2015/2016</u>	<u>2016/2017</u>	<u>2017/2018</u>	<u>2018/2019</u>	<u>2019/2020</u>
<b>Miscellaneous Plan</b>					
Contractually required contribution (actuarially determined)	\$ 313,684	\$ 267,571	\$ 175,370	\$ 278,365	\$ 268,083
Contributions in relation to the actuarially determined contributions	<u>(313,684)</u>	<u>(267,571)</u>	<u>(175,370)</u>	<u>(229,403)</u>	<u>(268,083)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 48,962</u>	<u>\$ -</u>
Covered payroll	\$ 2,073,870	\$ 1,702,102	\$ 1,836,905	\$ 1,606,517	\$ 1,582,806
Contributions as a percentage of covered payroll	15.13%	15.72%	9.55%	17.33%	16.94%

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

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**REGIONAL HOUSING AUTHORITY**  
**Required Supplementary Information**  
**Authority Pension Plan**  
**Notes to Authority Pension Plan**  
**For the Year Ended March 31, 2020**

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

Change of assumptions: In 2018, 2019 and 2020, there were no changes. 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, 2017
Actuarial cost method	Entry Age Normal
Amortization method/period	For details, see June 30, 2018 Funding Valuation Report
Asset valuation method	Market Value
Inflation	2.50%
Salary increases	Varies depending on age, service, and type of employment
Investment rate of return	7.15%, net of pension plan investment and administrative expense, including inflation
Retirement age	The probabilities of retirement are based on the 2014 CalPERS Experience Study for the period from 1997 to 2011.
Valuation Date	June 30, 2016
Actuarial cost method	Entry Age Normal
Amortization method/period	For details, see June 30, 2016 Funding Valuation Report
Asset valuation method	Market Value
Inflation	2.50%
Salary increases	Varies depending on age, service, and type of employment
Investment rate of return	7.00%, net of pension plan investment and administrative expense, including inflation
Retirement age	The probabilities of retirement are based on the 2014 CalPERS Experience Study for the period from 1997 to 2011.

**REGIONAL HOUSING AUTHORITY**  
**Required Supplementary Information**  
**Authority OPEB Plan**  
**Schedule of Changes in the Net OPEB Liability and Related Ratios**  
**For the Year Ended March 31, 2020**  
**Last 10 Years\***

	<u>2018/2019</u>	<u>2019/2020</u>
<b>Total OPEB Liability</b>		
Service cost	\$ 82,572	\$ 85,992
Interest	52,296	57,003
Differences between expected and actual experience	-	(10,043)
Changes of assumptions	(19,825)	124,253
Benefit payments	<u>(7,755)</u>	<u>(8,025)</u>
<b>Net Change in Total OPEB Liability</b>	107,288	249,180
<b>Total OPEB Liability - Beginning</b>	<u>1,276,089</u>	<u>1,383,377</u>
<b>Total OPEB Liability - Ending (a)</b>	<u>\$ 1,383,377</u>	<u>\$ 1,632,557</u>
<b>Plan Fiduciary Net Position</b>		
Contributions - employer	\$ 7,755	\$ 8,025
Benefit payments	<u>(7,755)</u>	<u>(8,025)</u>
<b>Net Change in Plan Fiduciary Net Position</b>	-	-
<b>Total Plan Fiduciary Net Position - Beginning</b>	<u>-</u>	<u>-</u>
<b>Total Plan Fiduciary Net Position - Ending (b)</b>	<u>-</u>	<u>-</u>
<b>Net OPEB Liability - Ending (a) - (b)</b>	<u>\$ 1,383,377</u>	<u>\$ 1,632,557</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%
Covered employee payroll	\$ 2,132,431	\$ 1,954,667
Net OPEB liability as a percentage of covered employee payroll	64.87%	83.52%

\* The Authority implemented GASB 68 for the fiscal year ended March 31, 2019, therefore only two years are shown.

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**REGIONAL HOUSING AUTHORITY**  
**Required Supplementary Information**  
**Authority OPEB Plan**  
**Schedule of Contributions**  
**For the Year Ended March 31, 2020**  
**Last 10 Years\***

	<u>2018/2019</u>	<u>2019/2020</u>
Actuarially determined contributions	\$ 7,755	\$ 8,025
Contributions in relation to the actuarially determined contribution	<u>(7,755)</u>	<u>(8,025)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
Covered employee payroll	\$ 2,132,431	\$ 1,954,667
Contributions as a percentage of covered employee payroll	0.36%	0.41%

\* The Authority implemented GASB 68 for the fiscal year ended March 31, 2019, therefore only two years are shown.

**REGIONAL HOUSING AUTHORITY**  
**Required Supplementary Information**  
**Authority OPEB Plan**  
**Notes to Authority OPEB Plan**  
**For the Year Ended March 31, 2020**

**NOTE 1: SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS**

**Changes of Assumptions**

The Discount Rate changed from 3.89 percent as of March 31, 2018 to 3.79 percent as of March 31, 2019.

**NOTE 2: SCHEDULE OF CONTRIBUTIONS**

The actuarially determined contribution (ADC) developed for the Authority's fiscal year ending March 31, 2020 was determined and presented in the February 28, 2018 Actuarial Valuation report.

Methods and Assumptions Used to Determine Contributions:

Actuarial cost method	Entry Age Normal Cost
Amortization method	Straight-Line
Amortization period	5 years
Asset valuation method	Market Value of assets
Inflation	2.26% per year
Healthcare cost trend rates	7.15% initial, then 0.25% decrease per year to 5.0% in 2029 and later years.
Salary increases	3.25% per year
Discount rate	3.79%
Long term return on assets	3.79%
Retirement age	Age 50
Mortality	CalPERS 2014 study

The actuarially determined contribution (ADC) developed for the Authority's fiscal year ending March 31, 2019 was determined and presented in the February 28, 2017 Actuarial Valuation report.

Methods and Assumptions Used to Determine Contributions:

Actuarial cost method	Entry Age Normal Cost
Amortization method	Straight-Line
Amortization period	5 years
Asset valuation method	Market Value of assets
Inflation	2.26% per year
Healthcare cost trend rates	8.0% initial, then 0.25% decrease per year to 5.0% in 2030 and later years.
Salary increases	3.25% per year
Discount rate	3.89%
Long term return on assets	3.89%
Retirement age	Age 50
Mortality	CalPERS 2014 study



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**Supplementary Information**

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**Combining Schedules – Enterprise Fund**

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**REGIONAL HOUSING AUTHORITY**  
**Combining Schedule of Program Net Position**  
**Enterprise Fund**  
**March 31, 2020**  
**(With comparative totals for 2019)**

	<u>Public Housing</u>	<u>USDA</u>	<u>Business Activities</u>
<b>ASSETS</b>			
Current Assets:			
Cash and investments	\$ 588,249	\$ 1,150,999	\$ 1,007,257
Receivables:			
Tenants, net	47,321	41,877	16,542
Operating reimbursement	-	-	259,294
Other	-	-	-
Interest	1	-	191,457
Prepaid cost	29,578	46,448	23,740
Due from other funds	-	-	-
Loans receivable	-	-	5,145,673
Investment in partnership	-	-	325,884
<b>Total Current Assets</b>	<u>665,149</u>	<u>1,239,324</u>	<u>6,969,847</u>
Noncurrent Assets:			
Restricted cash and investments	50,595	1,587,940	53,370
Nondepreciable assets	340,873	315,981	2,348,865
Depreciable assets, net	<u>3,713,227</u>	<u>21,174,458</u>	<u>5,961,545</u>
<b>Total Noncurrent Assets</b>	<u>4,104,695</u>	<u>23,078,379</u>	<u>8,363,780</u>
<b>Total Assets</b>	<u>4,769,844</u>	<u>24,317,703</u>	<u>15,333,627</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension adjustments	91,524	148,607	110,942
Deferred OPEB adjustments	<u>22,668</u>	<u>36,806</u>	<u>27,297</u>
<b>Total Deferred Outflows of Resources</b>	<u>114,192</u>	<u>185,413</u>	<u>138,239</u>

Housing Choice Vouchers	State/ Local	Building Better Partnerships	Totals	
			2020	2019
\$ 947,778	\$ 300,558	\$ 27,485	\$ 4,022,326	\$ 3,458,146
(955)	15,571	2,760	123,116	83,008
114,624	183,005	-	556,923	389,295
-	-	13,461	13,461	44,822
-	-	-	191,458	146,398
14,596	18,923	149	133,434	-
-	-	-	-	904,367
-	-	-	5,145,673	1,594,143
-	-	(349)	325,535	325,549
<u>1,076,043</u>	<u>518,057</u>	<u>43,506</u>	<u>10,511,926</u>	<u>6,945,728</u>
214,142	12,004	2,250	1,920,301	1,877,676
-	771,999	46,200	3,823,918	11,006,769
<u>25,385</u>	<u>2,223,852</u>	<u>259,747</u>	<u>33,358,214</u>	<u>27,157,204</u>
<u>239,527</u>	<u>3,007,855</u>	<u>308,197</u>	<u>39,102,433</u>	<u>40,041,649</u>
<u>1,315,570</u>	<u>3,525,912</u>	<u>351,703</u>	<u>49,614,359</u>	<u>46,987,377</u>
104,833	42,614	2,234	500,754	573,083
<u>25,965</u>	<u>10,735</u>	<u>553</u>	<u>124,024</u>	<u>8,025</u>
<u>130,798</u>	<u>53,349</u>	<u>2,787</u>	<u>624,778</u>	<u>581,108</u>

**REGIONAL HOUSING AUTHORITY**  
**Combining Schedule of Program Net Position**  
**Enterprise Fund**  
**March 31, 2020**  
**(With comparative totals for 2019)**

	<u>Public Housing</u>	<u>USDA</u>	<u>Business Activities</u>
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts payable	\$ 207,361	\$ 106,200	\$ 68,025
Accrued interest	-	-	141,597
Prepaid tenant rent	3,749	10,893	7,716
Accrued salaries and benefits	22,156	17,064	12,540
Security deposits payable	48,435	41,578	29,220
Escrow deposits payable	2,160	-	-
Retention payable	-	3,405	-
Due to external parties	-	-	-
Due to other funds	-	-	-
Compensated absences payable	35,663	40,259	28,591
Bonds payable	-	26,270	-
Loans payable	-	219,572	81,139
Capital lease payable	-	-	102,999
<b>Total Current Liabilities</b>	<u>319,524</u>	<u>465,241</u>	<u>471,827</u>
Noncurrent Liabilities:			
Interest payable	-	45,294	-
Compensated absences - net of current portion	35,333	27,415	24,177
Bonds payable - net of current portion	-	519,029	-
Loans payable - net of current portion	-	5,690,795	4,857,095
Capital lease payable - net of current portion	-	-	1,699,042
Net pension liability	413,474	671,352	501,197
Net OPEB liability	298,386	484,487	359,315
<b>Total Noncurrent Liabilities</b>	<u>747,193</u>	<u>7,438,372</u>	<u>7,440,826</u>
<b>Total Liabilities</b>	<u>1,066,717</u>	<u>7,903,613</u>	<u>7,912,653</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred pension adjustments	31,405	50,991	38,067
Deferred OPEB adjustments	24,479	39,747	29,478
<b>Total Deferred Inflows of Resources</b>	<u>55,884</u>	<u>90,738</u>	<u>67,545</u>
<b>NET POSITION</b>			
Net investment in capital assets	4,054,100	15,034,773	1,570,135
Restricted	846,418	2,683,660	-
Unrestricted	(1,139,083)	(1,209,668)	5,921,533
<b>Total Net Position</b>	<u>\$ 3,761,435</u>	<u>\$ 16,508,765</u>	<u>\$ 7,491,668</u>



Housing Choice Vouchers	State/ Local	Building Better Partnerships	Totals	
			2020	2019
\$ 10,178	\$ 157,319	\$ 859	\$ 549,942	\$ 807,482
-	-	-	141,597	132,000
5,680	1,244	1,125	30,407	17,726
16,523	6,352	567	75,202	56,276
-	12,004	2,250	133,487	141,870
214,277	-	-	216,437	202,987
-	6,843	-	10,248	57,718
-	-	-	-	439,220
-	-	-	-	904,367
35,983	10,558	631	151,685	142,958
-	-	-	26,270	24,303
-	-	-	300,711	362,610
-	-	-	102,999	94,350
<u>282,641</u>	<u>194,320</u>	<u>5,432</u>	<u>1,738,985</u>	<u>3,383,867</u>
-	-	-	45,294	40,104
31,212	11,019	652	129,808	164,032
-	-	-	519,029	545,298
-	-	-	10,547,890	11,601,537
-	-	-	1,699,042	1,715,025
473,598	192,517	10,093	2,262,231	2,032,920
341,776	141,309	7,284	1,632,557	1,383,377
<u>846,586</u>	<u>344,845</u>	<u>18,029</u>	<u>16,835,851</u>	<u>17,482,293</u>
<u>1,129,227</u>	<u>539,165</u>	<u>23,461</u>	<u>18,574,836</u>	<u>20,866,160</u>
35,971	14,622	767	171,823	55,442
28,039	11,593	598	133,934	135,381
<u>64,010</u>	<u>26,215</u>	<u>1,365</u>	<u>305,757</u>	<u>190,823</u>
25,385	2,995,851	305,947	23,986,191	23,820,850
227,746	482,476	-	4,240,300	4,754,897
-	(464,446)	23,717	3,132,053	(2,064,245)
<u>\$ 253,131</u>	<u>\$ 3,013,881</u>	<u>\$ 329,664</u>	<u>\$ 31,358,544</u>	<u>\$ 26,511,502</u>

**REGIONAL HOUSING AUTHORITY**  
**Combining Schedule of Program Revenues, Expenses and Changes in Net Position**  
**Enterprise Fund**  
**For the Year Ended March 31, 2020**  
**(With comparative totals for 2019)**

	<b>Public Housing</b>	<b>USDA</b>	<b>Business Activities</b>
<b>OPERATING REVENUES</b>			
Dwelling rents	\$ 806,008	\$ 1,294,400	\$ 1,106,221
Housing assistance payments revenue and fees	-	-	-
Other tenant revenue	42,464	45,132	196,778
Other revenue	167	2,660	839,734
<b>Total Operating Revenues</b>	<u>848,639</u>	<u>1,342,192</u>	<u>2,142,733</u>
<b>OPERATING EXPENSES</b>			
Administrative	520,145	930,839	662,678
Tenant services	26,828	49,230	51,037
Utilities	238,095	340,317	171,860
Maintenance	532,744	610,380	309,319
Insurance premiums	33,819	54,629	40,432
Other general expenses	92,460	40,196	91,983
Housing assistance payments	-	-	-
Depreciation	210,328	749,727	478,585
<b>Total Operating Expenses</b>	<u>1,654,419</u>	<u>2,775,318</u>	<u>1,805,894</u>
<b>Operating Income (Loss)</b>	<u>(805,780)</u>	<u>(1,433,126)</u>	<u>336,839</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Intergovernmental revenue	1,030,987	1,650,223	3,453,767
Partnership revenue (expense)	-	-	(7)
Gain (loss) on disposal of capital assets	-	-	874,992
Interest income	812	2,258	48,849
Interest expense	-	(129,196)	(304,329)
<b>Total Non-Operating Revenue (Expenses)</b>	<u>1,031,799</u>	<u>1,523,285</u>	<u>4,073,272</u>
<b>Income (Loss) Before Transfers</b>	<u>226,019</u>	<u>90,159</u>	<u>4,410,111</u>
Transfers	<u>(16,097)</u>	<u>(28,773)</u>	<u>60,413</u>
<b>Change in Net Position</b>	<u>209,922</u>	<u>61,386</u>	<u>4,470,524</u>
<b>Total Net Position - Beginning</b>	<u>3,551,513</u>	<u>16,447,379</u>	<u>3,021,144</u>
Cumulative effect of a change in accounting principle	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Net Position - Beginning, Restated</b>	<u>3,551,513</u>	<u>16,447,379</u>	<u>3,021,144</u>
<b>Total Net Position - Ending</b>	<u>\$ 3,761,435</u>	<u>\$ 16,508,765</u>	<u>\$ 7,491,668</u>

Housing Choice Vouchers	State/ Local	Building Better Partnerships	Totals	
			2020	2019
\$ -	\$ 252,282	\$ 40,670	\$ 3,499,581	\$ 2,861,752
11,577,097	-	-	11,577,097	11,522,055
17,909	18,967	1,014	322,264	269,378
35,375	53	1,064	879,053	645,393
<u>11,630,381</u>	<u>271,302</u>	<u>42,748</u>	<u>16,277,995</u>	<u>15,298,578</u>
877,947	132,021	9,910	3,133,540	2,910,660
129,259	-	-	256,354	223,186
2,600	143,884	17,237	913,993	903,478
25,895	217,199	11,150	1,706,687	2,062,881
12,359	18,989	1,217	161,445	117,714
266,836	668,374	909	1,160,758	1,003,364
9,994,523	-	-	9,994,523	9,888,189
3,872	100,999	11,293	1,554,804	1,387,253
<u>11,313,291</u>	<u>1,281,466</u>	<u>51,716</u>	<u>18,882,104</u>	<u>18,496,725</u>
<u>317,090</u>	<u>(1,010,164)</u>	<u>(8,968)</u>	<u>(2,604,109)</u>	<u>(3,198,147)</u>
-	890,310	11,174	7,036,461	9,165,672
-	-	(7)	(14)	(69,199)
-	(80,071)	-	794,921	96,672
589	800	-	53,308	56,235
-	-	-	(433,525)	(496,225)
<u>589</u>	<u>811,039</u>	<u>11,167</u>	<u>7,451,151</u>	<u>8,753,155</u>
317,679	(199,125)	2,199	4,847,042	5,555,008
<u>(13,923)</u>	<u>(1,313)</u>	<u>(307)</u>	<u>-</u>	<u>-</u>
303,756	(200,438)	1,892	4,847,042	5,555,008
(50,625)	3,214,319	327,772	26,511,502	21,590,885
-	-	-	-	(634,391)
<u>(50,625)</u>	<u>3,214,319</u>	<u>327,772</u>	<u>26,511,502</u>	<u>20,956,494</u>
<u>\$ 253,131</u>	<u>\$ 3,013,881</u>	<u>\$ 329,664</u>	<u>\$ 31,358,544</u>	<u>\$ 26,511,502</u>

**REGIONAL HOUSING AUTHORITY**  
**Combining Schedule of Program Cash Flows**  
**Enterprise Fund**  
**For the Year Ended March 31, 2020**  
**(With comparative totals for 2019)**

	<b>Public Housing</b>	<b>USDA</b>	<b>Business Activities</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers	\$ 821,018	\$ 1,340,622	\$ 2,033,283
Housing assistance payments on behalf of tenants	-	-	-
Payments to suppliers	(888,172)	(1,048,589)	(574,818)
Payments to employees	(537,633)	(852,258)	(631,414)
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>(604,787)</u>	<u>(560,225)</u>	<u>827,051</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Intergovernmental revenues received	1,030,987	1,650,223	3,453,767
Transfers from other funds	-	-	69,269
Transfers to other funds	(16,097)	(28,773)	(8,856)
Loans made	-	-	(3,150,440)
Interfund loans received	-	-	-
Interfund loans made	-	-	-
Interfund loans repaid	-	-	(968,476)
Interfund loan repayments received	-	63,500	-
<b>Net Cash Provided (Used) by Noncapital Financing Activities</b>	<u>1,014,890</u>	<u>1,684,950</u>	<u>(604,736)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Acquisition of capital assets	(689,263)	(1,497,435)	(430,078)
Disposal of capital assets	-	-	2,428,221
Proceeds of debt	-	-	1,186,834
Principal paid on debt	-	(241,814)	(2,092,202)
Interest paid on debt	-	(124,006)	(294,732)
<b>Net Cash Provided (Used) by Capital and Related Financing Activities</b>	<u>(689,263)</u>	<u>(1,863,255)</u>	<u>798,043</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest income	811	2,258	3,790
<b>Net Cash Provided (Used) by Investing Activities</b>	<u>811</u>	<u>2,258</u>	<u>3,790</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	(278,349)	(736,272)	1,024,148
<b>Balances - Beginning</b>	917,193	3,475,211	36,479
<b>Balances - Ending</b>	<u>\$ 638,844</u>	<u>\$ 2,738,939</u>	<u>\$ 1,060,627</u>

Housing Choice Vouchers	State/ Local	Building Better Partnerships	Totals	
			2020	2019
\$ 75,841	\$ 312,678	\$ 29,675	\$ 4,613,117	\$ 3,904,551
11,505,008	-	-	11,505,008	11,522,366
(10,540,619)	(1,030,690)	(13,186)	(14,096,074)	(14,837,581)
(757,452)	(271,718)	(28,963)	(3,079,438)	(2,084,461)
<u>282,778</u>	<u>(989,730)</u>	<u>(12,474)</u>	<u>(1,057,387)</u>	<u>(1,495,125)</u>
-	890,310	11,174	7,036,461	7,295,173
-	-	-	69,269	130,135
(13,923)	(1,313)	(307)	(69,269)	(130,135)
-	-	-	(3,150,440)	-
-	-	-	-	1,343,587
-	-	-	-	(904,367)
-	(16,353)	-	(984,829)	(932,036)
-	453,267	28,842	545,609	916,536
<u>(13,923)</u>	<u>1,325,911</u>	<u>39,709</u>	<u>3,446,801</u>	<u>7,718,893</u>
-	(36,381)	-	(2,653,157)	(6,726,997)
-	-	-	2,428,221	510,586
-	-	-	1,186,834	-
-	-	-	(2,334,016)	(1,279,427)
-	-	-	(418,738)	(482,677)
<u>-</u>	<u>(36,381)</u>	<u>-</u>	<u>(1,790,856)</u>	<u>(7,978,515)</u>
<u>589</u>	<u>799</u>	<u>-</u>	<u>8,247</u>	<u>6,546</u>
<u>589</u>	<u>799</u>	<u>-</u>	<u>8,247</u>	<u>6,546</u>
269,444	300,599	27,235	606,805	(1,748,201)
<u>892,476</u>	<u>11,963</u>	<u>2,500</u>	<u>5,335,822</u>	<u>7,084,023</u>
<u>\$ 1,161,920</u>	<u>\$ 312,562</u>	<u>\$ 29,735</u>	<u>\$ 5,942,627</u>	<u>\$ 5,335,822</u>

**REGIONAL HOUSING AUTHORITY**  
**Combining Schedule of Program Cash Flows**  
**Enterprise Fund**  
**For the Year Ended March 31, 2020**  
**(With comparative totals for 2019)**

	<u>Public Housing</u>	<u>USDA</u>	<u>Business Activities</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>			
Operating income (loss)	\$ (805,780)	\$ (1,433,126)	\$ 336,839
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	210,328	749,727	478,585
Decrease (increase) in:			
Accounts receivable - tenants, net	(23,274)	(6,239)	4,322
Accounts receivable - operating reimbursement	-	-	(107,990)
Accounts receivable - other	-	-	-
Prepaid cost	(29,578)	(46,448)	(23,740)
Pension adjustments - deferred outflows of resources	2,697	(10,173)	16,609
OPEB adjustments - deferred outflows of resources	(21,349)	(34,868)	(25,511)
Increase (decrease) in:			
Accounts payable	(124,336)	(141,273)	47,640
Prepaid tenant rent	404	4,838	3,775
Accrued salaries and benefits	11,653	2,029	369
Security deposits payable	1,418	(169)	(9,557)
Escrow deposits payable	(6,169)	-	-
Compensated absences payable	4,530	(19,867)	(19,587)
Net pension liability	79,225	180,338	48,773
Net OPEB liability	70,935	150,358	51,446
Pension adjustments - deferred inflows of resources	22,289	37,600	25,729
OPEB adjustments - deferred inflows of resources	2,220	7,048	(651)
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ (604,787)</u>	<u>\$ (560,225)</u>	<u>\$ 827,051</u>
<b>NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Inception of capital lease	\$ -	\$ -	\$ 91,834

Housing Choice Vouchers	State/ Local	Building Better Partnerships	Totals	
			2020	2019
\$ 317,090	\$ (1,010,164)	\$ (8,968)	\$ (2,604,109)	\$ (3,198,147)
3,872	100,999	11,293	1,554,804	1,387,253
2,622	(14,779)	(2,760)	(40,108)	(29,991)
(114,624)	54,986	-	(167,628)	128,940
42,535	-	(11,174)	31,361	18,944
(14,596)	(18,923)	(149)	(133,434)	-
37,072	25,034	1,090	72,329	213,284
(23,978)	(9,787)	(506)	(115,999)	(8,025)
223	(41,855)	395	(259,206)	(116,461)
316	994	1,111	11,438	(15,860)
6,208	(324)	234	20,169	16,745
-	175	(250)	(8,383)	5,903
19,619	-	-	13,450	20,403
20,264	(10,225)	(612)	(25,497)	41,528
(29,813)	(47,515)	(1,697)	229,311	(90,174)
(789)	(22,030)	(739)	249,181	(14,527)
22,242	8,076	445	116,381	9,679
(5,485)	(4,392)	(187)	(1,447)	135,381
<u>\$ 282,778</u>	<u>\$ (989,730)</u>	<u>\$ (12,474)</u>	<u>\$ (1,057,387)</u>	<u>\$ (1,495,125)</u>
\$ -	\$ -	\$ -	\$ 91,834	\$ -

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**Combining Schedules – Public Housing**

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**REGIONAL HOUSING AUTHORITY**  
**Combining Schedule of Net Position**  
**Public Housing**  
**March 31, 2020**  
**(With comparative totals for 2019)**

	<u>Richland Housing</u>	<u>River City Manor</u>	<u>Senior Village</u>
<b>ASSETS</b>			
Current Assets:			
Cash and investments	\$ 974,173	\$ (216,088)	\$ (169,836)
Receivables:			
Tenants, net	39,691	75	7,555
Interest	1	-	-
Prepaid cost	19,929	2,909	6,740
<b>Total Current Assets</b>	<u>1,033,794</u>	<u>(213,104)</u>	<u>(155,541)</u>
Noncurrent Assets:			
Restricted cash and investments	33,324	5,166	12,105
Nondepreciable assets	115,017	137,570	88,286
Depreciable assets, net	3,061,525	435,809	215,893
<b>Total Noncurrent Assets</b>	<u>3,209,866</u>	<u>578,545</u>	<u>316,284</u>
<b>Total Assets</b>	<u>4,243,660</u>	<u>365,441</u>	<u>160,743</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension adjustments	-	-	-
Deferred OPEB adjustments	-	-	-
<b>Total Deferred Outflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts payable	175,048	8,700	23,613
Prepaid tenant rent	3,374	91	284
Accrued salaries and benefits	8,954	8,405	4,797
Security deposits payable	31,164	5,166	12,105
Escrow deposits payable	2,160	-	-
Retention payable	-	-	-
Compensated absences payable	-	-	-
<b>Total Current Liabilities</b>	<u>220,700</u>	<u>22,362</u>	<u>40,799</u>
Noncurrent Liabilities:			
Compensated absences - net of current portion	-	-	-
Net pension liability	-	-	-
Net OPEB liability	-	-	-
<b>Total Noncurrent Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Liabilities</b>	<u>220,700</u>	<u>22,362</u>	<u>40,799</u>

Program Benefits	Totals	
	2020	2019
\$ -	\$ 588,249	\$ 862,481
-	47,321	24,047
-	1	2
-	29,578	-
-	665,149	886,530
-	50,595	54,712
-	340,873	340,873
-	3,713,227	3,250,077
-	4,104,695	3,645,662
-	4,769,844	4,532,192
91,524	91,524	94,221
22,668	22,668	1,319
114,192	114,192	95,540
-	207,361	331,697
-	3,749	3,345
-	22,156	10,503
-	48,435	47,017
-	2,160	8,329
-	-	15,786
35,663	35,663	29,244
35,663	319,524	445,921
35,333	35,333	37,222
413,474	413,474	334,249
298,386	298,386	227,452
747,193	747,193	598,923
782,856	1,066,717	1,044,844

**REGIONAL HOUSING AUTHORITY**  
**Combining Schedule of Net Position**  
**Public Housing**  
**March 31, 2020**  
**(With comparative totals for 2019)**

	<u>Richland Housing</u>	<u>River City Manor</u>	<u>Senior Village</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred pension adjustments	-	-	-
Deferred OPEB adjustments	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET POSITION</b>			
Net investment in capital assets	3,176,542	573,379	304,179
Restricted	846,418	-	-
Unrestricted	-	(230,300)	(184,235)
<b>Total Net Position</b>	<u>\$ 4,022,960</u>	<u>\$ 343,079</u>	<u>\$ 119,944</u>

Program Benefits	Totals	
	2020	2019
31,405	31,405	9,116
24,479	24,479	22,259
<u>55,884</u>	<u>55,884</u>	<u>31,375</u>
-	4,054,100	3,590,950
-	846,418	1,048,744
<u>(724,548)</u>	<u>(1,139,083)</u>	<u>(1,088,181)</u>
<u>\$ (724,548)</u>	<u>\$ 3,761,435</u>	<u>\$ 3,551,513</u>

**REGIONAL HOUSING AUTHORITY**  
**Combining Schedule of Revenues, Expenses and Changes in Net Position**  
**Public Housing**  
**For the Year Ended March 31, 2020**  
**(With comparative totals for 2019)**

	<u>Richland Housing</u>	<u>River City Manor</u>	<u>Senior Village</u>
<b>OPERATING REVENUES</b>			
Dwelling rents	\$ 554,783	\$ 76,363	\$ 174,862
Other tenant revenue	26,845	1,839	13,780
Other revenue	139	-	28
<b>Total Operating Revenues</b>	<u>581,767</u>	<u>78,202</u>	<u>188,670</u>
<b>OPERATING EXPENSES</b>			
Administrative	219,860	60,257	79,481
Tenant services	2,959	12,278	11,591
Utilities	135,888	27,644	74,563
Maintenance	360,093	45,691	126,960
Insurance premiums	21,095	3,976	8,748
Other general expenses	63,008	11,120	18,332
Depreciation	160,428	28,423	21,477
<b>Total Operating Expenses</b>	<u>963,331</u>	<u>189,389</u>	<u>341,152</u>
<b>Operating Income (Loss)</b>	<u>(381,564)</u>	<u>(111,187)</u>	<u>(152,482)</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Intergovernmental revenue	674,334	150,661	205,992
Interest income	584	49	179
<b>Total Non-Operating Revenue (Expenses)</b>	<u>674,918</u>	<u>150,710</u>	<u>206,171</u>
<b>Income (Loss) Before Transfers</b>	293,354	39,523	53,689
Transfers	<u>(12,718)</u>	<u>(1,053)</u>	<u>(2,326)</u>
<b>Change in Net Position</b>	<u>280,636</u>	<u>38,470</u>	<u>51,363</u>
<b>Total Net Position - Beginning</b>	3,742,324	304,609	68,581
Cumulative effect of a change in accounting principle	-	-	-
<b>Total Net Position - Beginning, Restated</b>	<u>3,742,324</u>	<u>304,609</u>	<u>68,581</u>
<b>Total Net Position - Ending</b>	<u>\$ 4,022,960</u>	<u>\$ 343,079</u>	<u>\$ 119,944</u>



Program Benefits	Totals	
	2020	2019
\$ -	\$ 806,008	\$ 752,444
-	42,464	27,703
-	167	895
-	848,639	781,042
160,547	520,145	411,011
-	26,828	33,488
-	238,095	230,873
-	532,744	490,092
-	33,819	27,391
-	92,460	95,724
-	210,328	155,589
160,547	1,654,419	1,444,168
(160,547)	(805,780)	(663,126)
-	1,030,987	1,050,086
-	812	609
-	1,031,799	1,050,695
(160,547)	226,019	387,569
-	(16,097)	-
(160,547)	209,922	387,569
(564,001)	3,551,513	3,241,050
-	-	(77,106)
(564,001)	3,551,513	3,163,944
\$ (724,548)	\$ 3,761,435	\$ 3,551,513

**REGIONAL HOUSING AUTHORITY**  
**Combining Schedule of Cash Flows**  
**Public Housing**  
**For the Year Ended March 31, 2020**  
**(With comparative totals for 2019)**

	<u>Richland Housing</u>	<u>River City Manor</u>	<u>Senior Village</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers	\$ 560,179	\$ 78,783	\$ 182,056
Payments to suppliers	(513,338)	(178,135)	(196,699)
Payments to employees	(329,918)	(79,271)	(128,444)
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>(283,077)</u>	<u>(178,623)</u>	<u>(143,087)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Intergovernmental revenues received	674,334	150,661	205,992
Transfers to other funds	(12,718)	(1,053)	(2,326)
<b>Net Cash Provided (Used) by Noncapital Financing Activities</b>	<u>661,616</u>	<u>149,608</u>	<u>203,666</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Acquisition of capital assets	(644,891)	(28,797)	(15,575)
<b>Net Cash Provided (Used) by Capital and Related Financing Activities</b>	<u>(644,891)</u>	<u>(28,797)</u>	<u>(15,575)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest income	585	49	177
<b>Net Cash Provided (Used) by Investing Activities</b>	<u>585</u>	<u>49</u>	<u>177</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	(265,767)	(57,763)	45,181
<b>Balances - Beginning</b>	<u>1,273,264</u>	<u>(153,159)</u>	<u>(202,912)</u>
<b>Balances - Ending</b>	<u>\$ 1,007,497</u>	<u>\$ (210,922)</u>	<u>\$ (157,731)</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>			
Operating income (loss)	\$ (381,564)	\$ (111,187)	\$ (152,482)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	160,428	28,423	21,477
Decrease (increase) in:			
Accounts receivable - tenants, net	(18,333)	1,071	(6,012)
Prepaid cost	(19,929)	(2,909)	(6,740)
Pension adjustments - deferred outflows of resources	-	-	-
OPEB adjustments - deferred outflows of resources	-	-	-
Increase (decrease) in:			
Accounts payable	(22,519)	(100,607)	(1,210)
Prepaid tenant rent	1,455	(490)	(561)
Accrued salaries and benefits	2,095	7,076	2,482
Security deposits payable	1,459	-	(41)
Escrow deposits payable	(6,169)	-	-
Compensated absences payable	-	-	-
Net pension liability	-	-	-
Net OPEB liability	-	-	-
Pension adjustments - deferred inflows of resources	-	-	-
OPEB adjustments - deferred inflows of resources	-	-	-
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ (283,077)</u>	<u>\$ (178,623)</u>	<u>\$ (143,087)</u>

Program Benefits	Totals	
	2020	2019
\$ -	\$ 821,018	\$ 773,427
-	(888,172)	(595,666)
-	(537,633)	(421,118)
-	(604,787)	(243,357)
-	1,030,987	1,050,086
-	(16,097)	-
-	1,014,890	1,050,086
-	(689,263)	(690,545)
-	(689,263)	(690,545)
-	811	608
-	811	608
-	(278,349)	116,792
-	917,193	800,401
\$ -	\$ 638,844	\$ 917,193
-	-	-
\$ (160,547)	\$ (805,780)	\$ (663,126)
-	210,328	155,589
-	(23,274)	(11,687)
-	(29,578)	-
2,697	2,697	61,270
(21,349)	(21,349)	(1,319)
-	(124,336)	266,078
-	404	(1,585)
-	11,653	2,618
-	1,418	892
-	(6,169)	4,765
4,530	4,530	11,622
79,225	79,225	(88,900)
70,935	70,935	(1,828)
22,289	22,289	(5)
2,220	2,220	22,259
\$ -	\$ (604,787)	\$ (243,357)

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**Combining Schedules – USDA**

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**REGIONAL HOUSING AUTHORITY**  
**Combining Schedule of Net Position**  
**USDA**

**March 31, 2020**

**(With comparative totals for 2019)**

	<u>Rural Development</u>	<u>Joe Serna Grant #2</u>	<u>Centennial Arms</u>	<u>Butte View Estates</u>
<b>ASSETS</b>				
Current Assets:				
Cash and investments	\$ 1,396,448	\$ 7,090	\$ (135,345)	\$ 36,799
Receivables:				
Tenants, net	39,302	-	2,057	518
Prepaid cost	39,302	-	2,891	4,255
Due from other funds	-	-	-	-
<b>Total Current Assets</b>	<u>1,475,052</u>	<u>7,090</u>	<u>(130,397)</u>	<u>41,572</u>
Noncurrent Assets:				
Restricted cash and investments	1,443,738	-	113,990	30,212
Nondepreciable assets	56,856	-	37,245	221,880
Depreciable assets, net	19,437,498	-	1,107,118	629,842
<b>Total Noncurrent Assets</b>	<u>20,938,092</u>	<u>-</u>	<u>1,258,353</u>	<u>881,934</u>
<b>Total Assets</b>	<u>22,413,144</u>	<u>7,090</u>	<u>1,127,956</u>	<u>923,506</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred pension adjustments	-	-	-	-
Deferred OPEB adjustments	-	-	-	-
<b>Total Deferred Outflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>LIABILITIES</b>				
Current Liabilities:				
Accounts payable	87,809	-	6,272	12,119
Prepaid tenant rent	10,277	-	382	234
Accrued salaries and benefits	13,892	-	1,484	1,688
Security deposits payable	21,425	-	10,991	9,162
Retention payable	-	-	-	3,405
Compensated absences payable	-	-	-	-
Bonds payable	-	-	-	26,270
Loans payable	199,403	-	17,616	2,553
<b>Total Current Liabilities</b>	<u>332,806</u>	<u>-</u>	<u>36,745</u>	<u>55,431</u>
Noncurrent Liabilities:				
Interest payable	-	-	45,294	-
Compensated absences - net of current portion	-	-	-	-
Bonds payable - net of current portion	-	-	-	519,029
Loans payable - net of current portion	3,809,506	-	1,375,098	506,191
Net pension liability	-	-	-	-
Net OPEB liability	-	-	-	-
<b>Total Noncurrent Liabilities</b>	<u>3,809,506</u>	<u>-</u>	<u>1,420,392</u>	<u>1,025,220</u>
<b>Total Liabilities</b>	<u>4,142,312</u>	<u>-</u>	<u>1,457,137</u>	<u>1,080,651</u>



Rural Development Loan 5	Program Benefits	Totals	
		2020	2019
\$ (153,993)	\$ -	\$ 1,150,999	\$ 1,897,829
-	-	41,877	35,638
-	-	46,448	-
-	-	-	63,500
(153,993)	-	1,239,324	1,996,967
-	-	1,587,940	1,577,382
-	-	315,981	7,269,395
-	-	21,174,458	13,503,354
-	-	23,078,379	22,350,131
(153,993)	-	24,317,703	24,347,098
-	148,607	148,607	138,434
-	36,806	36,806	1,938
-	185,413	185,413	140,372
-	-	106,200	247,473
-	-	10,893	6,055
-	-	17,064	15,035
-	-	41,578	41,747
-	-	3,405	33,423
-	40,259	40,259	44,357
-	-	26,270	24,303
-	-	219,572	217,131
-	40,259	465,241	629,524
-	-	45,294	40,104
-	27,415	27,415	43,184
-	-	519,029	545,298
-	-	5,690,795	5,910,748
-	671,352	671,352	491,014
-	484,487	484,487	334,129
-	1,183,254	7,438,372	7,364,477
-	1,223,513	7,903,613	7,994,001

**REGIONAL HOUSING AUTHORITY**  
**Combining Schedule of Net Position**  
**USDA**  
**March 31, 2020**  
**(With comparative totals for 2019)**

	<u>Rural Development</u>	<u>Joe Serna Grant #2</u>	<u>Centennial Arms</u>	<u>Butte View Estates</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred pension adjustments	-	-	-	-
Deferred OPEB adjustments	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET POSITION</b>				
Net investment in capital assets	15,485,445	-	(248,351)	(202,321)
Restricted	2,785,387	7,090	-	45,176
Unrestricted	-	-	(80,830)	-
<b>Total Net Position</b>	<u>\$ 18,270,832</u>	<u>\$ 7,090</u>	<u>\$ (329,181)</u>	<u>\$ (157,145)</u>

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Rural Development Loan 5	Program Benefits	Totals	
		2020	2019
-	50,991	50,991	13,391
-	39,747	39,747	32,699
-	90,738	90,738	46,090
-	-	15,034,773	14,075,269
(153,993)	-	2,683,660	3,293,881
-	(1,128,838)	(1,209,668)	(921,771)
<u>\$ (153,993)</u>	<u>\$ (1,128,838)</u>	<u>\$ 16,508,765</u>	<u>\$ 16,447,379</u>

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**REGIONAL HOUSING AUTHORITY**  
**Combining Schedule of Revenues, Expenses and Changes in Net Position**  
**USDA**

**For the Year Ended March 31, 2020**  
**(With comparative totals for 2019)**

	<u>Rural Development</u>	<u>Joe Serna Grant #2</u>	<u>Centennial Arms</u>	<u>Butte View Estates</u>
<b>OPERATING REVENUES</b>				
Dwelling rents	\$ 1,137,134	\$ -	\$ 65,720	\$ 91,546
Other tenant revenue	36,213	-	4,758	4,161
Other revenue	2,660	-	-	-
<b>Total Operating Revenues</b>	<u>1,176,007</u>	<u>-</u>	<u>70,478</u>	<u>95,707</u>
<b>OPERATING EXPENSES</b>				
Administrative	486,165	-	71,242	62,996
Tenant services	30,773	-	6,821	11,636
Utilities	274,334	-	25,529	40,454
Maintenance	510,244	-	33,038	67,098
Insurance premiums	45,494	-	3,744	5,391
Other general expenses	33,159	-	1,909	5,128
Depreciation	645,952	-	61,069	42,706
<b>Total Operating Expenses</b>	<u>2,026,121</u>	<u>-</u>	<u>203,352</u>	<u>235,409</u>
<b>Operating Income (Loss)</b>	<u>(850,114)</u>	<u>-</u>	<u>(132,874)</u>	<u>(139,702)</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Intergovernmental revenue	1,277,899	-	160,749	211,575
Interest income	1,467	-	83	342
Interest expense	(42,347)	-	(48,139)	(38,710)
<b>Total Non-Operating Revenue (Expenses)</b>	<u>1,237,019</u>	<u>-</u>	<u>112,693</u>	<u>173,207</u>
<b>Income (Loss) Before Transfers</b>	<u>386,905</u>	<u>-</u>	<u>(20,181)</u>	<u>33,505</u>
Transfers	7,838,068	-	(1,053)	(1,404)
<b>Change in Net Position</b>	<u>8,224,973</u>	<u>-</u>	<u>(21,234)</u>	<u>32,101</u>
<b>Total Net Position - Beginning</b>	<u>10,045,859</u>	<u>7,090</u>	<u>(307,947)</u>	<u>(189,246)</u>
Cumulative effect of a change in accounting principle	-	-	-	-
<b>Total Net Position - Beginning, Restated</b>	<u>10,045,859</u>	<u>7,090</u>	<u>(307,947)</u>	<u>(189,246)</u>
<b>Total Net Position - Ending</b>	<u>\$ 18,270,832</u>	<u>\$ 7,090</u>	<u>\$ (329,181)</u>	<u>\$ (157,145)</u>

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Rural Development Loan 5	Program Benefits	Totals	
		2020	2019
\$ -	\$ -	\$ 1,294,400	\$ 1,089,771
-	-	45,132	28,594
-	-	2,660	2,031
-	-	1,342,192	1,120,396
-	310,436	930,839	618,998
-	-	49,230	35,828
-	-	340,317	346,083
-	-	610,380	684,030
-	-	54,629	41,554
-	-	40,196	87,996
-	-	749,727	733,962
-	310,436	2,775,318	2,548,451
-	(310,436)	(1,433,126)	(1,428,055)
-	-	1,650,223	6,456,568
366	-	2,258	3,097
-	-	(129,196)	(128,710)
366	-	1,523,285	6,330,955
366	(310,436)	90,159	4,902,900
(7,864,384)	-	(28,773)	-
(7,864,018)	(310,436)	61,386	4,902,900
7,710,025	(818,402)	16,447,379	11,691,067
-	-	-	(146,588)
7,710,025	(818,402)	16,447,379	11,544,479
<u>\$ (153,993)</u>	<u>\$ (1,128,838)</u>	<u>\$ 16,508,765</u>	<u>\$ 16,447,379</u>

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**REGIONAL HOUSING AUTHORITY**  
**Combining Schedule of Cash Flows**  
**USDA**  
**For the Year Ended March 31, 2020**  
**(With comparative totals for 2019)**

	<u>Rural Development</u>	<u>Joe Serna Grant #2</u>	<u>Centennial Arms</u>	<u>Butte View Estates</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from customers	\$ 1,173,493	\$ -	\$ 67,644	\$ 99,485
Payments to suppliers	(699,064)	-	(79,598)	(100,174)
Payments to employees	(688,200)	-	(61,362)	(102,696)
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>(213,771)</u>	<u>-</u>	<u>(73,316)</u>	<u>(103,385)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Intergovernmental revenues received	1,277,899	-	160,749	211,575
Transfers to other funds	(26,316)	-	(1,053)	(1,404)
Interfund loans made	-	-	-	-
Interfund loans repayments received	63,500	-	-	-
<b>Net Cash Provided (Used) by Noncapital Financing Activities</b>	<u>1,315,083</u>	<u>-</u>	<u>159,696</u>	<u>210,171</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition of capital assets	(475,050)	-	-	(77,992)
Principal paid on debt	(196,231)	-	(17,297)	(28,286)
Interest paid on debt	(42,347)	-	(42,949)	(38,710)
<b>Net Cash Provided (Used) by Capital and Related Financing Activities</b>	<u>(713,628)</u>	<u>-</u>	<u>(60,246)</u>	<u>(144,988)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest income	1,466	-	84	342
<b>Net Cash Provided (Used) by Investing Activities</b>	<u>1,466</u>	<u>-</u>	<u>84</u>	<u>342</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	389,150	-	26,218	(37,860)
<b>Balances - Beginning</b>	<u>2,451,036</u>	<u>7,090</u>	<u>(47,573)</u>	<u>104,871</u>
<b>Balances - Ending</b>	<u>\$ 2,840,186</u>	<u>\$ 7,090</u>	<u>\$ (21,355)</u>	<u>\$ 67,011</u>

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Rural Development Loan 5	Program Benefits	Totals	
		2020	2019
\$ -	\$ -	\$ 1,340,622	\$ 1,101,037
(169,753)	-	(1,048,589)	(1,195,670)
-	-	(852,258)	(525,824)
(169,753)	-	(560,225)	(620,457)
-	-	1,650,223	4,577,560
-	-	(28,773)	-
-	-	-	(63,500)
-	-	63,500	-
-	-	1,684,950	4,514,060
(944,393)	-	(1,497,435)	(4,568,257)
-	-	(241,814)	(239,019)
-	-	(124,006)	(123,412)
(944,393)	-	(1,863,255)	(4,930,688)
366	-	2,258	3,097
366	-	2,258	3,097
(1,113,780)	-	(736,272)	(1,033,988)
959,787	-	3,475,211	4,509,199
\$ (153,993)	\$ -	\$ 2,738,939	\$ 3,475,211

**REGIONAL HOUSING AUTHORITY**  
**Combining Schedule of Cash Flows**  
**USDA**  
**For the Year Ended March 31, 2020**  
**(With comparative totals for 2019)**

	<u>Rural Development</u>	<u>Joe Serna Grant #2</u>	<u>Centennial Arms</u>	<u>Butte View Estates</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>				
Operating income (loss)	\$ (850,114)	\$ -	\$ (132,874)	\$ (139,702)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	645,952	-	61,069	42,706
Decrease (increase) in:				
Accounts receivable - tenants, net	(8,816)	-	(942)	3,519
Prepaid cost	(39,302)	-	(2,891)	(4,255)
Pension adjustments - deferred outflows of resources	-	-	-	-
OPEB adjustments - deferred outflows of resources	-	-	-	-
Increase (decrease) in:				
Accounts payable	29,366	-	4,228	(5,114)
Prepaid tenant rent	5,152	-	(144)	(170)
Accrued salaries and benefits	2,841	-	(14)	(798)
Security deposits payable	1,150	-	(1,748)	429
Compensated absences payable	-	-	-	-
Net pension liability	-	-	-	-
Net OPEB liability	-	-	-	-
Pension adjustments - deferred inflows of resources	-	-	-	-
OPEB adjustments - deferred inflows of resources	-	-	-	-
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ (213,771)</u>	<u>\$ -</u>	<u>\$ (73,316)</u>	<u>\$ (103,385)</u>



Rural Development Loan 5	Program Benefits	Totals	
		2020	2019
\$ -	\$ (310,436)	\$ (1,433,126)	\$ (1,428,055)
-	-	749,727	733,962
-	-	(6,239)	(14,380)
-	-	(46,448)	-
-	(10,173)	(10,173)	56,771
-	(34,868)	(34,868)	(1,938)
(169,753)	-	(141,273)	18,381
-	-	4,838	(8,928)
-	-	2,029	4,713
-	-	(169)	3,949
-	(19,867)	(19,867)	15,714
-	180,338	180,338	(32,630)
-	150,358	150,358	(2,819)
-	37,600	37,600	2,104
-	7,048	7,048	32,699
<u>\$ (169,753)</u>	<u>\$ -</u>	<u>\$ (560,225)</u>	<u>\$ (620,457)</u>

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**Combining Schedules – Business Activities**

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**REGIONAL HOUSING AUTHORITY**  
**Combining Schedule of Net Position**  
**Business Activities**  
**March 31, 2020**  
**(With comparative totals for 2019)**

	Admin Cost Centers	Development Projects	Devonshire	Kingwood Commons
<b>ASSETS</b>				
Current Assets:				
Cash and investments	\$ 153,225	\$ 1,778,419	\$ (291,786)	\$ (732,811)
Receivables:				
Tenants, net	-	-	10,120	5,336
Operating reimbursements	49,364	71,513	498	-
Interest	-	191,026	429	-
Prepaid cost	10,806	-	227	10,080
Loans receivable	-	4,744,583	401,090	-
Investment in partnership	-	6,035	-	-
<b>Total Current Assets</b>	<u>213,395</u>	<u>6,791,576</u>	<u>120,578</u>	<u>(717,395)</u>
Noncurrent Assets:				
Restricted cash and investments	-	26,000	-	24,195
Nondepreciable assets	-	-	-	320,000
Depreciable assets, net	157,512	47,336	-	2,396,434
<b>Total Noncurrent Assets</b>	<u>157,512</u>	<u>73,336</u>	<u>-</u>	<u>2,740,629</u>
<b>Total Assets</b>	<u>370,907</u>	<u>6,864,912</u>	<u>120,578</u>	<u>2,023,234</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred pension adjustments	-	-	-	-
Deferred OPEB adjustments	-	-	-	-
<b>Total Deferred Outflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>LIABILITIES</b>				
Current Liabilities:				
Accounts payable	3,859	7,634	14,522	36,876
Accrued interest	-	1,347	-	140,250
Prepaid tenant rent	-	-	1,243	3,800
Accrued salaries and benefits	4,563	-	-	4,419
Security deposits payable	-	-	-	24,195
Due to other funds	-	-	-	-
Compensated absences payable	-	-	-	-
Loans payable	-	-	-	47,331
Capital lease payable	31,427	-	-	-
<b>Total Current Liabilities</b>	<u>39,849</u>	<u>8,981</u>	<u>15,765</u>	<u>256,871</u>
Noncurrent Liabilities:				
Compensated absences - net of current portion	-	-	-	-
Loans payable - net of current portion	-	898,000	-	3,061,544
Capital lease payable - net of current portion	115,736	-	-	-
Net pension liability	-	-	-	-
Net OPEB liability	-	-	-	-
<b>Total Noncurrent Liabilities</b>	<u>115,736</u>	<u>898,000</u>	<u>-</u>	<u>3,061,544</u>
<b>Total Liabilities</b>	<u>155,585</u>	<u>906,981</u>	<u>15,765</u>	<u>3,318,415</u>

Percy Avenue	Other Business Activities	Trailer Units	PCD	Trio	Program Benefits	Totals	
						2020	2019
\$ (7,755)	\$ 69,231	\$ 14,442	\$ 74,238	\$ (49,946)	\$ -	\$ 1,007,257	\$ 17
25	200	837	-	24	-	16,542	14,116
-	64,455	-	72,999	465	-	259,294	151,304
-	2	-	-	-	-	191,457	146,396
910	671	449	279	318	-	23,740	-
-	-	-	-	-	-	5,145,673	1,594,143
-	319,849	-	-	-	-	325,884	325,891
(6,820)	454,408	15,728	147,516	(49,139)	-	6,969,847	2,231,867
2,475	700	-	-	-	-	53,370	25,164
60,080	1,847,875	-	-	120,910	-	2,348,865	2,358,904
82,172	2,882,155	15,276	822	379,838	-	5,961,545	6,207,088
144,727	4,730,730	15,276	822	500,748	-	8,363,780	8,591,156
137,907	5,185,138	31,004	148,338	451,609	-	15,333,627	10,823,023
-	-	-	-	-	110,942	110,942	121,592
-	-	-	-	-	27,297	27,297	1,703
-	-	-	-	-	138,239	138,239	123,295
812	-	3,994	284	44	-	68,025	15,376
-	-	-	-	-	-	141,597	132,000
296	1,114	1,263	-	-	-	7,716	2,211
358	11	540	2,628	21	-	12,540	12,132
2,475	700	1,300	-	550	-	29,220	26,920
-	-	-	-	-	-	-	455,760
-	-	-	-	-	28,591	28,591	32,665
-	28,767	-	-	5,041	-	81,139	108,038
-	71,572	-	-	-	-	102,999	94,350
3,941	102,164	7,097	2,912	5,656	28,591	471,827	879,452
-	-	-	-	-	24,177	24,177	36,069
-	725,126	-	-	172,425	-	4,857,095	4,016,237
-	1,583,306	-	-	-	-	1,699,042	1,715,025
-	-	-	-	-	501,197	501,197	431,288
-	-	-	-	-	359,315	359,315	293,486
-	2,308,432	-	-	172,425	884,689	7,440,826	6,492,105
3,941	2,410,596	7,097	2,912	178,081	913,280	7,912,653	7,371,557

Continued (Page 1 of 2)

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**REGIONAL HOUSING AUTHORITY**  
**Combining Schedule of Net Position**  
**Business Activities**  
**March 31, 2020**  
**(With comparative totals for 2019)**

	<u>Admin Cost Centers</u>	<u>Development Projects</u>	<u>Devonshire</u>	<u>Kingwood Commons</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred pension adjustments	-	-	-	-
Deferred OPEB adjustments	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET POSITION</b>				
Net investment in capital assets	10,349	(850,664)	-	(392,441)
Unrestricted	204,973	6,808,595	104,813	(902,740)
<b>Total Net Position</b>	<u>\$ 215,322</u>	<u>\$ 5,957,931</u>	<u>\$ 104,813</u>	<u>\$ (1,295,181)</u>

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Percy Avenue	Other Business Activities	Trailer Units	PCD	Trio	Program Benefits	Totals	
						2020	2019
-	-	-	-	-	38,067	38,067	11,762
-	-	-	-	-	29,478	29,478	28,721
-	-	-	-	-	67,545	67,545	40,483
142,252	2,321,259	15,276	822	323,282	-	1,570,135	2,632,342
(8,286)	453,283	8,631	144,604	(49,754)	(842,586)	5,921,533	901,936
<u>\$ 133,966</u>	<u>\$ 2,774,542</u>	<u>\$ 23,907</u>	<u>\$ 145,426</u>	<u>\$ 273,528</u>	<u>\$ (842,586)</u>	<u>\$ 7,491,668</u>	<u>\$ 3,534,278</u>

**REGIONAL HOUSING AUTHORITY**  
**Combining Schedule of Revenues, Expenses and Changes in Net Position**  
**Business Activities**  
**For the Year Ended March 31, 2020**  
**(With comparative totals for 2019)**

	Admin Cost Centers	Development Projects	Devonshire	Kingwood Commons
<b>OPERATING REVENUES</b>				
Dwelling rents	\$ -	\$ -	\$ 283,575	\$ 592,151
Other tenant revenue	-	-	4,773	29,166
Other revenue	291,125	434,570	23,400	165
<b>Total Operating Revenues</b>	<u>291,125</u>	<u>434,570</u>	<u>311,748</u>	<u>621,482</u>
<b>OPERATING EXPENSES</b>				
Administrative	86,892	29,915	18,874	94,740
Tenant services	6,440	-	21,096	13,195
Utilities	970	-	65,171	81,285
Maintenance	90,652	-	38,085	144,705
Insurance premiums	17,590	66	5,476	12,014
Other general expenses	22,774	6,122	17,246	20,051
Depreciation	29,054	10,409	74,310	159,205
<b>Total Operating Expenses</b>	<u>254,372</u>	<u>46,512</u>	<u>240,258</u>	<u>525,195</u>
<b>Operating Income (Loss)</b>	<u>36,753</u>	<u>388,058</u>	<u>71,490</u>	<u>96,287</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Intergovernmental revenue	-	3,088,117	-	77,907
Partnership revenue (expense)	-	(2)	-	-
Gain (loss) on disposal of capital assets	-	560,000	596,377	-
Interest income	(2)	47,825	6	15
Interest expense	(13,205)	(1,347)	(48,291)	(125,568)
<b>Total Non-Operating Revenue (Expenses)</b>	<u>(13,207)</u>	<u>3,694,593</u>	<u>548,092</u>	<u>(47,646)</u>
<b>Income (Loss) Before Transfers</b>	<u>23,546</u>	<u>4,082,651</u>	<u>619,582</u>	<u>48,641</u>
Transfers	(2,159)	-	(1,635)	(4,259)
<b>Change in Net Position</b>	<u>21,387</u>	<u>4,082,651</u>	<u>617,947</u>	<u>44,382</u>
<b>Total Net Position - Beginning</b>	<u>193,935</u>	<u>1,875,280</u>	<u>(513,134)</u>	<u>(1,339,563)</u>
Cumulative effect of a change in accounting principle	-	-	-	-
<b>Total Net Position - Beginning, Restated</b>	<u>193,935</u>	<u>1,875,280</u>	<u>(513,134)</u>	<u>(1,339,563)</u>
<b>Total Net Position - Ending</b>	<u>\$ 215,322</u>	<u>\$ 5,957,931</u>	<u>\$ 104,813</u>	<u>\$ (1,295,181)</u>

Percy Avenue	Other Business Activities	Trailer Units	PCD	Trio	Program Benefits	Totals	
						2020	2019
\$ 70,586	\$ 138,112	\$ 15,750	\$ -	\$ 6,047	\$ -	\$ 1,106,221	\$ 626,436
3,405	95,841	52,315	-	11,278	-	196,778	185,607
-	75,820	-	10,008	4,646	-	839,734	597,780
<u>73,991</u>	<u>309,773</u>	<u>68,065</u>	<u>10,008</u>	<u>21,971</u>	<u>-</u>	<u>2,142,733</u>	<u>1,409,823</u>
7,136	67,787	10,335	213,715	1,394	131,890	662,678	601,642
10,306	-	-	-	-	-	51,037	19,009
9,285	1,300	13,836	13	-	-	171,860	103,443
10,690	2,440	15,749	3,943	3,055	-	309,319	365,020
1,254	2,368	681	652	331	-	40,432	21,430
879	20,670	488	4	3,749	-	91,983	54,495
22,160	156,969	2,182	92	24,204	-	478,585	303,254
<u>61,710</u>	<u>251,534</u>	<u>43,271</u>	<u>218,419</u>	<u>32,733</u>	<u>131,890</u>	<u>1,805,894</u>	<u>1,468,293</u>
<u>12,281</u>	<u>58,239</u>	<u>24,794</u>	<u>(208,411)</u>	<u>(10,762)</u>	<u>(131,890)</u>	<u>336,839</u>	<u>(58,470)</u>
-	64,146	-	223,597	-	-	3,453,767	786,375
-	(5)	-	-	-	-	(7)	(68,872)
-	-	-	-	(281,385)	-	874,992	99,741
29	913	-	63	-	-	48,849	51,757
-	(106,150)	-	-	(9,768)	-	(304,329)	(318,442)
<u>29</u>	<u>(41,096)</u>	<u>-</u>	<u>223,660</u>	<u>(291,153)</u>	<u>-</u>	<u>4,073,272</u>	<u>550,559</u>
12,310	17,143	24,794	15,249	(301,915)	(131,890)	4,410,111	492,089
(351)	69,269	(389)	(63)	-	-	60,413	(16,690)
<u>11,959</u>	<u>86,412</u>	<u>24,405</u>	<u>15,186</u>	<u>(301,915)</u>	<u>(131,890)</u>	<u>4,470,524</u>	<u>475,399</u>
122,007	2,688,130	(498)	130,240	575,443	(710,696)	3,021,144	3,202,346
-	-	-	-	-	-	-	(143,467)
<u>122,007</u>	<u>2,688,130</u>	<u>(498)</u>	<u>130,240</u>	<u>575,443</u>	<u>(710,696)</u>	<u>3,021,144</u>	<u>3,058,879</u>
<u>\$ 133,966</u>	<u>\$ 2,774,542</u>	<u>\$ 23,907</u>	<u>\$ 145,426</u>	<u>\$ 273,528</u>	<u>\$ (842,586)</u>	<u>\$ 7,491,668</u>	<u>\$ 3,534,278</u>

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**REGIONAL HOUSING AUTHORITY**  
**Combining Schedule of Cash Flows**  
**Business Activities**  
**For the Year Ended March 31, 2020**  
**(With comparative totals for 2019)**

	Admin Cost Centers	Development Projects	Devonshire	Kingwood Commons
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from customers	\$ 272,281	\$ 363,091	\$ 295,534	\$ 632,454
Payments to suppliers	(92,604)	(20,919)	(118,070)	(199,596)
Payments to employees	(143,079)	(8,042)	(73,713)	(148,530)
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>36,598</u>	<u>334,130</u>	<u>103,751</u>	<u>284,328</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Intergovernmental revenues received	-	3,088,117	-	77,907
Transfers from other funds	-	-	-	-
Transfers to other funds	(2,159)	-	(1,635)	(4,259)
Loans made	-	(3,150,440)	-	-
Interfund loans received	-	-	-	-
Interfund loans repaid	-	-	(512,716)	(455,760)
Interfund loan repayments received	-	-	-	-
<b>Net Cash Provided (Used) by Noncapital Financing Activities</b>	<u>(2,159)</u>	<u>(62,323)</u>	<u>(514,351)</u>	<u>(382,112)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition of capital assets	(91,834)	-	-	(268,975)
Disposal of capital assets	-	560,000	1,868,221	-
Lease proceeds	91,834	898,000	-	-
Principal paid on debt	(41,825)	-	(1,711,993)	(44,323)
Interest paid on debt	(13,205)	-	(48,291)	(117,318)
<b>Net Cash Provided (Used) by Capital and Related Financing Activities</b>	<u>(55,030)</u>	<u>1,458,000</u>	<u>107,937</u>	<u>(430,616)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest income	(2)	3,191	(421)	15
<b>Net Cash Provided (Used) by Investing Activities</b>	<u>(2)</u>	<u>3,191</u>	<u>(421)</u>	<u>15</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	(20,593)	1,732,998	(303,084)	(528,385)
<b>Balances - Beginning</b>	173,818	71,421	11,298	(180,231)
<b>Balances - Ending</b>	<u>\$ 153,225</u>	<u>\$ 1,804,419</u>	<u>\$ (291,786)</u>	<u>\$ (708,616)</u>

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Percy Avenue	Other Business Activities	Trailer Units	PCD	Trio	Program Benefits	Totals	
						2020	2019
\$ 74,980	\$ 305,496	\$ 68,667	\$ (806)	\$ 21,586	\$ -	\$ 2,033,283	\$ 1,374,392
(35,804)	(57,140)	(22,896)	(19,377)	(8,412)	-	(574,818)	(901,103)
(4,307)	(34,746)	(14,964)	(202,043)	(1,990)	-	(631,414)	(447,978)
<u>34,869</u>	<u>213,610</u>	<u>30,807</u>	<u>(222,226)</u>	<u>11,184</u>	<u>-</u>	<u>827,051</u>	<u>25,311</u>
-	64,146	-	223,597	-	-	3,453,767	786,375
-	69,269	-	-	-	-	69,269	1,291
(351)	-	(389)	(63)	-	-	(8,856)	(17,981)
-	-	-	-	-	-	(3,150,440)	-
-	-	-	-	-	-	-	455,760
-	-	-	-	-	-	(968,476)	(20,500)
-	-	-	-	-	-	-	446,608
<u>(351)</u>	<u>133,415</u>	<u>(389)</u>	<u>223,534</u>	<u>-</u>	<u>-</u>	<u>(604,736)</u>	<u>1,651,553</u>
-	(69,269)	-	-	-	-	(430,078)	(1,453,491)
-	-	-	-	-	-	2,428,221	513,655
-	-	-	-	197,000	-	1,186,834	-
-	(83,649)	-	-	(210,412)	-	(2,092,202)	(1,003,884)
-	(106,150)	-	-	(9,768)	-	(294,732)	(310,192)
-	(259,068)	-	-	(23,180)	-	798,043	(2,253,912)
<u>29</u>	<u>913</u>	<u>1</u>	<u>64</u>	<u>-</u>	<u>-</u>	<u>3,790</u>	<u>2,072</u>
<u>29</u>	<u>913</u>	<u>1</u>	<u>64</u>	<u>-</u>	<u>-</u>	<u>3,790</u>	<u>2,072</u>
34,547	88,870	30,419	1,372	(11,996)	-	1,024,148	(574,976)
(39,827)	(18,939)	(15,977)	72,866	(37,950)	-	36,479	600,157
<u>\$ (5,280)</u>	<u>\$ 69,931</u>	<u>\$ 14,442</u>	<u>\$ 74,238</u>	<u>\$ (49,946)</u>	<u>\$ -</u>	<u>\$ 1,060,627</u>	<u>\$ 25,181</u>

**REGIONAL HOUSING AUTHORITY**  
**Combining Schedule of Cash Flows**  
**Business Activities**  
**For the Year Ended March 31, 2020**  
**(With comparative totals for 2019)**

	<u>Admin Cost Centers</u>	<u>Development Projects</u>	<u>Devonshire</u>	<u>Kingwood Commons</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>				
Operating income (loss)	\$ 36,753	\$ 388,058	\$ 71,490	\$ 96,287
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	29,054	10,409	74,310	159,205
Decrease (increase) in:				
Accounts receivable - tenants, net	-	-	(3,372)	6,753
Accounts receivable - operating reimbursement	(18,844)	(71,479)	(498)	-
Prepaid cost	(10,806)	-	(227)	(10,080)
Pension adjustments - deferred outflows of resources	-	-	5,959	-
OPEB adjustments - deferred outflows of resources	-	-	83	-
Increase (decrease) in:				
Accounts payable	(206)	7,576	9,513	26,627
Prepaid tenant rent	-	-	(487)	2,694
Accrued salaries and benefits	647	(434)	(39)	1,317
Security deposits payable	-	-	(11,857)	1,525
Compensated absences payable	-	-	(3,621)	-
Net pension liability	-	-	(21,136)	-
Net OPEB liability	-	-	(14,383)	-
Pension adjustments - deferred inflows of resources	-	-	(576)	-
OPEB adjustments - deferred inflows of resources	-	-	(1,408)	-
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ 36,598</u>	<u>\$ 334,130</u>	<u>\$ 103,751</u>	<u>\$ 284,328</u>
<b>NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Inception of capital lease	\$ 91,834	\$ -	\$ -	\$ -

Percy Avenue	Other Business Activities	Trailer Units	PCD	Trio	Program Benefits	Totals	
						2020	2019
\$ 12,281	\$ 58,239	\$ 24,794	\$ (208,411)	\$ (10,762)	\$ (131,890)	\$ 336,839	\$ (58,470)
22,160	156,969	2,182	92	24,204	-	478,585	303,254
1,288	(200)	(227)	-	80	-	4,322	(8,907)
-	(5,890)	-	(10,814)	(465)	-	(107,990)	(24,695)
(910)	(671)	(449)	(279)	(318)	-	(23,740)	-
-	-	-	-	-	10,650	16,609	36,405
-	-	-	-	-	(25,594)	(25,511)	(1,703)
195	3,339	3,397	(1,266)	(1,535)	-	47,640	(260,910)
(374)	1,113	829	-	-	-	3,775	(2,704)
154	11	281	(1,548)	(20)	-	369	3,960
75	700	-	-	-	-	(9,557)	875
-	-	-	-	-	(15,966)	(19,587)	8,046
-	-	-	-	-	69,909	48,773	1,604
-	-	-	-	-	65,829	51,446	(2,665)
-	-	-	-	-	26,305	25,729	2,500
-	-	-	-	-	757	(651)	28,721
<u>\$ 34,869</u>	<u>\$ 213,610</u>	<u>\$ 30,807</u>	<u>\$ (222,226)</u>	<u>\$ 11,184</u>	<u>\$ -</u>	<u>\$ 827,051</u>	<u>\$ 25,311</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91,834	\$ -

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**Combining Schedules – Housing Choice Vouchers**

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**REGIONAL HOUSING AUTHORITY**  
**Combining Schedule of Net Position**  
**Housing Choice Vouchers**  
**March 31, 2020**  
**(With comparative totals for 2019)**

	Administrative Fund	FSS Coordinator	Mainstream Voucher Program	Vash
<b>ASSETS</b>				
Current Assets:				
Cash and investments	\$ 981,262	\$ (83,431)	\$ 22,648	\$ (374,448)
Receivables:				
Tenants, net	-	-	-	-
Operating reimbursement	75,573	32,486	-	-
Other	-	-	-	-
Prepaid cost	14,596	-	-	-
Due from other funds	-	-	-	-
<b>Total Current Assets</b>	<u>1,071,431</u>	<u>(50,945)</u>	<u>22,648</u>	<u>(374,448)</u>
Noncurrent Assets:				
Restricted cash and investments	-	-	-	-
Depreciable assets, net	25,385	-	-	-
<b>Total Noncurrent Assets</b>	<u>25,385</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Assets</b>	<u>1,096,816</u>	<u>(50,945)</u>	<u>22,648</u>	<u>(374,448)</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred pension adjustments	-	-	-	-
Deferred OPEB adjustments	-	-	-	-
<b>Total Deferred Outflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>LIABILITIES</b>				
Current Liabilities:				
Accounts payable	17,114	-	-	(4,220)
Prepaid tenant rent	-	-	-	-
Accrued salaries and benefits	13,298	2,813	412	-
Escrow deposits payable	-	-	-	-
Due to other funds	(358,758)	-	-	-
Compensated absences payable	-	-	-	-
<b>Total Current Liabilities</b>	<u>(328,346)</u>	<u>2,813</u>	<u>412</u>	<u>(4,220)</u>
Noncurrent Liabilities:				
Compensated absences - net of current portion	-	-	-	-
Net pension liability	-	-	-	-
Net OPEB liability	-	-	-	-
<b>Total Noncurrent Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Liabilities</b>	<u>(328,346)</u>	<u>2,813</u>	<u>412</u>	<u>(4,220)</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred pension adjustments	-	-	-	-
Deferred OPEB adjustments	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Voucher Fund	Program Benefits	Totals	
		2020	2019
\$ 401,747	\$ -	\$ 947,778	\$ 697,819
(955)	-	(955)	1,667
6,565	-	114,624	-
-	-	-	42,535
-	-	14,596	-
-	-	-	358,758
<u>407,357</u>	<u>-</u>	<u>1,076,043</u>	<u>1,100,779</u>
214,142	-	214,142	194,657
-	-	25,385	29,257
<u>214,142</u>	<u>-</u>	<u>239,527</u>	<u>223,914</u>
<u>621,499</u>	<u>-</u>	<u>1,315,570</u>	<u>1,324,693</u>
-	104,833	104,833	141,905
-	25,965	25,965	1,987
-	130,798	130,798	143,892
(2,716)	-	10,178	9,955
5,680	-	5,680	5,364
-	-	16,523	10,315
214,277	-	214,277	194,658
358,758	-	-	358,758
-	35,983	35,983	19,779
<u>575,999</u>	<u>35,983</u>	<u>282,641</u>	<u>598,829</u>
-	31,212	31,212	27,152
-	473,598	473,598	503,411
-	341,776	341,776	342,565
-	846,586	846,586	873,128
<u>575,999</u>	<u>882,569</u>	<u>1,129,227</u>	<u>1,471,957</u>
-	35,971	35,971	13,729
-	28,039	28,039	33,524
-	64,010	64,010	47,253

**REGIONAL HOUSING AUTHORITY**  
**Combining Schedule of Net Position**  
**Housing Choice Vouchers**  
**March 31, 2020**  
**(With comparative totals for 2019)**

	<u>Administrative Fund</u>	<u>FSS Coordinator</u>	<u>Mainstream Voucher Program</u>	<u>Vash</u>
<b>NET POSITION</b>				
Net investment in capital assets	25,385	-	-	-
Restricted	<u>1,399,777</u>	<u>(53,758)</u>	<u>22,236</u>	<u>(370,228)</u>
<b>Total Net Position</b>	<u>\$ 1,425,162</u>	<u>\$ (53,758)</u>	<u>\$ 22,236</u>	<u>\$ (370,228)</u>

Voucher Fund	Program Benefits	Totals	
		2020	2019
-	-	25,385	29,257
45,500	(815,781)	227,746	(79,882)
<u>\$ 45,500</u>	<u>\$ (815,781)</u>	<u>\$ 253,131</u>	<u>\$ (50,625)</u>

**REGIONAL HOUSING AUTHORITY**  
**Combining Schedule of Revenues, Expenses and Changes in Net Position**  
**Housing Choice Vouchers**  
**For the Year Ended March 31, 2020**  
**(With comparative totals for 2019)**

	<u>Administrative Fund</u>	<u>FSS Coordinator</u>	<u>Mainstream Voucher Program</u>	<u>Vash</u>
<b>OPERATING REVENUES</b>				
Housing assistance payments revenue and fees	\$ 1,213,074	\$ 113,156	\$ 26,553	\$ -
Other tenant revenue	-	-	-	-
Other revenue	15,783	-	-	-
<b>Total Operating Revenues</b>	<u>1,228,857</u>	<u>113,156</u>	<u>26,553</u>	<u>-</u>
<b>OPERATING EXPENSES</b>				
Administrative	816,849	38,892	2,693	-
Tenant services	455	126,974	-	-
Utilities	2,600	-	-	-
Maintenance	25,895	-	-	-
Insurance premiums	12,359	-	-	-
Other general expenses	775	-	-	2,864
Housing assistance payments	-	-	1,624	184,955
Depreciation	3,872	-	-	-
<b>Total Operating Expenses</b>	<u>862,805</u>	<u>165,866</u>	<u>4,317</u>	<u>187,819</u>
<b>Operating Income (Loss)</b>	<u>366,052</u>	<u>(52,710)</u>	<u>22,236</u>	<u>(187,819)</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Interest income	527	-	-	-
<b>Total Non-Operating Revenue (Expenses)</b>	<u>527</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Income (Loss) Before Transfers</b>	<u>366,579</u>	<u>(52,710)</u>	<u>22,236</u>	<u>(187,819)</u>
Transfers	(13,923)	-	-	-
<b>Change in Net Position</b>	<u>352,656</u>	<u>(52,710)</u>	<u>22,236</u>	<u>(187,819)</u>
<b>Total Net Position - Beginning</b>	1,072,506	(1,048)	-	(182,409)
Cumulative effect of a change in accounting principle	-	-	-	-
<b>Total Net Position - Beginning, Restated</b>	<u>1,072,506</u>	<u>(1,048)</u>	<u>-</u>	<u>(182,409)</u>
<b>Total Net Position - Ending</b>	<u>\$ 1,425,162</u>	<u>\$ (53,758)</u>	<u>\$ 22,236</u>	<u>\$ (370,228)</u>

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Voucher Fund	Program Benefits	Totals	
		2020	2019
\$ 10,224,314	\$ -	\$ 11,577,097	\$ 11,522,055
17,909	-	17,909	-
19,592	-	35,375	32,778
<u>10,261,815</u>	<u>-</u>	<u>11,630,381</u>	<u>11,554,833</u>
-	19,513	877,947	899,106
1,830	-	129,259	101,641
-	-	2,600	6,896
-	-	25,895	77,211
-	-	12,359	8,222
263,197	-	266,836	502,425
9,807,944	-	9,994,523	9,888,189
-	-	3,872	3,872
<u>10,072,971</u>	<u>19,513</u>	<u>11,313,291</u>	<u>11,487,562</u>
<u>188,844</u>	<u>(19,513)</u>	<u>317,090</u>	<u>67,271</u>
<u>62</u>	<u>-</u>	<u>589</u>	<u>472</u>
<u>62</u>	<u>-</u>	<u>589</u>	<u>472</u>
188,906	(19,513)	317,679	67,743
-	-	(13,923)	-
<u>188,906</u>	<u>(19,513)</u>	<u>303,756</u>	<u>67,743</u>
(143,406)	(796,268)	(50,625)	51,416
-	-	-	(169,784)
<u>(143,406)</u>	<u>(796,268)</u>	<u>(50,625)</u>	<u>(118,368)</u>
<u>\$ 45,500</u>	<u>\$ (815,781)</u>	<u>\$ 253,131</u>	<u>\$ (50,625)</u>

**REGIONAL HOUSING AUTHORITY**  
**Combining Schedule of Cash Flows**  
**Housing Choice Vouchers**  
**For the Year Ended March 31, 2020**  
**(With comparative totals for 2019)**

	<u>Administrative Fund</u>	<u>FSS Coordinator</u>	<u>Mainstream Voucher Program</u>	<u>Vash</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from customers	\$ 15,783	\$ -	\$ -	\$ -
Housing assistance payments on behalf of tenants	1,137,501	90,059	26,553	-
Payments to suppliers	(278,256)	-	(1,624)	(190,271)
Payments to employees	(589,694)	(165,477)	(2,281)	-
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>285,334</u>	<u>(75,418)</u>	<u>22,648</u>	<u>(190,271)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Transfers from other funds	-	-	-	-
Transfers to other funds	(13,923)	-	-	-
Interfund loans received	-	-	-	-
Interfund loans made	-	-	-	-
Interfund loans repaid	-	-	-	-
Interfund loan repayments received	-	-	-	-
<b>Net Cash Provided (Used) by Noncapital Financing Activities</b>	<u>(13,923)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest income	527	-	-	-
<b>Net Cash Provided (Used) by Investing Activities</b>	<u>527</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	271,938	(75,418)	22,648	(190,271)
<b>Balances - Beginning</b>	<u>709,324</u>	<u>(8,013)</u>	<u>-</u>	<u>(184,177)</u>
<b>Balances - Ending</b>	<u>\$ 981,262</u>	<u>\$ (83,431)</u>	<u>\$ 22,648</u>	<u>\$ (374,448)</u>

Voucher Fund	Program Benefits	Totals	
		2020	2019
\$ 60,058	\$ -	\$ 75,841	\$ 68,463
10,250,895	-	11,505,008	11,522,366
(10,070,468)	-	(10,540,619)	(10,973,028)
-	-	(757,452)	(410,545)
<u>240,485</u>	<u>-</u>	<u>282,778</u>	<u>207,256</u>
-	-	-	111,170
-	-	(13,923)	(111,170)
-	-	-	358,758
-	-	-	(358,758)
-	-	-	(469,928)
-	-	-	469,928
<u>-</u>	<u>-</u>	<u>(13,923)</u>	<u>-</u>
<u>62</u>	<u>-</u>	<u>589</u>	<u>472</u>
<u>62</u>	<u>-</u>	<u>589</u>	<u>472</u>
240,547	-	269,444	207,728
<u>375,342</u>	<u>-</u>	<u>892,476</u>	<u>684,748</u>
<u>\$ 615,889</u>	<u>\$ -</u>	<u>\$ 1,161,920</u>	<u>\$ 892,476</u>

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**REGIONAL HOUSING AUTHORITY**  
**Combining Schedule of Cash Flows**  
**Housing Choice Vouchers**  
**For the Year Ended March 31, 2020**  
**(With comparative totals for 2019)**

	<u>Administrative Fund</u>	<u>FSS Coordinator</u>	<u>Mainstream Voucher Program</u>	<u>Vash</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>				
Operating income (loss)	\$ 366,052	\$ (52,710)	\$ 22,236	\$ (187,819)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	3,872	-	-	-
Decrease (increase) in:				
Accounts receivable - tenants, net	-	-	-	-
Accounts receivable - operating reimbursements	(75,573)	(32,486)	-	-
Accounts receivable - other	-	9,389	-	-
Prepaid cost	(14,596)	-	-	-
Pension adjustments - deferred outflows of resources	-	-	-	-
OPEB adjustments - deferred outflows of resources	-	-	-	-
Increase (decrease) in:				
Accounts payable	172	-	-	(2,452)
Prepaid tenant rent	-	-	-	-
Accrued salaries and benefits	5,407	389	412	-
Escrow accounts payable	-	-	-	-
Compensated absences payable	-	-	-	-
Net pension liability	-	-	-	-
Net OPEB liability	-	-	-	-
Pension adjustments - deferred inflows of resources	-	-	-	-
OPEB adjustments - deferred inflows of resources	-	-	-	-
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ 285,334</u>	<u>\$ (75,418)</u>	<u>\$ 22,648</u>	<u>\$ (190,271)</u>

Voucher Fund	Program Benefits	Totals	
		2020	2019
\$ 188,844	\$ (19,513)	\$ 317,090	\$ 67,271
-	-	3,872	3,872
2,622	-	2,622	(175)
(6,565)	-	(114,624)	1,941
33,146	-	42,535	21,231
-	-	(14,596)	-
-	37,072	37,072	47,527
-	(23,978)	(23,978)	(1,987)
2,503	-	223	4,448
316	-	316	(2,639)
-	-	6,208	2,180
19,619	-	19,619	15,638
-	20,264	20,264	(1,343)
-	(29,813)	(29,813)	15,311
-	(789)	(789)	(2,751)
-	22,242	22,242	3,208
-	(5,485)	(5,485)	33,524
<u>\$ 240,485</u>	<u>\$ -</u>	<u>\$ 282,778</u>	<u>\$ 207,256</u>

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**Combining Schedules – State/Local**

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**REGIONAL HOUSING AUTHORITY**  
**Combining Schedule of Net Position**  
**State/Local**  
**March 31, 2020**  
**(With comparative totals for 2019)**

	Office of Migrant Services	Teesdale	Neighborhood Stabilization Program	Program Benefits
<b>ASSETS</b>				
Current Assets:				
Cash and investments	\$ 76,338	\$ 37,009	\$ 187,211	\$ -
Receivables:				
Tenants, net	310	-	15,261	-
Operating reimbursements	92,767	-	90,238	-
Prepaid cost	11,361	474	7,088	-
Due from other funds	-	-	-	-
<b>Total Current Assets</b>	<u>180,776</u>	<u>37,483</u>	<u>299,798</u>	<u>-</u>
Noncurrent Assets:				
Restricted cash and investments	-	1,404	10,600	-
Nondepreciable assets	-	45,317	726,682	-
Depreciable assets, net	-	202,164	2,021,688	-
<b>Total Noncurrent Assets</b>	<u>-</u>	<u>248,885</u>	<u>2,758,970</u>	<u>-</u>
<b>Total Assets</b>	<u>180,776</u>	<u>286,368</u>	<u>3,058,768</u>	<u>-</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred pension adjustments	-	-	-	42,614
Deferred OPEB adjustments	-	-	-	10,735
<b>Total Deferred Outflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>53,349</u>
<b>LIABILITIES</b>				
Current Liabilities:				
Accounts payable	151,675	757	4,887	-
Prepaid tenant rent	(10)	2	1,252	-
Accrued salaries and benefits	4,904	135	1,313	-
Security deposits payable	-	1,404	10,600	-
Retention payable	6,843	-	-	-
Due to other funds	-	-	-	-
Compensated absences payable	-	-	-	10,558
<b>Total Current Liabilities</b>	<u>163,412</u>	<u>2,298</u>	<u>18,052</u>	<u>10,558</u>
Noncurrent Liabilities:				
Compensated absences - net of current portion	-	-	-	11,019
Net pension liability	-	-	-	192,517
Net OPEB liability	-	-	-	141,309
<b>Total Noncurrent Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>344,845</u>
<b>Total Liabilities</b>	<u>163,412</u>	<u>2,298</u>	<u>18,052</u>	<u>355,403</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred pension adjustments	-	-	-	14,622
Deferred OPEB adjustments	-	-	-	11,593
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,215</u>

Totals

<u>2020</u>	<u>2019</u>
\$ 300,558	\$ -
15,571	792
183,005	237,991
18,923	-
-	453,267
<u>518,057</u>	<u>692,050</u>
12,004	11,963
771,999	781,390
<u>2,223,852</u>	<u>2,359,149</u>
<u>3,007,855</u>	<u>3,152,502</u>
<u>3,525,912</u>	<u>3,844,552</u>
42,614	67,648
<u>10,735</u>	<u>948</u>
<u>53,349</u>	<u>68,596</u>
157,319	197,508
1,244	250
6,352	6,676
12,004	11,829
6,843	8,509
-	16,353
<u>10,558</u>	<u>14,811</u>
<u>194,320</u>	<u>255,936</u>
11,019	16,991
192,517	240,032
<u>141,309</u>	<u>163,339</u>
<u>344,845</u>	<u>420,362</u>
<u>539,165</u>	<u>676,298</u>
14,622	6,546
<u>11,593</u>	<u>15,985</u>
<u>26,215</u>	<u>22,531</u>

**REGIONAL HOUSING AUTHORITY**  
**Combining Schedule of Net Position**  
**State/Local**  
**March 31, 2020**  
**(With comparative totals for 2019)**

	<u>Office of Migrant Services</u>	<u>Teesdale</u>	<u>Neighborhood Stabilization Program</u>	<u>Program Benefits</u>
<b>NET POSITION</b>				
Net investment in capital assets	-	247,481	2,748,370	-
Restricted	153,541	36,589	292,346	-
Unrestricted	(136,177)	-	-	(328,269)
<b>Total Net Position</b>	<u>\$ 17,364</u>	<u>\$ 284,070</u>	<u>\$ 3,040,716</u>	<u>\$ (328,269)</u>

**Totals**

<u>2020</u>	<u>2019</u>
2,995,851	3,140,539
482,476	492,154
<u>(464,446)</u>	<u>(418,374)</u>
<u>\$ 3,013,881</u>	<u>\$ 3,214,319</u>

**REGIONAL HOUSING AUTHORITY**  
**Combining Schedule of Revenues, Expenses and Changes in Net Position**  
**State/Local**  
**For the Year Ended March 31, 2020**  
**(With comparative totals for 2019)**

	Office of Migrant Services	Teesdale	Neighborhood Stabilization Program	Program Benefits
<b>OPERATING REVENUES</b>				
Dwelling rents	\$ -	\$ 37,533	\$ 214,749	\$ -
Other tenant revenue	-	455	18,512	-
Other revenue	-	-	53	-
<b>Total Operating Revenues</b>	<u>-</u>	<u>37,988</u>	<u>233,314</u>	<u>-</u>
<b>OPERATING EXPENSES</b>				
Administrative	115,086	10,114	67,660	(60,839)
Tenant services	-	-	-	-
Utilities	100,993	10,365	32,526	-
Maintenance	121,097	7,269	88,833	-
Insurance premiums	12,438	586	5,965	-
Other general expenses	657,179	499	10,696	-
Depreciation	-	11,249	89,750	-
<b>Total Operating Expenses</b>	<u>1,006,793</u>	<u>40,082</u>	<u>295,430</u>	<u>(60,839)</u>
<b>Operating Income (Loss)</b>	<u>(1,006,793)</u>	<u>(2,094)</u>	<u>(62,116)</u>	<u>60,839</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Intergovernmental revenue	890,310	-	-	-
Gain (loss) on disposal of capital assets	-	-	(80,071)	-
Interest income	544	13	243	-
<b>Total Non-Operating Revenue (Expenses)</b>	<u>890,854</u>	<u>13</u>	<u>(79,828)</u>	<u>-</u>
<b>Income (Loss) Before Transfers</b>	<u>(115,939)</u>	<u>(2,081)</u>	<u>(141,944)</u>	<u>60,839</u>
Transfers	-	(263)	(1,050)	-
<b>Change in Net Position</b>	<u>(115,939)</u>	<u>(2,344)</u>	<u>(142,994)</u>	<u>60,839</u>
<b>Total Net Position - Beginning</b>	133,303	286,414	3,183,710	(389,108)
Cumulative effect of a change in accounting principle	-	-	-	-
<b>Total Net Position - Beginning, Restated</b>	<u>133,303</u>	<u>286,414</u>	<u>3,183,710</u>	<u>(389,108)</u>
<b>Total Net Position - Ending</b>	<u>\$ 17,364</u>	<u>\$ 284,070</u>	<u>\$ 3,040,716</u>	<u>\$ (328,269)</u>

**Totals**

<u>2020</u>	<u>2019</u>
\$ 252,282	\$ 249,719
18,967	4,680
53	-
<u>271,302</u>	<u>254,399</u>
132,021	323,202
-	6,784
143,884	136,951
217,199	357,798
18,989	14,276
668,374	240,903
100,999	103,256
<u>1,281,466</u>	<u>1,183,170</u>
<u>(1,010,164)</u>	<u>(928,771)</u>
890,310	711,817
(80,071)	-
800	303
<u>811,039</u>	<u>712,120</u>
(199,125)	(216,651)
<u>(1,313)</u>	<u>(984)</u>
<u>(200,438)</u>	<u>(217,635)</u>
3,214,319	3,523,176
-	(91,222)
<u>3,214,319</u>	<u>3,431,954</u>
<u>\$ 3,013,881</u>	<u>\$ 3,214,319</u>

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**REGIONAL HOUSING AUTHORITY**  
**Combining Schedule of Cash Flows**  
**State/Local**  
**For the Year Ended March 31, 2020**  
**(With comparative totals for 2019)**

	Office of Migrant Services	Teesdale	Neighborhood Stabilization Program	Program Benefits
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from customers	\$ 144,904	\$ 38,040	\$ 129,734	\$ -
Payments to suppliers	(880,430)	(20,575)	(129,685)	-
Payments to employees	(169,711)	(8,814)	(93,193)	-
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>(905,237)</u>	<u>8,651</u>	<u>(93,144)</u>	<u>-</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Intergovernmental revenues received	890,310	-	-	-
Transfers to other funds	-	(263)	(1,050)	-
Interfund loans repayments made	(7,301)	-	(9,052)	-
Interfund loans repayments received	97,922	28,659	326,686	-
<b>Net Cash Provided (Used) by Noncapital Financing Activities</b>	<u>980,931</u>	<u>28,396</u>	<u>316,584</u>	<u>-</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition of capital assets	-	-	(36,381)	-
<b>Net Cash Provided (Used) by Capital and Related Financing Activities</b>	<u>-</u>	<u>-</u>	<u>(36,381)</u>	<u>-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest income	544	12	243	-
<b>Net Cash Provided (Used) by Investing Activities</b>	<u>544</u>	<u>12</u>	<u>243</u>	<u>-</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	76,238	37,059	187,302	-
<b>Balances - Beginning</b>	100	1,354	10,509	-
<b>Balances - Ending</b>	<u>\$ 76,338</u>	<u>\$ 38,413</u>	<u>\$ 197,811</u>	<u>\$ -</u>



Totals

<u>2020</u>	<u>2019</u>
\$ 312,678	\$ 405,914
(1,030,690)	(946,059)
<u>(271,718)</u>	<u>(204,502)</u>
<u>(989,730)</u>	<u>(744,647)</u>
890,310	720,326
(1,313)	(984)
(16,353)	16,353
<u>453,267</u>	<u>(453,267)</u>
<u>1,325,911</u>	<u>282,428</u>
<u>(36,381)</u>	<u>-</u>
<u>(36,381)</u>	<u>-</u>
<u>799</u>	<u>300</u>
<u>799</u>	<u>300</u>
300,599	(461,919)
<u>11,963</u>	<u>473,882</u>
<u>\$ 312,562</u>	<u>\$ 11,963</u>

**REGIONAL HOUSING AUTHORITY**  
**Combining Schedule of Cash Flows**  
**State/Local**  
**For the Year Ended March 31, 2020**  
**(With comparative totals for 2019)**

	<u>Office of Migrant Services</u>	<u>Teesdale</u>	<u>Neighborhood Stabilization Program</u>	<u>Program Benefits</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>				
Operating income (loss)	\$ (1,006,793)	\$ (2,094)	\$ (62,116)	\$ 60,839
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	-	11,249	89,750	-
Decrease (increase) in:				
Accounts receivable - tenants, net	(310)	-	(14,469)	-
Accounts receivable - operating reimbursements	145,224	-	(90,238)	-
Prepaid cost	(11,361)	(474)	(7,088)	-
Pension adjustments - deferred outflows of resources	-	-	-	25,034
OPEB adjustments - deferred outflows of resources	-	-	-	(9,787)
Increase (decrease) in:				
Accounts payable	(32,798)	(61)	(8,996)	-
Prepaid tenant rent	(10)	2	1,002	-
Accrued salaries and benefits	811	(21)	(1,114)	-
Security deposits payable	-	50	125	-
Compensated absences payable	-	-	-	(10,225)
Net pension liability	-	-	-	(47,515)
Net OPEB liability	-	-	-	(22,030)
Pension adjustments - deferred inflows of resources	-	-	-	8,076
OPEB adjustments - deferred inflows of resources	-	-	-	(4,392)
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ (905,237)</u>	<u>\$ 8,651</u>	<u>\$ (93,144)</u>	<u>\$ -</u>

Totals

<u>2020</u>	<u>2019</u>
\$(1,010,164)	\$ (928,771)
100,999	103,256
(14,779)	348
54,986	151,694
(18,923)	-
25,034	(582)
(9,787)	(948)
(41,855)	(137,951)
994	22
(324)	2,720
175	(549)
(10,225)	12,925
(47,515)	36,078
(22,030)	(1,024)
8,076	2,150
(4,392)	15,985
<u>\$ (989,730)</u>	<u>\$ (744,647)</u>

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**Combining Schedules – Building Better Partnerships**

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**REGIONAL HOUSING AUTHORITY**  
**Combining Schedule of Net Position**  
**Building Better Partnerships**  
**March 31, 2020**  
**(With comparative totals for 2019)**

	Healthy Housing, LLC	Building Better Partnerships	Heather Glenn	Program Benefits
<b>ASSETS</b>				
Current Assets:				
Cash and investments	\$ 100	\$ 100	\$ 27,285	\$ -
Receivables:				
Tenants, net	-	-	2,760	-
Other	-	-	13,461	-
Prepaid cost	-	-	149	-
Due from other funds	-	-	-	-
Investment in partnership	-	(349)	-	-
<b>Total Current Assets</b>	<u>100</u>	<u>(249)</u>	<u>43,655</u>	<u>-</u>
Noncurrent Assets:				
Restricted cash and investments	-	-	2,250	-
Nondepreciable assets	-	-	46,200	-
Depreciable assets, net	-	-	259,747	-
<b>Total Noncurrent Assets</b>	<u>-</u>	<u>-</u>	<u>308,197</u>	<u>-</u>
<b>Total Assets</b>	<u>100</u>	<u>(249)</u>	<u>351,852</u>	<u>-</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred pension adjustments	-	-	-	2,234
Deferred OPEB adjustments	-	-	-	553
<b>Total Deferred Outflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,787</u>
<b>LIABILITIES</b>				
Current Liabilities:				
Accounts payable	-	-	859	-
Prepaid tenant rent	-	-	1,125	-
Accrued salaries and benefits	-	-	567	-
Security deposits payable	-	-	2,250	-
Compensated absences payable	-	-	-	631
<b>Total Current Liabilities</b>	<u>-</u>	<u>-</u>	<u>4,801</u>	<u>631</u>
Noncurrent Liabilities:				
Compensated absences - net of current portion	-	-	-	652
Net pension liability	-	-	-	10,093
Net OPEB liability	-	-	-	7,284
<b>Total Noncurrent Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,029</u>
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>4,801</u>	<u>18,660</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred pension adjustments	-	-	-	767
Deferred OPEB adjustments	-	-	-	598
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,365</u>



**Totals**

<u>2020</u>	<u>2019</u>
\$ 27,485	\$ -
2,760	-
13,461	2,287
149	-
-	28,842
<u>(349)</u>	<u>(342)</u>
43,506	30,787
2,250	2,500
46,200	46,200
<u>259,747</u>	<u>271,040</u>
308,197	319,740
<u>351,703</u>	<u>350,527</u>
2,234	3,324
<u>553</u>	<u>47</u>
2,787	3,371
859	464
1,125	14
567	333
2,250	2,500
<u>631</u>	<u>836</u>
5,432	4,147
652	1,059
10,093	11,790
<u>7,284</u>	<u>8,023</u>
18,029	20,872
<u>23,461</u>	<u>25,019</u>
767	322
<u>598</u>	<u>785</u>
1,365	1,107

**REGIONAL HOUSING AUTHORITY**  
**Combining Schedule of Net Position**  
**Building Better Partnerships**  
**March 31, 2020**  
**(With comparative totals for 2019)**

	<u>Healthy Housing, LLC</u>	<u>Building Better Partnerships</u>	<u>Heather Glenn</u>	<u>Program Benefits</u>
<b>NET POSITION</b>				
Net investment in capital assets	-	-	305,947	-
Unrestricted	100	(249)	41,104	(17,238)
<b>Total Net Position</b>	<u>\$ 100</u>	<u>\$ (249)</u>	<u>\$ 347,051</u>	<u>\$ (17,238)</u>

**Totals**

<u>2020</u>	<u>2019</u>
305,947	317,240
<u>23,717</u>	<u>10,532</u>
<u>\$ 329,664</u>	<u>\$ 327,772</u>

**REGIONAL HOUSING AUTHORITY**  
**Combining Schedule of Revenues, Expenses and Changes in Net Position**  
**Building Better Partnerships**  
**For the Year Ended March 31, 2020**  
**(With comparative totals for 2019)**

	<u>Healthy Housing, LLC</u>	<u>Building Better Partnerships</u>	<u>Heather Glenn</u>	<u>Program Benefits</u>
<b>OPERATING REVENUES</b>				
Dwelling rents	\$ -	\$ -	\$ 40,670	\$ -
Other tenant revenue	-	-	1,014	-
Other revenue	-	-	1,064	-
<b>Total Operating Revenues</b>	<u>-</u>	<u>-</u>	<u>42,748</u>	<u>-</u>
<b>OPERATING EXPENSES</b>				
Administrative	-	-	12,116	(2,206)
Utilities	-	-	17,237	-
Maintenance	-	-	11,150	-
Insurance premiums	-	-	1,217	-
Other general expenses	-	-	909	-
Depreciation	-	-	11,293	-
<b>Total Operating Expenses</b>	<u>-</u>	<u>-</u>	<u>53,922</u>	<u>(2,206)</u>
<b>Operating Income (Loss)</b>	<u>-</u>	<u>-</u>	<u>(11,174)</u>	<u>2,206</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Intergovernmental revenues	-	-	11,174	-
Partnership revenue (expense)	-	(7)	-	-
Interest income	-	-	-	-
<b>Total Non-Operating Revenue (Expenses)</b>	<u>-</u>	<u>(7)</u>	<u>11,174</u>	<u>-</u>
<b>Income (Loss) Before Transfers</b>	<u>-</u>	<u>(7)</u>	<u>-</u>	<u>2,206</u>
Transfers	-	-	(307)	-
<b>Change in Net Position</b>	<u>-</u>	<u>(7)</u>	<u>(307)</u>	<u>2,206</u>
<b>Total Net Position - Beginning</b>	100	(242)	347,358	(19,444)
Prior period adjustment	-	-	-	-
<b>Total Net Position - Beginning, Restated</b>	100	(242)	347,358	(19,444)
<b>Total Net Position - Ending</b>	<u>\$ 100</u>	<u>\$ (249)</u>	<u>\$ 347,051</u>	<u>\$ (17,238)</u>

**Totals**

<u>2020</u>	<u>2019</u>
\$ 40,670	\$ 40,010
1,014	413
1,064	-
<u>42,748</u>	<u>40,423</u>
9,910	15,654
17,237	15,461
11,150	12,948
1,217	1,010
909	1,399
<u>11,293</u>	<u>11,293</u>
<u>51,716</u>	<u>57,765</u>
<u>(8,968)</u>	<u>(17,342)</u>
11,174	15,482
(7)	(327)
<u>-</u>	<u>1</u>
<u>11,167</u>	<u>15,156</u>
<u>2,199</u>	<u>(2,186)</u>
<u>(307)</u>	<u>17,674</u>
<u>1,892</u>	<u>15,488</u>
327,772	316,882
<u>-</u>	<u>(4,598)</u>
<u>327,772</u>	<u>312,284</u>
<u>\$ 329,664</u>	<u>\$ 327,772</u>

**REGIONAL HOUSING AUTHORITY**  
**Combining Schedule of Cash Flows**  
**Building Better Partnerships**  
**For the Year Ended March 31, 2020**  
**(With comparative totals for 2019)**

	Healthy Housing, LLC	Building Better Partnerships	Heather Glenn	Program Benefits
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from customers	\$ -	\$ -	\$ 29,675	\$ -
Payments to suppliers	-	-	(13,186)	-
Payments to employees	-	-	(28,963)	-
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>-</b>	<b>-</b>	<b>(12,474)</b>	<b>-</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Intergovernmental revenues received	-	-	11,174	-
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	(307)	-
Interfund loans made	-	-	-	-
Interfund loans repaid	100	-	28,742	-
<b>Net Cash Provided (Used) by Noncapital Financing Activities</b>	<b>100</b>	<b>-</b>	<b>39,609</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>-</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>100</b>	<b>-</b>	<b>27,135</b>	<b>-</b>
<b>Balances - Beginning</b>	<b>-</b>	<b>100</b>	<b>2,400</b>	<b>-</b>
<b>Balances - Ending</b>	<b>\$ 100</b>	<b>\$ 100</b>	<b>\$ 29,535</b>	<b>\$ -</b>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>				
Operating income (loss)	\$ -	\$ -	\$ (11,174)	\$ 2,206
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	-	-	11,293	-
Decrease (increase) in:				
Accounts receivable - tenants, net	-	-	(2,760)	-
Accounts receivable - other	-	-	(11,174)	-
Prepaid cost	-	-	(149)	-
Pension adjustments - deferred outflows of resources	-	-	-	1,090
OPEB adjustments - deferred outflows of resources	-	-	-	(506)
Increase (decrease) in:				
Accounts payable	-	-	395	-
Prepaid tenant rent	-	-	1,111	-
Accrued salaries and benefits	-	-	234	-
Security deposits payable	-	-	(250)	-
Compensated absences payable	-	-	-	(612)
Net pension liability	-	-	-	(1,697)
Net OPEB liability	-	-	-	(739)
Pension adjustments - deferred inflows of resources	-	-	-	445
OPEB adjustments - deferred inflows of resources	-	-	-	(187)
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (12,474)</b>	<b>\$ -</b>

**Totals**

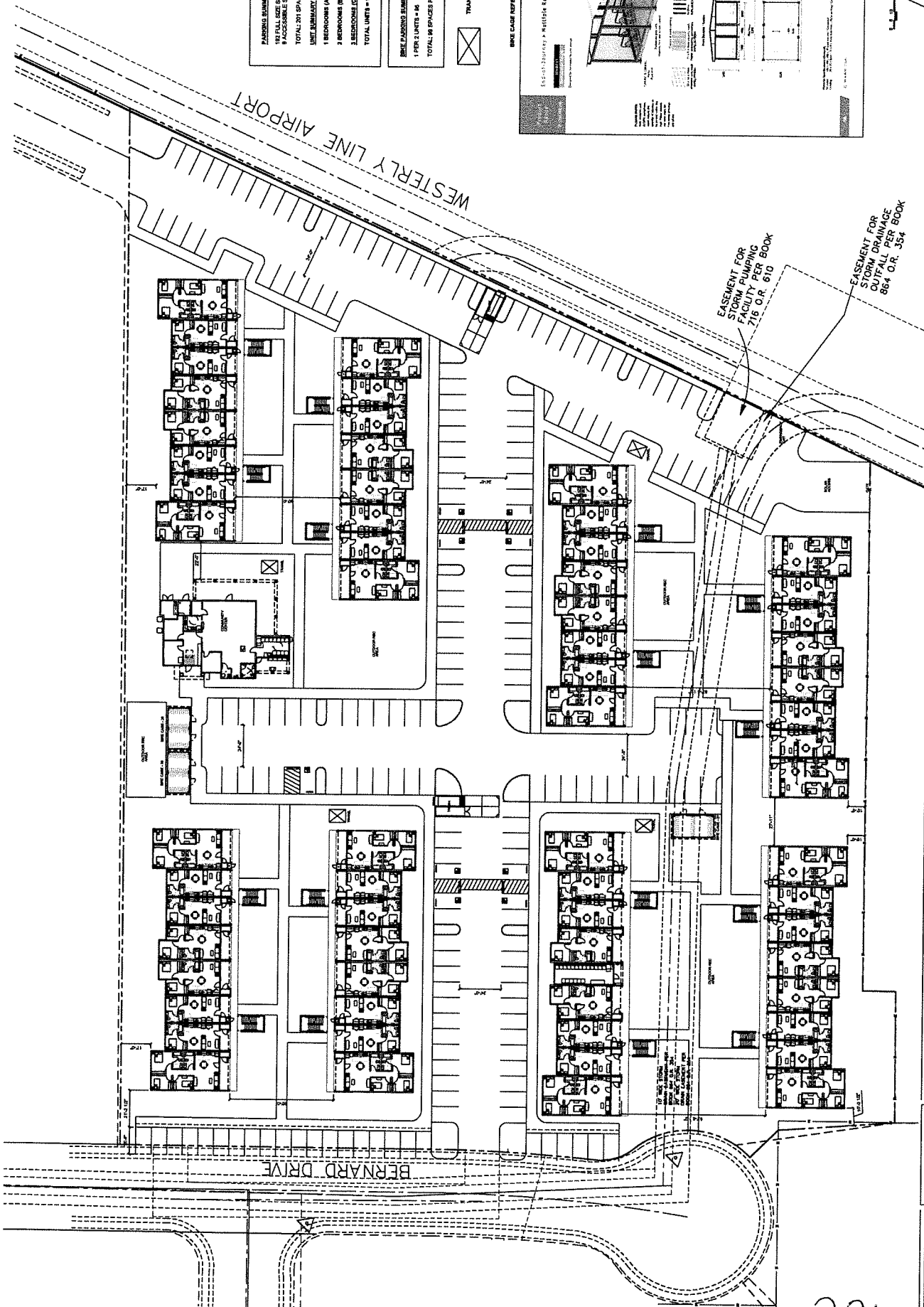
<u>2020</u>	<u>2019</u>
\$ 29,675	\$ 39,099
(13,186)	(37,021)
<u>(28,963)</u>	<u>(5,315)</u>
(12,474)	(3,237)
11,174	15,482
-	17,674
(307)	-
-	(28,842)
<u>28,842</u>	<u>-</u>
39,709	4,314
-	1
-	1
27,235	1,078
<u>2,500</u>	<u>1,422</u>
<u>\$ 29,735</u>	<u>\$ 2,500</u>

\$ (8,968)    \$ (17,342)

11,293	11,293
(2,760)	1,041
(11,174)	(2,287)
(149)	-
1,090	444
(506)	(47)
395	265
1,111	(328)
234	151
(250)	250
(612)	409
(1,697)	2,082
(739)	(66)
445	113
<u>(187)</u>	<u>785</u>
<u>\$ (12,474)</u>	<u>\$ (3,237)</u>

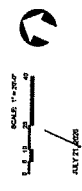
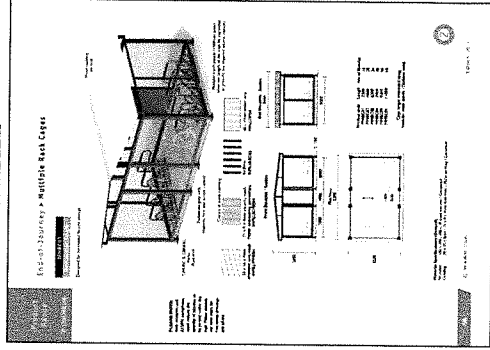
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<b>PARKING SUMMARY</b> 192 FULL SIZE SPACES 9 ACCESSIBLE SPACES TOTAL: 201 SPACES	<b>UNIT SUMMARY</b> 1 BEDROOM (A) - 46 2 BEDROOM (B) - 48 3 BEDROOM (C) - 28 TOTAL UNITS = 142
<b>BIKE PARKING SUMMARY</b> 1 FOR 2 UNITS = 46 TOTAL BIKE SPACES PROVIDED	

TRANSFORMER



**A1.1**  
kuchiman ARCHITECTS INC  
SITING PLAN

**Richland Village**  
Yuba City, California

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