



# 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)

November 9, 2022

TO: Chairperson Marc Boomgaarden  
Vice-Chairperson Manny Cardoza  
Commissioner Tony Kurlan  
Commissioner Dan Miller  
Commissioner Sue Hoek  
Commissioner Denise Conrado  
Commissioner Jeramy Chapdelaine  
Commissioner Bob Woten  
Commissioner Suzanne Gallaty  
Commissioner Kent Boes  
Commissioner Nicholas Micheli  
Commissioner Doug Lofton  
Commissioner John Loudon  
Commissioner Randy Fletcher  
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

November 16, 2022

You are hereby notified that the Commissioners of the Regional Housing Authority are called to meet in Regular Session at **12:15 PM on Wednesday, November 16, 2022, at Richland Neighborhood Center, 420 Miles Avenue, Yuba City, CA 95991.**

  
Gustavo Becerra  
Executive Director

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

**Richland Neighborhood Center,  
420 Miles Avenue, Yuba City, CA 95991  
November 16, 2022, 12:15 PM**

- A. CALL TO ORDER: ROLL CALL
- B. PLEDGE OF ALLEGIANCE
- C. PUBLIC PARTICIPATION: Members of the public shall be provided with an opportunity to address the Board on items of interest that are within the subject matter jurisdiction of the Board. Any member of the audience who may wish to bring something before the Board that is not on the agenda may do so at this time; however, State law provides that no action may be taken on any item not appearing on the posted Agenda. Persons who wish to address the Board during public comment or with respect to an item that is on the agenda, will be limited to three (3) minutes.
- D. AWARDS AND PRESENTATIONS: NONE
- E. EXECUTIVE SESSION: May be held under California Government Code regarding pending and/or anticipated litigation, property acquisition, and/or personnel issues.
  - 1. CLOSED SESSION: Pursuant to Section 54957.6 of the California Government Code  
Conference with Labor Negotiator  
Agency Negotiator: Patrick Clark
- F. CONSENT CALENDAR: All matters listed under Consent Calendar are considered to be routine and can be enacted in one motion. There will be no separate discussion of these items prior to the time that the Board votes on the motion unless members of the Board request specific items to be discussed or removed from the Consent Calendar for individual action.
  - 2. Recommend Approval of Minutes – October 5, 2022 pg. 1
  - 3. Recommend Establishing the Findings to Allow the Board to meet pg. 4  
virtually if they elect to do so
  - 4. Resolution 22-1772 – Authorization to Approve the Standard pg. 6  
Charges to Residents for Maintenance Services and Resident  
Caused Damages for 2023-2027

5. Resolution 22-1773 – Approval of the Annual Utility Study and Allowance – Energy Efficient pg. 19
6. Recommend the of Reclassification of an Eligibility Clerk to an Eligibility Specialist and Approval of Changes to the Organizational Chart pg. 30

G. OLD BUSINESS: Discussion/Possible Action: NONE

H. NEW BUSINESS: Discussion/Possible Action:

7. Acceptance of Audit for FYE 2022 into Record pg. 32  
Marco Cruz, Chief Financial Officer
8. Recommend Approval of Memorandum of Understanding Between PEU Local #1, Affiliated with AFSCME International and Regional Housing Authority pg. 122  
Gustavo Becerra, Executive Director

I. ADMINISTRATIVE REPORT:

9. RHA Owned/Managed Properties Occupancy/Eligibility Update pg. 178  
Pattra Runge, Occupancy Manager
10. Housing Choice Voucher Occupancy/Eligibility Update pg. 180  
Alisha Parker, Occupancy Manager
11. Maintenance Update pg. 182  
Tom Goodwin, Operations Manager
12. Finance Update pg. 183  
Marco Cruz, Chief Financial Officer
13. Planning and Community Development Update pg. 190  
Gustavo Becerra, Executive Director
14. Administrative Update  
Gustavo Becerra, Executive Director

J. HOUSING COMMISSIONERS' COMMENTS:

K. NEXT MEETING: December 7, 2022

L. ADJOURNMENT:

REGIONAL HOUSING AUTHORITY  
Minutes  
Regular Board Meeting  
October 5, 2022

ITEM NO. A - CALL TO ORDER:

Vice-Chairperson Manny Cardoza called the meeting to order.

ITEM NO. A - ROLL CALL:

Vice-Chairperson Manny Cardoza, Commissioners Doug Lofton, Sue Hoek, Jeramy Chapdelaine, Dan Miller, Suzanne Gallaty, Kent Boes, and John Loudon were present. Commissioner Denise Conrado arrived later in the meeting. Chairperson Marc Boomgaarden, Commissioners Bob Woten, Tony Kurlan Randy Fletcher, and Nicholas Micheli were absent. Legal Counsel Brant Bordsen was also present.

ITEM NO. B. – PLEDGE OF ALLEGIANCE:

Commissioner Boes led the pledge of allegiance.

ITEM NO. C. – PUBLIC PARTICIPATION: NONE

ITEM NO. D.1.- FAMILY SELF-SUFFICIENCY GRADUATE CHELSEA SEBASTIAN:

Occupancy Manager Alisha Parker stated Ms. Sebastian joined the program in 2016 at which time she was on cash aid. Ms. Parker said Ms. Sebastian is now working and was able to purchase a vehicle and is graduating the program with an escrow account in the amount of \$10,879.39.

ITEM NO. E. – CLOSED SESSION: PURUSANT TO SECTION 54957.6 OF THE CALIFORINA GOVERNMENT CODE, CONFERENCE WITH LABOR NEGOTIATOR, AGENCY NEGOTIATOR: PATRICK CLARK:

Executive Director Gustavo Becerra stated there is no closed session and mentioned the kickoff meeting for negotiation is scheduled for October 13, 2022.

ITEM NO. F.3-9. - CONSENT CALENDAR:

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

Vote: Ayes: Vice-Chairperson Manny Cardoza, Commissioners Suzanne Gallaty, Dan Miller, Jeramy Chapdelaine, Denise Conrado, Kent Boes, John Loudon, Sue Hoek, and Doug Lofton  
Nays: None  
Abstain: None  
Absent: Chairperson Marc Boomgaarden, Commissioners Tony Kurlan, Bob Woten, Randy Fletcher, and Nicholas Micheli

ITEM NO. G.- OLD BUSINESS: NONE

ITEM NO. H.10. – RECOMMEND THE APPROVAL OF NEW POSITION OF LIMITED TERM FAMILY SELF-SUFFICIENCY COORDINATOR AND APPROVAL OF CHANGES TO ORGANIZATIONAL CHART:

Ms. Parker explained staff is asking for approval of a limited term position for a Family Self-Sufficiency Coordinator. She stated this will be a promotional opportunity for current staff. Ms. Parker mentioned there are many changes to the program and this limited term position will assist in implementing those changes.

Executive Director Gustavo Becerra stated this limited term position will also assist in doing more outreach for the program. Mr. Becerra said the recruitment policy will be followed to fill the position.

Commissioner Lofton made a motion to approve the new position of Limited Term Family Self-Sufficiency Coordinator and changes to the Organizational Chart. Commissioner Chapdelaine made the second. The following roll call vote was taken:

Vote: Ayes: Vice-Chairperson Manny Cardoza, Commissioners Suzanne Gallaty, Dan Miller, Jeramy Chapdelaine, Denise Conrado, Kent Boes, John Loudon, Sue Hoek, and Doug Lofton  
Nays: None  
Abstain: None  
Absent: Chairperson Marc Boomgaarden, Commissioners Tony Kurlan, Bob Woten, Randy Fletcher, and Nicholas Micheli

ITEM NO. I.11. – HOUSING CHOICE VOUCHER OCCUPANCY/ELIGIBILITY UPDATE:

Ms. Parker said many waiting lists were still open when the report was due in August, and she wanted to wait to present her report to give accurate numbers. She mentioned the numbers are still high on several waiting lists because staff is currently working on updating the update letter with the recommendations from Fair Housing. Ms. Parker stated the Section 8 waiting list will remain open. She also shared there are 127 Emergency Housing Vouchers committed.

ITEM NO. I.12. – ADMINISTRATIVE UPDATE:

Mr. Becerra asked for help to get the word out that the Section 8 waiting list remains open. He said an item was presented to the City of Colusa's City Council to request a reduction in impact fees for the Rancho Colus project. Mr. Becerra thanked Commissioner Conrado for her advocacy for the item. He said the City Council has elected to form an ad hoc committee to work with the city staff to see what the value is they can commit to the project.

ITEM NO. J - HOUSING COMMISSIONERS' COMMENTS:

Commissioner Conrado stated an ad hoc committee will be meeting next week regarding the impact fees for the Rancho Colus project.

Commissioner Gallaty apologized for missing the last few meetings.

Commissioner Chapdelaine thanked Mr. Becerra for the updates.

Commissioner Hoek said Cashin's Field is looking good and it is nice to see people moving into Brunswick Commons.

ITEM NO. K – NEXT MEETING: October 19, 2022

ITEM NO. L - ADJOURNMENT: The meeting was adjourned at 12:32 PM.

**REGIONAL HOUSING AUTHORITY**

**STAFF REPORT**

**Date:** November 16, 2022  
**To:** Board of Commissioners  
**From:** Jennifer Ruiz, Executive Assistant/HR Coordinator

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**SUBJECT:** Ability to Hold Board Meetings Virtually as per AB361  
**RECOMMENDATION:** Establish the Findings to Allow the Board to meet virtually if they elect to do so  
**FISCAL IMPACT:** N/A

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**Background**

On September 16, 2021, Governor Gavin Newsom signed AB 361 which will go into effect October 1, 2021. AB 361 extends the COVID-19 rules for conducting virtual or teleconference meetings under the Brown Act. In order to utilize the provisions of AB 361, a meeting must be held during a proclaimed state of emergency in which state or local officials have imposed or recommended measures to promote social distancing. The legislative body of the local agency must determine, by majority vote, that meeting in person would present imminent risks to health or safety of attendees.

If a proclaimed state of emergency still exists and the local agency wishes to continue to hold meetings in compliance with AB 361, the following must be done:

1. Within 30 days of the initial virtual or teleconference meeting, make the following findings by majority vote:
  - a. The agency has reconsidered the circumstances of the state of emergency, and
  - b. It either continues to directly impact the ability of members to meet safely in person, or state or local officials continue to impose or recommend measures to promote social distancing
2. Make the same findings by majority vote every 30 days thereafter.

**Recommendation**

It is recommended that the Board of Commissioners of Regional Housing Authority establish the findings to allow the Board to meeting virtually if they elect to do so as per AB 361.

Prepared by:

Submitted by:



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Jennifer Ruiz  
Executive Assistant/HR Coordinator



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Gustavo Becerra  
Executive Director



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## RESOLUTION 22-1772

### A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE REGIONAL HOUSING AUTHORITY HEREBY AUTHORIZES THE STANDARD CHARGES TO RESIDENTS FOR MAINTENANCE SERVICES AND RESIDENT CAUSED DAMAGES FOR 2023-2027.

**WHEREAS**, the Regional Housing Authority (RHA), is mandated to provide decent, safe, sanitary housing. RHA has updated Standard Charges for Maintenance Services and Resident caused damages for all other RHA managed and or owned property for the time frame of 2023-2027.

**BE IT RESOLVED**, RHA expresses its support of the implementation of the updated STANDARD CHARGES TO RESIDENTS FOR MAINTENANCE SERVICES AND RESIDENT CAUSED DAMAGES FOR 2023-2027.

**BE IT FURTHER RESOLVED**, that the Executive Director is authorized to execute documents as needed to accommodate the implementation of the STANDARD CHARGES TO RESIDENTS FOR MAINTENANCE SERVICES AND RESIDENT CAUSED DAMAGES.

The undersigned Chairperson of the Board of Commissioners of the Regional Housing Authority therefore named does hereby attest and certify that the foregoing is a true and full copy of a resolution of the Governing Board adopted at a duly convened meeting on the date above-mentioned, which has not been altered, amended or repealed.

**This Resolution was approved at the special meeting of the Board of Commissioners, this 16<sup>th</sup> day of November 2022.**

AYES:

NAYS:

ABSTAINED:

ABSENT:

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

Marc Boomgaarden, Chairperson

(SEAL)



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## REGIONAL HOUSING AUTHORITY

### STANDARD CHARGES TO RESIDENTS FOR MAINTENANCE SERVICES AND RESIDENT CAUSED DAMAGES

2023-2027

Approved by Board Resolution No: (22-1772) Nov 16, 2022

Effective January 1, 2023, thru December 31, 2027

**NOTE:** all labor between 7:30 am to 5:30 pm Monday through Thursday will be charged at the rate of **\$50.00 per hour**. All after hour's labor will be charged at the rate of **\$75.00 per hour**. Charges for tenant caused damages will include the labor rate and the individual replacement/repair/cleaning charge.

Regional Housing Authority maintains professional services agreements with local vendors for items that include but are not limited to; carpet cleaning, painting, residential cleaning and when needed for items that require a specific trade. The maintenances for these services will be based on the actual cost for labor and materials by the vendor, plus the time accrued by RHA Maintenance staff.

The charges listed below are subject to change in cases where the actual cost to RHA has been changed by the vendor.

Any City or County fines permit costs incurred by RHA on a tenant's behalf for failure to comply with City or County ordinances shall be assessed directly to the tenant whose failure to comply is the basis for the fine.

Fees related to the Unlawful Detainer Process (eviction) brought by the RHA against residents are charged and payable as follows:

Filing Fee for Summons and Complaint	Actual Cost
Attorney's Fees	Actual Cost
Process Service Fees for services of Summons & Complaint	Actual Cost
Sherriff Fees for services of execution for eviction	Actual Cost
Sherriff Fees for actual eviction	Actual Cost



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## **BATHROOM Replacement of:**

Complete toilet replacement	\$375.00 +2 hr. labor
Complete toilet replacement (ADA)	\$375.00 +2 hr. labor
Toilet tank lid	\$33.00 +.50 hr labor
Toilet seat	\$25.00 +.50 hr. labor
Toilet seat (ADA)	\$25.00 + .50 hr. labor
Toilet paper dispenser	\$5.00 +.50 hr. labor
Toilet paper roller	\$5.00 + .50 hr. labor
Towel bar only	\$6.00+ .50 hr. labor
Towel bar (bar & brackets)	\$5.00 + .75 hr. labor
Medicine cabinet	\$60.00 + 1 hr. labor
Medicine cabinet with plastic drawer	\$75.00 + 1 hr. labor
Shower curtain rod	\$26.00 + .50 hr. labor
Rubber tub/sink stoppers	\$2.00 + .50 hr. labor
Pop up sink stoppers	\$8.00 + .50 hr. labor
Faucet aerator	\$2.00 + .50 hr. labor

## **KITCHEN Replacement of:**

Refrigerator door gasket	see invoice + 1 hr. labor
Fresh food bin	see invoice + .50 hr labor
Crisper top	see invoice + .50 hr labor
Freezer door bar	see invoice + .50 hr labor
Freezer door end caps	see invoice + .50 hr labor
Fresh food door bar	see invoice + .50 hr labor
Fresh food end caps	see invoice + .50 hr labor
Stove hood filter	\$6.00 + .50 hr labor
Oven rack	see invoice + .50 hr labor
GFCI (ground Fault Circuit Interrupters)	\$25.00 + .75 hr. labor
Sink strainer baskets (Lug/rubber bottom)	\$4.50 + .25 hr. labor



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## DOORS, WINDOWS AND SCREENS Replacement of:

Door-exterior (solid core)	see invoice + 2.5 hrs labor
Door- interior (hollow core)	\$80.00 + 2.5 hr. labor
Door-interior (hollow Core) 48-2	\$150 + \$55 for Paint & labor
Door-screen door (patio)	\$ 85.00 + 1hr labor
Door-screen door screen (patio)	\$25.00 + 1 hr labor
Swinging screen door	\$155.00 + 1.5 hrs labor
Door Stop	\$1.00 each + .25 hr labor
Window glass	see invoice plus labor
Window screen only	based on united inch (W+H x\$0.25 per united inch)
Screen repair	+ labor, plus frame cost+ (Window Screen Only)
Window screen plus frame	based on united inch (W+H x\$0.50 per united inch)
Front door viewer replacement	\$9.00 + .50 hr labor
Mini blind	see invoice + .50 hr labor
Mini blind wands	\$1.00 + .50 hr labor
1" Curtin rod	\$30.00 + .5 labor

## GENERAL Replacement of:

Smoke detectors A/C	\$29.00 + .50 hr. labor
Smoke detector 9V	\$29.00 + .50 hr. labor
Carbon Monoxide detectors	\$56.00 + .50 hr. labor
VCT Floor tile	\$5.00each + 1 hr. labor
Electrical receptacle plate	\$3.50 + .50 hr. labor
Ceiling light fixture:	
6" round style	\$ 15.00 +.50 hr. labor
8" round style	\$21.00 + .50 hr. labor
11" round	\$35.00 + .50 hr. labor
Square light fixture 12"	\$15.00 + 50 hr. labor
4 Ft. Puff cover only	\$65.00 +.50 hr. Labor
Light bulbs:	
Round (KC)	\$20.00 + .50 hr. labor
Wall Sconce (KC)	\$40.00 + ½ hr. labor
Regular LED A-19	\$6.00 + .25 hr. labor
T-8	\$8.00 + .25 hr.



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Appliance	\$4.00 + .25 hr.
Patio light LED	\$45.00 + .25 hr.
NEW LED ceiling / wall fixture	\$ 25.00 + .25 hr.
Fluorescent 2'	\$10.00 + .25 hr.
Fluorescent 4'	\$10.00 + .25 hr. labor
Compact fluorescent	\$5.00 + .25 hr. labor
Compact fluorescent push pin GU 24	\$7.00 +.25 hr. labor
Telephone jack	\$5.00 + .50 hr. labor
Clotheslines for backyard -RD	\$25.00 + 1 hr. labor
Curtain rods	
Small white "U" style	\$21.00 + .25 hr.
RD 420's	\$15.00 + .25 hr.
RD 380 / back quad area	\$30.00 + .25 hr.
TC door Blinds	\$22.00 + .25 hr.
Exterior outlet covers	\$13.00 + .25 hr.
Hood vent filters	\$7.50 + .25 hr. labor
 <b><u>CLEANING:</u></b>	
Recology totter cleaning	\$10 each
Cleaning as required/housekeeping	# hours x \$50.00 hr lab or cleaning vendor invoice **cleaning costs vary according to bedroom size, carpet soiling (light to heavy).
Damage due to smoking within unit	materials + # hours x \$50.00
Pet damage	See invoice
Carpet replacement	Pro-rated useful life/see invoice
Interior painting	pro-rated Based on 7 years useful life/see invoice
Disposal of:	
Microwave	\$50.00 plus 1hr labor
Refrigerator	\$50.00 plus 1hr labor
Stove	\$50.00 plus 1hr labor
General debris hauling	\$70.00 plus 1hr labor per trip
Sewage line clog-resident caused	see invoice or \$40 slow drain / \$65 per (sink – toilet – main drain up to one hour then \$50 per thereafter)
Vehicle towing	see invoice



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## PESTS:

Pests-general \*\*

See vendor invoice

Pests-bed bugs

see vendor invoice

\*\*The HA maintains regular pest control, a resident whose housekeeping habits cause pest infestation will be charged at the vendor's cost plus 10% for pest control services per treatment, to include but not limited to repairs and damages to stove, refrigerator, HVAC, water heater or related damage to the unit.

## KEYS:

Mailbox rekey / replacement

\$35.00 +.25 hr. labor

Lost keys (lost/broken)

\$10.00

Lock out (during work hours)

\$50.00

Lock out (after work)

\$ 75.00

Keys (additional each key)

\$10.00 each

Re-key each cylinder

\$25.00 each + \$10.00 per key (X4)

Passage Knob

\$10.00 + .50 hr. labor

Privacy Knob

\$12.00 + .50 labor

Passage Lever

\$ 25.00 + .50 labor

## LANDSCAPING:

Mow and trim yard

# of hours x \$50.00 or vendor invoice

Clean up yard & disposal of items

# of hours x \$50.00 plus dump fee-see invoice

Packing & storage of abandoned personal items

storage fee + # hours x \$50.00

All vendor costs are subject to change by provider.

## Flooring

Standard carpet and Pad Mustang

\$3.50 Sf. + \$1.50 sf. labor

Carpet removal and disposal

\$2.00 sf. + labor

### **Example #1**

The carpet was replaced in 2017 with a 10-year life expectancy. it was valued at \$1,376.00 the resident ruins the carpet 5 years early. at \$137.50 per year prorate = \$687.50 for 5 years' worth of carpet. They will be responsible for their reminders of the life of the carpet (5 years) for the total of \$687.50



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## VCT replacement / Plank / loose lay

1 piece	\$5.50 including labor
3-5 Sq. Ft.	\$5.50 " "
6-11 Sq. Ft.	\$4.50 " "
More the 11 Sq. Ft.	\$5.50 " "

Linoleum \$7.50 sf. including labor (standard grade)

## Unit Paint Charges

Prices are based on 7-year wear

Prices below are labor only; materials must be billed out accordingly

- 1 bedroom 2 gallons of paint
- 2 bedroom 3 gallons of paint
- 3 & 4 bedroom 5 gallons of paint
- 5 bedroom and up 9 gallons of paint
- Paint price per gallon \$30.00

**\*\*\*For example, purposes only\*\*\***

A 3-bedroom duplex labor is \$600 plus \$150.00 in material for a **grand total of \$750.00\*\*\***

### Richland Public Housing

Studio / one bedroom \$750.00 (all prices are loaded labor and materials)

2-bedroom duplex \$750.00

3 Bedroom duplex \$900.00

4-bedroom single family home \$900.00

5-bedroom single family home \$900.00

### River City Manor

1-bedroom apartment \$750.00

### Live Oak Senior Village

1- & 2-bedroom apartments \$750.00



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## **Yolo / Heiken**

2 Bedrooms single family home \$750.00

3-bedroom single family home \$750

1-bedroom apartments \$750.00

## **Kingwood Commons**

1-bedroom apartment \$750.00

2-bedroom townhouse \$750.00

3-bedroom townhouse \$900.00

## **Percy Ave Apartments**

1-bedroom apartment \$750.00

## **Town Center Apartments**

1-bedroom apartment \$750.00

2-bedroom apartment \$750.00

2-bedroom corner apartment \$750.00

## **USDA Rural Development**

2-bedroom townhouse \$750.00

3-bedroom townhouse \$900.00

4-bedroom townhouse \$900.00

## **Migrant Housing**

2-bedroom apartment \$750.00

3-bedroom apartment \$750

3-bedroom duplex \$900.00

## **Butte View Estates**

1- & 2-bedroom apartments \$750.00

## **Teesdale**

3-bedroom apartment bid as one bedroom \$200.00 each

## **814 F Street**

4 plex bid each bedroom It is each room \$200.00 each

## **Centennial Arms**

1-bedroom apartments \$750.00

2-bedroom apartments \$750.00



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## NSP / H2F

900 to 1200 square feet single family home \$950.00

1201 square feet to 1500 square feet single family home \$1,100.00

1501 to 1800 square feet single family home \$1,300.00

1801 to 2100 square feet single family home \$1,400.00

## Carpet Cleaning Charges

additional charges odor control \$75

extra dirty spot stains treatment \$75

**SEE INVOICE as a lot of carpet has been replaced**

\*If you charge for carpet cleaning and then you replace it, you need to note in WO or 1219 that attempt was made\*

\*\*if carpet is going to be replaced, cannot charge for carpet cleaning\*\*

### Richland Public Housing

1-bedroom Studio Ann 2-bedroom duplex

3 Bedroom duplex

4-bedroom single family home

5-bedroom single family home

### River City Manor

1-bedroom apartment

### Live Oak Senior Village

1- & 2-bedroom apartments

### Yolo / Heiken

2 Bedrooms single family home

3-bedroom single family home

1-bedroom apartments

### Kingwood Commons

1-bedroom apartment

2-bedroom townhouse

3-bedroom townhouse

### Percy Ave Apartments

1-bedroom apartment



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## **Town Center Apartments**

- 1-bedroom apartment
- 2-bedroom apartment
- 2-bedroom corner apartment

## **USDA Rural Development**

- 2-bedroom townhouse
- 3-bedroom townhouse
- 4-bedroom townhouse

## **Migrant Housing**

- 2-bedroom apartment 0
- 3-bedroom apartment 0
- 3-bedroom duplex 0

## **Butte View Estates**

- 1- & 2-bedroom apartments

## **Teesdale**

- 3-bedroom apartment bid as one bedroom living room and Hall additional

## **814 F Street**

- 4 plex bid each bedroom It is each room living room and Hall additional

## **Centennial Arms**

- 1-bedroom apartments
- 2-bedroom apartments

## **NSP / H2F**

- 900 to 1200 square feet single family home
- 1201 square feet to 1500 square feet single family home
- 1501 to 1800 square feet single family home
- 1801 to 2100 square feet single family home



# 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)

## Unit Cleaning Charges

additional charges:

dirty range \$15

dirty refrigerator \$20

### Pre clean

1-bedroom \$60

2-bedroom \$70

3-bedroom \$80

4-bedroom \$90

5-bedroom \$90

### light wipe

1-bedroom \$50

2-bedroom \$60

3-bedroom \$70

4-bedroom \$80

5-bedroom \$90

### Richland Public Housing

1-bedroom & Studio \$130

2-bedroom duplex \$180

3 Bedroom duplex \$200

4-bedroom single family home \$230

5-bedroom single family home \$260

### River City Manor

1-bedroom apartment \$130

### Live Oak Senior Village

1- & 2-bedroom \$130 / \$180

### Yolo / Heiken

2 Bedrooms single family home \$180

3-bedroom single family home \$200

1-bedroom apartments \$130

### Kingwood Commons

1-bedroom apartment \$130

2-bedroom townhouse \$180

3-bedroom townhouse \$200

### Percy Ave Apartments

1-bedroom apartment \$130

### Town Center Apartments

1-bedroom apartment \$130

2-bedroom apartment \$180

2-bedroom corner apartment \$180



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## **USDA Rural Development**

2-bedroom townhouse \$180

3-bedroom townhouse \$200

4-bedroom townhouse \$230

## **Migrant Housing**

2-bedroom apartment \$180

3-bedroom apartment \$200

3-bedroom duplex \$260

## **Butte View Estates**

1-bedroom \$130

2-bedroom apartments \$180

## **Teesdale**

3-bedroom apartment bid as one bedroom \$80 each  
common area and Hall bath additional \$140 + \$20 convenience fee

## **814 F Street**

4 plex bid each bedroom It is each room \$80 each  
common area and Hall bath additional \$140 + \$20 convenience fee

## **Centennial Arms**

1-bedroom apartments \$130

2-bedroom apartments \$180

## **Devonshire Apartments**

1-bedroom \$150

2-bedroom \$200

3-bedroom \$220

## **NSP / H2F**

900 to 1200 square feet single family home \$180

1201 square feet to 1500 square feet single family home \$200

1501 to 1800 square feet single family home \$230

1801 to 2100 square feet single family home \$260



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## Pest Control Fees

Standard pest control fees / service is at no charge, but abuse like neglect, ongoing, failure to comply, refusal to allow pest service to enter or obstruct the request of the pest service to do their job, may result in additional fee. (See invoice)

\*\*Bedbug treatment, is a three-trip service (at a one service fee, see below) repeat or additional services may be required and will be charged as needed (with invoice on a case by case)

### Basic fees for bedbug treatment

One bedroom \$400.00

Two bedroom \$450.00

Three bedroom \$500.00

Four bedroom \$550.00

Five bedroom \$600.00

I have received a copy of the fee schedule

---

Name Date

---

Name Date

---

Name Date



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## RESOLUTION 22-1773

### 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 2,114 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; and

**WHEREAS**, these Energy Efficient Utility Allowances upon adoption by the RHA Board of Commissioners will apply to tenants that occupy qualified dwelling units newly constructed or substantially rehabbed after November 1, 2016;

**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, 2022, which are attached.

This Resolution was approved at the Regular Meeting of the Board of Commissioners on November 16, 2022 by the following vote:

AYES:

NAYS:

ABSTAIN:

ABSENT:

(SEAL)

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

Marc Boomgaarden, Chairperson



# 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): 11/1/2022

Locality: <b>Regional Housing Authority, CA</b>		Unit Type: <b>Energy Efficient Apartment</b>				
Utility or Service: <b>City of 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	\$26.00	\$30.00	\$34.00	\$36.00	\$41.00	\$45.00
b. Bottle Gas/Propane						
c. Electric	\$25.00	\$29.00	\$37.00	\$45.00	\$53.00	\$61.00
d. Electric Heat Pump	\$21.00	\$25.00	\$30.00	\$33.00	\$37.00	\$41.00
e. Oil						
<b>Cooking</b>						
a. Natural Gas	\$4.00	\$6.00	\$9.00	\$11.00	\$13.00	\$17.00
b. Bottle Gas/Propane						
c. Electric	\$11.00	\$12.00	\$18.00	\$24.00	\$29.00	\$35.00
<b>Other Electric &amp; Cooling</b>						
Other Electric (Lights & Appliances) <i>(Includes Climate Credit)</i>	\$34.00	\$40.00	\$59.00	\$77.00	\$96.00	\$114.00
Air Conditioning	\$14.00	\$16.00	\$23.00	\$29.00	\$36.00	\$42.00
<b>Water Heating</b>						
a. Natural Gas	\$11.00	\$13.00	\$17.00	\$24.00	\$30.00	\$34.00
b. Bottle Gas/Propane						
c. Electric	\$25.00	\$29.00	\$37.00	\$45.00	\$53.00	\$61.00
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> )	\$31.00	\$31.00	\$31.00	\$31.00	\$31.00	\$31.00
<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 \$-3.99 (California Climate Credit)	-\$4.00	-\$4.00	-\$4.00	-\$4.00	-\$4.00	-\$4.00
<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		\$		
		Sewer		\$		
Address of Unit		Trash Collection		\$		
		Range / Microwave		\$		
		Refrigerator		\$		
		Other		\$		
Number of Bedrooms		Other		\$		
		Total		\$		



# Utility Allowance Schedule

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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): 11/1/2022

Locality: <b>Regional Housing Authority, CA</b>		Unit Type: <b>Energy Efficient Row House/Townhouse/Semi-Detached/Duplex</b>				
Utility or Service: <b>City of 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	\$34.00	\$41.00	\$45.00	\$49.00	\$53.00	\$58.00
b. Bottle Gas/Propane						
c. Electric	\$36.00	\$43.00	\$52.00	\$62.00	\$72.00	\$81.00
d. Electric Heat Pump	\$26.00	\$31.00	\$36.00	\$41.00	\$45.00	\$50.00
e. Oil						
<b>Cooking</b>						
a. Natural Gas	\$4.00	\$6.00	\$9.00	\$11.00	\$13.00	\$17.00
b. Bottle Gas/Propane						
c. Electric	\$11.00	\$12.00	\$18.00	\$24.00	\$29.00	\$35.00
<b>Other Electric &amp; Cooling</b>						
Other Electric (Lights & Appliances) <i>(Includes Climate Credit)</i>	\$44.00	\$53.00	\$76.00	\$99.00	\$124.00	\$153.00
Air Conditioning	\$14.00	\$16.00	\$28.00	\$39.00	\$51.00	\$62.00
<b>Water Heating</b>						
a. Natural Gas	\$13.00	\$15.00	\$24.00	\$30.00	\$36.00	\$43.00
b. Bottle Gas/Propane						
c. Electric	\$31.00	\$36.00	\$46.00	\$56.00	\$66.00	\$76.00
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> )	\$31.00	\$31.00	\$31.00	\$31.00	\$31.00	\$31.00
<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 \$-3.99 (California Climate Credit)	-\$4.00	-\$4.00	-\$4.00	-\$4.00	-\$4.00	-\$4.00
<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		\$		
		Sewer		\$		
Address of Unit		Trash Collection		\$		
		Range / Microwave		\$		
		Refrigerator		\$		
		Other		\$		
Number of Bedrooms		Other		\$		
		<b>Total</b>		<b>\$</b>		



# Utility Allowance Schedule

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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): 11/1/2022

Locality: <b>Regional Housing Authority, CA</b>		Unit Type: <b>Energy Efficient Apartment</b>				
Utility or Service: <b>Colusa County</b>	<b>0 BR</b>	<b>1 BR</b>	<b>2 BR</b>	<b>3 BR</b>	<b>4 BR</b>	<b>5 BR</b>
Monthly Dollar Allowances						
<b>Heating</b>						
a. Natural Gas	\$26.00	\$30.00	\$34.00	\$36.00	\$41.00	\$45.00
b. Bottle Gas/Propane						
c. Electric	\$25.00	\$29.00	\$37.00	\$45.00	\$53.00	\$61.00
d. Electric Heat Pump	\$21.00	\$25.00	\$30.00	\$33.00	\$37.00	\$41.00
e. Oil						
<b>Cooking</b>						
a. Natural Gas	\$4.00	\$6.00	\$9.00	\$11.00	\$13.00	\$17.00
b. Bottle Gas/Propane						
c. Electric	\$11.00	\$12.00	\$18.00	\$24.00	\$29.00	\$35.00
<b>Other Electric &amp; Cooling</b>						
Other Electric (Lights & Appliances) <i>(Includes Climate Credit)</i>	\$34.00	\$40.00	\$59.00	\$77.00	\$96.00	\$114.00
Air Conditioning	\$14.00	\$16.00	\$23.00	\$29.00	\$36.00	\$42.00
<b>Water Heating</b>						
a. Natural Gas	\$11.00	\$13.00	\$17.00	\$24.00	\$30.00	\$34.00
b. Bottle Gas/Propane						
c. Electric	\$25.00	\$29.00	\$37.00	\$45.00	\$53.00	\$61.00
d. Oil						
<b>Water, Sewer, Trash Collection</b>						
Water ( <i>Arbuckle</i> )	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00
Sewer ( <i>Arbuckle</i> )	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00
Trash Collection ( <i>Recology</i> )	\$31.00	\$31.00	\$31.00	\$31.00	\$31.00	\$31.00
<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 \$-3.99 (California Climate Credit)	-\$4.00	-\$4.00	-\$4.00	-\$4.00	-\$4.00	-\$4.00
<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		\$		
Number of Bedrooms		Other		\$		
		Other		\$		
		Total		\$		



# Utility Allowance Schedule

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

OMB Approval  
No. 25577-0169  
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The following allowances are used to determine the total cost of tenant-furnished utilities and appliances.

Date (mm/dd/yyyy): 11/1/2022

Locality: <b>Regional Housing Authority, CA</b>		Unit Type: <b>Energy Efficient Row House/Townhouse/Semi-Detached/Duplex</b>				
Utility or Service: <b>Colusa County</b>	<b>0 BR</b>	<b>1 BR</b>	<b>2 BR</b>	<b>3 BR</b>	<b>4 BR</b>	<b>5 BR</b>
Monthly Dollar Allowances						
<b>Heating</b>						
a. Natural Gas	\$34.00	\$41.00	\$45.00	\$49.00	\$53.00	\$58.00
b. Bottle Gas/Propane						
c. Electric	\$36.00	\$43.00	\$52.00	\$62.00	\$72.00	\$81.00
d. Electric Heat Pump	\$26.00	\$31.00	\$36.00	\$41.00	\$45.00	\$50.00
e. Oil						
<b>Cooking</b>						
a. Natural Gas	\$4.00	\$6.00	\$9.00	\$11.00	\$13.00	\$17.00
b. Bottle Gas/Propane						
c. Electric	\$11.00	\$12.00	\$18.00	\$24.00	\$29.00	\$35.00
<b>Other Electric &amp; Cooling</b>						
Other Electric (Lights & Appliances) <i>(Includes Climate Credit)</i>	\$44.00	\$53.00	\$76.00	\$99.00	\$124.00	\$153.00
Air Conditioning	\$14.00	\$16.00	\$28.00	\$39.00	\$51.00	\$62.00
<b>Water Heating</b>						
a. Natural Gas	\$13.00	\$15.00	\$24.00	\$30.00	\$36.00	\$43.00
b. Bottle Gas/Propane						
c. Electric	\$31.00	\$36.00	\$46.00	\$56.00	\$66.00	\$76.00
d. Oil						
<b>Water, Sewer, Trash Collection</b>						
Water ( <i>Arbuckle</i> )	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00
Sewer ( <i>Arbuckle</i> )	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00	\$28.00
Trash Collection ( <i>Recology</i> )	\$31.00	\$31.00	\$31.00	\$31.00	\$31.00	\$31.00
<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 \$-3.99 (California Climate Credit)	-\$4.00	-\$4.00	-\$4.00	-\$4.00	-\$4.00	-\$4.00
<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		\$		
		Sewer		\$		
Address of Unit		Trash Collection		\$		
		Range / Microwave		\$		
		Refrigerator		\$		
		Other		\$		
Number of Bedrooms		Other		\$		
		<b>Total</b>		<b>\$</b>		



# Utility Allowance Schedule

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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): 11/1/2022

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

Utility or Service: **Nevada County**  
Monthly Dollar Allowances

	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR
--	------	------	------	------	------	------

<b>Heating</b>						
a. Natural Gas	\$26.00	\$30.00	\$34.00	\$36.00	\$41.00	\$45.00
b. Bottle Gas/Propane						
c. Electric	\$25.00	\$29.00	\$37.00	\$45.00	\$53.00	\$61.00
d. Electric Heat Pump	\$21.00	\$25.00	\$30.00	\$33.00	\$37.00	\$41.00
e. Oil						

<b>Cooking</b>						
a. Natural Gas	\$4.00	\$6.00	\$9.00	\$11.00	\$13.00	\$17.00
b. Bottle Gas/Propane						
c. Electric	\$11.00	\$12.00	\$18.00	\$24.00	\$29.00	\$35.00

<b>Other Electric &amp; Cooling</b>						
Other Electric (Lights & Appliances) <i>(Includes Climate Credit)</i>	\$34.00	\$40.00	\$59.00	\$77.00	\$96.00	\$114.00
Air Conditioning	\$14.00	\$16.00	\$23.00	\$29.00	\$36.00	\$42.00

<b>Water Heating</b>						
a. Natural Gas	\$11.00	\$13.00	\$17.00	\$24.00	\$30.00	\$34.00
b. Bottle Gas/Propane						
c. Electric	\$25.00	\$29.00	\$37.00	\$45.00	\$53.00	\$61.00
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> )	\$31.00	\$31.00	\$31.00	\$31.00	\$31.00	\$31.00

<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 \$-3.99 (California Climate Credit)	-\$4.00	-\$4.00	-\$4.00	-\$4.00	-\$4.00	-\$4.00

<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. Name of Family Address of Unit Number of Bedrooms	Heating	\$
	Cooking	\$
	Other Electric	\$
	Air Conditioning	\$
	Water Heating	\$
	Water	\$
	Sewer	\$
	Trash Collection	\$
	Range / Microwave	\$
	Refrigerator	\$
Other	\$	
Other	\$	
Total	\$	



# 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): 11/1/2022

Locality: <b>Regional Housing Authority, CA</b>		Unit Type: <b>Energy Efficient 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	\$34.00	\$41.00	\$45.00	\$49.00	\$53.00	\$58.00
b. Bottle Gas/Propane						
c. Electric	\$36.00	\$43.00	\$52.00	\$62.00	\$72.00	\$81.00
d. Electric Heat Pump	\$26.00	\$31.00	\$36.00	\$41.00	\$45.00	\$50.00
e. Oil						
<b>Cooking</b>						
a. Natural Gas	\$4.00	\$6.00	\$9.00	\$11.00	\$13.00	\$17.00
b. Bottle Gas/Propane						
c. Electric	\$11.00	\$12.00	\$18.00	\$24.00	\$29.00	\$35.00
<b>Other Electric &amp; Cooling</b>						
Other Electric (Lights & Appliances) <i>(Includes Climate Credit)</i>	\$44.00	\$53.00	\$76.00	\$99.00	\$124.00	\$153.00
Air Conditioning	\$14.00	\$16.00	\$28.00	\$39.00	\$51.00	\$62.00
<b>Water Heating</b>						
a. Natural Gas	\$13.00	\$15.00	\$24.00	\$30.00	\$36.00	\$43.00
b. Bottle Gas/Propane						
c. Electric	\$31.00	\$36.00	\$46.00	\$56.00	\$66.00	\$76.00
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> )	\$31.00	\$31.00	\$31.00	\$31.00	\$31.00	\$31.00
<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 \$-3.99 (California Climate Credit)	-\$4.00	-\$4.00	-\$4.00	-\$4.00	-\$4.00	-\$4.00
<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		\$		
Address of Unit		Water		\$		
		Sewer		\$		
		Trash Collection		\$		
		Range / Microwave		\$		
		Refrigerator		\$		
		Other		\$		
Number of Bedrooms		Other		\$		
		Total		\$		



# 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): 11/1/2022

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	\$26.00	\$30.00	\$34.00	\$36.00	\$41.00	\$45.00
b. Bottle Gas/Propane						
c. Electric	\$25.00	\$29.00	\$37.00	\$45.00	\$53.00	\$61.00
d. Electric Heat Pump	\$21.00	\$25.00	\$30.00	\$33.00	\$37.00	\$41.00
e. Oil						
<b>Cooking</b>						
a. Natural Gas	\$4.00	\$6.00	\$9.00	\$11.00	\$13.00	\$17.00
b. Bottle Gas/Propane						
c. Electric	\$11.00	\$12.00	\$18.00	\$24.00	\$29.00	\$35.00
<b>Other Electric &amp; Cooling</b>						
Other Electric (Lights & Appliances) <i>(Includes Climate Credit)</i>	\$34.00	\$40.00	\$59.00	\$77.00	\$96.00	\$114.00
Air Conditioning	\$14.00	\$16.00	\$23.00	\$29.00	\$36.00	\$42.00
<b>Water Heating</b>						
a. Natural Gas	\$11.00	\$13.00	\$17.00	\$24.00	\$30.00	\$34.00
b. Bottle Gas/Propane						
c. Electric	\$25.00	\$29.00	\$37.00	\$45.00	\$53.00	\$61.00
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> )	\$31.00	\$31.00	\$31.00	\$31.00	\$31.00	\$31.00
<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 \$-3.99 (California Climate Credit)	-\$4.00	-\$4.00	-\$4.00	-\$4.00	-\$4.00	-\$4.00
<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		\$		
		Sewer		\$		
Address of Unit		Trash Collection		\$		
		Range / Microwave		\$		
		Refrigerator		\$		
		Other		\$		
Number of Bedrooms		Other		\$		
		Total		\$		



# 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): 11/1/2022

Locality: <b>Regional Housing Authority, CA</b>		Unit Type: <b>Energy Efficient 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	\$34.00	\$41.00	\$45.00	\$49.00	\$53.00	\$58.00
b. Bottle Gas/Propane						
c. Electric	\$36.00	\$43.00	\$52.00	\$62.00	\$72.00	\$81.00
d. Electric Heat Pump	\$26.00	\$31.00	\$36.00	\$41.00	\$45.00	\$50.00
e. Oil						
<b>Cooking</b>						
a. Natural Gas	\$4.00	\$6.00	\$9.00	\$11.00	\$13.00	\$17.00
b. Bottle Gas/Propane						
c. Electric	\$11.00	\$12.00	\$18.00	\$24.00	\$29.00	\$35.00
<b>Other Electric &amp; Cooling</b>						
Other Electric (Lights & Appliances) <i>(Includes Climate Credit)</i>	\$44.00	\$53.00	\$76.00	\$99.00	\$124.00	\$153.00
Air Conditioning	\$14.00	\$16.00	\$28.00	\$39.00	\$51.00	\$62.00
<b>Water Heating</b>						
a. Natural Gas	\$13.00	\$15.00	\$24.00	\$30.00	\$36.00	\$43.00
b. Bottle Gas/Propane						
c. Electric	\$31.00	\$36.00	\$46.00	\$56.00	\$66.00	\$76.00
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> )	\$31.00	\$31.00	\$31.00	\$31.00	\$31.00	\$31.00
<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 \$-3.99 (California Climate Credit)	-\$4.00	-\$4.00	-\$4.00	-\$4.00	-\$4.00	-\$4.00
<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		\$		
Number of Bedrooms		Other		\$		
		Other		\$		
		<b>Total</b>		<b>\$</b>		



# 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): 11/1/2022

Locality: <b>Regional Housing Authority, CA</b>		Unit Type: <b>Energy Efficient 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	\$26.00	\$30.00	\$34.00	\$36.00	\$41.00	\$45.00
b. Bottle Gas/Propane						
c. Electric	\$25.00	\$29.00	\$37.00	\$45.00	\$53.00	\$61.00
d. Electric Heat Pump	\$21.00	\$25.00	\$30.00	\$33.00	\$37.00	\$41.00
e. Oil						
<b>Cooking</b>						
a. Natural Gas	\$4.00	\$6.00	\$9.00	\$11.00	\$13.00	\$17.00
b. Bottle Gas/Propane						
c. Electric	\$11.00	\$12.00	\$18.00	\$24.00	\$29.00	\$35.00
<b>Other Electric &amp; Cooling</b>						
Other Electric (Lights & Appliances) <i>(Includes Climate Credit)</i>	\$34.00	\$40.00	\$59.00	\$77.00	\$96.00	\$114.00
Air Conditioning	\$14.00	\$16.00	\$23.00	\$29.00	\$36.00	\$42.00
<b>Water Heating</b>						
a. Natural Gas	\$11.00	\$13.00	\$17.00	\$24.00	\$30.00	\$34.00
b. Bottle Gas/Propane						
c. Electric	\$25.00	\$29.00	\$37.00	\$45.00	\$53.00	\$61.00
d. Oil						
<b>Water, Sewer, Trash Collection</b>						
Water ( <i>CA Water Service</i> )	\$39.00	\$43.00	\$49.00	\$57.00	\$65.00	\$73.00
Sewer ( <i>Utility Management Services</i> )	\$55.00	\$55.00	\$55.00	\$55.00	\$55.00	\$55.00
Trash Collection ( <i>Recology</i> )	\$31.00	\$31.00	\$31.00	\$31.00	\$31.00	\$31.00
<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 \$-3.99 (California Climate Credit)	-\$4.00	-\$4.00	-\$4.00	-\$4.00	-\$4.00	-\$4.00
<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		\$		
Number of Bedrooms		Other		\$		
		Other		\$		
		Total		\$		



# 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): 11/1/2022

Locality: <b>Regional Housing Authority, CA</b>		Unit Type: <b>Energy Efficient Row House/Townhouse/Semi-Detached/Duplex</b>				
Utility or Service: <b>Yuba County</b>	<b>0 BR</b>	<b>1 BR</b>	<b>2 BR</b>	<b>3 BR</b>	<b>4 BR</b>	<b>5 BR</b>
Monthly Dollar Allowances						
<b>Heating</b>						
a. Natural Gas	\$34.00	\$41.00	\$45.00	\$49.00	\$53.00	\$58.00
b. Bottle Gas/Propane						
c. Electric	\$36.00	\$43.00	\$52.00	\$62.00	\$72.00	\$81.00
d. Electric Heat Pump	\$26.00	\$31.00	\$36.00	\$41.00	\$45.00	\$50.00
e. Oil						
<b>Cooking</b>						
a. Natural Gas	\$4.00	\$6.00	\$9.00	\$11.00	\$13.00	\$17.00
b. Bottle Gas/Propane						
c. Electric	\$11.00	\$12.00	\$18.00	\$24.00	\$29.00	\$35.00
<b>Other Electric &amp; Cooling</b>						
Other Electric (Lights & Appliances) <i>(Includes Climate Credit)</i>	\$44.00	\$53.00	\$76.00	\$99.00	\$124.00	\$153.00
Air Conditioning	\$14.00	\$16.00	\$28.00	\$39.00	\$51.00	\$62.00
<b>Water Heating</b>						
a. Natural Gas	\$13.00	\$15.00	\$24.00	\$30.00	\$36.00	\$43.00
b. Bottle Gas/Propane						
c. Electric	\$31.00	\$36.00	\$46.00	\$56.00	\$66.00	\$76.00
d. Oil						
<b>Water, Sewer, Trash Collection</b>						
Water ( <i>CA Water Service</i> )	\$39.00	\$43.00	\$49.00	\$57.00	\$65.00	\$73.00
Sewer ( <i>Utility Management Services</i> )	\$55.00	\$55.00	\$55.00	\$55.00	\$55.00	\$55.00
Trash Collection ( <i>Recology</i> )	\$31.00	\$31.00	\$31.00	\$31.00	\$31.00	\$31.00
<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 \$-3.99 (California Climate Credit)	-\$4.00	-\$4.00	-\$4.00	-\$4.00	-\$4.00	-\$4.00
<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		\$		
		Sewer		\$		
Address of Unit		Trash Collection		\$		
		Range / Microwave		\$		
		Refrigerator		\$		
		Other		\$		
Number of Bedrooms		Other		\$		
		Total		\$		



**Regional Housing Authority  
Staff Report**

**Date:** November 16, 2022  
**To:** Board of Commissioners  
**From:** Pattra Runge, Occupancy Manager

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**Subject:** Reclassification and Modification of Organizational Chart  
**Recommendation:** Approval to reclassify Eligibility Clerk to Eligibility Specialist  
**Fiscal Impact:** +\$4,474.60 annually

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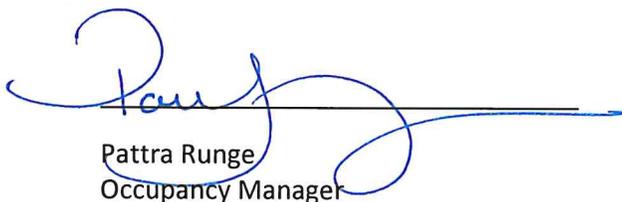
**Background:**

Currently the Eligibility Clerk assigned to Occupancy – Asset Management, handles clerical duties to support the Eligibility Specialist. With the Streamline Voluntary Conversion, the duties for Richland Housing, Live Oak Senior Village and River City Manor have separated with eligibility being assigned to the Housing Choice Voucher Program and all property management handled by the Occupancy – Asset Management Department. The proposed reclassification of Eligibility Clerk to Eligibility Specialist will enable the position to determine eligibility for waitlists when applicants have reached the top of the waiting list and the ability to deny placement due to not meeting requirements of the waitlist. Currently, due to limited duties in the Eligibility Clerk’s job description, this position is not able determine full eligibility and offering of units. The proposed reclassification of Eligibility Clerk to Eligibility Specialist will enable the position to perform all functions needed for property management, which include but are not limited to eligibility, lease up, move-ins, processing notices, representing Regional Housing Authority in court proceedings if needed and move-outs.

**Recommendation:**

Staff recommends the Board of Commissioners approve the reclassification and modification of the Organizational Chart of the Eligibility Clerk position to Eligibility Specialist.

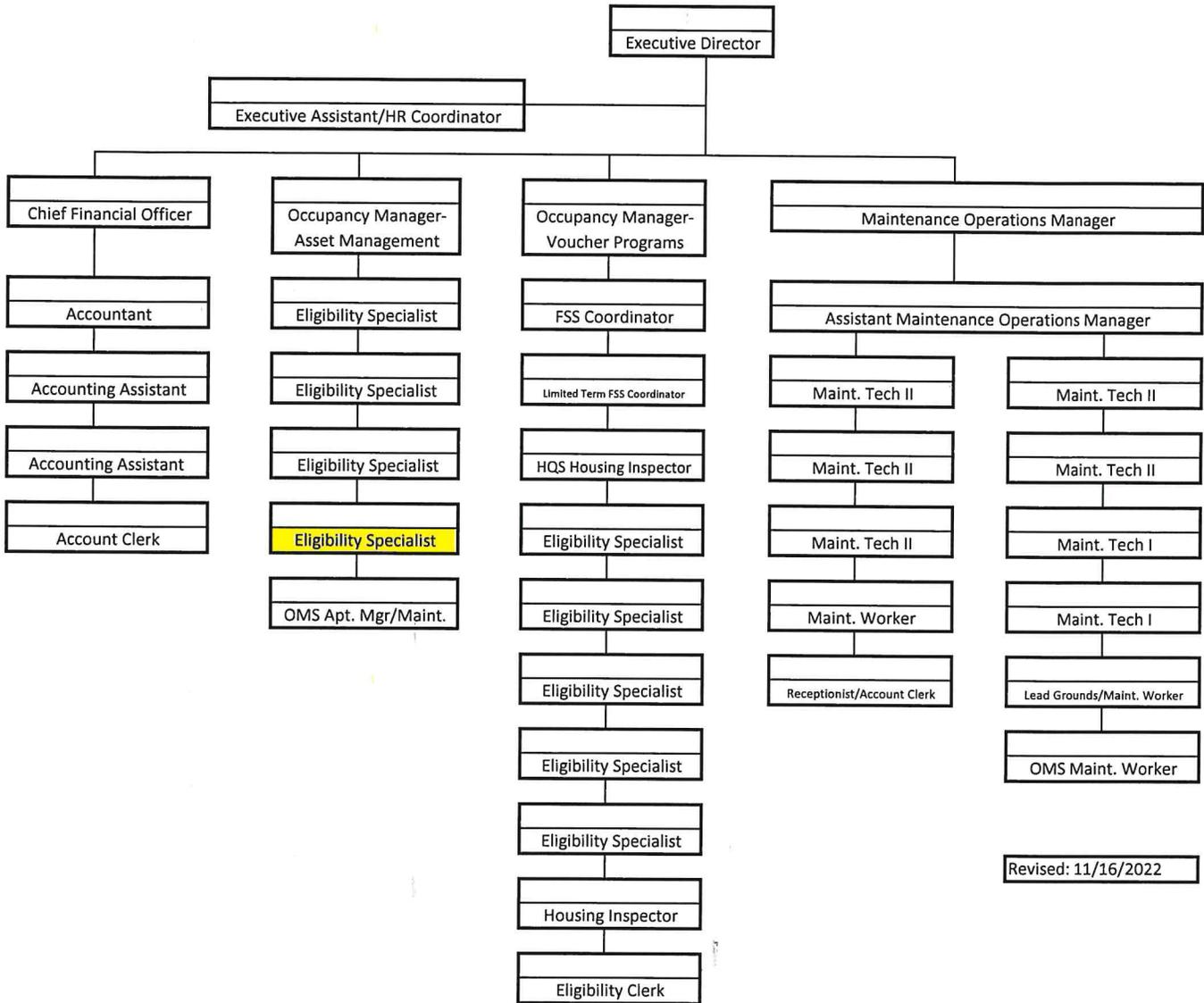
Prepared by:

  
Pattra Runge  
Occupancy Manager

Submitted by:

  
Gustavo Becerra  
Executive Director

# Regional Housing Authority Organizational Chart



Revised: 11/16/2022

**\*\*Yellow highlighted position is currently an Eligibility Clerk. Staff is requesting approval to reclassify as an Eligibility Specialist.**

***REGIONAL HOUSING AUTHORITY***

**Financial Statements and Independent Auditors' Report**

**Year Ended March 31, 2022**

**SM&CO**

**REGIONAL HOUSING AUTHORITY**

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**REGIONAL HOUSING AUTHORITY**

List of Principal Officials

The following table lists the Board Members as of March 31, 2022:

Chairperson	Kent Boes
Vice-Chairperson	Randy Fletcher
Commissioner	John Loudon
Commissioner	Nicholas Micheli
Commissioner	Bob Woten
Commissioner	Dan Miller
Commissioner	Anthony Kurlan
Commissioner	Susan Hoek
Commissioner	Jeremy Chapdelaine
Commissioner	Manny Cardoza
Commissioner	Doug Lofton
Commissioner	Marc Boomgaarden
Commissioner	Denise Conrado
Tenant Commissioner	Suzanne Gallaty

In addition to the above Commissioners, the Administrator of Regional Housing Authority is Gustavo Becerra, who serves as the Executive Director.



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Smith Marion & Co. • Certified Public Accountants  
Redlands Office • 1940 Orange Tree Lane, Suite 100 • Redlands, CA 92374 • (909) 307-2323

## INDEPENDENT AUDITORS' REPORT

To the Governing Body of  
Regional Housing Authority

### REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

#### OPINION

We have audited the financial statements of the business-type activities of Regional Housing Authority (Authority), as of and for the year ended March 31, 2022, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, based on our audit, the accompanying financial statements present fairly, in all material respects, the respective financial position of the business-type activities of the Authority as of March 31, 2022, and the changes in its financial position and, where applicable, cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### BASIS FOR OPINION

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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## **AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

(1) Exercise professional judgment and maintain professional skepticism throughout the audit; (2) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements; (3) Obtain an understanding of internal control relevant to the audit 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 Authority's internal control. Accordingly, no such opinion is expressed; (4) Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements; (5) Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## **REQUIRED SUPPLEMENTARY INFORMATION**

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, and required schedules of the pension and OPEB plan (see table of contents for page locations), 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.



#### **SUPPLEMENTARY INFORMATION**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Authority's financial statements.

The schedule of expenditures of federal awards, required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements.

In addition, the accompanying statement and certification of actual costs, required by the U.S. Department of Housing and Urban Development, is presented for the purpose of additional analysis and are not a required part of the basic financial statements.

That information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. That information has been subjected to the auditing procedures applied in the audit of the financial statements and certain other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, that information is fairly stated in all material respects in relation to the financial statements as a whole.

#### **OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 27, 2022, on our consideration of the Authority's internal control over financial reporting and 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.

A handwritten signature in blue ink that reads "Smith Marion &amp; Co." with a stylized circular mark at the end.

October 27, 2022  
Redlands, CA

## **REGIONAL HOUSING AUTHORITY**

### Management's Discussion and Analysis (Required Supplemental Information – Unaudited)

The Regional Housing Authority's (Authority, we, us, our) Management's Discussion and Analysis is designed to (a) assist the reader in focusing on significant financial issues, (b) provide an overview of our financial activity, (c) identify changes in our financial position and its resulting ability to address the next and subsequent year challenges, and (d) identify individual fund issues or concerns.

Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes and currently known facts, please read it in conjunction with our financial statements.

### **FINANCIAL HIGHLIGHTS**

The Housing Authority ended the fiscal year of operations with assets of \$54.4 million; deferred outflows of resources of \$2.8 million; liabilities of \$17.7 million; deferred inflows of resources of \$1.5 million; and net position of \$38.0 million, which consisted of \$22.6 million invested in land, buildings, and equipment; \$3.2 million in restricted assets; and \$12.3 million in unrestricted assets.

The ending net position of \$38 million represents an increase in assets of \$3.4 million from the prior fiscal year, which resulted from operating revenues of \$23.9 million, non-routine revenues of \$0.3 million, operating expenses of \$19.5 million, non-operating expenses of \$0.4 million, and a \$0.9 million prior period adjustment.

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

The annual financial report consists of two parts: management's discussion and analysis and the basic financial statements. The Authority follows enterprise fund reporting; accordingly, the financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Enterprise fund statements offer short-term and long-term financial information about the activities and operations of the Authority. While detailed sub-fund information is not presented, separate accounts are maintained for each program of the Authority.

The financial statements include a statement of net position, statement of revenues, expenses and changes in net position, statement of cash flows and notes to the financial statements. The statement of net position provides a record or snapshot of the assets and liabilities at the close of the fiscal year. It presents the financial position of the Authority on a full accrual historical cost basis. The statement of revenues, expenses and changes in net position presents the results of the business activities over the course of the fiscal year. The statement of cash flows is related to the other financial statements by the way it links changes in assets and liabilities to the effects on cash and cash equivalents over the course of the fiscal year. The notes to the financial statements provide useful information regarding the Authority's significant accounting policies, significant account balances and activities, certain material risks, obligations, commitments, contingencies, and subsequent events.

## REGIONAL HOUSING AUTHORITY

Management's Discussion and Analysis (Required Supplemental Information – Unaudited)

### FINANCIAL ANALYSIS OF THE AUTHORITY

#### Net Position

The following table reflects the condensed Statement of Net Position compared to prior year.

	2022	2021	Change	
			Dollar	Percentage
Cash and equivalents	\$ 8,317,692	\$ 5,870,039	\$ 2,447,653	41.7%
Other current assets	996,897	1,117,640	(120,743)	(10.8%)
Total current assets	9,314,589	6,987,679	2,326,910	33.3%
Net capital assets	33,980,240	36,477,933	(2,497,693)	(6.8%)
Other non-current assets	11,136,096	8,112,608	3,023,488	37.3%
Total non-current assets	45,116,336	44,590,541	525,795	1.2%
Total assets	54,430,925	51,578,220	2,852,705	5.5%
Deferred outflows of resources	2,864,535	2,455,707	408,828	16.6%
<b>Total</b>	<b>\$ 57,295,460</b>	<b>\$ 54,033,927</b>	<b>\$ 3,261,533</b>	<b>6.0%</b>
Current liabilities	\$ 2,263,702	\$ 1,434,430	\$ 829,272	57.8%
Non-current liabilities	15,481,024	17,447,288	(1,966,264)	(11.3%)
Total liabilities	17,744,726	18,881,718	(1,136,992)	(6.0%)
Deferred inflows of resources	1,514,798	497,662	1,017,136	>100%
Net investment in capital assets	22,578,123	23,810,676	(1,232,553)	(5.2%)
Restricted net position	3,198,377	3,787,120	(588,743)	(15.5%)
Unrestricted net position	12,259,436	7,056,751	5,202,685	73.7%
Total net position	38,035,936	34,654,547	3,381,389	9.8%
<b>Total</b>	<b>\$ 57,295,460</b>	<b>\$ 54,033,927</b>	<b>\$ 3,261,533</b>	<b>6.0%</b>

As previously illustrated by the Statement of Net Position, the Housing Authority ended the fiscal year of operations with assets of \$54.4 million; deferred outflows of resources of \$2.8 million; liabilities of \$17.7 million; and deferred inflows of resources of \$1.5 million resulting in a net position of \$38.0 million. This net position consists of \$22.6 million net investment in capital assets such as land, buildings and equipment, net of related debt; \$3.2 million in restricted assets; and \$12.3 million in unrestricted assets. The ending net position of \$38 million represents an increase in net position of \$3.4 million from the prior fiscal year's ending net position of \$34.6 million.

## REGIONAL HOUSING AUTHORITY

Management's Discussion and Analysis (Required Supplemental Information – Unaudited)

### Revenues, Expenses, and Changes in Net Position

The following schedule compares the revenues and expenses for the current and previous fiscal year.

	2022	2021	Change	
			Dollar	Percentage
Net rental revenue	\$ 3,280,427	\$ 3,108,327	\$ 172,100	5.5%
Operating grants and subsidies	18,600,513	18,100,389	500,124	2.8%
Other operating revenues	<u>2,062,517</u>	<u>1,334,165</u>	<u>728,352</u>	<u>54.6%</u>
Total operating revenues	<u>23,943,457</u>	<u>22,542,881</u>	<u>1,400,576</u>	<u>6.2%</u>
Depreciation expense	(2,044,565)	(2,001,795)	(42,770)	2.1%
Housing assistance payments	(12,401,447)	(11,095,310)	(1,306,137)	11.8%
Other operating expenses	<u>(5,081,191)</u>	<u>(5,969,334)</u>	<u>888,143</u>	<u>(14.9%)</u>
Total operating expenses	<u>(19,527,203)</u>	<u>(19,066,439)</u>	<u>(460,764)</u>	<u>2.4%</u>
<b>Operating income (loss)</b>	<b>4,416,254</b>	<b>3,476,442</b>	<b>939,812</b>	<b>(27.0%)</b>
Investment income	294,078	209,635	84,443	40.3%
Interest expense	(447,671)	(401,134)	(46,537)	11.6%
Other non-operating items	<u>(484)</u>	<u>-</u>	<u>(484)</u>	<u>(&gt;100%)</u>
<b>Income (loss)</b>	<b>4,262,177</b>	<b>3,284,943</b>	<b>977,234</b>	<b>(29.7%)</b>
Special items	-	-	-	0.0%
Net operating transfers	-	(142,122)	142,122	(100.0%)
Capital contributions	-	-	-	0.0%
<b>Change in net position</b>	<b>\$ 4,262,177</b>	<b>\$ 3,142,821</b>	<b>\$ 1,119,356</b>	<b>(35.6%)</b>

As shown by the Statement of Revenues, Expenses and Changes in Fund Net Position, the Housing Authority's net position increased by \$3.4 million from the prior fiscal year. This continues the Housing Authority's increase in net position over the last several years, derived from:

- ▣ An overall increase in Operating revenues across all fund classes; Public Housing, U.S. Dept. of Agriculture Farmworker Housing, Office of Migrant Services, and Business Activities.
- ▣ A lower rate of cost increases as compared to revenues in all areas, administrative, maintenance, and general operating.
- ▣ An increase in pension assets translating to less annual pension expense.
- ▣ A prior period adjustment of \$0.9 million for an unrecognized loan.

## REGIONAL HOUSING AUTHORITY

Management's Discussion and Analysis (Required Supplemental Information – Unaudited)

### CAPITAL ASSETS

As of year-end, we had \$3,753,769 invested in a variety of capital assets as reflected in the following schedule, which represents a net decrease (additions, deductions and depreciation) of \$583,706 from the end of last year.

	<u>2022</u>	<u>2021</u>	<u>Change</u>	
			<u>Dollar</u>	<u>Percentage</u>
Land	\$ 3,799,969	\$ 3,799,969	\$ -	0%
Construction in progress	769,116	407,580	361,536	89%
Buildings and improvements	55,413,996	56,550,804	(1,136,808)	(2%)
Equipment and furnishings	1,235,062	1,655,689	(420,627)	(25%)
Accumulated depreciation	<u>(27,237,903)</u>	<u>(25,936,109)</u>	<u>(1,301,794)</u>	<u>5%</u>
<b>Net capital assets</b>	<b><u>\$ 33,980,240</u></b>	<b><u>\$ 36,477,933</u></b>	<b><u>\$ (2,497,693)</u></b>	<b><u>(7%)</u></b>

The change in Capital Assets is presented in detail in the Notes to the Financial Statements.

### DEBT ADMINISTRATION

The Authority had the following amounts of debt outstanding:

	<u>2022</u>	<u>2021</u>	<u>Change</u>	
			<u>Dollar</u>	<u>Percentage</u>
Total Debt	\$ 11,402,117	\$ 10,990,112	\$ 412,005	4%

### ECONOMIC FACTORS

Significant economic factors affecting us are as follows:

- ❑ Federal funding by the Department of Housing and Urban Development.
- ❑ Local labor supply and demand, which can affect salary and wage rates.
- ❑ Local inflation, recession, and employment trends, which can affect resident incomes and therefore the amount of rental income.

### FINANCIAL CONTACT

The individual to be contacted regarding this report is Marco Cruz, Chief Financial Officer for the Regional Housing Authority. Specific requests may be submitted to the Finance Department at the Regional Housing Authority, 1455 Butte House Rd, Yuba City, CA, 95993.

**REGIONAL HOUSING AUTHORITY**

Statement of Net Position

March 31, 2022

**Assets and Deferred Outflows of Resources**

Operating cash	\$ 5,029,453
Restricted cash	3,288,239
Total cash and equivalents	<u>8,317,692</u>
Net accounts receivable	531,574
Accrued interest receivable	1,233
Investments - operating	360,854
Prepaid expenses and other current assets	103,236
Total current assets	<u>9,314,589</u>
Capital assets, at cost	
Land	3,799,969
Construction-in-progress	769,116
Buildings and improvements	55,413,996
Equipment and furnishings	1,235,062
Total acquisition costs	61,218,143
Less: Accumulated depreciation	(27,237,903)
Net capital assets	<u>33,980,240</u>
Notes receivable, net of current	7,443,350
Long-term accrued interest receivable	603,654
Investment in joint ventures and partnerships	394,818
Other long-term assets	780,287
Net leased assets	1,913,987
Total non-current assets	<u>45,116,336</u>
Total assets	<u>54,430,925</u>
Deferred outflows related to pension	1,821,994
Deferred outflows related to other-post employment benefits	1,042,541
Total deferred outflows of resources	<u>2,864,535</u>
<b>Total Assets and Deferred Outflows of Resources</b>	<b><u>\$ 57,295,460</u></b>

*See accompanying notes.*

**REGIONAL HOUSING AUTHORITY**

Statement of Net Position

March 31, 2022

**Liabilities, Deferred Inflows of Resources, and Net Position**

Accounts payable	\$ 215,254
Unearned revenues	792,310
Deposits held in trust, contra	153,221
Other current liabilities	245,065
Accrued wages payable	107,935
Accrued vacations payable, current portion	193,064
Debt, current portion	365,825
Lease obligations, current portion	191,028
Total current liabilities	<u>2,263,702</u>
Accrued vacations payable, net of current	145,880
Net pension liability	29,397
Net other-post employment benefits liability	1,991,323
Long-term accrued interest payable	271,150
Debt, net of current	11,036,292
Lease obligations, net of current	1,467,788
Other long-term liabilities	539,194
Total non-current liabilities	<u>15,481,024</u>
Total liabilities	<u>17,744,726</u>
Deferred inflows related to pension	827,331
Deferred inflows related to other-post employment benefits	687,467
Total deferred inflows of resources	<u>1,514,798</u>
Net investment in capital assets	22,578,123
Restricted net position	3,198,377
Unrestricted net position	12,259,436
Total net position	<u>38,035,936</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Net Position</b>	<b><u>\$ 57,295,460</u></b>

*See accompanying notes.*

**REGIONAL HOUSING AUTHORITY**Statement of Revenues, Expenses, and Changes in Fund Net Position  
Year Ended March 31, 2022

Tenant rental revenue, net of collection losses	\$ 3,280,427
Operating grants and subsidies	18,600,513
Fee revenue	54,756
Other revenue	<u>2,007,761</u>
Total operating revenues	<u>23,943,457</u>
Administrative	913,509
Tenant services	307,176
Utilities	696,722
Ordinary maintenance and operations	2,644,747
Insurance premiums	243,454
Other general expenses	275,583
Housing assistance payments	12,401,447
Depreciation and amortization	<u>2,044,565</u>
Total operating expenses	<u>19,527,203</u>
Operating income (loss)	4,416,254
Investment income	294,078
Gains (losses) on disposition of assets	(484)
Interest expense	<u>(447,671)</u>
Total non-operating revenues (expenses)	<u>(154,077)</u>
<b>Change in net position</b>	<b><u>\$ 4,262,177</u></b>
Net position, beginning of year	\$ 34,654,550
Change in net position	4,262,177
Prior-period restatements	<u>(880,791)</u>
<b>Net position, end of year</b>	<b><u>\$ 38,035,936</u></b>

*See accompanying notes.*

**REGIONAL HOUSING AUTHORITY**Statement of Cash Flows  
Year Ended March 31, 2022

Cash receipts from tenants	\$ 3,280,742
Cash receipts from grants	19,373,688
Cash payments for Housing Assistance payments	(12,401,447)
Cash payments to suppliers for goods and services	(3,870,546)
Cash payments for wages and benefits	(3,706,338)
Other cash payments and receipts	<u>2,502,859</u>
Net cash from operating activities	<u>5,178,958</u>
Acquisition and construction of capital assets	(1,473,586)
Payments on leased assets	(89,039)
Payments of interest	(404,914)
Principal payments on debt	<u>(435,830)</u>
Net cash from capital and related financing activities	<u>(2,403,369)</u>
Cash provided for notes receivable lending	(50,000)
Receipts of interest on cash deposits	70,971
Receipts of interest on notes receivable	11,947
Net (purchases)/proceeds of investments	<u>(360,854)</u>
Net cash from investing activities	<u>(327,936)</u>
Net change in cash and equivalents	2,447,653
Cash at beginning of period	<u>5,870,039</u>
<b>Cash at end of period</b>	<b><u>\$ 8,317,692</u></b>
<i>Reconciliation of cash to the statement of net position:</i>	
Cash and equivalents - operating	\$ 5,029,453
Restricted cash and equivalents	<u>3,288,239</u>
<b>Total cash and equivalents</b>	<b><u>\$ 8,317,692</u></b>

*See accompanying notes.*

**REGIONAL HOUSING AUTHORITY**Statement of Cash Flows  
Year Ended March 31, 2022

Reconciliation of operating income (loss) to net cash from operating activities:	
Operating income (loss)	\$ 4,416,254
Adjustments to reconcile operating income (loss) to net cash from operating activities:	
Depreciation and amortization	2,044,565
Bad debt	22,069
Pension and other post-employment benefits	(2,453,330)
Realized and unrealized gains/losses on investments	(69,286)
Changes in operating assets and liabilities:	
Accounts receivable	499,131
Prepaid expenses and other assets	(38,371)
Accounts payable	(305,778)
Accrued wages and benefits	17,277
Deposits held in trust, contra	6,852
Unearned revenues	755,066
Other liabilities	<u>284,509</u>
<b>Net cash from operating activities</b>	<b><u>\$ 5,178,958</u></b>

*See accompanying notes.*

**NOTE 01 - NATURE OF BUSINESS AND ORGANIZATION**

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. In April 2017, the name was changed to Regional Housing Authority (Authority, we, us, our) 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. 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.

Under the United States Housing Act of 1937, as amended, the U.S. Department of Housing and Urban Development (HUD) has direct responsibility for administering low-income housing programs in the United States. Accordingly, HUD has contracted with us to administer certain HUD funds.

Our primary operations are comprised of the Housing Choice Voucher Program. This program is designed to aid very low-income families in obtaining decent, safe, and sanitary rental housing. We administer contracts with independent landlords that own property and rent that property to families that have applied for housing assistance. We subsidize the family's rent through a Housing Assistance Payment made to the landlord. The program is administered under an Annual Contributions Contract (ACC) with HUD. HUD provides Annual Contributions Funding to enable us to structure a lease that sets the participants' rent at 30% of household income.

Our additional operations are comprised of the Low Rent Housing Program. This program is designed to provide very low-income families in obtaining decent, safe, and sanitary rental housing. operates The Low Rent Housing Program operates the Authority's own rental housing units subsidized by HUD through an Annual Contributions Contract (ACC). Funding is provided by tenant rent payments and subsidies provided by HUD based upon a formula that takes into consideration factors such as: prior formula funding, population of the area, number of dwelling units, bedroom sizes, building height and building age, utility costs, and rental income.

The Low Rent Housing Program is supplemented by the Capital Fund Program. The purpose of this program is to utilize funds granted by HUD for remodeling and upgrading the facilities in the Low Rent Housing Program, as well as to support overall operations. These grant funds are authorized by HUD each year but can be spent over the course of several years.

**Reporting Entity**

As described in GASB Statement No. 34, paragraph 134, the Authority is considered a primary government and meets the definition of a special purpose government ("SPG"). The Authority is a legally separate entity that is engaged in only business-type activities. Business-type activities are defined as activities that are financed in whole or in part by fees charged to external parties for goods or services. SPGs engaged only in business-type activities are required to present only the financial statements required for proprietary funds, which includes Management's Discussion and Analysis ("MD&A"), basic financial statements, and Required Supplemental Information ("RSI").

## REGIONAL HOUSING AUTHORITY

### Notes to Financial Statements

All inter-program activities have been eliminated in these financial statements.

We are an independent agency, with operations separate from those of the City of Yuba City, the City of Live Oak, Nevada County, the County of Yuba, the County of Colusa, the City of Colusa, and Sutter County. Our obligations, including loans through direct borrowing or the sale of bonds, are not obligations of these municipalities. Additionally, these municipalities do not hold title to any of our assets, nor do they have any right to our surpluses. These municipalities do not have the ability to exercise influence over our daily operations or approve our budgets.

Management applied the criteria of GASB Statement No. 14, *The Financial Reporting Entity*, Statement No. 39, *Determining Whether Certain Organizations are Component Units – an Amendment of GASB Statement No. 14*, Statement No. 61, *The Financial Reporting Entity: Omnibus – an Amendment of GASB Statements No. 14 and No. 34*, and GASB Statement No. 80, *Blending Requirements for Certain Component Units – an Amendment of GASB Statement No. 14* to determine whether the component units should be reported as blended or discretely presented component units. The criteria included whether the Authority appoints the voting majority of the governing board, there is a financial benefit/burden relationship, the Authority is able to impose its will, the component unit is fiscally dependent on the Authority, the component unit's governing body is substantially the same as the Authority, and management of the Authority have operational responsibility for the activities of the component unit. These criteria were used to determine the following:

Blended Component Units:

#### *Building Better Partnerships, Inc. (BBP)*

This is a legally separate Corporation that is a 501 (c) (3) not-for-profit corporation. The board of the corporation is comprised of the management of the Authority with one additional member from the Authority's Board. The purpose is to provide affordable housing for low-income persons. BBP shares the March 31<sup>st</sup> year-end with the Authority. There are no separately issued audited financial statements for this entity, however a copy of the most recent informational tax return (Form 990) can be obtained from staff at our office.

Financial statement data of this component unit as of March 31, 2022, has been blended through consolidation with the primary government's financial statement data.

BBP has created numerous sole member limited liability companies which are formed for various housing projects. These include Cedar Lane PSH-BBP LLC, Cedar Lane-BBP LLC, Healthy Housing LLC, Cashin's Field-BBP LLC, Brunswick-BBP LLC, Lone Oak I-BBP LLC, Devonshire-BBP LLC, Grass Valley Terrace-BBP LLC, Rancho Colus-BBP LLC, Bear Ridge-BBP LLC, and River Oaks-BBP LLC.

## **NOTE 02 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

### *Accrual Basis of Accounting*

The financial statements are presented using the accrual basis of accounting with an economic resources measurement focus. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. As permitted by accounting principles generally accepted in the United States of America (GAAP), the Authority has elected to apply all relevant Government Accounting Standards Board (GASB) pronouncements.

The Authority distinguishes operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from grant agreements, providing services, and producing and delivering goods in connection with the ongoing principal operations. The principal operating revenues of the Authority include program

# REGIONAL HOUSING AUTHORITY

## Notes to Financial Statements

specific grants, rental income from tenants of the various housing projects. Operating expenses include the cost of services, administrative expenses, and depreciation on capital assets. Revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

### Estimates

The preparation of financial statements in conformity with generally accepted accounting principles as applied to governmental units require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

### Cash and Equivalents

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash on hand, demand deposits at financial institutions, investments in Money Market funds, and Certificates of Deposit.

### Restricted Cash

Restricted cash consists of cash and investments that are held in trust, reserves and escrows, as well as other cash that are restricted for specific purposes.

### Accounts Receivable from Tenants

Accounts receivable consists of all amounts earned at year end and not yet received. Allowances for uncollectible accounts are based upon historical trends and periodic aging of accounts receivable.

In accordance with Governmental Accounting Standards Board Statement No. 34, revenues in proprietary funds should be reported as net of all related allowances, which include amounts pertaining to uncollectible accounts. Therefore, the increase and decrease in the estimate of uncollectible accounts should be reported net of revenue instead of bad debt expense. The Authority's bad debt expense charged against revenue was \$22,069 for the year ended March 31, 2022.

### Accounts Receivable from HUD and Other Governments

The amounts reported as accounts receivable from HUD or due from other governments represent reimbursable costs or grant subsidies earned that have not been received as of year-end; these amounts are considered fully collectible.

### Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Depreciation of exhaustible capital assets is charged as an expense against operations utilizing the straight-line method. Accumulated depreciation is reported on the Statement of Net Position. The estimated useful lives for each major class of depreciable capital assets are as follows:

Building and improvements.....	10 – 30 years
Equipment .....	2 – 10 years

**Impairment of Capital Assets**

The Authority reviews its capital assets for impairment whenever events or changes in circumstances indicate that there has been a decline in service utility that is large in magnitude and outside of the normal life cycle of the capital asset being evaluated. As of March 31, 2022, there has been no impairment of the capital assets.

**Leased Assets**

Leased assets are amortized over periods that are in line with the same major class of capital asset.

**Provision for Uncollectible Notes**

A note receivable is considered impaired when, based on current information, it is probable that all amounts of principal and interest due will not be collected according to the terms of the note agreement. Uncollectible notes are charged to the allowance account in the period such determination is made.

Currently, management has deemed all notes receivable fully collectible and thus has not recorded any provision for uncollectible notes.

**Tenant Security Deposits**

Security deposits consist of amounts held in trust with the Authority for tenants to secure apartment leases.

**Compensated Absences**

Compensated absences are absences for which employees will be paid, e.g., sick leave, vacation, and other approved leave. In accordance with GASB Statement No.16, *Accounting for Compensated Absences*, we accrue the liability for those absences for which the employee has earned the rights to the benefits. Accrued amounts are based on the current salary rates. Full-time, permanent employees are granted vacation and sick leave benefits in varying amounts to specified maximums depending on tenure with the Authority. Vacation pay is recorded as an expense and related liability in the year earned by employees.

**Unearned Revenue**

Unearned revenues consist of rental payments made by tenants in advance of their due date, and/or rental subsidies received in advance of the period earned.

**Deferred Outflows of Resources**

Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and thus, will not be recognized as an outflow of resources (expense/expenditure) until then.

The deferred outflows of resources related to the net pension liability resulted from Authority contributions to the employee pension plan subsequent to the measurement date of the actuarial valuation for the pension plan, the difference between actual and expected, the effect of changes in actuarial assumptions, and the effect of the Authority's change in proportion. The deferred outflows related to the net pension liability will be deferred and amortized as detailed in Note 12 to the financial statements.

The deferred outflows of resources related to the net OPEB obligation resulted from the effect of changes in actuarial assumptions. The deferred outflows related to the net pension obligation will be deferred and amortized as detailed in Note 11 to the financial statements.

## **REGIONAL HOUSING AUTHORITY**

### Notes to Financial Statements

#### Deferred Inflows of Resources

Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and thus, will not be recognized as an inflow of resources (revenue) until then.

The deferred inflow of resources related to the net pension liability results from and the difference between actual and expected experience and difference between projected and actual earnings on pension plan investments, the effect of changes in actuarial assumptions, the change in the Authority's proportionate share of pension contributions and the effect of the change in the Authority's proportion. These amounts are deferred and amortized as detailed in Note 12 to the financial statements.

The deferred inflows of resources related to the net OPEB obligation resulted from the differences between expected and actual experience in measurements. The deferred inflows related to the net pension obligation will be deferred and amortized as detailed in Note 11 to the financial statements.

#### Leasing Activities

We are the lessor of dwelling units to eligible residents. The rents under the leases are determined generally by the residents' income as adjusted for eligible deductions regulated by HUD, although the residents may opt for a flat rent. Leases may be cancelled at any time or renewed annually. We may cancel the leases only for a cause. Revenues associated with these leases are reported in the accompanying financial statements and related schedules within dwelling rent revenue.

#### Pension Plan

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 (the "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. Pension plan investments are reported at fair value.

#### Other Post-Employment Benefits (OPEB)

For purposes of measuring the net other post-employment benefits (OPEB) liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of our 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. Investments are reported at fair value.

#### Family Self Sufficiency Escrow Deposits

The Authority under the Section 8 Housing Choice Voucher and Public and Indian Housing programs is administering a Family Self-Sufficiency (FSS) program. An interest-bearing FSS escrow account is established by the Authority for each participating family. An escrow credit, based on increases in earned income of the family, is credited to this account by the Authority during the term of the FSS contract. The Authority may make a portion of this escrow account available to the family during the term of the contract to enable the family to complete an interim goal such as education.

**Net Position**

In the statement of net position, equity is classified as net position and displayed in three components: (1) Net investment in capital assets consists of capital assets, net of accumulated depreciation and reduced by the outstanding balance of any notes or other borrowings attributable to those capital assets. (2) Restricted net position consists of assets with constraints placed on the use either by external groups, such as grantors or laws and regulations of other governments, or law through constitutional provisions or enabling legislation. (3) Unrestricted net position – All other assets that do not meet the definition of “restricted” or “net investment in capital assets”.

When both restricted and unrestricted net positions are available for use, generally it is our policy to use restricted resources first.

**Investment Policy**

Our investment policy, HUD and the California Government Code do not address legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local government units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure such deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

**Fair Value Measurements**

Generally accepted accounting principles establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of quoted prices (unadjusted) for identical assets and liabilities in active markets that a government can access at the measurement date, Level 2 inputs consist of inputs other than quoted prices that are observable for an asset or liability, either directly or indirectly, and Level 3 inputs that have the lowest priority and consist of unobservable inputs for an asset or liability.

The Authority measures its operating investments at Level 1.

**Authorized Investments**

Investments of the Authority are limited to investment types prescribed by HUD in PIH Notice 1996-33 or as amended by future HUD notices.

Additionally, the Authority limits investment types to those that are authorized in accordance with Section 53601 of the California Government Code.

**Investment in State Investment Pool**

We are a voluntary participant in the Local Agency Investment Fund (LAIF), which is part of the Pooled Money Investment Account that is regulated by the California Government Code under the oversight of the State Treasurer, Director of Finance, and State Controller. We may invest up to \$65 million in the LAIF fund. Investments in LAIF are highly liquid, as deposits can be converted to cash within 24 hours without loss of interest. The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

All investments with LAIF are secured by the full faith and credit of the State of California. The State Treasurer's Office audits the fund annually. The fair value of the position in the investment pool is the same as the value of the

# REGIONAL HOUSING AUTHORITY

## Notes to Financial Statements

pool shares. Separate LAIF financial statements are available from the California State Treasurer's Office on the Internet at [www.treasurer.ca.gov](http://www.treasurer.ca.gov).

Our investment in this pool is reported in the accompanying financial statements at cost which approximates fair value at amounts based upon the Authority's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). Included in LAIF's investment portfolio are certain derivative securities or similar products in the form of structured notes and asset-backed securities. LAIF's exposure to risk (credit, market or legal) is not currently available.

### Income Taxes

We are not subject to federal or state income taxes.

### Subsequent Events

We have evaluated subsequent events through October 27, 2022, the date the consolidated financial statements were available to be issued.

## **NOTE 03 - RESTRICTED CASH**

The following schedule presents the breakdown of restricted cash as of year-end:

Emergency Housing Voucher advance funding	\$ 187,004
Fiduciary cash held in trust - Yuba City	389,842
Cash in the Family Self Sufficiency (FSS) escrow accounts	140,082
Tenant security deposits	153,221
Restricted cash with offsetting liabilities	<u>870,149</u>
Cash balances associated with the EHV HAP equity	274,422
Butte View Estates RD reserves	100,950
Centennial Arms RD reserves	128,733
Other USDA RD reserves	1,791,953
Other restricted	122,032
Restricted cash reflected in restricted net position	<u>2,418,090</u>
<b>Total restricted cash and equivalents</b>	<b><u>\$ 3,288,239</u></b>

**REGIONAL HOUSING AUTHORITY**

Notes to Financial Statements

**NOTE 04 - ACCOUNTS RECEIVABLE**

Accounts receivable as of year-end were comprised of the following:

Receivables from HUD	\$ 201,294
Receivables from other governments	195,846
Tenant receivables	99,438
Fraud recovery receivables	115,614
Allowance for doubtful accounts - fraud	<u>(116,823)</u>
Net fraud recovery receivables	<u>(1,209)</u>
Other receivables	<u>36,205</u>
Net other receivables	<u>36,205</u>
<b>Net accounts receivable</b>	<b><u><u>\$ 531,574</u></u></b>

**NOTE 05 - INVESTMENTS IN JOINT VENTURES AND PARTNERSHIPS**

The 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, 2022, the Authority's investment in the partnerships was \$394,818.

**REGIONAL HOUSING AUTHORITY**

Notes to Financial Statements

**NOTE 06 - CAPITAL ASSETS**

A summary of the land, structures, and equipment for the year is as follows:

	3/31/21	Additions	Deletions	3/31/22
<b>Non-Depreciable</b>				
Land	\$ 3,799,969	\$ -	\$ -	\$ 3,799,969
Construction in process	<u>407,580</u>	<u>376,507</u>	<u>(14,971)</u>	<u>769,116</u>
	<u>4,207,549</u>	<u>376,507</u>	<u>(14,971)</u>	<u>4,569,085</u>
<b>Depreciable</b>				
Buildings and improvements	54,334,996	1,096,601	(17,601)	55,413,996
Equipment and furnishings	<u>1,385,689</u>	<u>-</u>	<u>(150,627)</u>	<u>1,235,062</u>
	<u>55,720,685</u>	<u>1,096,601</u>	<u>(168,228)</u>	<u>56,649,058</u>
Total acquisition costs	59,928,234	1,473,108	(183,199)	61,218,143
Accumulated depreciation	<u>(25,533,108)</u>	<u>(1,887,994)</u>	<u>183,199</u>	<u>(27,237,903)</u>
<b>Net capital assets</b>	<b><u>\$ 34,395,126</u></b>	<b><u>\$ (414,886)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 33,980,240</u></b>

All land and buildings of the Public Housing Program are encumbered by a Declaration of Trust in favor of the United States of America as security for obligations guaranteed by the federal government and to protect other interests of the federal government.

Construction-in-progress as of March 31, 2022, was comprised of various unit-turnaround costs that we deemed capitalizable in accordance with our capitalization policy.

**NOTE 07 - OTHER LONG-TERM ASSETS**

Other long-term assets were comprised of the following:

Net pension asset	\$ 768,473
Net OPEB asset	<u>11,814</u>
<b>Other long-term assets</b>	<b><u>\$ 780,287</u></b>

**REGIONAL HOUSING AUTHORITY**

Notes to Financial Statements

**NOTE 08 - NOTES RECEIVABLE**

Notes receivable for the Authority and respective accrued interest receivable were comprised of the following:

	Principal	Interest Receivable
Loans provided to William Senior Associates in the total amount of \$434,000, bears simple interest at 3%, required annual payments from surplus cash/residual receipts, and matures 2071. Interest revenue was \$13,020 for 2022.	\$ 434,000	\$ 69,440
Loans provided to Live Oak Pacific Associates in the total amount of \$1,160,143, bears simple interest at 3%, required annual payments from surplus cash/residual receipts, and matures 2070. Interest revenue was \$34,804 for 2022.	1,160,143	197,603
Loan provided to Colusa Devonshire LP in the total amount of \$401,090, bears simple interest at 3%, required annual payments from surplus cash/residual receipts, and matures 2075. Interest revenue was \$12,033 for 2022.	401,090	24,494
Loans provided to Yuba City PSH Associates in the total amount of \$3,616,117, bears simple interest at 3%, required annual payments from surplus cash/residual receipts, and matures 2075. Interest revenue was \$108,484 for 2022.	3,616,117	217,137
Loan provided to Penn Valley Pacific Associates in the total amount of \$1,082,000, bears simple interest at 3%, required annual payments from surplus cash/residual receipts, and matures 2075. Interest revenue was \$32,460 for 2022.	1,082,000	66,076
Loans provided to Grass Valley PSH Associates in the total amount of \$700,000, bears simple interest at 3%, required annual payments from surplus cash/residual receipts, and matures 2075. Interest revenue was \$21,000 for 2022.	700,000	26,926
Loan provided to Nevada City Cashin's Field LP in the total amount of \$50,000, bears simple interest at 3%, required annual payments from surplus cash/residual receipts, and matures 2076. Interest revenue was \$1,307 for 2022.	50,000	1,978
<b>Total</b>	<b><u>\$ 7,443,350</u></b>	<b><u>\$ 603,654</u></b>

**REGIONAL HOUSING AUTHORITY**

Notes to Financial Statements

**NOTE 09 - LONG-TERM LIABILITIES**

Changes in long-term liabilities are summarized below:

	03/31/21	Additions	Reductions	03/31/22
Direct borrowings	\$ 11,496,554	\$ 665,600	\$ (1,125,862)	\$ 11,036,292
<b>Total debt</b>	<b><u>\$ 11,496,554</u></b>	<b><u>\$ 665,600</u></b>	<b><u>\$ (1,125,862)</u></b>	<b><u>\$ 11,036,292</u></b>
FSS escrow deposits, contra	\$ 179,633	\$ -	\$ (39,551)	\$ 140,082
Other long-term payables	<u>318,652</u>	<u>80,460</u>	<u>-</u>	<u>399,112</u>
<b>Other long-term liabilities</b>	<b><u>\$ 498,285</u></b>	<b><u>\$ 80,460</u></b>	<b><u>\$ (39,551)</u></b>	<b><u>\$ 539,194</u></b>
Accrued interest payable	\$ 228,393	\$ 42,757	\$ -	\$ 271,150
Compensated absences	\$ 119,990	\$ 25,890	\$ -	\$ 145,880
Net pension obligation	\$ 1,897,659	\$ -	\$ (1,868,262)	\$ 29,397
Net OPEB obligation	\$ 2,404,412	\$ -	\$ (413,089)	\$ 1,991,323
Lease obligations	\$ 1,727,145	\$ -	\$ (259,357)	\$ 1,467,788

**SECTION INTENTIONALLY LEFT BLANK**

**REGIONAL HOUSING AUTHORITY**

Notes to Financial Statements

Notes from Direct Borrowings:

Notes from direct borrowings were comprised of the following as of yearend:

	Principal	Interest Payable
Community Development Block Grant (CDBG) loan from the City of Yuba City, in the original amount of \$847,383, bearing no interest, with no required monthly payments of principal or interest, maturing March 2062. The loan is secured by the Kingwood Commons apartments. The loan will be forgiven at maturity as long as the Authority complies with the loan's Regulatory Agreement.	\$ 847,838	\$ -
Agency loan from the City of Yuba City, in the original amount of \$825,000, bears simple interest at 1% per annum, with required annual payments based on residual receipts, maturing March 2058 at which point all unpaid principal and interest are due. The loan is secured by the Kingwood Commons apartments.	825,000	156,750
Homeless Mentally Ill Outreach and Treatment Program (HMIOT) loan from the County of Nevada, in the original amount of \$898,000, bears simple interest at 3% per annum, with required annual payments based on residual receipts received from Lone Oak Senior apartments, maturing May 2075 at which point all unpaid principal and interest are due. The loan is unsecured.	898,000	55,227
Homeless Mentally Ill Outreach and Treatment Program (HMIOT) loan from the County of Nevada, in the original amount of \$50,000, bears simple interest at 3% per annum, with required annual payments based on residual receipts received from Cashin's Fields apartments, maturing May 2075 at which point all unpaid principal and interest are due. The loan is unsecured.	50,000	2,623
Umpqua Bank loan, in the original amount of \$576,000, bears variable interest (currently 5.75% per annum), with required monthly payments of principal and interest of \$3,392, maturing December 2040. The loan is secured by the Centennial Arms apartments.	461,002	-
River Valley Community Bank loan, in the original amount of \$2,200,569, bears variable interest (currently 3.8% per annum), with required monthly payments of principal and interest of \$10,306, maturing January 2037. The loan is secured by the Kingwood Commons apartments.	2,184,010	-
River Valley Community Bank loan, in the original amount of \$665,600, bears interest at 3.5% per annum, with required monthly payments of principal and interest of \$6,597, maturing January 2032. The loan is secured by the Authority's office building.	643,666	-

**REGIONAL HOUSING AUTHORITY**

## Notes to Financial Statements

	Principal	Interest Payable
Rural Development (RD) loan from the USDA, in the original amount of \$311,897, bearing interest at 4%, with annual payments of principal or interest of \$14,444, maturing December 2043. The loan is secured by the Centennial Arms apartments.	\$ 310,401	\$ 56,550
Rural Development (RD) loan from the USDA, in the original amount of \$549,323, bearing interest at 6.25%, with annual payments of principal or interest of \$35,933, maturing November 2043. The loan is secured by the Butte View Estates apartments.	499,501	-
Rural Development (RD) loan from the USDA, in the original amount of \$633,688, bearing interest at 3.875%, with monthly payments of principal or interest of \$2,396, maturing November 2041. The loan is secured by the Centennial Arms apartments.	581,763	-
Rural Development (RD) loan from the USDA, in the original amount of \$290,000, bearing interest at 1%, with annual payments of principal or interest of \$10,361, maturing August 2033. The loan is secured by the Richland Housing apartments.	75,483	-
Rural Development (RD) loan from the USDA, in the original amount of \$22,670, bearing interest at 1%, with annual payments of principal or interest of \$810, maturing October 2032. The loan is secured by the Richland Housing apartments.	7,804	-
Rural Development (RD) loan from the USDA, in the original amount of \$7,466, bearing interest at 1%, with annual payments of principal or interest of \$267, maturing October 2032. The loan is secured by the Richland Housing apartments.	2,570	-
Rural Development (RD) loan from the USDA, in the original amount of \$47,378, bearing interest at 1%, with annual payments of principal or interest of \$1,693, maturing October 2032. The loan is secured by the Richland Housing apartments.	16,309	-
Rural Development (RD) loan from the USDA, in the original amount of \$2,902, bearing interest at 1%, with annual payments of principal or interest of \$104, maturing October 2032. The loan is secured by the Richland Housing apartments.	999	-

**REGIONAL HOUSING AUTHORITY**

Notes to Financial Statements

	Principal	Interest Payable
Rural Development (RD) loan from the USDA, in the original amount of \$4,875, bearing interest at 1%, with annual payments of principal or interest of \$174, maturing October 2032. The loan is secured by the Richland Housing apartments.	\$ 1,678	\$ -
Rural Development (RD) loan from the USDA, in the original amount of \$1,412,827, bearing interest at 1%, with annual payments of principal or interest of \$50,477, maturing October 2032. The loan is secured by the Richland Housing apartments.	486,406	-
Rural Development (RD) loan from the USDA, in the original amount of \$139,624, bearing interest at 1%, with annual payments of principal or interest of \$4,988, maturing October 2032. The loan is secured by the Richland Housing apartments.	48,073	-
Rural Development (RD) loan from the USDA, in the original amount of \$1,500,000, bearing interest at 1%, with annual payments of principal or interest of \$55,006, maturing March 2038. The loan is secured by the Richland Housing apartments.	893,744	-
Rural Development (RD) loan from the USDA, in the original amount of \$3,000,000, bearing interest at 1%, with annual payments of principal or interest of \$110,013, maturing March 2042. The loan is secured by the Richland Housing apartments.	1,991,495	-
Rural Development (RD) loan from the USDA, in the original amount of \$127,817, bearing interest at 1%, with annual payments of principal or interest of \$4,687, maturing February 2044. The loan is secured by the Richland Housing apartments.	83,589	-
Multifamily Housing Revenue bond with Chase Bank, in the original amount of \$810,000, bearing interest at 5.14%, with annual payments of principal or interest of \$4,687, maturing November 2034. The bond is secured by the Butte View Estates apartments.	492,786	-
<b>Total</b>	<b><u>\$ 11,402,117</u></b>	<b><u>\$ 271,150</u></b>

**REGIONAL HOUSING AUTHORITY**

Notes to Financial Statements

Aggregate maturities of principal and interest due in future years as follows:

	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2023	\$ 365,825	\$ 254,578	\$ 620,403
2024	367,261	247,003	614,264
2025	376,267	237,997	614,264
2026	385,606	228,658	614,264
2027	395,290	218,974	614,264
2028-2032	2,112,898	936,419	3,049,317
2033-2037	2,980,381	675,188	3,655,569
2038-2042	1,236,004	256,918	1,492,922
2043-2047	561,747	53,198	614,945
2048-2052	-	-	-
2053-2057	-	-	-
2058-2062	825,000	453,750	1,278,750
2063-2067	-	-	-
2068-2072	-	-	-
2073-2077	<u>948,000</u>	<u>1,564,200</u>	<u>2,512,200</u>
Subtotal	10,554,279	5,126,884	15,681,163
Forgivable	<u>847,838</u>	-	<u>847,838</u>
<b>Total</b>	<b><u>\$ 11,402,117</u></b>	<b><u>\$ 5,126,884</u></b>	<b><u>\$ 16,529,001</u></b>

**NOTE 10 - LEASES**

Operating Leases

Rental expenses incurred under operating leases are not considered material.

Capital Leases

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

Activity for leased assets were as follows:

	<b>3/31/21</b>	<b>Additions</b>	<b>Deletions</b>	<b>3/31/22</b>
Buildings and improvements	\$ 2,119,544	\$ -	\$ -	\$ 2,119,544
Office furniture & equipment	270,000	20,710	-	290,710
Accumulated amortization	<u>(339,696)</u>	<u>(156,571)</u>	-	<u>(496,267)</u>
<b>Net leased assets</b>	<b><u>\$ 2,049,848</u></b>	<b><u>\$ (135,861)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1,913,987</u></b>

**REGIONAL HOUSING AUTHORITY**

Notes to Financial Statements

Future minimum lease payments on capital leases are as follows:

	<b>Total</b>
2023	\$ 191,028
2024	176,303
2025	159,657
2026	149,290
2027	148,021
2028-2032	741,894
2033-2037	455,279
Subtotal	<u>2,021,472</u>
Less: Interest	<u>(362,656)</u>
<b>Total</b>	<b><u>\$ 1,658,816</u></b>

**NOTE 11 - OTHER POST-EMPLOYMENT BENEFITS (OPEB)**

The Authority offers other post-employment benefits in the form of a health care plan (OPEB Plan) to qualified retired employees. Medical insurance benefits are offered through CalPERS. The CalPERS Plan is an agent multiple-employer plan governed by the Public Employees’ Medical & Hospital Care Act (PEMHCA).

As of March 31, 2022, the Authority’s net OPEB obligation, OPEB expense and deferred inflows of resources and deferred outflows of resources for the above OPEB Plan is as follows:

	<b>Net OPEB Liability (Asset)</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>OPEB Expense (Credit)</b>
OPEB Plan	<u>\$ 1,979,509 *</u>	<u>\$ 1,042,541</u>	<u>\$ 687,467</u>	<u>\$ (2,087,688)</u>

*\*The OPEB obligation is allocated to the various funds of the Authority. Based on certain additional contributions being made out of funds with additional surplus cash, some funds are reporting a liability while others are reporting an asset. The amount reported here and in the rest of this disclosure is the net balance of the OPEB asset and OPEB liability reported on the statement of net position.*

Plan Description

The OPEB Plan is available to retired employees who have retired from the Authority and met the eligibility requirements under the Authority’s pension plan. Eligible retirees are entitled to statutory minimum employer contributions under Government Code Section 22892 of the PEMHCA, further subject to the unequal contribution provisions of Section 22892(c).

**REGIONAL HOUSING AUTHORITY**

Notes to Financial Statements

Benefits Provided

The OPEB Plan provisions and benefits in effect at March 31, 2022, are summarized as follows:

	<b>All Employees</b>
Benefit types provided	Medical only
Duration of benefits	Lifetime
Required service	Pension eligibility
Minimum age	Pension eligibility
Dependent coverage	Surviving spouse only
Contribution	100% to cap
Contribution cap	Govt. Code Section 22892 Statutory minimum

Contributions

The OPEB Plan and its contribution requirements are established by Board action and may be amended by Board action. The Authority contributes the statutory minimum per month per member of the cost of current-year premiums for eligible retired plan members and their dependents (pay-as-you-go).

Changes in the OPEB Liability

The changes in the net OPEB liability for the OPEB Plan are as follows:

	(a) Total OPEB Liability	(b) Plan Fiduciary Net Position	(a) - (b) = (c) Net OPEB Liability
Measurement at March 31, 2020	\$ 2,404,411	\$ -	\$ 2,404,411
Changes recognized for measurement period:			-
Service cost	160,217	-	160,217
Interest	57,938	-	57,938
Contributions – employer	-	24,682	(24,682)
Actual benefit payments	(24,682)	(24,682)	-
Expected minus actual benefit payments	(427,744)	-	(427,744)
Changes in assumption	(190,631)	-	(190,631)
	-		-
<b>Measurement at March 31, 2021</b>	<b>\$ 1,979,509</b>	<b>\$ -</b>	<b>\$ 1,979,509</b>

**REGIONAL HOUSING AUTHORITY**

Notes to Financial Statements

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

The following presents the net OPEB liability of the Authority if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease 1.40%	Discount Rate 2.40%	1% Increase 3.40%
OPEB Plan	\$ 2,430,803	\$ 1,979,509	\$ 1,631,961

Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rates

The following presents the net OPEB liability of the Authority if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rate:

	1% Decrease	Healthcare Cost Trend Rate	1% Increase
OPEB Plan	\$ 1,566,765	\$ 1,979,509	\$ 2,542,308

Recognition of Deferred Outflows and Deferred Inflows of Resources

Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time.

Deferred outflows and inflows of resources related to the OPEB obligation from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected & actual experience	\$ -	\$ 418,041
Effect of changes in assumptions	632,885	269,426
Differences between projected & actual investment earnings	-	-
Contributions subsequent to measurement date	411,772	-
	<u>\$ 1,044,657</u>	<u>\$ 687,467</u>

**REGIONAL HOUSING AUTHORITY**

Notes to Financial Statements

The deferred inflows of resources and outflows of resources will be recognized in OPEB expense as follows:

2023	\$ (8,114)
2024	(8,114)
2025	(8,114)
2026	(8,114)
2027	(8,114)
Thereafter	(14,012)
	<u>\$ (54,582)</u>

Actuarial Methods and Assumptions

The Authority's net OPEB obligation was measured and valued based on the following actuarial methods and assumptions:

Valuation date	March 31, 2021
Measurement date	March 31, 2021
Actuarial cost method	Entry Age Normal
Experience study	2017 CalPERS Study
Discount rate	2.40%
Consumer price index	2.26%
Wage growth rate	3.25%

The average per capita claims cost was updated to reflect actual 2021 and 2022 premiums and the health care cost trend rate was updated to reflect 2022 industry survey data and use of the 2022 Getzen model. The Discount Rate changed from 2.27% as of March 31, 2020 to 2.40% as of March 31, 2021.

There have been no other assumption changes since the last measurement date.

**NOTE 12 - PENSION PLAN**

The Authority participates in a cost sharing multiple-employer defined benefit plan through the California Public Employees’ Retirement System (CalPERS) which covers substantially all regular full-time employees of the Authority. CalPERS acts as a common investment and administrative agent for participating public entities with the state of California and reports information to the Authority in accordance with reporting standards established by the Governmental Accounting Standards Board (GASB).

As of March 31, 2022, the Authority’s proportionate share of the net pension liability, pension expense and deferred inflows of resources and deferred outflows of resources for the above plan is as follows:

	<b>Net Pension Liability (Asset)</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>Pension Expense (Credit)</b>
CalPERS	<u>\$ (739,076) *</u>	<u>\$ 1,821,994</u>	<u>\$ 827,331</u>	<u>\$ (2,087,688)</u>

*\*The pension obligation is allocated to the various funds of the Authority. Based on certain additional contributions being made out of funds with additional surplus cash, some funds are reporting a liability while others are reporting an asset. The amount reported here and in the rest of this disclosure is the net balance of the pension asset and pension liability reported on the statement of net position.*

Plan Description

Qualified employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Plan under the California Public Employees’ Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The Public Agency Cost-Sharing Multiple-Employer Plan is comprised of a Miscellaneous Risk Pool and a Safety Risk Pool. Individual employers may sponsor more than one Miscellaneous or Safety plan. The Authority sponsors two Miscellaneous Risk Pool plans, however, the information presented represents the sum of the allocated pension amounts for each of the Authority’s respective plans (the Plan). The Plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees’ Retirement Law.

Benefits Provided

The Plan provides service retirement and disability benefits, annual cost of living adjustments and death benefits to eligible plan members. Benefits are based on years of service credit, a benefit factor and the member’s final compensation. All members are eligible for employment related disability benefits regardless of length of service and non-duty disability benefits after 5 years of service. Disability benefits are determined in the same manner as retirement benefits but are payable immediately without an actuarial reduction. The Post-Retirement Death Benefit is a one-time payment made to a retiree’s designated survivor or estate upon the retiree’s death. The Basic Death Benefit is a lump sum paid to any member’s beneficiary if the member dies while actively employed. The spouse or registered domestic partner of a deceased member, who was eligible to retire for service at the time of death, may elect to receive the Pre-Retirement Option 2W Death Benefit in lieu of the Basic Death Benefit lump sum. The Pre-Retirement Option 2W Death Benefit is a monthly allowance equal to the amount the member would have received if he/she had retired for service on the date of death and elected Option 2W, the highest monthly allowance a member can leave a spouse or domestic partner. The cost-of-living adjustments for each plan are applied as specified by the Public Employees’ Retirement Law.

## REGIONAL HOUSING AUTHORITY

Notes to Financial Statements

The Plan provisions and benefits in effect at March 31, 2022, are summarized as follows:

Provisions and Benefits	Tier I	Tier II	PEPRA
Hire date	Before April 1, 2011	On or After April 1, 2011	On or after January 1, 2013
Benefit formula	2% at 55	2% at 60	2% at 62
Benefit vesting schedule	5 years of service	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life	Monthly for life
Retirement age	50 - 55	50 - 60	52 - 62
Monthly benefits as a percentage of eligible compensation	1.426% - 2.418%	1.092% - 2.418%	1%-2.5%
Required employee contribution rate	7.00%	7.00%	6.75%
Required employer contribution rate	10.88%	8.65%	7.59%

### Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Total plan contributions are determined annually through the CalPERS annual actuarial valuation process. 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. The contribution rates are expressed as a percentage of annual payroll.

### Pension Liabilities, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

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.

The Authority reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected & actual experience	\$ -	\$ 82,880
Effect of changes in assumptions	-	-
Differences between projected & actual investment earnings	645,175	-
Differences between projected & actual share of contributions	945,111	10,756
Adjustments due to differences in proportions	19,973	733,695
Contributions subsequent to measurement date	211,735	-
	<u>\$ 1,821,994</u>	<u>\$ 827,331</u>

**REGIONAL HOUSING AUTHORITY**

Notes to Financial Statements

The deferred outflow of resources related to pensions resulting from Authority contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability next year.

The net differences between projected and actual earnings on plan investments is amortized over a five-year period on a straight-line basis. One-fifth is recognized in pension expense during the measurement period and the remaining amount is deferred and will be amortized over the remaining four-year period. The remaining net differences between projected and actual earnings on plan investments shown above represents the unamortized balance relating to the current measurement period and the prior measurement period on a net basis.

All other deferred inflows or resources and deferred outflows of resources are amortized over the expected average remaining service life (EARSL) of the plan participants. The EARSL for the Miscellaneous Plan is 3.8 years. The first year of amortization is recognized in pension expense for the year the gain or loss occurs. The remaining amounts are deferred and will be amortized over the remaining periods not to exceed 2.8 years.

The deferred inflows of resources and outflows of resources will be recognized in pension expense as follows:

2023	\$ 207,541
2024	205,912
2025	189,066
2026	180,409
2027	-
Thereafter	-
	<u>\$ 782,928</u>

Actuarial Methods and Assumptions

The collective total pension liability was based on the following assumptions:

Valuation date	June 30, 2020
Measurement date	June 30, 2021
Actuarial cost method	Entry Age Normal
Experience study	CalPERS Study; 07/01/1997 through 06/30/2015
Discount rate	7.15%
Consumer price index	2.50%
Wage growth rate	Varies by Entry Age and Service

## REGIONAL HOUSING AUTHORITY

Notes to Financial Statements

The target allocation and best estimates of long-term expected real rate of return by asset class are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Rate of Return
Global Equity	50%	5.98%
Fixed Income	28%	2.62%
Private Equity	8%	7.23%
Real Estate	13%	4.93%
Inflation Assets	0%	1.81%
Liquidity	1%	-0.92%

### Discount Rate and Changes of Assumptions

The following presents the Authority's proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

	1% Decrease 6.15%	Current Rate 7.15%	1% Increase 8.15%
CalPERS	\$ 747,858	\$ (739,076)	\$ (1,968,306)

### Plan Fiduciary Net Position

Detailed information about CalPERS Miscellaneous Risk Plan fiduciary net position is available in a separate comprehensive annual financial report. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, CA 95814.

## NOTE 13 - NET POSITION

Net investment in capital assets was comprised of the following as of yearend:

Land	\$ 3,799,969
Construction in progress	769,116
Buildings and improvements	55,413,996
Equipment and furnishings	1,235,062
Less:	
Accumulated depreciation	(27,237,903)
Short term capital debt obligations	(365,825)
Long term capital debt obligations	<u>(11,036,292)</u>
<b>Net investment in capital assets</b>	<b><u>\$ 22,578,123</u></b>

## REGIONAL HOUSING AUTHORITY

Notes to Financial Statements

Restricted net position was comprised of the following as of yearend:

Restricted cash and equivalents	\$ 3,288,239
Net pension asset	768,473
Net OPEB asset	11,814
Less:	
Tenant security deposit, contra	(153,221)
Family Self-Sufficiency escrow deposits, contra	(140,082)
CARES Housing Choice Voucher advance funding	-
Fiduciary cash held in trust, contra	(389,842)
Emergency Housing Voucher advance funding	<u>(187,004)</u>
<b>Restricted net position</b>	<b><u>\$ 3,198,377</u></b>

### NOTE 14 - COMMITMENTS AND CONTINGENCIES

#### Government Examinations

We have received funds from Federal grant programs. It is possible that at some future date, it may be determined that we were 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 we do not expect such disallowed amounts, if any, to materially affect the financial statements.

#### Construction Contracts

During the normal course of business, the Authority is engaged in various construction contracts for rehabilitation and modernization of various properties owned by the Authority.

### NOTE 15 - BUSINESS RISK AND CONCENTRATIONS

#### Risk Management

We are exposed to all common perils associated with the ownership and rental of real estate properties. A risk management program has been established to minimize loss occurrence and to transfer risk through various levels of insurance. Property, casualty, employee dishonesty and public official's liability forms are used to cover the respective perils. Insurance for these perils are underwritten by a housing authority insurance pool: Housing Authority Risk Retention Pool (HARRP).

HARRP is an unincorporated association organized under the intergovernmental cooperation laws of the states of Washington, Oregon, California, and Nevada, to manage the self-insurance program of housing authorities and community development cooperatives.

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.

Also, commercial carriers insure all other common perils such as business, auto, flood (where applicable), and other miscellaneous policies.

## REGIONAL HOUSING AUTHORITY

Notes to Financial Statements

### Concentration – Major Contributor

For the year ended March 31, 2022, approximately 62% of operating revenues reflected in the financial statements are from HUD. The Authority operates in a heavily regulated environment. The operations of the Authority are subject to the administrative directives, rules and regulations of federal, state, and local regulatory agencies, including, but not limited to HUD. Such administrative directives, rules and regulations are subject to change by an act of Congress, or an administrative change mandated by HUD. Such changes may occur with little notice or inadequate funding to pay for the related costs and the additional administrative burden to comply with the changes.

### Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Our policy is to manage this exposure to declines in fair values by limiting the weighted average maturity of its investments portfolio.

### Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. It is our policy to follow the HUD regulations by only having direct investments and investments through mutual funds to direct obligations, guaranteed obligations, or obligations of the agencies of the United States of America.

### Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, our deposits may not be returned. Our policy for custodial credit risk requires collateral to be held in our name by its agent or by the bank's trust department.

## **NOTE 16 - PRIOR YEAR RESTATEMENT**

Management communicated to the auditors' during the audit for the fiscal year ended March 31, 2022, that the Authority did not record a 55-year forgivable CDBG loan from the City of Yuba City attributable to the development of the Kingwood Commons apartments in 2007. The correction of this error resulted in a decrease of opening net position of \$847,838, as reflected in the Statement of Revenues, Expenses, and Changes in Net Position.

Additionally, it was discovered that development costs of \$96,258 associated with Maple Park Phase 2 L.P., were capitalized and being depreciated as site improvements of the Authority. These costs should have been expensed in 2014 and 2015. As a result of removing these assets there was a decrease to opening net position of \$32,959, as reflected in the Statement of Revenues, Expenses, and Changes in Net Position.

**REGIONAL HOUSING AUTHORITY**

Notes to Financial Statements

**NOTE 17 - CONDENSED COMBINING FINANCIAL STATEMENTS**

Condensed combining financial statements are presented below:

	<b>AUTHORITY</b>	<b>BUILDING BETTER PARTNERSHIPS</b>	<b>ELIM</b>	<b>TOTAL</b>
Cash and equivalents	\$ 8,142,638	\$ 175,054	\$ -	\$ 8,317,692
Intercompany receivables	-	-	-	-
Other current assets	996,719	178	-	996,897
Total current assets	9,139,357	175,232	-	9,314,589
Net capital assets	33,694,384	285,856	-	33,980,240
Other non-current assets	11,136,113	(17)	-	11,136,096
Total assets	53,969,854	461,071	-	54,430,925
Deferred outflows of resources	2,857,089	7,446	-	2,864,535
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$ 56,826,943</b>	<b>\$ 468,517</b>	<b>\$ -</b>	<b>\$ 57,295,460</b>
Intercompany payables	\$ -	\$ -	\$ -	\$ -
Other current liabilities	2,245,076	18,626	-	2,263,702
Total current liabilities	2,245,076	18,626	-	2,263,702
Total non-current liabilities	15,469,442	11,582	-	15,481,024
Total liabilities	17,714,518	30,208	-	17,744,726
Deferred inflows of resources	1,508,443	6,355	-	1,514,798
Net investment in capital assets	22,292,267	285,856	-	22,578,123
Restricted	3,198,377	-	-	3,198,377
Unrestricted	12,113,338	146,098	-	12,259,436
Total net position	37,603,982	431,954	-	38,035,936
<b>Total Liabilities, Deferred Inflows of Resources, and Net Position</b>	<b>\$ 56,826,943</b>	<b>\$ 468,517</b>	<b>\$ -</b>	<b>\$ 57,295,460</b>

## REGIONAL HOUSING AUTHORITY

Notes to Financial Statements

	AUTHORITY	BUILDING BETTER PARTNERSHIPS	ELIM	TOTAL
Operating revenues	\$ 23,755,776	\$ 187,681	\$ -	\$ 23,943,457
Operating expenses	<u>19,467,963</u>	<u>59,240</u>	<u>-</u>	<u>19,527,203</u>
Operating income (loss)	4,287,813	128,441	-	4,416,254
Non-operating revenues (expenses)	<u>(154,515)</u>	<u>438</u>	<u>-</u>	<u>(154,077)</u>
Income (loss) before contributions and other items	4,133,298	128,879	-	4,262,177
Contributions, transfers, and other items	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Change in net position</b>	<b><u>\$ 4,133,298</u></b>	<b><u>\$ 128,879</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 4,262,177</u></b>
Net position, beginning of year	\$ 34,351,475	\$ 303,075	\$ -	\$ 34,654,550
Change in net position	4,133,298	128,879	-	4,262,177
Prior-period restatements	(880,791)	-	-	(880,791)
Equity transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net position, end of year</b>	<b><u>\$ 37,603,982</u></b>	<b><u>\$ 431,954</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 38,035,936</u></b>

	AUTHORITY	BUILDING BETTER PARTNERSHIPS	ELIM	TOTAL
Net cash from operating activities	\$ 5,053,568	\$ 125,390	\$ -	\$ 5,178,958
Net cash from capital and related financing activities	(2,400,873)	(2,496)	-	(2,403,369)
Net cash from non-capital financing activities	-	-	-	-
Net cash from investing activities	<u>(328,374)</u>	<u>438</u>	<u>-</u>	<u>(327,936)</u>
Net change in cash	2,324,321	123,332	-	2,447,653
Cash at beginning of period	<u>5,818,317</u>	<u>51,722</u>	<u>-</u>	<u>5,870,039</u>
<b>Cash at end of period</b>	<b><u>\$ 8,142,638</u></b>	<b><u>\$ 175,054</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 8,317,692</u></b>

**REGIONAL HOUSING AUTHORITY**

Required Schedules for the Pension Plan

**SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**

Plan Measurement Date under GASB 68 as of June 30	Proportion of Pension Liability	Proportionate share of Net Pension Liability (Asset)	Covered Employee Payroll**	Proportionate share of the Net Pension Liability as a percentage of covered-employee payroll	Plan Fiduciary Net Position as a percentage of the Total Pension Liability
2015	0.020760%	\$ 1,424,797	\$ 1,640,583	86.85%	81.54%
2016	0.021300%	\$ 1,842,723	\$ 2,073,870	88.85%	77.57%
2017	0.021400%	\$ 2,123,094	\$ 1,702,102	124.73%	76.70%
2018	0.021100%	\$ 2,032,920	\$ 1,836,905	110.67%	78.24%
2019	0.022080%	\$ 2,262,231	\$ 1,606,517	140.82%	77.30%
2020	0.017440%	\$ 1,897,660	\$ 1,582,806	119.89%	81.94%
2021	0.013670%	\$ (739,077)	\$ 1,046,379	-70.63%	106.56%

\*This is a 10-year schedule; however, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in the future fiscal years until 10 years of information is available.

**SCHEDULE OF CONTRIBUTIONS**

Authority Year-End March 31	Actuarially determined contribution [A]	Contributions in relation to actuarially determined contribution [B]	Contribution deficiency (excess) [C]=[A]-[B]	Covered-employee payroll	Contribution as a percentage covered-employees payroll
2016	\$ 313,684	\$ 313,684	\$ -	\$ 2,073,870	15.13%
2017	\$ 267,571	\$ 267,571	\$ -	\$ 1,702,102	15.72%
2018	\$ 175,370	\$ 175,370	\$ -	\$ 1,836,905	9.55%
2019	\$ 278,365	\$ 229,403	\$ 48,962	\$ 1,606,517	14.28%
2020	\$ 268,083	\$ 268,083	\$ -	\$ 1,582,806	16.94%
2021	\$ 302,228	\$ 877,228	\$ (575,000)	\$ 1,046,379	83.83%
2022	\$ 312,105	\$ 1,447,535	\$ (1,135,430)	\$ 2,147,575	67.40%

**Notes to Required Supplementary Information Schedules:**

Change in benefits: There were no changes to benefit terms that applied to all members of the Public Agency Pool.

Change in assumptions: None reported.

**REGIONAL HOUSING AUTHORITY**

Required Schedules for the OPEB Plan

**SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY, CONTRIBUTIONS, AND RELATED RATIOS**

Measurement period:	2019	2020	2021	2022
<b>Total OPEB liability (asset)</b>				
Service cost	\$ 82,572	\$ 85,992	\$ 98,738	\$ 160,217
Interest	52,296	57,003	65,452	57,938
Experience (gains)/losses	-	(10,043)	(9,733)	(427,744)
Changes of assumptions	(19,825)	124,253	626,154	(190,631)
Benefit payments	<u>(7,755)</u>	<u>(8,025)</u>	<u>(8,757)</u>	<u>(24,682)</u>
Net change in total OPEB liability	107,288	249,180	771,854	(424,902)
Total OPEB liability - beginning	<u>1,276,089</u>	<u>1,383,377</u>	<u>1,632,557</u>	<u>2,404,411</u>
Total OPEB liability - ending	1,383,377	1,632,557	2,404,411	1,979,509
Plan fiduciary net position	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net OPEB liability (asset)</b>	<b><u>\$ 1,383,377</u></b>	<b><u>\$ 1,632,557</u></b>	<b><u>\$ 2,404,411</u></b>	<b><u>\$ 1,979,509</u></b>
Plan fiduciary net position as a percentage of the total OPEB liability	0%	0%	0%	0%
Covered-employee payroll	\$ 2,132,431	\$ 1,954,667	\$ 1,972,177	\$ 2,147,575
Total OPEB liability as a percentage of covered payroll	64.9%	83.5%	121.9%	92.2%
Actuarially Determined Contribution (ADC)	\$ 7,755	\$ 8,025	\$ 8,757	\$ 24,682
Actual contributions	<u>(7,755)</u>	<u>(8,025)</u>	<u>(8,757)</u>	<u>(24,682)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Contributions as a percentage of covered-employee payroll	0.4%	0.4%	0.4%	1.1%

**REGIONAL HOUSING AUTHORITY**

Schedule of Expenditures of Federal Awards

Year Ended March 31, 2022

Federal Grantor	Program Title	ALN	Cluster Title	Pass-Through No.	Award Type	Expenditures	Passed Through to Sub-Recipients
HUD	Section 8 Housing Choice Vouchers	14.871	HVC		Direct	\$ 12,809,114	\$ -
HUD	Emergency Housing Vouchers	14.871	HVC		Direct	489,710	-
	Subtotal					<u>13,298,824</u>	-
HUD	Mainstream Vouchers	14.879	HVC		Direct	658,417	-
HUD	Public and Indian Housing	14.850	N/A		Direct	555,741	-
HUD	Public Housing Capital Fund	14.872	N/A		Direct	553,683	-
HUD	Family Self-Sufficiency Program	14.896	N/A		Direct	143,569	-
USDA	Farm Labor Housing Loans and Grants	10.427	N/A		Direct	<u>16,19,560</u>	-
<b>Total Federal Financial Assistance</b>						<b>\$ 16,829,794</b>	<b>\$ -</b>

Award Type:	Expenditures
Direct	\$ 16,829,794
Indirect	-
<b>Total Federal Financial Assistance</b>	<b>\$ 16,829,794</b>

Federal Grantor:	Expenditures
HUD	\$ 15,210,234
USDA	<u>16,19,560</u>
<b>Total Federal Financial Assistance</b>	<b>\$ 16,829,794</b>

Cluster Title:	Expenditures
HVC	\$ 13,957,241

**NOTE 01 - BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal awards activity of the Authority under programs of the federal government for the year ended March 31, 2022. 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 our operations, it is not intended to and does not present our financial position, changes in net positions, or cash flows.

**NOTE 02 - INDIRECT COST RATE**

We have elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

**REGIONAL HOUSING AUTHORITY**

Statement and Certification of Actual Costs

March 31, 2022

1. The Actual Costs of the Authority was as follows:

<b>Grant</b>	<b>Funds Approved</b>	<b>Funds Disbursed</b>	<b>Funds Expended</b>	<b>Balance</b>
CA01P048501-21	\$ 553,683	\$ 553,683	\$ 553,683	\$ -

2. The distribution of costs as shown on the Financial Statement of Costs accompanying the Actual Cost Certificate submitted to HUD for approval, is in agreement with the Authority's records.

3. For the above completed grants, all costs have been paid and all related liabilities have been discharged through payment.



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**INDEPENDENT AUDITORS' 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***

The Governing Body of  
Regional Housing Authority

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 the Regional Housing Authority (Authority), as of and for the year ended March 31, 2022, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated October 27, 2022.

**INTERNAL CONTROL OVER FINANCIAL REPORTING**

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

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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Authority'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. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-001 that we consider to be a significant deficiency.



#### COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the Authority's financial statements are free of 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 statements 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*.

#### RESPONSE TO FINDING

The Authority's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The authority's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

#### PURPOSE OF THIS REPORT

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

A handwritten signature in blue ink that reads "Smith Marion &amp; Co." followed by a stylized circular logo containing the letters "SM&amp;Co".

October 27, 2022  
Redlands, CA



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Redlands Office • 1940 Orange Tree Lane, Suite 100 • Redlands, CA 92374 • (909) 307-2323

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM  
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE  
UNIFORM GUIDANCE**

The Governing Body of  
Regional Housing Authority

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM**

**OPINION ON EACH MAJOR FEDERAL PROGRAM**

We have audited Regional Housing Authority's (Authority) compliance with the types of compliance requirements identified as subject to audit 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, 2022. 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.

In our opinion, the Authority complied, in all material respects, with the 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, 2022.

**BASIS FOR OPINION ON EACH MAJOR FEDERAL PROGRAM**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Authority's compliance with the compliance requirements referred to above.

**RESPONSIBILITIES OF MANAGEMENT FOR COMPLIANCE**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Authority's federal programs.

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## AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF COMPLIANCE

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Authority's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Authority's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

(1) Exercise professional judgment and maintain professional skepticism throughout the audit; (2) Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Authority's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances; and (3) Obtain an understanding of the Authority's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the Authority's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## REPORT ON 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.



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.

Smith Marion & Co.

October 27, 2022  
Redlands, CA

**REGIONAL HOUSING AUTHORITY**

Schedule of Findings and Questioned Costs  
Year Ended March 31, 2022

**SECTION I - SUMMARY OF AUDITORS' RESULTS**

**Financial Statements:**

1. Type of Auditor Report on the financial statements: Unmodified
2. Internal control over financial reporting:
- a. Material weakness(es) identified?  Yes  No
- b. Significant deficiency(ies) identified that are not considered to be material weaknesses?  Yes  None noted
3. Noncompliance material to financial statements?  Yes  No

**Federal Awards:**

4. Type of auditors' report on compliance for major programs: Unmodified
5. Internal control over major programs:
- a. Material weakness(es) identified?  Yes  No
- b. Significant deficiency(ies) identified that are not considered to be material weaknesses?  Yes  None noted
6. Audit findings noted which are required to be reported in accordance with 2 CFR Section 200.516(a)?  Yes  No

7. Identification of Major Programs:

CFDA	Program(s) Name
14.871	Section 8 Housing Choice Vouchers
14.879	Mainstream Vouchers

8. The Dollar Threshold Used to Distinguish Between Type A and Type B Programs: \$ 750,000
9. Auditee qualified as a low-risk auditee?  Yes  No

## **REGIONAL HOUSING AUTHORITY**

Schedule of Findings and Questioned Costs

Year Ended March 31, 2022

### **SECTION II – FINANCIAL STATEMENT FINDINGS**

#### **Finding 2022-001**

##### ***Significant Deficiency in Internal Controls over Financial Reporting– Unreported Debt***

*Criteria:* Generally Accepted Accounting Principles of the United States (GAAP), the required financial reporting framework of the Authority, dictates that financials information reported by the Authority follow a set of GAAP rules. These rules are consistency, relevance, reliability, and comparability of financial information.

*Condition and Context:* During the audit for the year ended March 31, 2022, Management discovered and communicated to the auditors that the previous financial statements of the Authority were materially misstated, failing to report roughly \$847k of debt that the Authority had with the City of Yuba City.

*Effect or Potential Effect:* Unrecorded debt of the Authority can have a significant impact on Management's and the Board's ability to plan and execute future strategies. Contracts and agreements with grantors and lenders may be canceled or require amendment, important deadlines may be missed, and significant unplanned cash outflows may result.

*Cause:* The loan was made in 2007 that significantly outdate all Authority personnel currently managing oversight of financing and accounting. There were no required routine payments required for this loan and therefore no indication of its existence.

*Recommendation:* Management and the Board should develop procedures that ensure they are evaluating the risk associated with unrecorded liabilities of the Authority. In response to the identified risks, consideration should be given to identifying and implementing controls that could help mitigate the risks associated with significant unrecorded liabilities, such as providing increased management oversight. For example, the Authority might consider soliciting their own confirmation of debt requests from lenders and running additional Title searches.

*Views of Responsible Official(s):* Management agrees with the finding.

### **SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None reported.

**REGIONAL HOUSING AUTHORITY**

Status of Prior Audit Findings  
Year Ended March 31, 2022

**Financial Statement Findings:**

<b>Prior Year Findings No.</b>	<b>Findings Title</b>	<b>Status/ Current Year Finding No.</b>
N/A	There were no prior findings reported.	N/A

**Federal Award Findings and Question Costs:**

<b>Prior Year Findings No.</b>	<b>Findings Title</b>	<b>Status/ Current Year Finding No.</b>
N/A	There were no prior findings reported.	N/A



# REGIONAL HOUSING AUTHORITY

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## CORRECTIVE ACTION PLAN

*Name of auditee:* Regional Housing Authority

*Name of audit firm:* Smith Marion and Co. Inc.

*Period covered by the audit:* Year Ended March 31, 2022

CAP Prepared by

*Name:* Marco Cruz

*Position:* Finance Director

*Telephone Number:* (530) 671-0220

Current Findings on the Schedule of Findings, Questioned Costs, and Recommendations.

### 1. Finding 2022-001

a. Comments on the Finding and Each Recommendation:

The Authority concurs with the finding. Additionally, we agree with the recommendations.

b. Action(s) Taken or Planned on the Finding:

In order to address this deficiency in internal control, the Authority is taking measures to ensure a risk assessment of potential unrecorded liabilities is done. Once completed, the Authority will then assess its options and take the necessary steps required to ensure the risk is at a reasonably low level, including but not limited to the action items recommended by the Auditor. These actions will be completed prior to the completion of our next fiscal year ending March 31, 2023.

***REGIONAL HOUSING AUTHORITY***

**The Auditors Communication with Those Charged with Governance**

**Year Ended March 31, 2022**

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October 27, 2022

The Governing Body of  
Regional Housing Authority

We have audited the financial statements of Regional Housing Authority (Authority) as of and for the year ended March 31, 2022, and have issued our report thereon dated October 27, 2022.

This report summarizes our communications with those charged with governance as required by our professional standards to assist you in fulfilling your obligation to oversee the financial reporting and disclosure process.

## REQUIRED COMMUNICATIONS

Professional standards require the auditor to provide the Governing Body (the Board or those charged with governance) with additional information regarding the scope and results of the audit that may assist the Board in overseeing the financial reporting and disclosure processes which the management of the Authority is responsible. We summarize these required communications as follows:

### AUDITORS' RESPONSIBILITIES UNDER AUDITING STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES (US GAAS) AND GENERALLY ACCEPTED GOVERNMENT AUDITING STANDARDS (GAGAS)

Our responsibilities are included in our audit engagement letter.

The financial statements are the responsibility of the Authority's management as prepared with the oversight of those charged with governance. Our audit was designed in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, to obtain reasonable, rather than absolute, assurance that the financial statements are free of material misstatement. We were not engaged to perform an audit of the Authority's internal control over financial reporting.

Our audit included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control over financial reporting. Accordingly, we will express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation.

## INDEPENDENCE

We are not aware of any relationships between Smith Marion & Co. and our related entities, and the Authority, or any other matters that in our professional judgment, may reasonably be thought to bear on our independence.

We confirm that we are independent with respect to the Authority within the meaning of the applicable published rules and pronouncements, its interpretations and rulings.

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#### **THE ADOPTION OF, OR A CHANGE IN SIGNIFICANT ACCOUNTING POLICIES**

We determined that the Board is informed about the initial selection of, and any changes in significant accounting principles or their application when the accounting principle or its application, including alternative methods of applying the accounting principle, has a material effect on the financial statements.

There was no adoption of, or changes in significant accounting policies.

#### **AUDITORS' JUDGEMENT ABOUT THE QUALITY OF THE AUTHORITY'S ACCOUNTING PRINCIPLES**

We discussed our judgment about the quality, not just the acceptability, of the Authority's accounting principles as applied in its financial reporting, including the consistency of the accounting policy and their application and the clarity and completeness of the financial statements and related disclosures.

#### **SENSITIVE ACCOUNTING ESTIMATES**

Certain estimates are particularly sensitive due to their significance to the financial statements and the possibility that future events may differ significantly from management's expectations.

We determined that the Board is informed about management's process for formulating particularly sensitive estimates and about the basis to our conclusions regarding the reasonableness of those estimates.

Management's judgment is called upon in:

- ❑ Pension obligation and related deferred inflows/outflows - Management estimate is based on actuarial assumptions and methods. We have evaluated those actuarial assumptions and methods in determining that they are reasonable in relation to the financial statements.
- ❑ Other Post Employment Benefits (OPEB) obligation and related deferred inflows/outflows - Management estimate is based on actuarial assumptions and methods. We have evaluated those actuarial assumptions and methods in determining that they are reasonable in relation to the financial statements.

#### **FINANCIAL STATEMENT DISCLOSURES**

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users.

The most sensitive disclosures affecting the Authority's financial statements relate to:

- ❑ Pension obligation and related deferred inflows/outflows.
- ❑ Other Post Employment Benefits (OPEB) obligation and related deferred inflows/outflows.

#### **IDENTIFIED OR SUSPECTED FRAUD**

We are not aware of any matters that require communication. Furthermore, the Authority's management has represented to us that they were not aware of any fraud or illegal acts for the period from April 01, 2021 to March 31, 2022 (see *Management's Representation Letter*).



#### **SIGNIFICANT DIFFICULTIES ENCOUNTERED DURING THE AUDIT**

There were no serious difficulties encountered in dealing with management in performing the audit.

#### **REPRESENTATIONS REQUESTED FROM MANAGEMENT**

We have requested certain written representations from management in a separate letter dated October 27, 2022 (see *Management's Representation Letter*).

#### **UNCORRECTED MISSTATEMENTS, RELATED TO ACCOUNTS AND DISCLOSURES, CONSIDERED BY MANAGEMENT TO BE IMMATERIAL**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. The uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

#### **MATERIAL CORRECTED MISSTATEMENTS, RELATED TO ACCOUNTS AND DISCLOSURES**

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures.

We did not identify and correct any material misstatements, related to accounts and disclosures, during our audit.

#### **DISAGREEMENTS WITH MANAGEMENT**

There were no material disagreements with the Authority's management on financial accounting and reporting matters during the audit.

#### **CONSULTATIONS WITH OTHER ACCOUNTANTS**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters (see *Management Representation Letter*).

#### **MAJOR ISSUES DISCUSSED WITH MANAGEMENT PRIOR TO RETENTION**

In the normal course of our professional association with the Authority, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Authority's auditors.



## **SIGNIFICANT RISKS IDENTIFIED**

For purposes of this communication, professional standards require us to communicate to you significant risks identified during our audit.

The following significant risks were identified in our audit procedures:

Management override of controls (*required by US GAAS*) - Even though internal control over financial reporting (hereinafter referred to as internal controls or simply as controls) may appear to be well-designed and effective, controls that are otherwise effective can be overridden by management in every entity. Many financial statement frauds have been perpetrated by intentional override by senior management of what might otherwise appear to be effective internal controls. Because management is primarily responsible for the design, implementation, and maintenance of internal controls, the entity is always exposed to the danger of management override of controls.

Improper revenue recognition (*required by US GAAS*) - Revenue recognition is one of only two matters that must always, under AU-C 240 (the fraud risk standard), be considered a high-risk area, requiring expanded audit attention. Revenue recognition fraud schemes have been responsible for more investigations, restatements, and litigation against outside accountants than any other single cause. Revenue recognition is an accounting principle that asserts that revenue must be recognized as it is earned. Proper revenue recognition is imperative because it relates directly to the integrity of a company's financial reporting. The intent of the principle around revenue recognition is to standardize the revenue policies used by companies. This standardization allows external entities to easily compare the income statements of different companies in the same industry. Because revenue is one of the most important measures used by external entities to assess a company's performance, it is crucial that financial statements be consistent and credible.

## **SIGNIFICANT UNUSUAL TRANSACTIONS**

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit.

During our audit procedures, we did not become aware of significant unusual transaction that should be brought to your attention.

## **OTHER SIGNIFICANT MATTERS, FINDINGS, OR ISSUES**

During prior audit procedures, we became aware of certain matters that should be brought to your attention. A listing of these matters is discussed in a separate report to management dated October 27, 2022 (see *Management Letter*).

## **OTHER INFORMATION IN DOCUMENTS CONTAINING AUDITED FINANCIAL STATEMENTS**

We reviewed the supplemental information to the financial statements to ensure consistency with the audited financial statements.



**RESTRICTION ON USE**

This report is intended solely for the information and use of the individuals charged with governance, and management of the Authority and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Smith Marion & Co.

***REGIONAL HOUSING AUTHORITY***

**Financial Data Schedules, Independent Auditors' Report on Financial Data Schedules,  
and Independent Accountants' Report on Applying Agreed-Upon Procedures**

**Year Ended March 31, 2022**

**SM&CO**

**REGIONAL HOUSING AUTHORITY**

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## INDEPENDENT AUDITORS' REPORT ON FINANCIAL DATA SCHEDULES

The Governing Body of  
Regional Housing Authority

We have audited the basic financial statements of the Regional Housing Authority as of and for the year ended March 31, 2022, and have issued our report thereon dated October 27, 2022, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying financial data schedules are presented for purposes of additional analysis and are 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 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the financial data schedules are fairly stated in all material respects in relation to the financial statements as a whole.

October 27, 2022  
Redlands, CA

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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

The Governing Body of  
Regional Housing Authority

We have performed the procedure described in the third paragraph of this report, on the electronically submitted information included within the OMB Uniform Guidance reporting package. Regional Housing Authority (Authority) is responsible for the accuracy and completeness of the electronically submitted information.

The Authority and the U.S. Department of Housing and Urban Development (HUD), Real Estate Assessment Center (REAC) have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of determining whether the electronically submitted information agrees with the related hard copy documents within the OMB Uniform Guidance reporting package. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows:

We compared the electronically submitted items listed in the "UFRS Rule Information" column of the matrix/chart on page 2 of this report with the corresponding printed documents listed in the "Hard Copy Documents" column. The results of the performance of our agreed-upon procedure indicate agreement or non-agreement of the electronically submitted information and hard copy documents as shown in the attached chart.

We were engaged by the Authority to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on whether the electronically submitted information identified in the "UFRS Rule Information" column of the chart/matrix agrees with the related hard copy documents within the OMB Uniform Guidance reporting package. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

We were engaged to perform an audit in accordance with *Government Auditing Standards* and the OMB Uniform Guidance by the Authority as of and for the period ending March 31, 2022, and have issued our reports thereon dated October 27, 2022. The information in the "Hard Copy Documents" column was included within the scope or was a by-product of that audit. Further, our opinion on the fair presentation of the supplementary information dated October 27, 2022, was expressed in relation to the basic financial statements of the Authority taken as a whole.

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A copy of the OMB Uniform Guidance reporting package, required by the Uniform Guidance, which includes the auditor's reports, is available in its entirety from the Authority. We take no responsibility for the security of the information transmitted electronically to the U.S. Department of Housing and Urban Development, REAC.

This report was intended solely for the information and use of the Authority and HUD and is not intended to be and should not be used by anyone other than these specified parties.

Smith Marion & Co.

October 27, 2022  
Redlands, CA

Attachment to Independent Accountants' Report on  
Applying Agreed-Upon Procedures

Procedure	UFRS Rule Information	Hard Copy Document(s)	Findings
1	Balance Sheet and Revenue Expense (data line items 111 to 13901)	Financial Data Schedule, all CFDAs, if applicable	Agrees
2	Footnotes (data element G5000-010)	Footnotes to audited basic financial statements	Agrees
3	Type of opinion on FDS (data element G3100-040)	Auditor's Supplemental report on FDS	Agrees
4	Audit findings narrative (data element G5200-010)	Schedule of findings and Questioned Costs	Agrees
5	General information (data element series G2000, G2100, G2200, G9000, G9100)	OMB Data Collection Form	Agrees
6	Financial statement report information (data element G3000-010 to G3000-050)	Schedule of Findings and Questioned Costs , Part 1 of OMB Data Collection Form	Agrees
7	Federal program report information (data element G4000-020 to G4000-040)	Schedule of Findings and Questioned Costs , Part 1 of OMB Data Collection Form	Agrees
8	Type of Compliance Requirement (G4200-020 & G4000-030)	OMB Data Collection Form	Agrees
9	Basic financial statements and auditor reports required to be submitted electronically	Basic Financial Statements (inclusive of auditor reports)	Agrees

**REGIONAL HOUSING AUTHORITY**

FYE: 3/31/2022  
 PHA Code: CA048

FDS Line	Description	Total Projects	10.427 Rural Rental Assistance Payments	14.870 Resident Opportunity and Supportive Services	14.871 Housing Choice Vouchers
<b>Balance Sheet</b>					
111-000	Cash - Unrestricted	394,207	437,822		1,261,306
112-000	Cash - Restricted - Modernization and Development				
113-000	Cash - Other Restricted		2,021,636		
113-010	Cash - Other restricted, HAP Funds				
113-020	Cash - Other Restricted, FSS Escrows				138,189
114-000	Cash - Tenant Security Deposits	52,729	47,945		
115-000	Cash - Restricted for Payment of Current Liabilities				
100-000	Total Cash	446,936	2,507,403		1,399,495
121-000	Accounts Receivable - PHA Projects				
122-000	Accounts Receivable - HUD Other Projects				186,194
124-000	Accounts Receivable - Other Government		667		
125-000	Accounts Receivable - Miscellaneous				
126-000	Accounts Receivable - Tenants	26,993	55,849		
126-100	Allowance for Doubtful Accounts - Tenants				
126-200	Allowance for Doubtful Accounts - Other				
127-000	Notes, Loans, & Mortgages Receivable - current				
128-000	Fraud Recovery	1,286			114,328
128-100	Allowance for Doubtful Accounts - Fraud				(116,823)
129-000	Accrued Interest Receivable				1,232
120-000	Total Receivables, Net of Allowances for Doubtful Accounts	28,279	56,516		184,931
131-000	Investments - Unrestricted		113,699		247,155
132-000	Investment Restricted - Other				
132-010	Investment Restricted - HAP				
135-000	Investments - Restricted for Payment of Current Liability				
142-000	Prepaid Expenses and Other Assets	6,376	10,563		71,519
143-000	Inventories				
143-100	Allowance for Obsolete Inventories				
144-000	Inter Program - Due From				
145-000	Assets Held for Sale				
150-000	Total Current Assets	481,591	2,688,181		1,903,100
161-000-1	Capital asset - land	340,873	315,981		
161-000-2	Leased asset - land				
162-000-1	Capital asset - buildings	11,730,051	33,582,805		9,804
162-000-2	Leased asset - buildings				
163-000-1	Capital asset - dwelling equipment				
163-000-2	Leased asset - dwelling equipment				
164-000-1	Capital asset - administration equipment	350,104	652,315		44,372
164-000-2	Leased asset - administration equipment				
164-000-3	Subscription asset - administration equipment				
165-000	Leasehold Improvements				
166-000-1	Capital asset - accumulated depreciation	(7,925,634)	(14,608,591)		(26,731)
166-000-2	Leased asset - accumulated amortization				
166-000-3	Subscription asset - accumulated amortization				
167-000	Construction in Progress	176,116	149,240		314
168-000	Infrastructure				
160-000	Total Capital Assets, Net of Accumulated Depreciation	4,671,510	20,091,750		27,759
171-000	Notes, Loans, & Mortgages Receivable - Non-current				
172-000	Notes, Loans, & Mortgages Receivable - Non-current - Past				
173-000	Grants Receivable - Non Current				
174-000-1	Other Assets - Miscellaneous				
174-000-2	Other Assets - Long-term Interest Receivable				
174-000-3	Other Assets - Pension	170,977			337,121
174-000-4	Other Assets - OPEB				
176-000	Investments in Joint Ventures				
180-000	Total Non-Current Assets	4,842,487	20,091,750		364,880
200-000-1	Deferred Outflows of Resources - Pension	269,914	826,291		366,378
200-000-2	Deferred Outflows of Resources - OPEB	185,661	294,227		275,328
200-000-3	Deferred Outflows of Resources - Other				
200-000	Total Deferred Outflows of Resources	455,575	1,120,518		641,706

**REGIONAL HOUSING AUTHORITY**

FYE: 3/31/2022  
 PHA Code: CA048

FDS Line	Description	Total Projects	10.427 Rural Rental Assistance Payments	14.870 Resident Opportunity and Supportive Services	14.871 Housing Choice Vouchers
290-000	Total Assets and Deferred Outflow of Resources	5,779,653	23,900,449		2,909,686
311-000	Bank Overdraft				
312-000	Accounts Payable <= 90 Days	97,750	53,520		
313-000	Accounts Payable >90 Days Past Due				
321-000	Accrued Wage/Payroll Taxes Payable	20,647	32,585		6,810
322-000	Accrued Compensated Absences - Current Portion	36,140	57,035		38,350
324-000	Accrued Contingency Liability				
325-000	Accrued Interest				
331-000	Accounts Payable - HUD PHA Programs				
332-000	Account Payable - PHA Projects				
333-000	Accounts Payable - Other Government				
341-000	Tenant Security Deposits	52,729	47,945		
342-010	Unearned Revenue - Operating Subsidy				
342-020	Unearned Revenue - Capital Fund				
342-030-1	Unearned Revenue - Prepaid Rent	5,329	13,114		
342-030-2	Unearned Revenue - Service Fees				
342-030-3	Unearned Revenue - HAP				
343-000-1	Current Portion of Long-term Debt - Capital		268,351		
343-000-2	Current Portion of Long-term Debt - Capital - Leases				
343-000-3	Current Portion of Long-term Debt - Capital - Subscriptions				
344-000	Current Portion of Long-term Debt - Operating Borrowings				
345-000	Other Current Liabilities				
346-000	Accrued Liabilities - Other				
347-000	Inter Program - Due To				
348-000	Loan Liability				
310-000	Total Current Liabilities	212,595	472,550		45,160
351-000-1	Long-term Debt - Capital		5,685,253		
351-000-2	Long-term Debt - Capital - Leases				
351-000-3	Long-term Debt - Capital - Subscriptions				
352-000	Long-term Debt - Operating Borrowings				
353-000-1	Non Current Other Liabilities - Miscellaneous	303	161		5,442
353-000-2	Non Current Other Liabilities - FSS Escrow				138,189
353-000-3	Non Current Other Liabilities - Accrued interest payable		56,551		
354-000	Accrued Compensated Absences - Non Current	27,307	43,096		28,978
355-000	Loan Liability - Non-current				
356-000	FASB 5 Liabilities				
357-010	Pension Liability		27,798		
357-020	OPEB Liability	375,090	585,347		405,358
350-000	Total Non-Current Liabilities	402,700	6,398,206		577,967
300-000	Total Liabilities	615,295	6,870,756		623,127
400-000-1	Deferred Inflows of Resources - Pension	152,766	237,917		163,842
400-000-2	Deferred Inflows of Resources - OPEB	122,180	193,624		182,581
400-000-3	Deferred Inflows of Resources - Other				
400-000	Total Deferred Inflow of Resources	274,946	431,541		346,423
508-400	Net Investment in Capital Assets	4,671,510	14,138,146		27,759
511-400	Restricted Net Position	170,977	2,021,636		337,121
512-400	Unrestricted Net Position	46,925	438,370		1,575,256
513-000	Total Equity - Net Assets / Position	4,889,412	16,598,152		1,940,136
600-000	Total Liabilities, Deferred Inflows of Resources and Equity - Net	5,779,653	23,900,449		2,909,686
<b>Income Statement</b>					
703-000	Net Tenant Rental Revenue	855,383	1,390,028		
704-000	Tenant Revenue - Other	29,269	46,911		
705-000	Total Tenant Revenue	884,652	1,436,939		
706-000	HUD PHA Operating Grants	1,109,424			
706-010	Housing Assistance Payments				11,486,152
706-020	Ongoing Administrative Fees Earned				1,322,962
706-030	Service Fees Earned				
706-040	Preliminary fees earned				

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FDS Line	Description	Total Projects	10.427 Rural Rental Assistance Payments	14.870 Resident Opportunity and Supportive Services	14.871 Housing Choice Vouchers
706-050	Placement fees earned				
706-060	All other fees				
706-100	Capital Grants				
707-100-1	Management fee - external				
707-100-2	Management fee - internal				
707-200	Asset Management Fee				
707-300	Book Keeping Fee				
707-400	Front Line Service Fee				
707-500-1	Other Fees - external				
707-500-2	Other Fees - internal				
707-000	Total Fee Revenue				
708-000-1	Other Government Grants - external	33,767	1,619,560		
708-000-2	Other Government Grants - internal				
711-000	Investment Income - Unrestricted	53	(396)		(203)
711-010	Investment Income - Unrestricted - HAP				
711-020	Investment Income - Unrestricted - Administrative Fees				
712-000	Mortgage Interest Income				
713-000	Proceeds from Disposition of Assets Held for Sale				
713-100	Cost of Sale of Assets				
714-000	Fraud Recovery				
714-010	Fraud Recovery - HAP				37,533
714-020	Fraud Recovery - Administrative Fees				37,333
715-000	Other Revenue	2,292	1,032		112,929
716-000	Gain or Loss on Sale of Capital Assets				
720-000	Investment Income - Restricted				
720-010	Investment Income - Restricted - HAP				
720-020	Investment Income - Restricted - Administrative Fees				
700-000	Total Revenue	2,030,188	3,057,135		12,996,706
911-000	Administrative Salaries	190,169	311,801		414,626
912-000	Auditing Fees	4,957	8,213		16,436
913-000-1	Management Fee - external				
913-000-2	Management Fee - internal				
913-100	Book-keeping Fee				
914-000	Advertising and Marketing	1,301	853		10,441
915-000	Employee Benefit contributions - Administrative	(249,587)	(388,940)		(266,795)
916-000	Office Expenses	52,239	87,589		188,861
917-000	Legal Expense	17,483	10,426		20,298
918-000	Travel	237	337		3,842
918-100	Allocated Overhead				
919-000-1	Other - external	4,942	1,463	1	6,330
919-000-2	Other - internal				
910-000	Total Operating - Administrative	21,741	31,742	1	394,039
920-000	Asset Management Fee				
921-000	Tenant Services - Salaries	48,953	34,049		
922-000	Relocation Costs				
923-000	Employee Benefit Contributions - Tenant Services	5,110	3,566		8,886
924-000	Tenant Services - Other		131		
925-000	Total Tenant Services	54,063	37,746		8,886
931-000	Water	51,691	73,375		803
932-000	Electricity	19,223	28,258		229
933-000	Gas	9,782	13,701		524
934-000	Fuel				
935-000	Labor				
936-000	Sewer	101,403	150,858		545
937-000	Employee Benefit Contributions - Utilities				
938-000	Other Utilities Expense				
930-000	Total Utilities	182,099	266,192		2,101
941-000	Ordinary Maintenance and Operations - Labor	158,871	284,870		7,163
942-000	Ordinary Maintenance and Operations - Materials and Other	81,314	105,591		32,394

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FDS Line	Description	Total Projects	10.427 Rural Rental Assistance Payments	14.870 Resident Opportunity and Supportive Services	14.871 Housing Choice Vouchers
943-010	Ordinary Maint. & Operations-Garbage & Trash	70,023	120,777		656
943-020	Ordinary Maint. & Operations-HVAC	3,228	5,776		284
943-030	Ordinary Maint. & Operations- Snow Removal				
943-040	Ordinary Maint. & Operations-Elevator				
943-050	Ordinary Maint. & Operations- Landscape & Grounds	67,988	100,728		1,981
943-060	Ordinary Maint. & Operations- Unit Turnaround				
943-070	Ordinary Maint. & Operations- Electrical Contracts		256		
943-080	Ordinary Maint. & Operations- Plumbing Contracts	21,808	24,963		75
943-090	Ordinary Maint. & Operations- Extermination	10,653	15,585		35
943-100	Ordinary Maint. & Operations- Janitorial Contracts	4,723	12,522		6,210
943-110	Ordinary Maint. & Operations- Routine Maintenance	6,434	16,682		1,300
943-120	Ordinary Maint. & Operations- Misc. Contracts	962	3,814		637
945-000	Employee Benefit Contributions - Ordinary Maintenance	62,429	111,452		2,904
940-000	Total Maintenance	488,433	803,016		53,639
951-000	Protective Services - Labor				
952-000	Protective Services - Other Contract Costs				
953-000	Protective Services - Other				
955-000	Employee Benefit Contributions - Protective Services				
950-000	Total Protective Services				
961-100	Property Insurance	38,032	69,881		20,443
961-200	Liability Insurance				
961-300	Workmen's Compensation	9,887	17,274		11,515
961-400	All Other Insurance				
961-000	Total insurance Premiums	47,919	87,155		31,958
962-000	Other General Expenses	24,548	32,220		110,811
962-100	Compensated Absences	(1,411)	6,366		(3,326)
963-000	Payments in Lieu of Taxes	67,732			
964-000	Bad debt - Tenant Rents	6,660	11,132		
965-000	Bad debt - Mortgages				
966-000	Bad debt - Other				
968-000	Severance Expense				
960-000	Total Other General Expenses	97,529	49,718		107,485
967-100	Interest - capital debt		115,607		
967-100	Interest - capital debt - leases				
967-100	Interest - capital debt - subscriptions				
967-200	Interest - operating debt				
967-300	Amortization of Bond Issue Costs				
967-000	Total Interest Expense and Amortization Cost		115,607		
969-000	Total Operating Expenses	891,784	1,391,176	1	598,108
970-000	Excess of Operating Revenue over Operating Expenses	1,138,404	1,665,959	(1)	12,398,598
971-000	Extraordinary Maintenance				
972-000	Casualty Losses - Non-capitalized				
973-070-1	Housing Assistance Payments - external	39			11,688,157
973-070-2	Housing Assistance Payments - internal				
973-500	HAP Portability-In				
974-000-1	Capital asset - depreciation	295,200	1,212,823		3,872
974-000-2	Lease asset - amortization				
974-000-3	Subscription asset - amortization				
975-000	Fraud Losses				
978-000	Dwelling Units Rent Expense				
900-000	Total Expenses	1,187,023	2,603,999	1	12,290,137
100-100	Operating Transfer In	553,683			
100-200	Operating transfer Out	(553,683)			
100-300	Operating Transfers from/to Primary Government				
100-400	Operating Transfers from/to Component Unit				
100-700	Extraordinary Items, Net Gain/Loss				
100-800	Special Items (Net Gain/Loss)				
100-910	Transfers between Project - In				

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FDS Line	Description	Total Projects	10.427 Rural Rental Assistance Payments	14.870 Resident Opportunity and Supportive Services	14.871 Housing Choice Vouchers
100-920	Transfers between Project - Out				
100-930	Transfers between Program and Project - In				
100-940	Transfers between Project and Program - Out				
101-000	Total Other financing Sources (Uses)				
10000	Excess (Deficiency) of Total Revenue Over (Under) Total Expenses	843,165	453,136	(1)	706,569
1103-000	Beginning Equity	4,046,247	16,145,016	(155,885)	1,389,453
1104-010	Prior Period Adjustments				
1104-070	Equity Transfers			155,886	(155,886)

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FDS Line	Description	14.EHV Emergency Housing Vouchers	14.879 Mainstream Vouchers	14.896 Family Self-Sufficiency Program	1 Business Activities
<b>Balance Sheet</b>					
111-000	Cash - Unrestricted	520	2,488		2,467,355
112-000	Cash - Restricted - Modernization and Development				
113-000	Cash - Other Restricted	187,004			389,842
113-010	Cash - Other restricted, HAP Funds	274,422			
113-020	Cash - Other Restricted, FSS Escrows		1,893		
114-000	Cash - Tenant Security Deposits				37,458
115-000	Cash - Restricted for Payment of Current Liabilities				
100-000	Total Cash	461,946	4,381		2,894,655
121-000	Accounts Receivable - PHA Projects				
122-000	Accounts Receivable - HUD Other Projects			15,100	
124-000	Accounts Receivable - Other Government				96,674
125-000	Accounts Receivable - Miscellaneous				36,205
126-000	Accounts Receivable - Tenants				12,966
126-100	Allowance for Doubtful Accounts - Tenants				
126-200	Allowance for Doubtful Accounts - Other				
127-000	Notes, Loans, & Mortgages Receivable - current				
128-000	Fraud Recovery				
128-100	Allowance for Doubtful Accounts - Fraud				
129-000	Accrued Interest Receivable				1
120-000	Total Receivables, Net of Allowances for Doubtful Accounts			15,100	145,846
131-000	Investments - Unrestricted				
132-000	Investment Restricted - Other				
132-010	Investment Restricted - HAP				
135-000	Investments - Restricted for Payment of Current Liability				
142-000	Prepaid Expenses and Other Assets	1,616	1,781		9,904
143-000	Inventories				
143-100	Allowance for Obsolete Inventories				
144-000	Inter Program - Due From				
145-000	Assets Held for Sale				
150-000	Total Current Assets	463,562	6,162	15,100	3,050,405
161-000-1	Capital asset - land				2,336,910
161-000-2	Leased asset - land				
162-000-1	Capital asset - buildings	347	812		6,794,243
162-000-2	Leased asset - buildings				2,119,544
163-000-1	Capital asset - dwelling equipment				
163-000-2	Leased asset - dwelling equipment				
164-000-1	Capital asset - administration equipment				188,076
164-000-2	Leased asset - administration equipment				290,710
164-000-3	Subscription asset - administration equipment				
165-000	Leasehold Improvements				
166-000-1	Capital asset - accumulated depreciation				(3,665,581)
166-000-2	Leased asset - accumulated amortization				(496,267)
166-000-3	Subscription asset - accumulated amortization				
167-000	Construction in Progress	23	26		423,379
168-000	Infrastructure				
160-000	Total Capital Assets, Net of Accumulated Depreciation	370	838		7,991,014
171-000	Notes, Loans, & Mortgages Receivable - Non-current				7,443,350
172-000	Notes, Loans, & Mortgages Receivable - Non-current - Past				
173-000	Grants Receivable - Non Current				
174-000-1	Other Assets - Miscellaneous				
174-000-2	Other Assets - Long-term Interest Receivable				603,654
174-000-3	Other Assets - Pension	66,492	33,104		151,047
174-000-4	Other Assets - OPEB	11,814			
176-000	Investments in Joint Ventures				394,835
180-000	Total Non-Current Assets	78,676	33,942		16,583,900
200-000-1	Deferred Outflows of Resources - Pension	2,116	2,926		232,859
200-000-2	Deferred Outflows of Resources - OPEB		15,782		169,761
200-000-3	Deferred Outflows of Resources - Other				
200-000	Total Deferred Outflows of Resources	2,116	18,708		402,620

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FDS Line	Description	14.EHV Emergency Housing Vouchers	14.879 Mainstream Vouchers	14.896 Family Self-Sufficiency Program	1 Business Activities
290-000	Total Assets and Deferred Outflow of Resources	544,354	58,812	15,100	20,036,925
311-000	Bank Overdraft				
312-000	Accounts Payable <= 90 Days	490	507		33,866
313-000	Accounts Payable >90 Days Past Due				
321-000	Accrued Wage/Payroll Taxes Payable	3,223	1,766	15,100	16,482
322-000	Accrued Compensated Absences - Current Portion	5,641	3,091		32,988
324-000	Accrued Contingency Liability				
325-000	Accrued Interest				
331-000	Accounts Payable - HUD PHA Programs				
332-000	Account Payable - PHA Projects				
333-000	Accounts Payable - Other Government				
341-000	Tenant Security Deposits				37,458
342-010	Unearned Revenue - Operating Subsidy				503,769
342-020	Unearned Revenue - Capital Fund				
342-030-1	Unearned Revenue - Prepaid Rent				7,272
342-030-2	Unearned Revenue - Service Fees	187,004			
342-030-3	Unearned Revenue - HAP				
343-000-1	Current Portion of Long-term Debt - Capital				97,474
343-000-2	Current Portion of Long-term Debt - Capital - Leases				191,028
343-000-3	Current Portion of Long-term Debt - Capital - Subscriptions				
344-000	Current Portion of Long-term Debt - Operating Borrowings				
345-000	Other Current Liabilities				243,600
346-000	Accrued Liabilities - Other				
347-000	Inter Program - Due To				
348-000	Loan Liability				
310-000	Total Current Liabilities	196,358	5,364	15,100	1,163,937
351-000-1	Long-term Debt - Capital				5,351,039
351-000-2	Long-term Debt - Capital - Leases				1,467,788
351-000-3	Long-term Debt - Capital - Subscriptions				
352-000	Long-term Debt - Operating Borrowings				
353-000-1	Non Current Other Liabilities - Miscellaneous		1		391,022
353-000-2	Non Current Other Liabilities - FSS Escrow		1,893		
353-000-3	Non Current Other Liabilities - Accrued interest payable				214,599
354-000	Accrued Compensated Absences - Non Current	4,262	2,336		24,925
355-000	Loan Liability - Non-current				
356-000	FASB 5 Liabilities				
357-010	Pension Liability				
357-020	OPEB Liability		9,790		426,861
350-000	Total Non-Current Liabilities	4,262	14,020		7,876,234
300-000	Total Liabilities	200,620	19,384	15,100	9,040,171
400-000-1	Deferred Inflows of Resources - Pension	28,281	9,059		154,778
400-000-2	Deferred Inflows of Resources - OPEB		10,386		111,716
400-000-3	Deferred Inflows of Resources - Other				
400-000	Total Deferred Inflow of Resources	28,281	19,445		266,494
508-400	Net Investment in Capital Assets	370	838		628,514
511-400	Restricted Net Position	352,728	33,104		151,047
512-400	Unrestricted Net Position	(37,645)	(13,959)		9,950,699
513-000	Total Equity - Net Assets / Position	315,453	19,983		10,730,260
600-000	Total Liabilities, Deferred Inflows of Resources and Equity - Net	544,354	58,812	15,100	20,036,925
<b>Income Statement</b>					
703-000	Net Tenant Rental Revenue				497,916
704-000	Tenant Revenue - Other				218,510
705-000	Total Tenant Revenue				716,426
706-000	HUD PHA Operating Grants			143,569	
706-010	Housing Assistance Payments	357,630	585,216		
706-020	Ongoing Administrative Fees Earned	38,684	73,201		
706-030	Service Fees Earned	35,846			
706-040	Preliminary fees earned	50,800			

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FDS Line	Description	14.EHV Emergency Housing Vouchers	14.879 Mainstream Vouchers	14.896 Family Self-Sufficiency Program	1 Business Activities
706-050	Placement fees earned	6,750			
706-060	All other fees				
706-100	Capital Grants				
707-100-1	Management fee - external				
707-100-2	Management fee - internal				
707-200	Asset Management Fee				
707-300	Book Keeping Fee				
707-400	Front Line Service Fee				
707-500-1	Other Fees - external				54,756
707-500-2	Other Fees - internal				
707-000	Total Fee Revenue				54,756
708-000-1	Other Government Grants - external				1,225,492
708-000-2	Other Government Grants - internal				
711-000	Investment Income - Unrestricted	134			70,836
711-010	Investment Income - Unrestricted - HAP				
711-020	Investment Income - Unrestricted - Administrative Fees				
712-000	Mortgage Interest Income				223,107
713-000	Proceeds from Disposition of Assets Held for Sale				
713-100	Cost of Sale of Assets				
714-000	Fraud Recovery				
714-010	Fraud Recovery - HAP				
714-020	Fraud Recovery - Administrative Fees				
715-000	Other Revenue				1,687,261
716-000	Gain or Loss on Sale of Capital Assets				(484)
720-000	Investment Income - Restricted				
720-010	Investment Income - Restricted - HAP				
720-020	Investment Income - Restricted - Administrative Fees				
700-000	Total Revenue	489,844	658,417	143,569	3,977,394
911-000	Administrative Salaries	65,197	33,831		219,221
912-000	Auditing Fees	1,161	1,384		2,662
913-000-1	Management Fee - external				
913-000-2	Management Fee - internal				
913-100	Book-keeping Fee				
914-000	Advertising and Marketing	67	93		672
915-000	Employee Benefit contributions - Administrative	(29,872)	(14,203)		(208,443)
916-000	Office Expenses	5,535	9,024		227,945
917-000	Legal Expense	409	570		62,765
918-000	Travel	41	20		386
918-100	Allocated Overhead				
919-000-1	Other - external	6	153		29,959
919-000-2	Other - internal				
910-000	Total Operating - Administrative	42,544	30,872		335,167
920-000	Asset Management Fee				
921-000	Tenant Services - Salaries			107,758	22,618
922-000	Relocation Costs				
923-000	Employee Benefit Contributions - Tenant Services			35,811	2,344
924-000	Tenant Services - Other	35,246			
925-000	Total Tenant Services	35,246		143,569	24,962
931-000	Water	10	62		24,378
932-000	Electricity	13	20		11,644
933-000	Gas	36	45		7,491
934-000	Fuel				
935-000	Labor				
936-000	Sewer	4	42		42,900
937-000	Employee Benefit Contributions - Utilities				
938-000	Other Utilities Expense				
930-000	Total Utilities	63	169		86,413
941-000	Ordinary Maintenance and Operations - Labor				122,070
942-000	Ordinary Maintenance and Operations - Materials and Other	244	412		623,536

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FDS Line	Description	14.EHV Emergency Housing Vouchers	14.879 Mainstream Vouchers	14.896 Family Self-Sufficiency Program	1 Business Activities
943-010	Ordinary Maint. & Operations-Garbage & Trash	25	56		33,164
943-020	Ordinary Maint. & Operations-HVAC	6	24		2,851
943-030	Ordinary Maint. & Operations- Snow Removal				
943-040	Ordinary Maint. & Operations-Elevator				
943-050	Ordinary Maint. & Operations- Landscape & Grounds	114	167		36,888
943-060	Ordinary Maint. & Operations- Unit Turnaround				
943-070	Ordinary Maint. & Operations- Electrical Contracts				2,589
943-080	Ordinary Maint. & Operations- Plumbing Contracts	6	6		7,212
943-090	Ordinary Maint. & Operations- Extermination	2			4,652
943-100	Ordinary Maint. & Operations- Janitorial Contracts	177	489		3,717
943-110	Ordinary Maint. & Operations- Routine Maintenance	97	107		8,069
943-120	Ordinary Maint. & Operations- Misc. Contracts	26	46		5,755
945-000	Employee Benefit Contributions - Ordinary Maintenance				47,953
940-000	Total Maintenance	697	1,307		898,456
951-000	Protective Services - Labor				
952-000	Protective Services - Other Contract Costs				
953-000	Protective Services - Other				
955-000	Employee Benefit Contributions - Protective Services				
950-000	Total Protective Services				
961-100	Property Insurance	357	1,492		29,263
961-200	Liability Insurance				
961-300	Workmen's Compensation	2,175	992		9,964
961-400	All Other Insurance				
961-000	Total insurance Premiums	2,532	2,484		39,227
962-000	Other General Expenses	62	269		10,621
962-100	Compensated Absences	9,903	(827)		764
963-000	Payments in Lieu of Taxes				
964-000	Bad debt - Tenant Rents				2,491
965-000	Bad debt - Mortgages				
966-000	Bad debt - Other				
968-000	Severance Expense				
960-000	Total Other General Expenses	9,965	(558)		13,876
967-100	Interest - capital debt				332,064
967-100	Interest - capital debt - leases				
967-100	Interest - capital debt - subscriptions				
967-200	Interest - operating debt				
967-300	Amortization of Bond Issue Costs				
967-000	Total Interest Expense and Amortization Cost				332,064
969-000	Total Operating Expenses	91,047	34,274	143,569	1,730,165
970-000	Excess of Operating Revenue over Operating Expenses	398,797	624,143		2,247,229
971-000	Extraordinary Maintenance				
972-000	Casualty Losses - Non-capitalized				
973-070-1	Housing Assistance Payments - external	83,344	611,765		
973-070-2	Housing Assistance Payments - internal				
973-500	HAP Portability-In				
974-000-1	Capital asset - depreciation				260,263
974-000-2	Lease asset - amortization				156,571
974-000-3	Subscription asset - amortization				
975-000	Fraud Losses				
978-000	Dwelling Units Rent Expense				
900-000	Total Expenses	174,391	646,039	143,569	2,146,999
100-100	Operating Transfer In				
100-200	Operating transfer Out				
100-300	Operating Transfers from/to Primary Government				
100-400	Operating Transfers from/to Component Unit				
100-700	Extraordinary Items, Net Gain/Loss				
100-800	Special Items (Net Gain/Loss)				
100-910	Transfers between Project - In				

**REGIONAL HOUSING AUTHORITY**

FYE: 3/31/2022

PHA Code: CA048

FDS Line	Description	14.EHV Emergency Housing Vouchers	14.879 Mainstream Vouchers	14.896 Family Self-Sufficiency Program	1 Business Activities
100-920	Transfers between Project - Out				
100-930	Transfers between Program and Project - In				
100-940	Transfers between Project and Program - Out				
101-000	Total Other financing Sources (Uses)				
10000	Excess (Deficiency) of Total Revenue Over (Under) Total Expenses	315,453	12,378		1,830,395
1103-000	Beginning Equity		7,605		9,780,656
1104-010	Prior Period Adjustments				(880,791)
1104-070	Equity Transfers				

**REGIONAL HOUSING AUTHORITY**

FYE: 3/31/2022  
 PHA Code: CA048

FDS Line	Description	6.2 Component Unit - Blended	2 State/Local	9 Other Federal Program	Subtotal
<b>Balance Sheet</b>					
111-000	Cash - Unrestricted	172,554	293,201		5,029,453
112-000	Cash - Restricted - Modernization and Development				
113-000	Cash - Other Restricted			122,032	2,720,514
113-010	Cash - Other restricted, HAP Funds				274,422
113-020	Cash - Other Restricted, FSS Escrows				140,082
114-000	Cash - Tenant Security Deposits	2,500	12,589		153,221
115-000	Cash - Restricted for Payment of Current Liabilities				
100-000	Total Cash	175,054	305,790	122,032	8,317,692
121-000	Accounts Receivable - PHA Projects				
122-000	Accounts Receivable - HUD Other Projects				201,294
124-000	Accounts Receivable - Other Government		98,505		195,846
125-000	Accounts Receivable - Miscellaneous				36,205
126-000	Accounts Receivable - Tenants		3,630		99,438
126-100	Allowance for Doubtful Accounts - Tenants				
126-200	Allowance for Doubtful Accounts - Other				
127-000	Notes, Loans, & Mortgages Receivable - current				
128-000	Fraud Recovery				115,614
128-100	Allowance for Doubtful Accounts - Fraud				(116,823)
129-000	Accrued Interest Receivable				1,233
120-000	Total Receivables, Net of Allowances for Doubtful Accounts		102,135		532,807
131-000	Investments - Unrestricted				360,854
132-000	Investment Restricted - Other				
132-010	Investment Restricted - HAP				
135-000	Investments - Restricted for Payment of Current Liability				
142-000	Prepaid Expenses and Other Assets	178	1,299		103,236
143-000	Inventories				
143-100	Allowance for Obsolete Inventories				
144-000	Inter Program - Due From				
145-000	Assets Held for Sale				
150-000	Total Current Assets	175,232	409,224	122,032	9,314,589
161-000-1	Capital asset - land	46,200	760,005		3,799,969
161-000-2	Leased asset - land				
162-000-1	Capital asset - buildings	338,881	2,957,053		55,413,996
162-000-2	Leased asset - buildings				2,119,544
163-000-1	Capital asset - dwelling equipment				
163-000-2	Leased asset - dwelling equipment				
164-000-1	Capital asset - administration equipment		195		1,235,062
164-000-2	Leased asset - administration equipment				290,710
164-000-3	Subscription asset - administration equipment				
165-000	Leasehold Improvements				
166-000-1	Capital asset - accumulated depreciation	(101,640)	(909,726)		(27,237,903)
166-000-2	Leased asset - accumulated amortization				(496,267)
166-000-3	Subscription asset - accumulated amortization				
167-000	Construction in Progress	2,415	17,603		769,116
168-000	Infrastructure				
160-000	Total Capital Assets, Net of Accumulated Depreciation	285,856	2,825,130		35,894,227
171-000	Notes, Loans, & Mortgages Receivable - Non-current				7,443,350
172-000	Notes, Loans, & Mortgages Receivable - Non-current - Past				
173-000	Grants Receivable - Non Current				
174-000-1	Other Assets - Miscellaneous				
174-000-2	Other Assets - Long-term Interest Receivable				603,654
174-000-3	Other Assets - Pension		8,206	1,526	768,473
174-000-4	Other Assets - OPEB				11,814
176-000	Investments in Joint Ventures	(17)			394,818
180-000	Total Non-Current Assets	285,839	2,833,336	1,526	45,116,336
200-000-1	Deferred Outflows of Resources - Pension	3,318	117,639	553	1,821,994
200-000-2	Deferred Outflows of Resources - OPEB	4,128	96,921	733	1,042,541
200-000-3	Deferred Outflows of Resources - Other				
200-000	Total Deferred Outflows of Resources	7,446	214,560	1,286	2,864,535

**REGIONAL HOUSING AUTHORITY**

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FDS Line	Description	6.2 Component Unit - Blended	2 State/Local	9 Other Federal Program	Subtotal
290-000	Total Assets and Deferred Outflow of Resources	468,517	3,457,120	124,844	57,295,460
311-000	Bank Overdraft				
312-000	Accounts Payable <= 90 Days	1,062	28,059		215,254
313-000	Accounts Payable >90 Days Past Due				
321-000	Accrued Wage/Payroll Taxes Payable	462	10,776	84	107,935
322-000	Accrued Compensated Absences - Current Portion	808	18,863	148	193,064
324-000	Accrued Contingency Liability				
325-000	Accrued Interest				
331-000	Accounts Payable - HUD PHA Programs				
332-000	Account Payable - PHA Projects				
333-000	Accounts Payable - Other Government				
341-000	Tenant Security Deposits	2,500	12,589		153,221
342-010	Unearned Revenue - Operating Subsidy	12,764	59,015		575,548
342-020	Unearned Revenue - Capital Fund				
342-030-1	Unearned Revenue - Prepaid Rent	1,030	3,013		29,758
342-030-2	Unearned Revenue - Service Fees				187,004
342-030-3	Unearned Revenue - HAP				
343-000-1	Current Portion of Long-term Debt - Capital				365,825
343-000-2	Current Portion of Long-term Debt - Capital - Leases				191,028
343-000-3	Current Portion of Long-term Debt - Capital - Subscriptions				
344-000	Current Portion of Long-term Debt - Operating Borrowings				
345-000	Other Current Liabilities				243,600
346-000	Accrued Liabilities - Other		1,465		1,465
347-000	Inter Program - Due To				
348-000	Loan Liability				
310-000	Total Current Liabilities	18,626	133,780	232	2,263,702
351-000-1	Long-term Debt - Capital				11,036,292
351-000-2	Long-term Debt - Capital - Leases				1,467,788
351-000-3	Long-term Debt - Capital - Subscriptions				
352-000	Long-term Debt - Operating Borrowings				
353-000-1	Non Current Other Liabilities - Miscellaneous	1	2,182		399,112
353-000-2	Non Current Other Liabilities - FSS Escrow				140,082
353-000-3	Non Current Other Liabilities - Accrued interest payable				271,150
354-000	Accrued Compensated Absences - Non Current	611	14,253	112	145,880
355-000	Loan Liability - Non-current				
356-000	FASB 5 Liabilities				
357-010	Pension Liability	1,599			29,397
357-020	OPEB Liability	9,371	178,768	738	1,991,323
350-000	Total Non-Current Liabilities	11,582	195,203	850	15,481,024
300-000	Total Liabilities	30,208	328,983	1,082	17,744,726
400-000-1	Deferred Inflows of Resources - Pension	3,638	76,532	518	827,331
400-000-2	Deferred Inflows of Resources - OPEB	2,717	63,780	483	687,467
400-000-3	Deferred Inflows of Resources - Other				
400-000	Total Deferred Inflow of Resources	6,355	140,312	1,001	1,514,798
508-400	Net Investment in Capital Assets	285,856	2,825,130		22,578,123
511-400	Restricted Net Position		8,206	123,558	3,198,377
512-400	Unrestricted Net Position	146,098	154,489	(797)	12,259,436
513-000	Total Equity - Net Assets / Position	431,954	2,987,825	122,761	38,035,936
600-000	Total Liabilities, Deferred Inflows of Resources and Equity - Net	468,517	3,457,120	124,844	57,295,460
<b>Income Statement</b>					
703-000	Net Tenant Rental Revenue	37,710	219,535		3,000,572
704-000	Tenant Revenue - Other	660	6,574		301,924
705-000	Total Tenant Revenue	38,370	226,109		3,302,496
706-000	HUD PHA Operating Grants				1,252,993
706-010	Housing Assistance Payments				12,428,998
706-020	Ongoing Administrative Fees Earned				1,434,847
706-030	Service Fees Earned				35,846
706-040	Preliminary fees earned				50,800

**REGIONAL HOUSING AUTHORITY**

FYE: 3/31/2022  
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FDS Line	Description	6.2 Component Unit - Blended	2 State/Local	9 Other Federal Program	Subtotal
706-050	Placement fees earned				6,750
706-060	All other fees				
706-100	Capital Grants				
707-100-1	Management fee - external				
707-100-2	Management fee - internal				
707-200	Asset Management Fee				
707-300	Book Keeping Fee				
707-400	Front Line Service Fee				
707-500-1	Other Fees - external				54,756
707-500-2	Other Fees - internal				
707-000	Total Fee Revenue				54,756
708-000-1	Other Government Grants - external	19,930	491,530		3,390,279
708-000-2	Other Government Grants - internal				
711-000	Investment Income - Unrestricted	438	57	52	70,971
711-010	Investment Income - Unrestricted - HAP				
711-020	Investment Income - Unrestricted - Administrative Fees				
712-000	Mortgage Interest Income				223,107
713-000	Proceeds from Disposition of Assets Held for Sale				
713-100	Cost of Sale of Assets				
714-000	Fraud Recovery				
714-010	Fraud Recovery - HAP				37,533
714-020	Fraud Recovery - Administrative Fees				37,333
715-000	Other Revenue	129,381			1,932,895
716-000	Gain or Loss on Sale of Capital Assets				(484)
720-000	Investment Income - Restricted				
720-010	Investment Income - Restricted - HAP				
720-020	Investment Income - Restricted - Administrative Fees				
700-000	Total Revenue	188,119	717,696	52	24,259,120
911-000	Administrative Salaries	3,931	114,654	1,572	1,355,002
912-000	Auditing Fees	138	3,524		38,475
913-000-1	Management Fee - external				
913-000-2	Management Fee - internal				
913-100	Book-keeping Fee				
914-000	Advertising and Marketing	14	328		13,769
915-000	Employee Benefit contributions - Administrative	(5,652)	(123,730)	(710)	(1,287,932)
916-000	Office Expenses	3,562	57,640		632,395
917-000	Legal Expense	118	386		112,455
918-000	Travel	7	40		4,910
918-100	Allocated Overhead				
919-000-1	Other - external	23	1,558		44,435
919-000-2	Other - internal				
910-000	Total Operating - Administrative	2,141	54,400	862	913,509
920-000	Asset Management Fee				
921-000	Tenant Services - Salaries		2,419		215,797
922-000	Relocation Costs				
923-000	Employee Benefit Contributions - Tenant Services		285		56,002
924-000	Tenant Services - Other				35,377
925-000	Total Tenant Services		2,704		307,176
931-000	Water	3,167	35,217		188,703
932-000	Electricity	8,812	39,887		108,086
933-000	Gas	1,712	13,892		47,183
934-000	Fuel				
935-000	Labor				
936-000	Sewer	2,479	54,519		352,750
937-000	Employee Benefit Contributions - Utilities				
938-000	Other Utilities Expense				
930-000	Total Utilities	16,170	143,515		696,722
941-000	Ordinary Maintenance and Operations - Labor	4,919	90,690		668,583
942-000	Ordinary Maintenance and Operations - Materials and Other	3,052	34,700		881,243

**REGIONAL HOUSING AUTHORITY**

FYE: 3/31/2022  
 PHA Code: CA048

FDS Line	Description	6.2 Component Unit - Blended	2 State/Local	9 Other Federal Program	Subtotal
943-010	Ordinary Maint. & Operations-Garbage & Trash	5,648	23,982		254,331
943-020	Ordinary Maint. & Operations-HVAC	2	1,969		14,140
943-030	Ordinary Maint. & Operations- Snow Removal				
943-040	Ordinary Maint. & Operations-Elevator				
943-050	Ordinary Maint. & Operations- Landscape & Grounds	2,362	43,472		253,700
943-060	Ordinary Maint. & Operations- Unit Turnaround				
943-070	Ordinary Maint. & Operations- Electrical Contracts				2,845
943-080	Ordinary Maint. & Operations- Plumbing Contracts	8	12,439		66,517
943-090	Ordinary Maint. & Operations- Extermination	230	5,158		36,315
943-100	Ordinary Maint. & Operations- Janitorial Contracts	456	7,231		35,525
943-110	Ordinary Maint. & Operations- Routine Maintenance	11	113,879		146,579
943-120	Ordinary Maint. & Operations- Misc. Contracts	32	10,864		22,136
945-000	Employee Benefit Contributions - Ordinary Maintenance	1,904	36,191		262,833
940-000	Total Maintenance	18,624	380,575		2,644,747
951-000	Protective Services - Labor				
952-000	Protective Services - Other Contract Costs				
953-000	Protective Services - Other				
955-000	Employee Benefit Contributions - Protective Services				
950-000	Total Protective Services				
961-100	Property Insurance	2,048	24,007		185,523
961-200	Liability Insurance				
961-300	Workmen's Compensation	262	5,808	54	57,931
961-400	All Other Insurance				
961-000	Total insurance Premiums	2,310	29,815	54	243,454
962-000	Other General Expenses	8,892	9,987		197,410
962-100	Compensated Absences	(190)	(652)	(186)	10,441
963-000	Payments in Lieu of Taxes				67,732
964-000	Bad debt - Tenant Rents		1,786		22,069
965-000	Bad debt - Mortgages				
966-000	Bad debt - Other				
968-000	Severance Expense				
960-000	Total Other General Expenses	8,702	11,121	(186)	297,652
967-100	Interest - capital debt				447,671
967-100	Interest - capital debt - leases				
967-100	Interest - capital debt - subscriptions				
967-200	Interest - operating debt				
967-300	Amortization of Bond Issue Costs				
967-000	Total Interest Expense and Amortization Cost				447,671
969-000	Total Operating Expenses	47,947	622,130	730	5,550,931
970-000	Excess of Operating Revenue over Operating Expenses	140,172	95,566	(678)	18,708,189
971-000	Extraordinary Maintenance				
972-000	Casualty Losses - Non-capitalized				
973-070-1	Housing Assistance Payments - external			18,142	12,401,447
973-070-2	Housing Assistance Payments - internal				
973-500	HAP Portability-In				
974-000-1	Capital asset - depreciation	11,293	104,543		1,887,994
974-000-2	Lease asset - amortization				156,571
974-000-3	Subscription asset - amortization				
975-000	Fraud Losses				
978-000	Dwelling Units Rent Expense				
900-000	Total Expenses	59,240	726,673	18,872	19,996,943
100-100	Operating Transfer In				553,683
100-200	Operating transfer Out				(553,683)
100-300	Operating Transfers from/to Primary Government				
100-400	Operating Transfers from/to Component Unit				
100-700	Extraordinary Items, Net Gain/Loss				
100-800	Special Items (Net Gain/Loss)				
100-910	Transfers between Project - In				

**REGIONAL HOUSING AUTHORITY**

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FDS Line	Description	6.2 Component Unit - Blended	2 State/Local	9 Other Federal Program	Subtotal
100-920	Transfers between Project - Out				
100-930	Transfers between Program and Project - In				
100-940	Transfers between Project and Program - Out				
101-000	Total Other financing Sources (Uses)				
10000	Excess (Deficiency) of Total Revenue Over (Under) Total Expenses	128,879	(8,977)	(18,820)	4,262,177
1103-000	Beginning Equity	303,075	2,996,802	141,581	34,654,550
1104-010	Prior Period Adjustments				(880,791)
1104-070	Equity Transfers				

**REGIONAL HOUSING AUTHORITY**

FYE: 3/31/2022  
 PHA Code: CA048

FDS Line	Description	ELIM	Total
<b>Balance Sheet</b>			
111-000	Cash - Unrestricted		5,029,453
112-000	Cash - Restricted - Modernization and Development		
113-000	Cash - Other Restricted		2,720,514
113-010	Cash - Other restricted, HAP Funds		274,422
113-020	Cash - Other Restricted, FSS Escrows		140,082
114-000	Cash - Tenant Security Deposits		153,221
115-000	Cash - Restricted for Payment of Current Liabilities		
100-000	Total Cash		8,317,692
121-000	Accounts Receivable - PHA Projects		
122-000	Accounts Receivable - HUD Other Projects		201,294
124-000	Accounts Receivable - Other Government		195,846
125-000	Accounts Receivable - Miscellaneous		36,205
126-000	Accounts Receivable - Tenants		99,438
126-100	Allowance for Doubtful Accounts - Tenants		
126-200	Allowance for Doubtful Accounts - Other		
127-000	Notes, Loans, & Mortgages Receivable - current		
128-000	Fraud Recovery		115,614
128-100	Allowance for Doubtful Accounts - Fraud		(116,823)
129-000	Accrued Interest Receivable		1,233
120-000	Total Receivables, Net of Allowances for Doubtful Accounts		532,807
131-000	Investments - Unrestricted		360,854
132-000	Investment Restricted - Other		
132-010	Investment Restricted - HAP		
135-000	Investments - Restricted for Payment of Current Liability		
142-000	Prepaid Expenses and Other Assets		103,236
143-000	Inventories		
143-100	Allowance for Obsolete Inventories		
144-000	Inter Program - Due From		
145-000	Assets Held for Sale		
150-000	Total Current Assets		9,314,589
161-000-1	Capital asset - land		3,799,969
161-000-2	Leased asset - land		
162-000-1	Capital asset - buildings		55,413,996
162-000-2	Leased asset - buildings		2,119,544
163-000-1	Capital asset - dwelling equipment		
163-000-2	Leased asset - dwelling equipment		
164-000-1	Capital asset - administration equipment		1,235,062
164-000-2	Leased asset - administration equipment		290,710
164-000-3	Subscription asset - administration equipment		
165-000	Leasehold Improvements		
166-000-1	Capital asset - accumulated depreciation		(27,237,903)
166-000-2	Leased asset - accumulated amortization		(496,267)
166-000-3	Subscription asset - accumulated amortization		
167-000	Construction in Progress		769,116
168-000	Infrastructure		
160-000	Total Capital Assets, Net of Accumulated Depreciation		35,894,227
171-000	Notes, Loans, & Mortgages Receivable - Non-current		7,443,350
172-000	Notes, Loans, & Mortgages Receivable - Non-current - Past		
173-000	Grants Receivable - Non Current		
174-000-1	Other Assets - Miscellaneous		
174-000-2	Other Assets - Long-term Interest Receivable		603,654
174-000-3	Other Assets - Pension		768,473
174-000-4	Other Assets - OPEB		11,814
176-000	Investments in Joint Ventures		394,818
180-000	Total Non-Current Assets		45,116,336
200-000-1	Deferred Outflows of Resources - Pension		1,821,994
200-000-2	Deferred Outflows of Resources - OPEB		1,042,541
200-000-3	Deferred Outflows of Resources - Other		
200-000	Total Deferred Outflows of Resources		2,864,535

**REGIONAL HOUSING AUTHORITY**

FYE: 3/31/2022  
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FDS Line	Description	ELIM	Total
290-000	Total Assets and Deferred Outflow of Resources		57,295,460
311-000	Bank Overdraft		
312-000	Accounts Payable <= 90 Days		215,254
313-000	Accounts Payable >90 Days Past Due		
321-000	Accrued Wage/Payroll Taxes Payable		107,935
322-000	Accrued Compensated Absences - Current Portion		193,064
324-000	Accrued Contingency Liability		
325-000	Accrued Interest		
331-000	Accounts Payable - HUD PHA Programs		
332-000	Account Payable - PHA Projects		
333-000	Accounts Payable - Other Government		
341-000	Tenant Security Deposits		153,221
342-010	Unearned Revenue - Operating Subsidy		575,548
342-020	Unearned Revenue - Capital Fund		
342-030-1	Unearned Revenue - Prepaid Rent		29,758
342-030-2	Unearned Revenue - Service Fees		187,004
342-030-3	Unearned Revenue - HAP		
343-000-1	Current Portion of Long-term Debt - Capital		365,825
343-000-2	Current Portion of Long-term Debt - Capital - Leases		191,028
343-000-3	Current Portion of Long-term Debt - Capital - Subscriptions		
344-000	Current Portion of Long-term Debt - Operating Borrowings		
345-000	Other Current Liabilities		243,600
346-000	Accrued Liabilities - Other		1,465
347-000	Inter Program - Due To		
348-000	Loan Liability		
310-000	Total Current Liabilities		2,263,702
351-000-1	Long-term Debt - Capital		11,036,292
351-000-2	Long-term Debt - Capital - Leases		1,467,788
351-000-3	Long-term Debt - Capital - Subscriptions		
352-000	Long-term Debt - Operating Borrowings		
353-000-1	Non Current Other Liabilities - Miscellaneous		399,112
353-000-2	Non Current Other Liabilities - FSS Escrow		140,082
353-000-3	Non Current Other Liabilities - Accrued interest payable		271,150
354-000	Accrued Compensated Absences - Non Current		145,880
355-000	Loan Liability - Non-current		
356-000	FASB 5 Liabilities		
357-010	Pension Liability		29,397
357-020	OPEB Liability		1,991,323
350-000	Total Non-Current Liabilities		15,481,024
300-000	Total Liabilities		17,744,726
400-000-1	Deferred Inflows of Resources - Pension		827,331
400-000-2	Deferred Inflows of Resources - OPEB		687,467
400-000-3	Deferred Inflows of Resources - Other		
400-000	Total Deferred Inflow of Resources		1,514,798
508-400	Net Investment in Capital Assets		22,578,123
511-400	Restricted Net Position		3,198,377
512-400	Unrestricted Net Position		12,259,436
513-000	Total Equity - Net Assets / Position		38,035,936
600-000	Total Liabilities, Deferred Inflows of Resources and Equity - Net		57,295,460
<b>Income Statement</b>			
703-000	Net Tenant Rental Revenue		3,000,572
704-000	Tenant Revenue - Other		301,924
705-000	Total Tenant Revenue		3,302,496
706-000	HUD PHA Operating Grants		1,252,993
706-010	Housing Assistance Payments		12,428,998
706-020	Ongoing Administrative Fees Earned		1,434,847
706-030	Service Fees Earned		35,846
706-040	Preliminary fees earned		50,800

**REGIONAL HOUSING AUTHORITY**

FYE: 3/31/2022  
 PHA Code: CA048

FDS Line	Description	ELIM	Total
706-050	Placement fees earned		6,750
706-060	All other fees		
706-100	Capital Grants		
707-100-1	Management fee - external		
707-100-2	Management fee - internal		
707-200	Asset Management Fee		
707-300	Book Keeping Fee		
707-400	Front Line Service Fee		
707-500-1	Other Fees - external		54,756
707-500-2	Other Fees - internal		
707-000	Total Fee Revenue		54,756
708-000-1	Other Government Grants - external		3,390,279
708-000-2	Other Government Grants - internal		
711-000	Investment Income - Unrestricted		70,971
711-010	Investment Income - Unrestricted - HAP		
711-020	Investment Income - Unrestricted - Administrative Fees		
712-000	Mortgage Interest Income		223,107
713-000	Proceeds from Disposition of Assets Held for Sale		
713-100	Cost of Sale of Assets		
714-000	Fraud Recovery		
714-010	Fraud Recovery - HAP		37,533
714-020	Fraud Recovery - Administrative Fees		37,333
715-000	Other Revenue		1,932,895
716-000	Gain or Loss on Sale of Capital Assets		(484)
720-000	Investment Income - Restricted		
720-010	Investment Income - Restricted - HAP		
720-020	Investment Income - Restricted - Administrative Fees		
700-000	Total Revenue		24,259,120
911-000	Administrative Salaries		1,355,002
912-000	Auditing Fees		38,475
913-000-1	Management Fee - external		
913-000-2	Management Fee - Internal		
913-100	Book-keeping Fee		
914-000	Advertising and Marketing		13,769
915-000	Employee Benefit contributions - Administrative		(1,287,932)
916-000	Office Expenses		632,395
917-000	Legal Expense		112,455
918-000	Travel		4,910
918-100	Allocated Overhead		
919-000-1	Other - external		44,435
919-000-2	Other - internal		
910-000	Total Operating - Administrative		913,509
920-000	Asset Management Fee		
921-000	Tenant Services - Salaries		215,797
922-000	Relocation Costs		
923-000	Employee Benefit Contributions - Tenant Services		56,002
924-000	Tenant Services - Other		35,377
925-000	Total Tenant Services		307,176
931-000	Water		188,703
932-000	Electricity		108,086
933-000	Gas		47,183
934-000	Fuel		
935-000	Labor		
936-000	Sewer		352,750
937-000	Employee Benefit Contributions - Utilities		
938-000	Other Utilities Expense		
930-000	Total Utilities		696,722
941-000	Ordinary Maintenance and Operations - Labor		668,583
942-000	Ordinary Maintenance and Operations - Materials and Other		881,243

**REGIONAL HOUSING AUTHORITY**

FYE: 3/31/2022  
 PHA Code: CA048

FDS Line	Description	ELIM	Total
943-010	Ordinary Maint. & Operations-Garbage & Trash		254,331
943-020	Ordinary Maint. & Operations-HVAC		14,140
943-030	Ordinary Maint. & Operations- Snow Removal		
943-040	Ordinary Maint. & Operations-Elevator		
943-050	Ordinary Maint. & Operations- Landscape & Grounds		253,700
943-060	Ordinary Maint. & Operations- Unit Turnaround		
943-070	Ordinary Maint. & Operations- Electrical Contracts		2,845
943-080	Ordinary Maint. & Operations- Plumbing Contracts		66,517
943-090	Ordinary Maint. & Operations- Extermination		36,315
943-100	Ordinary Maint. & Operations- Janitorial Contracts		35,525
943-110	Ordinary Maint. & Operations- Routine Maintenance		146,579
943-120	Ordinary Maint. & Operations- Misc. Contracts		22,136
945-000	Employee Benefit Contributions - Ordinary Maintenance		262,833
940-000	Total Maintenance		2,644,747
951-000	Protective Services - Labor		
952-000	Protective Services - Other Contract Costs		
953-000	Protective Services - Other		
955-000	Employee Benefit Contributions - Protective Services		
950-000	Total Protective Services		
961-100	Property Insurance		185,523
961-200	Liability Insurance		
961-300	Workmen's Compensation		57,931
961-400	All Other Insurance		
961-000	Total insurance Premiums		243,454
962-000	Other General Expenses		197,410
962-100	Compensated Absences		10,441
963-000	Payments in Lieu of Taxes		67,732
964-000	Bad debt - Tenant Rents		22,069
965-000	Bad debt - Mortgages		
966-000	Bad debt - Other		
968-000	Severance Expense		
960-000	Total Other General Expenses		297,652
967-100	Interest - capital debt		447,671
967-100	Interest - capital debt - leases		
967-100	Interest - capital debt - subscriptions		
967-200	Interest - operating debt		
967-300	Amortization of Bond Issue Costs		
967-000	Total Interest Expense and Amortization Cost		447,671
969-000	Total Operating Expenses		5,550,931
970-000	Excess of Operating Revenue over Operating Expenses		18,708,189
971-000	Extraordinary Maintenance		
972-000	Casualty Losses - Non-capitalized		
973-070-1	Housing Assistance Payments - external		12,401,447
973-070-2	Housing Assistance Payments - internal		
973-500	HAP Portability-In		
974-000-1	Capital asset - depreciation		1,887,994
974-000-2	Lease asset - amortization		156,571
974-000-3	Subscription asset - amortization		
975-000	Fraud Losses		
978-000	Dwelling Units Rent Expense		
900-000	Total Expenses		19,996,943
100-100	Operating Transfer In	(553,683)	
100-200	Operating transfer Out	553,683	
100-300	Operating Transfers from/to Primary Government		
100-400	Operating Transfers from/to Component Unit		
100-700	Extraordinary Items, Net Gain/Loss		
100-800	Special Items (Net Gain/Loss)		
100-910	Transfers between Project - In		

**REGIONAL HOUSING AUTHORITY**FYE: 3/31/2022  
PHA Code: CA048

FDS Line	Description	ELIM	Total
100-920	Transfers between Project - Out		
100-930	Transfers between Program and Project - In		
100-940	Transfers between Project and Program - Out		
101-000	Total Other financing Sources (Uses)		
10000	Excess (Deficiency) of Total Revenue Over (Under) Total Expenses		4,262,177
1103-000	Beginning Equity		34,654,550
1104-010	Prior Period Adjustments		(880,791)
1104-070	Equity Transfers		

***REGIONAL HOUSING AUTHORITY***

**Management Letter**

**Year Ended March 31, 2022**

**SM&CO**



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Smith Marion & Co. • Certified Public Accountants  
Redlands Office • 1940 Orange Tree Lane, Suite 100 • Redlands, CA 92374 • (909) 307-2323

October 27, 2022

To the Management and Governing Body of  
Regional Housing Authority

Ladies and Gentlemen:

In planning and performing our audit of the basic financial statements of Regional Housing Authority (“Authority”) as of and for the year ended March 31, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the Authority’s internal control over financial reporting (internal control) as a basis for designing audit procedures 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 Corporation’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority’s internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses and/or significant deficiencies and, therefore, material weaknesses and/or significant deficiencies may exist that were not identified.

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.

Exhibit I to this Management Letter lists any deficiencies in internal control, substantive matters, and/or other issues encountered during our audit.

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

Sincerely,

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Brentwood, TN • Lake Arrowhead, CA • Redlands, CA



**EXHIBIT I**

**MANAGEMENT LETTER COMMENTS**

We identified certain deficiencies in internal control that we consider to be significant deficiencies that should be brought to your attention:

*Prior Period Restatement*

During our audit, it was brought to our attention by management that the FY21 financial statements were missing a significant note payable that originated in 2007 from the City of Yuba City. A material adjustment was required to correct this error in the current period, resulting in a decrease to equity of \$847,838.

Generally Accepted Accounting Principles of the United States (GAAP), the required financial reporting framework of the Corporation, dictates that financials information reported by the Corporation follow a set of GAAP rules. These rules are consistency, relevance, reliability, and comparability of financial information.

Management should develop procedures that ensure that they are effectively identifying significant and/or unusual activity they are engaging in that would be considered outside the normal course of daily operations. These types of activities naturally carry a higher risk of misstatement, and it is important that those with a high level of accounting expertise are made of aware that such activity has occurred, providing them an opportunity to review and account for that activity in accordance with GAAP in the proper period.

**REGIONAL HOUSING AUTHORITY  
STAFF REPORT**

**Date:** November 16, 2022  
**To:** Board of Commissioners  
**From:** Gustavo Becerra, Executive Director

---

**SUBJECT:** Memorandum of Understanding (MOU) between PEU Local #1, Affiliated with AFSCME International and Regional Housing Authority

**RECOMMENDATION:** Approval of MOU

---

**Background**

The Regional Housing Authority (RHA) and PEU Local #1, Affiliated with AFSCME International (Union) began and finished negotiations on October 24, 2022. Both parties have agreed to terms beginning October 31, 2022, through March 31, 2028.

Final agreements for the Board of Commissioner's consideration are the following:

- Salary increases:
  - 9% effective October 31, 2022
  - 6% effective April 1, 2024
  - 3.5% effective April 1, 2025
  - 3.5% effective April 1, 2026
  - 3.5% effective April 1, 2027
  
  - The salary increase schedule above does not apply to Management employees nor the Executive Director, with the exception of the Assistant Maintenance Operations Manager. If approved by the RHA Board of Commissioners, this position will receive the salary increase schedule noted above.
  
- Holiday Changes:
  - Reassign Cesar Chavez and Columbus Day Holidays to specific dates during the term of the agreement as indicated in the MOU section.
  
- Salary Step Increase language included in MOU, defining how salary steps are achievable.
  
- Increase in On-Call Pay from \$30.00 per day to \$60.00 per day. This change also applies to the Maintenance Operations Manager and Assistant Maintenance Operations Manager.

- Additional Longevity Step of five percent (5%) effective April 1, 2025, for an employee who has fifteen (15) years of continuous Housing Authority service.
- Update Leave of Absence Without Pay language.
- Increase in the tool allowance to \$360 per year for all employees, formerly \$360 per year for the first three years and then \$250 per year for years four and beyond. This change also applies to the Maintenance Operations Manager and Assistant Maintenance Operations Manager.
- Update to Bilingual Pay to include previous approved language.
- Update to CalPERS language.
- Update to Layoff language.
- Emergency Powers language to give Regional Housing Authority, as per Government Code Sections 8631 and 8557, the power and authority to operate and provide such security as it deems necessary in the event of a declared State or Local Emergency.
- Provide an Employee Assistance Program (EAP) to staff.

**Recommendation**

It is recommended that the Board of Commissioners of the Regional Housing Authority approve the Memorandum of Understanding with terms effective October 31, 2022, through March 31, 2028.

Submitted by:

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

# Regional Housing Authority

APRIL 1, 2018 Date of Board Approval NOVEMBER 16,  
2022 – MARCH 31, 2023 (~~conditional on optional fifth (5<sup>th</sup>)~~  
year)

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## PREAMBLE

This Memorandum of Understanding (MOU) is a composite of all previous agreements entered into between the Regional Housing Authority, hereinafter referred to as "RHA" and the Sutter County Employees' Association, Local #1, hereinafter referred to as "UNION," pursuant to the provisions of the Meyers-Milias-Brown Act (Government Code Section 3500 et seq.). UNION and RHA have cooperated to consolidate all previous and active MOU into one. UNION and RHA agree and understand that during the consolidation process, certain MOU provisions may have inadvertently omitted, expired, or stated incorrect provisions. In such event, UNION and RHA agree to meet and confer to consider the addition, deletion or changing of the contract language in question. UNION and RHA agree that the consolidation of the MOU is not intended to add or diminish UNION or RHA's current position, as it relates to those items previously negotiated in good faith in accordance with the Myers-Milias- Brown Act (Government Code Section 3500 et seq.).

It is the purpose of this MOU to achieve and maintain harmonious relations between RHA and the UNION, to provide for equitable and peaceful adjustment of differences which may arise, and to establish wages, hours and other terms and conditions of employment.

### A. Terms:

The Parties have met and conferred in good faith regarding wages, hours and other terms and conditions of employment, and it is mutually agreed that this MOU shall be effective with a period beginning ~~April 1, 2018~~ Date of Board Approval November 16, 2022 and ending March 31, 2023 ~~(conditional on optional fifth (5<sup>th</sup>) year).~~

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### B. Prevailing Rights:

This MOU contains all the covenants, stipulations and provisions agreed upon by the Parties. Except as amended by this MOU, it is understood that all items relating to employee wages, hours, and other terms and conditions of employment not covered in this MOU shall remain the same unless specifically changed by a previous MOU or past mutual agreement between RHA and UNION.

## I. RECOGNITION

RHA recognizes the UNION as the recognized bargaining representative for the purpose of establishing

- salaries
- hours
- fringe benefits
- working conditions

for employees represented by the UNION. Both parties recognize their mutual obligation to cooperate with each other to secure maximum service of the highest quality and efficiency to clients of RHA.

- A. The UNION shall have the right as the exclusive bargaining representative of the covered employees in the unit, as outlined in Article I of the MOU to meet and negotiate with respect to wages, hours and other terms and conditions of employment on behalf of those covered employees with the RHA.

An authorized representative of the UNION shall be permitted to enter RHA facilities at all reasonable times with notice to RHA within a 24 hours timeframe to transact UNION business and observe conditions under which employees are employed. However, UNION representative

shall not interfere with employees at work and such right of entry shall be subject to the general rules applicable to non-employees.

UNION representatives shall be allowed access to materials in employee's personnel file, which are directly related to an alleged contract violation or disciplinary matters, after the employees' written consent is presented to the RHA Executive Assistant/HR Coordinator or Executive Director of RHA. The RHA will not use any materials from personnel files for the purpose of discipline or in the grievance procedure, which have been specifically denied the UNION in a request for access.

This MOU is not intended to restrict the right of the RHA of the UNION to consult on matters within the right of the RHA or the UNION.

An employee or the employee's authorized representative shall be entitled to receive one copy of requested documents, not including their application, from their personnel file, without cost, on four (4) working days advance notice.

## **II. FULL UNDERSTANDING, MODIFICATIONS, WAIVER**

It is intended that this MOU sets forth the full and entire understanding of the Parties regarding the matters set forth herein,

Except as specifically provided herein, it is agreed and understood that the UNION voluntarily and unqualifiedly waives its right and agrees that RHA shall not be required to negotiate with respect to any subject or matter covered herein during the term of this MOU. Notwithstanding the above, the UNION agrees to meet and confer pursuant to provisions of the Meyers-Milias-Brown Act (Government Code Section 3500, et seq.) on any issues that may affect current provisions of the MOU.

Any agreement, alteration, understanding, variation, waiver, or modification of any of the terms or provisions contained herein shall not be binding upon the Parties hereto unless made and executed in writing by all Parties hereto, and if required, approved and implemented by the Board of Commissioners.

The waiver of any breach, term or condition of the MOU by either Party shall not constitute a precedent in the future enforcement of all its terms and provisions.

## **III. NEW EMPLOYEE ORIENTATION/PAYROLL DEDUCTION**

### **A. New Employee/Union Meeting:**

RHA and the UNION agree that a UNION representative can meet with new employees hired into the bargaining union for forty-five (45) minutes. Such meeting will occur at the RHA employee orientation or within fifteen (15) days of the employee being hired.

### **B. Dues Deduction:**

Upon certification by the Union that an employee has signed a deduction authorization, the RHA will deduct the appropriate dues or fee from the employee's pay, as established and as may be changed from time to time by the Union and remit such dues or fees to the Union. Employee requests to cancel or change deductions must be directed to the Union rather than the RHA.

C. UNION's Responsibilities:

1. The Union shall provide a membership list as needed to RHA. The list will include:
  - a. Employee Name
  - b. Date of Request – The date of request should be prior to the Friday before pay day. Any requests received by end of business on the Friday before pay day will take effect on that payroll.
  - c. Effective Payroll Date
  - d. Union to provide the calculation of dues for the new members.

D. RHA's Responsibilities:

1. RHA Shall:
  - a. Provide the Union an annual copy of the payroll dates.
  - b. Provide the Union a "Personnel Action Form" for any payroll change.

E. Forfeiture of Deductions:

If the balance of an employee's wages, after all other involuntary and insurance premium deductions are made in any one pay period, is not sufficient to pay deductions required by the MOU, no such deduction shall be made for that period.

F. Hold Harmless:

In accordance with government Code Section 3502.5 (b), UNION agrees to hold RHA harmless from all claims, demands, suits or other forms of liability that may arise against RHA for or on account of any deduction made from the wages of such employees pursuant to this memorandum of understanding.

G. Duration:

Notwithstanding the expiration of any MOU between RHA and UNION this Article III shall continue in effect until rescinded as permitted by law.

**IV. CONTINUED PERFORMANCE OF RHA SERVICE**

Apart from and in addition to existing legal restrictions upon work stoppage, the UNION hereby agrees that neither it nor its officers, agents or representatives shall incite, encourage, or participate in any

- strike
- walkout
- slow-down
- speed-up
- sick-out
- other work actions

for any cause or dispute whatsoever, either with RHA or with any other person or organization, including compliance with the request of other labor organizations to engage in such activities. In the event of work stoppage as enumerated above, the UNION, its officers, agents and representatives shall do everything within their power to end or avert the same. Violations hereof will subject violators to legal and equitable judicial relief.

Any employee engaged in or assisting any work stoppage as enumerated above or refusing to perform duly assigned services in violation of this Article, shall be subject to discipline up to and including termination.

It is understood that violation of this Article by the UNION will warrant the withdrawal of any rights, privileges or services provided for in this MOU and/or legal action by RHA for redress and/or damages.

The inclusion of this Article in this contract shall in no way be deemed to stop RHA from seeking any form of legal, equitable, or administrative relief to which it may be entitled during the term of the contract.

#### V. INTERNAL REVENUE CODE SECTION 125 PLAN

A. IRS Code Section 125 Plan:

RHA shall maintain an IRS code section 125 plan during the term of this agreement which will provide for the use of pre-tax dollars for health and dental premium contributions made by the employee and other eligible items permitted by such plan. Eligible employees may elect to either participate in this plan and pay for their share of premiums with pre-tax salary reduction dollars or elect not to participate in such plan. The participants' election during the plan year is irrevocable except as provided for by law.

B. Flexible Benefit Account:

Any monies deposited by the employee into the Flexible Benefit Account must be used during the plan year, or any remaining balance shall revert back to the employer as provided by law. Upon separation from employment, such monies will be disbursed in conformance with laws, rules and regulations governing the Flexible Benefit Spending Account.

#### VI. HEALTH, DENTAL, VISION & LIFE INSURANCE COVERAGE

A. CalPERS PEMHCA

1. Pursuant to the California Public Employees Medical & Hospital Care Act ("PEMHCA"), RHA shall maintain membership in the CalPERS PEMHCA health plan system (CalPERS PEMHCA) unless RHA elects to terminate membership pursuant to section VI (B) 7 below.
2. RHA shall make all contributions legally mandated under PEMHCA.
3. RHA shall establish a Cafeteria Plan ("Plan") to provide for health premium contributions and other optional benefits.
4. RHA's existing Section 125 Plan shall become part of the Plan.

B. Medical Contributions to the Plan:

1. RHA's contributions to the Plan shall be a fixed eighty percent (80%) of the premium rates for the PERS ~~Choice-Platinum~~ or PERS ~~GoldSelect~~ health plans. During the term of the MOU, RHA contribution shall be increased by the amount equal to eighty percent (80%) of the premium increase for the PERS PlatinumChoice or PERS GoldSelect health plans.
2. Retiree Medical: For those retirees enrolled in a CalPERS PEMHCA health plan

RHA shall make the minimum employer contribution as mandated pursuant to Article VI A (2) above.

3. PEMHCA Compliance: For those employees enrolled in a CalPERS PEMHCA health plan; RHA's contribution described in Article VI B (1) above includes the minimum employer contribution amounts legally mandated under PEMHCA as described in VI A (2) above.
4. Payroll Deductions: The employee shall pay the difference between the employer contribution amount and the actual premium of the health plan selected by the employee. All employee contributions to the Plan shall be made by payroll deduction.
5. Cash-Out Option: Employees who satisfactorily demonstrate medical coverage and who elect not to participate as an employee in any CalPERS PEMHCA health plan, may elect under the Cafeteria Plan to receive an in-lieu Cash-Out amount as specified below:

<u>Employees Hired</u>	<u>Cash-Out Benefit</u>
<u>Before April 1, 2014</u>	<u>50% of the plan they would otherwise be entitled to.</u>
<u>On or after April 1, 2014</u>	<u>50% of the employee only premium contribution.</u>

RHA shall pay any health premium administrative fee required for employees who "opt out" of health coverage under this provision. Subject to CalPERS regulations, employees may make this election at any time.

6. Eligibility: An employee regularly working at least 30 hours per week shall be eligible for full health, dental, vision and life insurance benefits.
7. Health Plan Changes: The Housing Authority reserves the right and has the sole option to terminate its agreement with PERS Medical and Hospital Care Act and agrees to notify effected employees and UNION, at least one hundred twenty (120) days prior to exercising the termination provisions of the PERS agreement. RHA and UNION further agree to reopen negotiations at such time to find a replacement health plan and establish responsibility for insurance premiums.

C. Dental Contributions to Plan:

1. Housing Authority Contribution to the Plan

During the term of the MOU, RHA will pay 100 percent (100%) of the premium for each eligible employee and such employee's dependents, toward the Dental Maintenance Organization (DMO) dental plan premium.

2. Employee Contribution to the Plan

Participating eligible employees who do not select the DMO insurance plan, but elect to participate in other eligible dental plans, shall pay all premium costs in excess of the DMO plan costs during the term of this MOU.

3. Insurance Plan Changes

RHA shall not pay the premium for any other dental plan, which is not sponsored by RHA, nor shall RHA make any payroll deduction for such other plans.

Nothing herein precludes RHA from offering a substantially similar alternative insurance plan or from substituting such plan for those mentioned herein, or from contributing less toward the premium expense than the maximum stated herein.

Should an affordable alternative be discovered, that would provide improved quality and/or benefits, the parties agree to mutually reopen negotiations within 120 days on this issue.

4. During the term of the contract, at Union option, parties to revisit optional dental plan at no cost to the RHA.

D. Vision Contributions to the Plan:

1. Housing Authority Contribution to the Plan:

During the term of the MOU, RHA will pay the full vision plan premium for each eligible employee and such employee's dependents.

2. Insurance Plan Changes

Nothing herein precludes RHA from offering a substantially similar alternative insurance plan or from substituting such plan for those mentioned herein, or from contributing less toward the premium expense than the maximum stated herein. Should an affordable alternative be discovered, that would provide improved quality and/or benefits, the parties agree to mutually reopen negotiations within 120 days on this issue.

E. Life Insurance Plan:

1. Housing Authority Contribution

RHA shall provide a \$50,000 Life/AD&D benefit for each permanent employee, \$15,000 life insurance for spouse and \$5,000 per dependent, and pay all premiums during the term of this MOU.

2. Insurance Plan Changes

Nothing herein precludes RHA from offering a substantially similar alternative insurance plan or from substituting such plan for those mentioned herein, or from contributing less toward the premium expense than the maximum stated herein.

**VII. PROBATIONARY PERIOD**

A. General Unit/Supervisory:

Persons entering Housing Authority service shall serve a probationary period of twelve (12) months, such period to run from the first day of the month following the date of employment or promotion, or in the event the date of employment or promotion is on the first day of the month,

then from that date. A probationary employee shall be evaluated quarterly during the probation period.

B. Failure to Achieve Permanent Status After Promotion:

If the employee is not recommended for permanent status in that position, he/she shall be entitled to return to the position from which he/she was promoted, provided that he/she held permanent status in that position. The layoff procedure contained in Article XXIII shall apply if the position from which the employee was promoted is filled. However, if the employee was not accorded permanent status for any reason other than the inability to satisfactorily perform the duties of the new position and he/she is not restored to his/her previously held position, he/she shall be afforded the right to appeal in accordance with Article XX and XXI of the MOU.

C. Discretion:

This provision does not limit the discretion of the Executive Director to provide merit increase in pay during the probationary period.

#### VIII. STEP INCREASES

Step increases are not automatic. An employee shall receive a step increase if they have demonstrated appropriate standards of work performance and it is recommended by their Manager/Supervisor. Managers/Supervisors may recommend an additional step increase based on exceptional performance by an employee. This action must be approved in advance by the Executive Director. When a step increase is denied, employee may appeal to the Executive Director and his/her decision is considered final.

Employees are eligible for a step increase on their anniversary date of employment or promotion to a new position.

#### IXVIII. WORK PERIOD

A. Official Work Period:

Except as otherwise approved or required by the Executive Director, the official work period for full time employees shall be forty (40) hours and shall begin on each Monday and end with the following Sunday. Employees are expected to be at their work station at the start of each work shift and promptly upon the end of their allotted lunch period.

B. Tardiness:

Unexcused tardiness of more than ten (10) minutes three (3) times in one calendar month shall result in the loss of earned sick and annual leave accumulation for one pay period. Chronic tardiness may result in disciplinary action. All employees are expected to remain at their jobs until the actual starting time of lunch periods or the end of their shift. Unexcused leaving early shall be treated the same as tardiness.

C. Rest and Meal Breaks:

Employees are allowed two rest periods, one for each four (4) hour period worked – 15 minutes in the morning and 15 minutes in the afternoon. A break should be taken no earlier than one hour after your shift begins and no later than one hour before lunch or the end of your shift.

Breaks may not be added to your meal break or to arrive and/or leave early.

D. Flexible Work Hours:

To improve the level of service provided by RHA, flexible work hours may be arranged by mutual agreement between individual employees, supervisors and the Executive Director. Such hours shall allow the employees to work the standard number of hours within each work period. The Executive Director may return the employee to the standard shift at any time with two weeks' notice.

E. Alternate Work-Schedules:

It is intended that an alternate work schedule will enable employees to work alternate work hours to accommodate departmental needs as well as the employee's personal needs. However, an alternate work schedule is not an entitlement. The Executive Director may discontinue alternate work schedules by an individual, group or department, if it is determined that service levels are not being maintained. The alternate work schedule may be discontinued with a 14-day notice to the employee(s). An individual employee's authorization to participate in the alternate work schedule may also be discontinued if concerns develop regarding the employee's performance or attendance.

Regular Work Week: Employees working a standard week schedule have their work begin on Monday at 12:01 a.m. and end at 12:00 midnight the following Sunday.

**\*\* During the duration of this contract April 1, 2018 through March 31, 2023 (conditional on optional fifth (5<sup>th</sup>) year), employees will work a 4/10/40 work week unless otherwise authorized by the Executive Director.**

Alternate Work Week Schedule: An alternative to the normal 5-day, 40-hour work week. Examples of alternate work schedules are:

4/10/40: An employee works the required 40-hour minimum work week in four 10-hour days.

9/8/80: An employee works eight 9-hour days and one 8-hour day in a two-week period with one day off every other week that corresponds with the 8-hour day. The day off can be any day of the week.

Employees who are approved for a 9/8/80 work week will be required to adjust their work week to ensure that they do not work over 40 hours in any consecutive seven-day period. In this instance their work weeks would be adjusted to start four hours into their work shifts on their 8-hour days (this puts 4 hours into each work week).

Example: An employee on a 9/8/80 schedule working from 7:00 a.m. to 5:00 p.m. Monday through Thursday with a 1 hour or ½ hour lunch, and from 7:00 a.m. or 8:00 a.m. to 4:30 p.m. or 5:00 p.m. with a 1 hour or ½ hour lunch on their 8-hour Friday with every other Friday as their regular scheduled day off (RDO). The work week would start mid-day on Friday and end at mid-day on the following Friday. The employee may be given the choice between the 1 hour or ½ hour lunch periods.

Other Alternate Schedules: Work Week or lunch schedules, other than those, above may be approved or required by the Executive Director subject to the operational needs of RHA.

1. Overtime:

FLSA non-exempt employees shall receive overtime pay or compensatory time off at time and one-half (1 ½) for all hours worked in excess of 40 hours in their respective scheduled workweek.

2. Holiday Pay

Holiday pay shall remain at eight (8), nine (9) or ten (10) hours depending on employee's regular schedule.

When a holiday falls on one of the employee's regularly scheduled days off the holiday will be observed as follows: If it falls on the first of three (3) consecutive days off, the holiday shall be observed on the preceding work day. If the holiday falls on either of the last two scheduled days off, the following workday shall be observed.

3. Vacation and Sick leave

Time off from work for vacation, sick, or other paid leave will be charged nine (9) hours for time taken on a scheduled nine-hour day, ten (10) hours on a ten-hour day or the applicable number of hours for any other approved/required work day. Time off from work on the eight (8) hour workday will be charged eight (8) hours.

## **IX. OVERTIME**

A. Official Work Period:

Except as otherwise provided below, the official work period for full time employees shall be forty (40) hours and shall begin on each Monday 12:01 am and end with the following Sunday 12:00 am

B. Overtime:

"Overtime work" for non-exempt employees shall be defined as all authorized work by an eligible employee in excess of forty (40) hours worked in a seven (7) day work period. Holidays and leave usage shall not be counted as hours worked for the purpose of overtime calculations

C. Rate and Type of Compensation:

If work beyond the normal work day of the work week is required, the Executive Director may authorize overtime to be compensated for an equivalent time off at the rate of one and one-half (1½) times the regular rate. If however, the employee has accumulated up to twenty (20) hours of compensatory time off (CTO), all overtime in excess of that amount shall be compensated for, in pay, at the rate of one and one-half (1½) times the regular rate of pay of the employee at the time the overtime is worked. If the supervisor denies this request, then the employee can appeal this decision to the Executive Director for final determination. The Executive Director or his/her designee may pay off any or all CTO time balances not more than once each fiscal year, but only if the employee has not requested the CTO remain on the books and with the Executive

Director's final determination as stated above. CTO time shall be taken off prior to requesting vacation time unless the employee is at the maximum accrual provided herein. No CTO shall be taken without the specific approval of the Executive Director or his/her designee.

## XI. ON-CALL

### Unrestricted On-call Pay

Whenever any employee is required to remain available on an On-call basis, he/she shall be compensated at the rate of ~~sixtythree~~ dollars (\$~~63~~0.00) per day for non-work days (days RHA is closed for business or holidays and for work days that the employee has reported to work and is scheduled for on-call the rate will be ~~sixtythree~~ (\$~~63~~0.00) per day. For purposes of this section, a weekday for on-call is defined as the hours between 5:30 PM and 7:00 AM the following calendar day. For a designated holiday, weekend day or other day RHA is closed to the public, on-call is defined as a shift of 24 hours. The assignment of classifications of employees to do on-call duty shall be approved by the Executive Director. Employees scheduled for on-call duty shall be on-call for one week, beginning at 5:30 PM Thursday, and ending at 5:30 PM the following Thursday.

For purposes of this section, individuals required to remain available on an on-call basis must at all times leave a telephone number where they can be reached and can return a call within a reasonable length of time, must not have called in sick due to illness or departed early from work due to illness. The possession of a cell phone shall not constitute on-call duty unless the appointing authority or his /her designated representative has specifically approved a schedule consisting of employees scheduled for on-call duties. No employee shall work two (2) consecutive weeks on-call without prior written approval. A rotation of schedules is needed to ensure safety.

Employees called back to perform emergency overtime duty shall receive a minimum of two (2) hours overtime compensation as indicated in Section IX above, except that employees living in RHA called back to perform overtime duty (in their residence area) shall receive one (1) hour of overtime compensation. In the event of an additional emergency call back within 2 hours of the initial call back order, the second and any subsequent call back orders shall be paid based on actual time worked per day (12:01 AM to 12:00 PM). Non-emergency work orders shall not be completed while in emergency call back.

Employees deemed able to perform on-call duties shall be recommended by the Chief of Maintenance to the Executive Director for approval. On-call cannot be performed by an employee who is on any leave status including but not limited to more than 3 consecutive days of vacation or sick leave, FMLA/CFRA or other sanctioned leave. Failure to perform on-call duty without cause may lead to disciplinary action.

Employees on-call must call the onsite manager for all calls before responding.

## XII. LONGEVITY

### A. Longevity Step

- 1) ~~1)~~ — An employee who has completed five years at the top step of the salary range in the employee's current classification or has ten (10) years continuous Housing Authority service shall be eligible for a five percent (5%) salary increase.

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2) Effective April 1, 2025 an employee who has fifteen (15) years continuous Housing Authority service shall be eligible for an additional five percent (5%) salary increase for a total ten percent (10%).

### XIII. SICK LEAVE

A. Accrual:

1. Employees hired before April 1, 2019 shall accrue sick leave at the rate of 4 hours and 37 minutes bi-weekly beginning with the first month of employment. Unused sick leave may be accumulated up to a maximum of 2,080 hours.
2. New employees hired after April 1, 2019 accrue sick leave at 3 hours 42 minutes bi-weekly beginning with the first month of employment. Unused sick leave may be accumulated up to a maximum of 2,080 hours.

B. Uses:

Sick leave shall not be considered a privilege, which employees may use indiscriminately. Sick leave shall only be permitted in the case of necessity and actual illness or disability. Sick leave may be used for the employee, spouse or registered domestic partner, child (biological or adopted, foster, stepchild, legal ward or a child by *loco parentis*), parent or parent-in-law, grandparent, grandchild or sibling, (some of which are not covered by FMLA/CFRA).

C. Notice:

Where possible, employees shall provide prior written notification of the need to utilize accumulated sick leave.

Such notification shall be on a form titled *Leave Request*, supplied by RHA. The employee's supervisor may deny use of sick leave when such does not meet the requirements of Section B. above. If it is not reasonable or possible for an employee to give prior written notification, he/she shall confirm the need for such verbally by telephone or other means within one hour of the time he/she is scheduled to begin work. Such notification shall be confirmed in writing on the first day the employee returns to work on a form titled *Leave Request*, supplied by RHA.

If any employee is out of work for three (3) or more days, a doctor's note must be provided when returning back to work.

D. Confirmation:

If the Executive Director has reason to believe that an employee is improperly using sick leave, he/she may require a doctor's certification for any use in excess of three (3) work days by giving prior notification to the employee that such will be required.

E. Abuse:

Improper use of sick leave may result in disciplinary action, up to and including termination.

F. Integration of SDI and Other Leave Accruals:

An employee absent from work by reason of disability who is receiving State Disability Insurance benefits shall be required to integrate any accumulated sick, vacation or CTO leave with said State Disability Insurance benefits so that, when said leave is added to his/her disability benefits, the result will be payment to him/her of a full salary. Procedurally, an employee shall integrate his/her State Disability benefits and accumulated sick or annual leave as follows:

1. Said employee must notify RHA of the amount received from SDI and provide proof to RHA.
2. RHA shall use the amount of leave accrual necessary to provide the employee with a full salary when added to the SDI benefit.
3. If no sick or annual leave is available for SDI integration, then the employee shall not be entitled to any additional compensation from RHA during the period of the disability. In such case, the only compensation the employee will then receive will be SDI payments, which payments shall not be turned over to RHA.

G. Pay Off - Unused Sick Leave Compensation:

Upon termination of employment with RHA, an employee who has at least five (5) years of accumulated full-time service (part-time employees to receive prorated benefit) may receive an amount equal to twenty percent (20%) of said employee's unused sick leave credits, computed against the current value of those credits, using the employee's highest dollar wage earned, if employed prior to April 1, 2019. For purposes of this Section, such unused sick leave credits shall be limited to a maximum total number of credits of 2,080 hours. Employees hired after April 1, 2019 and those that are eligible to elect a cash payout will have their remaining credit balance applied to such employee's retirement calculation in accordance with XXIII D.

H. Bereavement Leave:

Whenever any employee believes it necessary that he/she be absent from duty because of the death or critical illness of either a spouse or registered domestic partner, child (biological or adopted, foster, stepchild, legal ward or a child by *loco parentis*), parent or parent-in-law, grandparent, grandchild or sibling, he/she may request from the Executive Director to be absent not more than seven (7) working days with pay. Any such time off after three (3) days shall be charged against sick or vacation leave at employee's discretion. If the employee needs more than seven (7) days off, then the employee shall request such time from the Executive Director.

I. Personal Leave Time:

An employee may be granted personal leave with pay by the Executive Director for personal reasons. The Executive Director determines if the leave qualifies to be of an urgent nature. Such leave shall not exceed four (4) days in any one calendar year. Such time off shall be charged against vacation or CTO leave time at the employee's discretion. "Emergency" shall be defined as an unforeseen circumstance requiring immediate action; a sudden, unexpected happening; an unforeseen occurrence or condition. (Examples: floods, house burns, family member in an auto accident, etc.)

J. Military Leave:

RHA grants military leave and any related benefits maintenance, job seniority and retention rights to all employees for service in a uniformed service in accordance with State and Federal law. The employee must notice his/her supervisor of upcoming military duty as soon as he/she becomes aware of his/her obligation.

#### **XIV. JURY DUTY**

Each employee shall be allowed such time off with pay as is required in connection with jury duty; however, said time off with pay shall be granted only upon remittance of full jury fees or upon submittal of acceptable evidence that jury fees were waived. An employee shall notify the Executive Director immediately upon receiving notice of jury duty. If an employee chooses to take vacation or compensating time off while on jury duty, he/she shall not be required to remit or waive jury fees in order to receive his/her regular salary. Employees required to report for Jury Duty on one of his/her regularly scheduled days off shall not be entitled to overtime pay or compensatory time off. Jury requirements of 6 hours in an 8-hour day or 8 hours in a 10-hour day or more shall be compensated at the regular day salary.

#### **XIV. VACATION LEAVE**

**A. Accrual: Hired before April 1, 2014**

Employees shall accrue vacation leave at the following rates:

Less than 10 years of service	- 120 hours per year (4 hours and 37 minutes per pay period)
10 years or more of service	- 160 hours per year (6 hours and 10 minutes per pay period)

**Accrual: Hired after April 1, 2014**

Employees shall accrue vacation leave at the following rates:

0 to 1 year of service	- 40 hours per year (1 hour and 32 minutes per pay period) *Employees will accumulate hours and after 6 months of service can use accrued vacation after that.
2 to 5 years of service	- 80 hours per year (3 hours and 5 minutes per pay period)
6 to 10 years of service	- 120 hours per year (4 hours and 37 minutes per pay period)
10 years or more of service	- 160 hours per year (6 hours and 10 minutes per pay period)

Employees may have a total accumulation of not more than 200 hours of vacation leave as of December 31 of each year.

**B. Scheduling/Approval:**

The Executive Director or his/her designee may schedule all vacation leave for employees who accumulate more than 160 hours of such leave. Vacation leave shall be scheduled in such a

manner as to achieve the most efficient operation of RHA while taking into consideration the wishes of the employees.

C. Pay-Off Upon Separation:

Employees shall be paid one hundred percent (100%) of their unused vacation leave upon separation.

**XVI. ORGANIZATIONAL LEAVE TIME**

Housing Authority shall grant release time for Union business to officers and representatives (one Director and one Site Rep) designed by the Union for a total of twelve (12) hours per calendar year. Prior notice for the requested leave shall be given by the Union to the immediate supervisor and/or the Director of Housing Authority and approval of the immediate supervisor must be obtained prior to the taking of such leave. (Examples of leave request: extra time for travel to and from Housing Authority, from Union meeting or training or if such meeting or training goes over allotted lunch period)

**XVII. RELEASE TIME**

Upon ratification and adoption of this MOU, RHA will grant up to 1 hour of release time to each covered employee to meet with Union representatives for the purpose of training and orientation on the negotiated changes to the MOU.

**XVIII. LEAVE OF ABSENCE WITHOUT PAY**

A. Leave of Absence Without Pay:

~~Leave of absence without pay, not to exceed one year, may be authorized by the Executive Director without approval of the Board of Commissioners. Leave of absence without pay in excess of one year may be granted only upon recommendation of the Executive Director and with the specific approval of the Board of Commissioners. The Board of Commissioners, at its discretion, may approve, deny or modify such request for leave, provided, further, that no leave of absence without pay, shall be granted to any employee for the purpose of campaigning for partisan or nonpartisan State or local office nor to campaign on behalf of another or against another for partisan or nonpartisan State or local office, nor for the purpose of promoting or urging the defeat of any State or local ballot measure.~~

~~An employee shall not be entitled to leave of absence as a matter of right, but only upon good and sufficient reason, and then not to exceed a period of one year.~~

~~Upon returning to active employee status, the employee may be paid at the same step that was in effect when he/she began his/her leave of absence and his/her anniversary date shall be changed accordingly, reflecting the amount of time that the employee was absent which cannot be counted in the required one year of service for merit advancement for one step to another.~~

~~This section does not apply to medical leave or leave under FMLA/CFRA or other accommodations as deemed necessary by a competent physician or treatment facility.~~

~~If the Executive Director denies the Leave of Absence Without Pay request, the employee may appeal this one year Leave Without Pay request to the Board of Commissioners through the formal Appeal Process.~~

B. Family Medical Leave:

Employees may request a leave of absence under the California Family Rights Act (CFRA) and/or the Federal Family Medical Leave Act (FMLA). Employee request for leave shall comply with the requirements of the CFRA and/or the FMLA. RHA agrees to abide by all provision of the CFRA and/or FMLA as applicable. Employees are required to use accrued leave balances when taking FMLA/CFRA leave. Other leaves of absences without pay are not authorized.

**XIXVIII. HOLIDAYS**

The following holidays shall be observed with pay:

1. New Year's Day – (January 1)
2. Martin Luther King, Jr., Day – (3<sup>rd</sup> Monday in January)
3. President's Birthday – (3<sup>rd</sup> Monday in February)
4. Cesar Chavez – (March 31) \*(Reassigned for the term of the agreement)
5. Memorial Day – (Last Monday in May)
6. Independence Day – (July 4)
7. Labor Day – (1<sup>st</sup> Monday in September)
8. Columbus Day (2<sup>nd</sup> Monday in October) \*(Reassigned for the term of the agreement)
9. Veteran's Day – (November 11)
10. Thanksgiving Day – (Fourth Thursday in November)
11. Friday following Thanksgiving
12. Day Before Christmas – (December 24)
13. Christmas Day – (December 25)
14. New Year's Eve – (December 31)
15. Every day that is a day of mourning as proclaimed by the Governor of the State of California or the President of the United States
16. When a holiday falls on a Sunday, the following Monday shall be observed.
17. When a holiday falls on a Saturday, the preceding Friday shall be observed (Thursday shall be observed while on a 4/10 schedule).

If Christmas Day falls on Sunday or Monday, the preceding Friday (Thursday, while on 4/10 schedule) as well as Monday shall be observed; if Christmas falls on a Saturday, the preceding Wednesday and Thursday (while on 4/10 schedule) or Thursday and Friday shall be observed if on 5/8 schedule.

Any day may be taken as a holiday on the condition that one of the designated holidays is considered to be a workday if the Executive Director elects to do so and secures written approval of the majority of the employees.

**Christmas week:**

~~2019: 12/23\* + 12/26 Employee Appreciation Day~~

~~2020: 12/24\* + 12/22 vacation day~~

~~2021: 12/20\* + 12/21 vacation day~~

~~\*\*\*2022: 12/19\* + 12/20 vacation day, move observance of 12/24 to 12/21 and 12/25 to 12/22~~

~~\*Columbus Day reassigned to specific dates (12/23/19, 12/24/20, 12/20/21, 12/19/22).~~

~~\*\*\*Only applicable if optional fifth (5<sup>th</sup>) year is implemented.~~

2023: 12/25 Holiday

12/26 Holiday  
12/27 Reassign Caesar Chavez  
12/28 Reassign Columbus  
 2024: 12/23 Reassign Caesar Chavez  
12/24 Holiday  
12/25 Holiday  
12/26 Reassign Columbus  
 2025: 12/22 Reassign Caesar Chavez  
12/23 Reassign Columbus  
12/24 Holiday  
12/25 Holiday  
 2026 12/21 Reassign Caesar Chavez  
12/22 Reassign Columbus  
12/23 Holiday  
12/24 Holiday  
 2027 12/20 Reassign Caesar Chavez  
12/21 Reassign Columbus  
12/22 Holiday  
12/23 Holiday

**XIX. SAFETY**

- A. Employees shall be provided safe, sanitary and healthy working conditions.
- B. A safety program for RHA has been developed to assure reasonable safety and improvement of employee working habits. All employees of RHA are expected to be safety conscious on the job at all times. All unsafe conditions or hazards should be corrected immediately. Report all unsafe conditions or hazards to your Supervisor immediately, even if you believe you have corrected the problem.
- C. An employee that may be exposed to Hepatitis A and/or B, Tuberculosis, and Tetanus due to their duties will be eligible to receive such vaccinations for Hepatitis A and/or B, Tuberculosis, and Tetanus paid for by RHA. RHA will either pay the health insurance deductible or the actual cost of the vaccination and all booster shots (example titer shots).

**XXI. GRIEVANCE PROCEDURES**

- A. Purposes:  
 The purposes and objectives of the Grievance Procedure are to:
  1. Assure fair and equitable treatment of all employees and promote harmonious relations among employees, supervisors and management.

2. Afford employees a written and simple means of obtaining consideration of their grievances by informal means at the manager level and review of the manager's decisions.
3. Resolve grievances as quickly as possible and correct, if possible, the cause of the grievances, thereby reducing the number of grievances and future similar complaints.

B. Discussion of Grievance:

Any employee who believes that he or she has a grievance shall discuss the grievance with his or her immediate supervisor in an attempt to settle the matter as simply and informally as possible.

C. Grievance Definition:

1. A "grievance" is a written complaint regarding interpretation or application of this MOU or other RHA personnel rule or policy which has not been settled as a result of the discussion required by Paragraph B. of this Section XX, initiated by an employee, arising out of a specific situation, or acts complained of as being unfair, which result in an alleged inequity or damage to the employee, resulting from an act or omission by management. A grievance must specify a contract article or RHA policy violation and the remedy sought. The requested remedy must be within the power of the Executive Director of RHA to grant in whole or in part. A grievance may include work assignments not related to the employee's position classification job description, disagreements between employees and supervisors regarding the interpretation of the Policy of RHA as they affect the individual employee with respect to wages, hours, working conditions, denial of merit salary increases, and other programs over which the Executive Director has jurisdiction. However, neither employee discipline nor employee performance management/evaluation are within the definition of a "grievance". Paragraph E. of the grievance procedure hereinafter described shall be available only to an employee with regular status in the classified service.
2. A grievance is not reviewable under this procedure if it is a matter which:
  - a. Is reviewable under some other administrative procedure, such as applications for changes in title, job classification, or salary;
  - b. Would require the exercise of legislative power, such as the adoption or amendment of an ordinance, rule, regulation, or policy established by the Board of Commissioners.

D. Special Provisions of the Grievance Procedure:

1. Freedom from Reprisal:

No employee shall be subject to coercion or disciplinary action for discussing a request or complaint with his or her immediate supervisor, or for the good faith filing of a grievance petition.

2. Employee Representative:

The employee is entitled to representation in the preparation and presentation of his/her grievance at any step in the procedure. The grievant is entitled to be released from work for appearances before any or all levels of the grievance procedure. No person hearing a grievance petition need recognize more than one representative for a grievant, unless, in the opinion of the person hearing the petition, the complexity of the grievance requires more than one representative in order to fully and adequately present the matter. Any expenses incurred by the employee in the retention of representation shall be the expenses of the employee filing the grievance.

3. Grievance Petition Form:

The written grievance shall be submitted on a form provided by the Executive Director for this purpose. No grievance petition shall be accepted for processing until the form is complete.

4. Presentation:

All grievance petitions shall be initiated within fifteen (15) calendar days after the occurrence of the circumstances or employee's knowledge of the circumstances giving rise to the grievance; otherwise, the right to file a grievance petition is waived, and no grievance shall be deemed to exist.

5. Statement of Grievance:

The grievance shall contain a statement of:

- a. The specific contract article or the RHA policy violated;
- b. The inequity or damage suffered by the employee;
- c. The specific remedy requested.

6. Consideration:

Grievance petitions involving the same or similar issues may be consolidated for presentation at the discretion of the person hearing the petitions.

7. Resolution:

Any grievance petition resolved at any step of the grievance procedure shall be final and binding on RHA and the grievant.

8. Withdrawal:

Any grievance petition may be withdrawn by the grievant at any time in writing, without prejudice.

9. Time Limits:

Grievance petitions shall be processed from one step to the next within the time limit prescribed, or any extension which may be agreed to, may be referred to the next step in the grievance procedure, the time limit to run from the date when time for disposition expired. Any grievance petition not carried to the next step by the grievant within the prescribed time limits, or such extension, which may be agreed to, shall be deemed resolved upon the basis of the previous disposition.

10. Resubmission:

Upon consent of the person hearing the grievance petition and the grievant, a petition may be resubmitted to a lower step in the grievance procedure for reconsideration.

11. Extension of Time:

The time limits within which action must be taken for a decision made as specified in this Article may be extended by written consent of the grievant and the person before whom disposition of the petition is pending.

12. Personnel Committee:

The Board of Commissioners of RHA shall establish and maintain a Personnel Committee, which shall include the Chairperson of the Board.

E. Procedure:

The following procedure shall be followed by an employee submitting a grievance petition:

1. Step I:

An employee who has a grievance shall informally discuss his or her complaint with his or her immediate supervisor within fifteen (15) calendar days of the date the employee discovered (or reasonably should have discovered, based on available information) the issue giving rise to the grievance. Failure to timely initiate the grievance process shall be deemed a waiver of the grievance. Within fifteen (15) calendar days, the supervisor shall give his or her decision to the employee orally or in writing but shall sign off on the grievance with a signature and date.

2. Step II:

If the employee feels his/her grievance has not been satisfactorily resolved or if he/she receives no response from his or her immediate supervisor, he/she shall have fifteen (15) calendar days from the date of the supervisor's response, or from the time specified under Step I for the supervisor's response, to formally submit the grievance in writing to the Executive Director of RHA. The Executive Director shall within fifteen (15) calendar days of the receipt of the written grievance, meet with the employee and/or their representative to try to resolve the grievance. If the grievance has not been solved after such meeting then the Executive Director has fifteen (15) calendar days to supply an answer in writing to the aggrieved employee and the supervisor in Step I, explaining clearly his/her decision or proposed action.

3. Step III:

If the employee and the Executive Director cannot reach an agreement as to a solution of the grievance or the employee has not received a decision within fifteen (15) calendar days, the employee may within fifteen (15) calendar days elevate his/her grievance to the Personnel Committee by filing an appeal in writing with the Executive Director. The Executive Director shall promptly deliver the written grievance to the Chairperson of the Board of Commissioners of RHA. The Chairperson of the Board of Commissioners shall promptly deliver the written grievance to the Personnel Committee of the Board of Commissioners of RHA. The Personnel Committee shall, within fifteen (15) calendar days after the receipt of the written grievance by the Executive Director of RHA, hear the grievant and the Executive Director and render a written decision to the grievant within fifteen (15) calendar days after the hearing with a copy to the Executive Director.

4. Step IV:

If the employee and/or Executive Director is not satisfied with the decision of the Personnel Committee either party may initiate arbitration proceedings by making a written demand of the other party within fifteen (15) calendar days of the Personnel Committee's decision.

- (A) Arbitration to be conducted by an arbitrator agreed to by the parties (within fifteen (15) days of the demand) or selected from a list obtained through the State Mediation and Conciliation Service. Upon receipt of the list of names, the parties shall meet to alternately strike names until only one name remains. The name remaining shall be the arbitrator in the dispute. The party to strike the first name shall be chosen by lot.
- (B) Arbitration to be governed by the provisions of the California Arbitration Act, §1280 through §1294.2 of the Code of Civil Procedure
- (C) Arbitration shall take place in Yuba City, County of Sutter, State of California, and the hearing before the arbitrator of the matter to be arbitrated shall be at the time and place within said City as is selected by the arbitrator. The arbitrator shall elect such time and place promptly after his or her appointment and shall give written notice thereof to each party at least fifteen (15) days prior to the date so fixed. At the hearing any relevant evidence may be presented by either party and the formal rules of evidence applicable to judicial proceeding shall not govern. Evidence may be admitted or excluded in the sole discretion of the arbitrator. Said arbitrator shall hear and determine the matter and shall execute and acknowledge his or her award in writing and cause a copy thereof to be delivered to each of the parties.
- (D) The decision of the arbitrator shall be binding and conclusive. The submission of a dispute to the arbitrator and the rendering of his/her decision shall be a condition precedent to any right of legal action on the dispute. A judgment confirming the award of the arbitrator may be rendered by any superior court having jurisdiction or such court may vacate, modify or correct the award in accordance with the prevailing sections of the California Arbitration Act.

- (E) The fees and expenses, if any, of the arbitrator, shall be divided equally between the employer and the employee/Union, (whichever files the demand for arbitration).

## XXII. DISCIPLINE

- A. Disciplinary action may be taken against any employee who has permanent status by the Executive Director only for just cause. The following actions, while not an exclusive listing, are examples of just cause, which may justify disciplinary action as, provided in this Section.
  - 1. Fraud in securing appointment.
  - 2. Unsatisfactory performance.
  - 3. Inexcusable neglect of duty.
  - 4. Insubordination.
  - 5. Dishonesty.
  - 6. Drunkenness on duty.
  - 7. Addiction and/or use of narcotics or habit-forming drugs without medical prescription while on duty.
  - 8. Inexcusable absence without leave.
  - 9. Conviction of a job-related felony.
  - 10. Discourteous treatment of the public or other employee.
  - 11. Political activity, which is in violation of Federal, State or local laws and regulations
  - 12. Misuse of Housing Authority property in violation of law or Board order.
- B. As used in this Section, "disciplinary action" means dismissal, demotion, or suspension not to exceed thirty (30) days.
- C. Notice: The Executive Director may initiate disciplinary action against an employee for just cause by serving upon the employee a written notice of disciplinary action. The notice shall be served upon the employee either personally or by mail and shall include:
  - 1. A statement of the nature of the disciplinary action;
  - 2. A statement of causes thereof;
  - 3. A statement in ordinary and concise language of the acts or omissions upon which the causes are based;
  - 4. Copies of documents and materials upon which the action is based;
  - 5. A statement advising the employee of his or her right to a Skelly Hearing. The employee may elect to respond orally, or in writing, or both to the Executive Director or designee within five (5) working days of service of the notice;
  - 6. The date upon which the proposed action is to become effective; and
  - 7. A statement advising the employee that if the disciplinary action is imposed, he or she may appeal such action to RHA Board of Commissioners as specified below.
- D. Appeal Procedure: Following issuance of final discipline after Skelly hearing, a disciplined employee may appeal disciplinary action to the Personnel Committee of RHA Board of Commissioners. Such appeal must be in writing and filed with Executive Director within fifteen (15) calendar days of the notice of final discipline. The Executive Director shall promptly deliver the appeal to the Personnel Committee via its chairperson or designee.
  - 1. The Personnel Committee shall, within thirty (30) calendar days after the receipt of the appeal, hear the appellants and the Executive Director and render a written decision to the

appellant within fifteen (15) calendar days after the hearing closes with a copy to the Executive Director.

2. A hearing shall be conducted by the Personnel Committee and the hearing shall be at the time and place selected by the Personnel Committee. The parties to the hearing will be given at least fifteen (15) days prior notice.
3. At the hearing any relevant evidence or testimony may be presented by either party and the formal rules of evidence applicable to judicial proceeding shall not govern. Evidence may be admitted or excluded at the sole discretion of the Personnel Committee.
4. The Personnel Committee Chairperson shall have the authority to administer oath and the Personnel Committee shall determine what weight evidence should be given.
5. The Personnel Committee shall hear and determine the matter and shall execute and acknowledge an award in writing and cause a copy thereof to be delivered to each of the parties. The decision of the Personnel Committee shall be binding and conclusive.

The basic issue to be submitted to the Personnel Committee shall be: "Was (employee's name) disciplined for "just cause" and if so, what is the appropriate discipline?"

#### **XXIII. PAY ADJUSTMENTS/ CLASSIFICATION/COMPENSATION STUDIES**

##### **A. Y-Rates:**

Whenever, without the fault or inability on the part of an employee, such employee would suffer an actual decrease in salary as a result of action taken by RHA, the Board may adopt a Y-rate to apply to the employee so affected. An employee whose compensation has been established at a Y-rate shall not receive any cost-of-living adjustments and shall remain at the Y-rate until the fifth step of the range established for his or her class exceeds the Y-rate. An employee receiving longevity pay whose compensation has been established at a Y-rate shall not receive any cost-of-living adjustments and shall remain in the Y-rate until the longevity pay for the range established for his or her class exceeds the Y-rate.

##### **B. Bilingual-Pay:**

Designation of positions for which bilingual proficiency is required shall be the sole prerogative of RHA.

RHA and Local 1 have agreed that employees receiving bilingual pay should be recertified after five (5) years in all aspects of being bilingual, including reading, listening, speaking, and writing, including both oral and written translation. Employees will be required to take two (2) tests, an automated (computer) test at the Sutter County One Stop and a listening/speaking test via telephone through ALTA Language Services. A passing score for the test through ALTA Language Services will be a 7 or above. Each test will be an increase of 2.5% of the employee's normal wages.

Should recertification result in the detection of a deficiency in an employee's ability to be certified, the following conditions will apply:

1. Employee will be allowed a second attempt to be certified at RHA's cost within 6 months.

2. If employee fails second attempt to be recertified, the differential bilingual pay will be reduced 2.5% of the employee's normal wages for each test that is failed.

3. If the employee so desires, they may schedule a 3<sup>rd</sup> or more recertification at his/her own expense.

4. If the employee on his/her 3<sup>rd</sup> or subsequent attempt is successful in recertification of the failed test(s), he/she will begin the next pay period to receive either 2.5% or the full 5% bilingual differential.

The following positions have been identified and approved by the Board of Commissioners for bilingual designation:

- \* Family Self-Sufficiency Coordinator – not to exceed one (1) position
- \* Eligibility Specialist – not to exceed five (5) positions
- \* Eligibility Clerk – not to exceed two (2) positions
- \* Account Clerk – not to exceed two (2) positions
- \* Maintenance Technician – not to exceed two (2) positions

~~RHA will pay a five percent (5%) differential in addition to the employee's regular pay when the employee possesses and utilizes his/her bilingual skills for Housing Authority business. In order to be eligible for this bilingual pay, the position held by the employee must be designated as such by the Executive Director and approved by the Board of Commissioners. The affected employee must pass a third party proficiency test and recertify every five (5) years. Said differential shall be paid to eligible employees in a paid status for any portion of a given month.~~

C. Pay for Work in Higher Classification:

When a permanent employee is temporarily reassigned by RHA to a position/classification with a higher salary range than the employee's regular salary range, the employee shall begin receiving the compensation of the higher position/classification after 10 workdays. On the 11<sup>th</sup> consecutive workday such employee shall be placed at salary step A in the higher salary range or that step which is closest to five (5) percent, whichever is greater.

Assignments to higher classifications may be made either when the position is vacant or when the incumbent is on an extended leave of absence.

Employees, whose job description includes the performance of the duties of a higher-level position during the temporary absence of the incumbent, shall not be eligible for an increase in pay.

D. SALARY INCREASE

Wages:

UNION and RHA understand that RHA's operating budget is entirely dependent upon variable sources of income and the legislative actions of the State and Federal Governments.

Wage Adjustments:

a. A. Possibly October 31, 2022, ratification by Local 1.	9%	- Effective the first pay period following
B. April 1, 2024.	6%	
C. April 1, 2025.	3.5%	
D. April 1, 2026.	3.5%	
E. April 1, 2027.	3.5%	

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April 1, 2018 \_\_\_\_\_ 0%

b. April 1, 2019 \_\_\_\_\_ 1.25%

c. April 1, 2020 \_\_\_\_\_ 1%

d. April 1, 2021 \_\_\_\_\_ 1.75%

e. April 1, 2022 \_\_\_\_\_ If the adopted Fiscal Year 2022/2023 budget includes two percent (2%) salary increase effective April 1, 2022, the MOU shall expire March 31, 2023. If the Adopted 2022/2023 budget does not include a two percent (2%) salary increase effective April 1, 2022, the MOU shall expire March 31, 2022. RHA holds full authority as to whether the agency can feasibly afford the 2% salary increase or not. Employees/Union will be notified no later than October 31, 2021 if optional year can be implemented.

Step increases: Employees hired on or after April 1, 2019 only:

- Existing salary schedule shall be converted from 5 steps to 9 steps
- The top and bottom step shall remain the same
- There shall be approximately 2.5% between each step
- RHA and Union shall meet and confer regarding implementation during term of agreement.

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**XXIV. PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS) /SOCIAL SECURITY**

- A. Employees hired prior to April 1, 2011
- Shall participate in the CalPERS 2%@55 plan;
  - Retirement to be calculated based on highest 12 months;

- Employees shall pay ~~their 7100%~~ of employee contribution, 7% ~~effective April 1, 2016;~~

B. Employees hired on or after April 1, 2011

- Shall participate in the CalPERS 2%@60 plan;
- Retirement to be calculated based on highest 36 months;
- Employees shall pay 100% of employee contribution, 7%.

C. Employees hired on or after January 1, 2013

- Shall participate in the CalPERS 2%@62 plan;
- Retirement to be calculated based on highest 36 months;
- Employees shall pay fifty percent 40(50%) of the normal cost for retirement benefit (rounded to nearest ¼ of 1%) as determined by CalPERS annually-employee contribution.

D. PERS Section 20965 Credits for Unused Sick Leave

Unused accumulated sick leave at time of retirement may be converted to additional service credit at the rate of 0.004 year of service credit for each day of unused sick leave (i.e., 250 days of sick leave equals one additional year of service credit).

Social Security

- E. The Authority will not pay the employee's share of Social Security.

**XXIV. LAYOFFS**

A. Layoffs:

The Executive Director may lay off employees pursuant to this Section

1. Whenever it becomes necessary because of lack of work or funds, or
2. Whenever it is deemed advisable in the interests of the economy or other causes to reduce the force in a department or office.

Such actions will be approved by the Board of Commissioners in regard to the number of positions per ~~department~~ area of layoff to be eliminated. The determination of area of layoff and which department and/or classes are to be affected ~~within a department~~ shall be made by the Executive Director.

B. Notice of Layoff:

Employees shall be notified of layoff fifteen (15) calendar days prior to the effective date of layoff. Extra help employees may be laid off at any time. An employee who is to be laid off may elect to accept such layoff prior to the effective date thereof. Such notice of layoff for regular employees shall include:

1. Reason for layoff.
2. Effective date of the action.
3. Conditions governing retention on and reinstatement from reemployment lists.

4. Rules regarding waiver of reinstatement and voluntary withdrawal from the reemployment list.

C. Order of Layoffs:

Persons shall be laid off in the following order:

1. ~~4.RHA may designate classifications within the area of layoff. The area of layoff shall be either Authority wide or by department. Layoff shall be by department and class within the department except as otherwise noted herein.~~

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2. All extra help, temporary, limited term, seasonal and probationary employees in the ~~same department~~ designated area of layoff or office and within the same class shall be laid off before any regular employee is laid off.

3. ~~When it becomes necessary to reduce the force in any department~~ Layoff of regular employees shall be in the reverse order in which their names appear on the Layoff List for the affected department and/or class, as prepared by the Executive Director, with those persons having the least seniority within the area of layoff being first laid off.

D. Layoff List Computation:

1. When it becomes necessary to reduce the force ~~in any department or office~~ by layoff of regular employees, seniority shall govern.

2. For each regular employee, seniority shall be measured from such employee's initial appointment to permanent Housing Authority service but shall not include any period during which such employee was

- a. On leave without pay;
- b. Not actually in Housing Authority employment because of his or her voluntary termination, layoff or other cause.

3. Tie Breaking:

When two or more employees in the ~~same department~~ area of layoff and same class have the same total seniority, the tie shall be broken by lot.

E. Reemployment Lists:

In addition to the general eligibility list, there shall be established for each class a reemployment list containing the names of employees who have been laid off through no fault or delinquency on their part and persons who have resigned in good standing.

1. Any person having permanent status in the classified service who is laid off because of temporary or permanent abolishment of his or her position or who is laid off and subsequently accepts a demotion and displacement in lieu of layoff shall have his or her name placed on the reemployment list from which he or she has been laid off.

2. The Executive Director shall establish reemployment lists by area of layoff and class and department, listing only those regular employees who are laid off.
3. Any employee who attained permanent status in the classified service and who resigned in good standing may make application for reemployment within one (1) year after the date of resignation, and if such request is granted by the appointing authority, he or she will be placed on the reemployment list for the class of position from which he or she resigned. Such application must be made in writing within one (1) year after the effective date of resignation. It shall be referred to the supervisor of the department from which the person resigned for recommendation. If the supervisor grants reemployment privileges to such person, his or her name shall be placed on the appropriate reemployment list.
4. The names of persons laid off shall precede the names of persons granted reemployment privileges after resignation. The names of persons laid off shall be placed on the appropriate reemployment list in order of seniority as defined in Section E.2. The names of persons granted reemployment privileges after resignation shall be placed on the appropriate eligible list in the order of date of application for reemployment, the most recent application being placed first. Individuals on reemployment eligibility lists who have been laid off shall be certified to the department from which they were laid off. In such instances, a vacancy that is being filled must be filled by the first individual certified who is willing to accept appointment.
5. The name of any person laid off or granted reemployment privileges shall continue on the appropriate reemployment list for a period of two (2) years after being placed there. The name of any eligible person on a reemployment list shall be automatically removed from said list at the expiration of such two-year period.
6. The Executive Director or supervisor may remove the name of any eligible person from the reemployment list for any of the reasons set forth in this Article, and if permitted by law to make such judgment. Any such proposed removal shall be forwarded to the Executive Director for review and comment prior to such action.

F. Reemployment Following Layoff:

1. Any person reappointed following layoff shall receive compensation and benefits as though he or she had been on leave without pay if such person is reappointed to a position in the same salary range.
2. Any individual who is reappointed following layoff to a position with a lower salary range shall receive compensation and benefits as though he or she had been demoted to such position and had subsequently been on leave without pay.
3. An employee who has been laid off or displaced and subsequently reemployed in a regular position within a two (2) year period from the date of his or her layoff, shall receive the following considerations and benefits:
  - a. All sick leave credited to the employee's account at time of layoff shall be restored provided such employee returns to RHA, at the time such employee returns to work, any sick leave payoff received at the time of layoff.
  - b. All seniority held upon layoff shall be restored.

- c. All prior service shall be credited for the purposes of determining sick leave and vacation earning rates and service awards.
- d. The employee shall be placed in the salary range as if the employee had been on a leave of absence without pay.
- e. A person who has been laid off and is subsequently reemployed in the classification, in which he or she held permanent status at the time of layoff, shall not be required to serve the probationary period if such reemployment occurs within one (1) year from the date of such layoff. The probationary status of the employee shall be as if the employee had been on a leave of absence without pay except that a twelve month (1 year) probationary period shall be required if reemployment is in a different department, a higher class or an occupational series different from that employed in at the time of layoff or displacement.
- f. When a layoff reemployment list is certified to the appointing authority filling a vacancy, such vacancy shall be filled by the individual with the most seniority who is willing to accept the appointment. (MOU 7/1/98)

G. Waiver of Reinstatement:

An eligible person shall be removed from the reemployment list and his or her reemployment rights terminated, if he or she fails to reply in writing to an offer of reemployment within seven (7) calendar days after receipt of the offer or, after accepting a job offer, fails to report to work.

An eligible person's name shall be placed on an inactive reemployment list upon his or her written request to the Executive Director. An eligible person's name may be restored to the active reemployment list upon his or her written request to the Executive Director. An eligible person means one that requested to be placed on an inactive list with or without an offer of reemployment previously being made. The list shall expire in one year from the date of layoff.

H. Displacing a Lower Class:

An employee affected by layoff may, at his or her discretion, displace an employee at the next lower class in the series, or in succeeding lower classes in the series, or in a position in which the employee has held permanent status, who has less seniority. Seniority computations for displacement purposes are made as determined for the original layoff. Employees who elect demotion in lieu of layoff shall receive the nearest lower bi-weekly salary in the new salary range as of the date upon which the demotion becomes effective. An employee must notify the Executive Director in writing of his or her election no later than seven (7) calendar days after receiving notice of layoff.

**XXVI. CONTRACTING OUT SERVICES**

UNION and Housing Authority agree that the use of contracting may continue provided that no employee occupying permanent positions are laid off or have their time base reduced as a result of such work.

It is understood that contracting is intended to facilitate service delivery. Examples include, but are not limited to the following:

- Turn around of rental units – cleaning, flooring, painting
- Painting
- Landscape maintenance

## **XXVII. COMPARABLE HOUSING AUTHORITIES, CITIES OR COUNTIES**

For purposes of salary studies, health benefits, and/or any other items that may affect employee's wages, hours and/or working benefits, the RHA and the UNION agree to use for comparable areas would be the following: Butte County Housing Authority, Yolo County Housing Authority, Sacramento Housing and Redevelopment Agency and Placer County Housing Authority.

## **XXVIII. ASSIGNMENT OF LEAVE BALANCES FOR CATASTROPHIC ILLNESS OR INJURY**

### **A. Purpose:**

To provide a mechanism for permanent Housing Authority employees to assign the monetary value of their sick, vacation and/or compensatory time leave balances to another permanent employee who is facing financial hardship due to a catastrophic illness or injury.

### **B. Employee Eligibility for Assigned Leave:**

To be eligible to receive the monetary value of assigned leave an employee must:

1. Be a permanent employee with RHA and have completed new employee probation,
2. Have exhausted all available leave balances,
3. The employee or a member of the employee's immediate family have a verifiable long-term illness or injury, i.e., cancer, heart attack, stroke, serious injury, etc.,
4. Follow all applicable leave of absence procedures as set forth herein and be on an authorized, unpaid leave of absence that will last or is anticipated to last thirty (30) calendar days or more,
5. Provide a written request to be considered for the assignment of leave balances which states that the request is made voluntarily, the nature of the event for which the assignment of leave balances is requested and the probable duration of the leave of absence.

### **C. Procedure for Requesting Leave:**

The written request shall be submitted to the respective Manager for recommendation and then forwarded to the Executive Director who shall review the request for consistency with the intent of this policy and application of appropriate rules and regulations and shall then approve or deny the request.

### **D. Employee Eligibility to Assign Leave Balances:**

The employee assigning leave balances must be a regular Housing Authority employee and have completed new employee probation. Only existing sick, vacation and compensatory time leave balances may be assigned. Assignment of leave balances must be in one (1) hour increments. Assignment of leave balances must be made to a specific individual only. Assigned leave balances actually received by the assignee cannot be reclaimed by the assignor.

E. Assignment of Leave Balances

The assigned leave balances shall be converted to a gross wage amount based upon the assignor's hourly rate of pay at the time of conversion. All appropriate income and other employment taxes, state and federal, shall be withheld from all payments to the assignee pursuant to this rule.

Such assigned leave shall not apply toward retirement credits for either the employee assigning the leave or the employee receiving the monetary value of the leave, nor is a retirement deduction taken from the assigned leave. The receipt of monies from assigned leave balances shall in no way affect or modify the assignee's employment status with RHA and shall not be treated as hours worked or hours on a paid leave for purposes of adjustment of employee's anniversary date, sick leave and vacation accruals, or eligibility for holiday pay.

F. Procedure for Assigning Leave Balances

After initial approval of transfers by the Executive Director, eligible employees may indicate their intent to assign vacation, sick and/or compensatory time balances by completing an Authorization to Assign Leave Balance Form and forwarding it to the Executive Assistant/Human Resources Coordinator.

Assigned leave balances shall be processed and applied in the order they are received and processed by the Executive Assistant/Human Resources Coordinator. Assigned vacation, sick and/or compensatory time balances that are not converted to a monetary amount shall remain with the assignor. Only upon conversion to a dollar amount shall the assignor's leave balances be reduced.

Monies will be paid to the assignee on a regular biweekly payroll basis and shall not exceed the assignee's regular biweekly gross pay less any State Disability Benefit or Worker's Compensation Benefit amount the employee is receiving for that pay period. Monies shall only be paid to the assignee during those bi-weekly pay periods when assigned leave balances are available to the assignee. Assignee must remain on an authorized leave of absence to receive assigned leave from other employees.

G. Solicitation of Leave Balances

No employee shall solicit for assignments of leave from any subordinate employee. Managers shall assure that no pressure, either implicit or explicit, shall be placed on any Housing Authority employee by any other employee to make an assignment. Any pressure to assign leave balances and/or any employment decision based on pressure to make an assignment shall be considered harassment.

No solicitation shall be made by any employee during work hours. Notices may be posted on bulletin boards in accordance with Housing Authority and departmental policy and procedures.

H. Administration of Assignment of Leave Policy:

Any dispute in interpretation or application, any grievance on these issues filed pursuant to the Grievance Procedures herein shall be submitted to the Executive Director for a final and binding determination.

UNION and Housing Authority agree that this policy is to address extraordinary and unforeseen circumstances and shall not be used for any other purposes other than stated herein.

This policy shall be consistent with current or future state and federal laws.

#### **XXXIXVIII. SHOP STEWARDS**

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The UNION shall have the right to establish shop stewards for the General Unit according to the following conditions.

- A. The UNION agrees to notify RHA Executive Director of the names, classifications and departments of their stewards, which shall not exceed two (2) in numbers. UNION shall immediately inform the Executive Director of RHA of any changes in the original list and provide an update by name, department and classification.
- B. A reasonable amount of time will be granted the worker and the steward to handle initial grievance and appeal procedures. The parties agree that in handling grievances, the worker and the steward will use only the amount of a time actually necessary. RHA is not responsible for any travel, overtime or other miscellaneous cost resulting from the exercise of this right.
- C. If a worker wishes to discuss a grievance or appeal on Housing Authority time with a designated steward, the worker shall be allowed an opportunity within a reasonable amount of time to verify if the designated steward is available to be seen. If the steward is present and available, the worker shall complete a "grievance release form" and submit it to the immediate supervisor prior to meeting with the steward. Such release form shall only contain the worker's name, classification title, steward's name and work location of steward, time left, date, and upon return, the worker shall note the time returned on the form. The supervisor shall maintain a record of such request. The supervisor shall determine if the employee can, because of work activity, be released at the time requested. If the employee is not released, the supervisor shall set an alternative time as soon as practical.
- D. Upon authorization of the immediate supervisor, a steward shall be released to perform the duties specified in this section. A steward shall sign in and out of the work area stating the time and date of leaving and returning and where the steward may be reached. In the event the steward is unable to be released by the immediate supervisor at the time requested, the supervisor shall arrange a release time as soon as practical thereafter.
- E. With prior approval by the Executive Director of RHA, UNION may use an available office or training room for Shop Steward training.
- F. RHA and UNION have agreed on a steward release form including release procedures. A copy of the form is attached hereto as Appendix D.
- G. The UNION will equally distribute steward workload amongst stewards so as to avoid overburdening any one steward(s). Stewards are responsible for the full and timely completion of their Housing Authority work assignment.
- H. RHA agrees to allow each UNION, Local #1 Shop Steward two (2) hours of paid release time per year for Shop Steward training. UNION agrees to work with RHA to make sure there is proper notice to them on dates and times.



\_\_\_\_\_  
DAN MILLER MARC BOOMGAARDEN, CHAIRPERSON OF THE BOARD

DATE: \_\_\_\_\_

\_\_\_\_\_  
PATRICK CLARK, LABOR RELATIONS  
CONSULTANT

DATE: \_\_\_\_\_

\_\_\_\_\_  
ATTEST

DATE: \_\_\_\_\_

**APPENDIX A**

Salary Schedule – ~~April 1, 2018~~ Date of Board approval November 16, 2022 - March 31, 2023  
(conditional on optional fifth (5<sup>th</sup>) year)

Regional Housing Authority  
 Bi-Weekly Employee Salary Schedules Hired before April 1, 2019  
 Effective October 31, 2022 - March 31, 2028

Classification	Step 1 Bi-Weekly	Step 2/Step 1 Bilingual Bi-Weekly	Step 3/Step 2 Bilingual Bi-Weekly	Step 4/Step 3 Bilingual Bi-Weekly	Step 5/Step 4 Bilingual Bi-Weekly	L-I/Step 5 Bilingual Bi-Weekly	L-II/L-I Bilingual Bi-Weekly	L-II Bilingual Bi-Weekly
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Supervising Maintenance Technician								
10/31/2022	\$ 2,112.65	\$ 2,218.28	\$ 2,329.20	\$ 2,445.66	\$ 2,567.94	\$ 2,696.33	\$ 2,831.15	\$ 2,972.71
4/1/2024	\$ 2,239.41	\$ 2,351.38	\$ 2,468.95	\$ 2,592.39	\$ 2,722.01	\$ 2,858.11	\$ 3,001.02	\$ 3,151.07
4/1/2025	\$ 2,317.79	\$ 2,433.68	\$ 2,555.36	\$ 2,683.13	\$ 2,817.28	\$ 2,958.15	\$ 3,106.06	\$ 3,261.36
4/1/2026	\$ 2,398.91	\$ 2,518.86	\$ 2,644.80	\$ 2,777.04	\$ 2,915.89	\$ 3,061.68	\$ 3,214.77	\$ 3,375.51
4/1/2027	\$ 2,482.87	\$ 2,607.02	\$ 2,737.37	\$ 2,874.23	\$ 3,017.95	\$ 3,168.84	\$ 3,327.29	\$ 3,493.65

Maintenance Technician II								
10/31/2022	\$ 1,830.28	\$ 1,921.80	\$ 2,017.89	\$ 2,118.78	\$ 2,224.72	\$ 2,335.96	\$ 2,452.76	\$ 2,575.39
4/1/2024	\$ 1,940.10	\$ 2,037.11	\$ 2,138.96	\$ 2,245.91	\$ 2,358.21	\$ 2,476.12	\$ 2,599.92	\$ 2,729.92
4/1/2025	\$ 2,008.01	\$ 2,108.41	\$ 2,213.83	\$ 2,324.52	\$ 2,440.74	\$ 2,562.78	\$ 2,690.92	\$ 2,825.46
4/1/2026	\$ 2,078.29	\$ 2,182.20	\$ 2,291.31	\$ 2,405.87	\$ 2,526.17	\$ 2,652.48	\$ 2,785.10	\$ 2,924.36
4/1/2027	\$ 2,151.03	\$ 2,258.58	\$ 2,371.51	\$ 2,490.08	\$ 2,614.58	\$ 2,745.31	\$ 2,882.58	\$ 3,026.71

Maintenance Technician I								
10/31/2022	\$ 1,663.22	\$ 1,746.38	\$ 1,833.70	\$ 1,925.39	\$ 2,021.65	\$ 2,122.74	\$ 2,228.87	\$ 2,340.32
4/1/2024	\$ 1,763.01	\$ 1,851.16	\$ 1,943.72	\$ 2,040.91	\$ 2,142.95	\$ 2,250.10	\$ 2,362.61	\$ 2,480.74
4/1/2025	\$ 1,824.72	\$ 1,915.95	\$ 2,011.75	\$ 2,112.34	\$ 2,217.96	\$ 2,328.85	\$ 2,445.30	\$ 2,567.56
4/1/2026	\$ 1,888.58	\$ 1,983.01	\$ 2,082.16	\$ 2,186.27	\$ 2,295.59	\$ 2,410.36	\$ 2,530.88	\$ 2,657.43
4/1/2027	\$ 1,954.68	\$ 2,052.42	\$ 2,155.04	\$ 2,262.79	\$ 2,375.93	\$ 2,494.73	\$ 2,619.46	\$ 2,750.44

Regional Housing Authority  
 Bi-Weekly Employee Salary Schedules Hired before April 1, 2019  
 Effective October 31, 2022 - March 31, 2028

Classification	Step 1 Bi-Weekly	Step 2/Step 1 Bilingual Bi-Weekly	Step 3/Step 2 Bilingual Bi-Weekly	Step 4/Step 3 Bilingual Bi-Weekly	Step 5/Step 4 Bilingual Bi-Weekly	L-I/Step 5 Bilingual Bi-Weekly	L-II/L-I Bilingual Bi-Weekly	L-II Bilingual Bi-Weekly
<b>Maintenance Worker</b>								
10/31/2022	\$ 1,517.16	\$ 1,593.02	\$ 1,672.67	\$ 1,756.30	\$ 1,844.12	\$ 1,936.32	\$ 2,033.14	\$ 2,134.80
4/1/2024	\$ 1,608.19	\$ 1,688.60	\$ 1,773.03	\$ 1,861.68	\$ 1,954.76	\$ 2,052.50	\$ 2,155.13	\$ 2,262.88
4/1/2025	\$ 1,664.48	\$ 1,747.70	\$ 1,835.09	\$ 1,926.84	\$ 2,023.18	\$ 2,124.34	\$ 2,230.56	\$ 2,342.09
4/1/2026	\$ 1,722.73	\$ 1,808.87	\$ 1,899.31	\$ 1,994.28	\$ 2,093.99	\$ 2,198.69	\$ 2,308.63	\$ 2,424.06
4/1/2027	\$ 1,783.03	\$ 1,872.18	\$ 1,965.79	\$ 2,064.08	\$ 2,167.28	\$ 2,275.65	\$ 2,389.43	\$ 2,508.90

<b>Lead Grounds/Maintenance Worker</b>								
10/31/2022	\$ 1,668.94	\$ 1,752.39	\$ 1,840.01	\$ 1,932.01	\$ 2,028.61	\$ 2,130.04	\$ 2,236.54	\$ 2,348.37
4/1/2024	\$ 1,769.08	\$ 1,857.53	\$ 1,950.41	\$ 2,047.93	\$ 2,150.33	\$ 2,257.84	\$ 2,370.74	\$ 2,489.27
4/1/2025	\$ 1,831.00	\$ 1,922.55	\$ 2,018.67	\$ 2,119.61	\$ 2,225.59	\$ 2,336.87	\$ 2,453.71	\$ 2,576.40
4/1/2026	\$ 1,895.08	\$ 1,989.84	\$ 2,089.33	\$ 2,193.79	\$ 2,303.48	\$ 2,418.66	\$ 2,539.59	\$ 2,666.57
4/1/2027	\$ 1,961.41	\$ 2,059.48	\$ 2,162.45	\$ 2,270.58	\$ 2,384.11	\$ 2,503.31	\$ 2,628.48	\$ 2,759.90

<b>Laborer</b>								
10/31/2022	\$ 1,463.59	\$ 1,536.77	\$ 1,613.60	\$ 1,694.28	\$ 1,779.00	\$ 1,867.95	\$ 1,961.35	\$ 2,059.41
4/1/2024	\$ 1,551.40	\$ 1,628.97	\$ 1,710.42	\$ 1,795.94	\$ 1,885.74	\$ 1,980.03	\$ 2,079.03	\$ 2,182.98
4/1/2025	\$ 1,605.70	\$ 1,685.99	\$ 1,770.29	\$ 1,858.80	\$ 1,951.74	\$ 2,049.33	\$ 2,151.79	\$ 2,259.38
4/1/2026	\$ 1,661.90	\$ 1,745.00	\$ 1,832.25	\$ 1,923.86	\$ 2,020.05	\$ 2,121.05	\$ 2,227.11	\$ 2,338.46
4/1/2027	\$ 1,720.07	\$ 1,806.07	\$ 1,896.37	\$ 1,991.19	\$ 2,090.75	\$ 2,195.29	\$ 2,305.05	\$ 2,420.31

Regional Housing Authority  
 Bi-Weekly Employee Salary Schedules Hired before April 1, 2019  
 Effective October 31, 2022 - March 31, 2028

Classification	Step 1 Bi-Weekly	Step 2/Step 1 Bilingual Bi-Weekly	Step 3/Step 2 Bilingual Bi-Weekly	Step 4/Step 3 Bilingual Bi-Weekly	Step 5/Step 4 Bilingual Bi-Weekly	L-I/Step 5 Bilingual Bi-Weekly	L-II/L-I Bilingual Bi-Weekly	L-II Bilingual Bi-Weekly
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Accounting Assistant								
10/31/2022	\$ 1,715.49	\$ 1,801.26	\$ 1,891.32	\$ 1,985.89	\$ 2,085.18	\$ 2,189.44	\$ 2,298.91	\$ 2,413.86
4/1/2024	\$ 1,818.41	\$ 1,909.34	\$ 2,004.80	\$ 2,105.04	\$ 2,210.29	\$ 2,320.81	\$ 2,436.85	\$ 2,558.69
4/1/2025	\$ 1,882.06	\$ 1,976.16	\$ 2,074.97	\$ 2,178.72	\$ 2,287.65	\$ 2,402.04	\$ 2,522.14	\$ 2,648.25
4/1/2026	\$ 1,947.93	\$ 2,045.33	\$ 2,147.59	\$ 2,254.97	\$ 2,367.72	\$ 2,486.11	\$ 2,610.41	\$ 2,740.93
4/1/2027	\$ 2,016.11	\$ 2,116.91	\$ 2,222.76	\$ 2,333.90	\$ 2,450.59	\$ 2,573.12	\$ 2,701.78	\$ 2,836.87

Account Clerk								
10/31/2022	\$ 1,531.82	\$ 1,608.41	\$ 1,688.83	\$ 1,773.27	\$ 1,861.94	\$ 1,955.03	\$ 2,052.79	\$ 2,155.43
4/1/2024	\$ 1,623.73	\$ 1,704.92	\$ 1,790.16	\$ 1,879.67	\$ 1,973.65	\$ 2,072.34	\$ 2,175.95	\$ 2,284.75
4/1/2025	\$ 1,680.56	\$ 1,764.59	\$ 1,852.82	\$ 1,945.46	\$ 2,042.73	\$ 2,144.87	\$ 2,252.11	\$ 2,364.72
4/1/2026	\$ 1,739.38	\$ 1,826.35	\$ 1,917.67	\$ 2,013.55	\$ 2,114.23	\$ 2,219.94	\$ 2,330.94	\$ 2,447.48
4/1/2027	\$ 1,800.26	\$ 1,890.27	\$ 1,984.78	\$ 2,084.02	\$ 2,188.23	\$ 2,297.64	\$ 2,412.52	\$ 2,533.14

Housing Inspector								
10/31/2022	\$ 1,778.54	\$ 1,867.47	\$ 1,960.84	\$ 2,058.88	\$ 2,161.83	\$ 2,269.92	\$ 2,383.42	\$ 2,502.59
4/1/2024	\$ 1,885.25	\$ 1,979.52	\$ 2,078.49	\$ 2,182.42	\$ 2,291.54	\$ 2,406.12	\$ 2,526.42	\$ 2,652.74
4/1/2025	\$ 1,951.24	\$ 2,048.80	\$ 2,151.24	\$ 2,258.80	\$ 2,371.74	\$ 2,490.33	\$ 2,614.85	\$ 2,745.59
4/1/2026	\$ 2,019.53	\$ 2,120.51	\$ 2,226.53	\$ 2,337.86	\$ 2,454.75	\$ 2,577.49	\$ 2,706.37	\$ 2,841.68
4/1/2027	\$ 2,090.22	\$ 2,194.73	\$ 2,304.46	\$ 2,419.69	\$ 2,540.67	\$ 2,667.70	\$ 2,801.09	\$ 2,941.14

Regional Housing Authority  
 Bi-Weekly Employee Salary Schedules Hired before April 1, 2019  
 Effective October 31, 2022 - March 31, 2028

Classification	Step 1 Bi-Weekly	Step 2/Step 1 Bilingual Bi-Weekly	Step 3/Step 2 Bilingual Bi-Weekly	Step 4/Step 3 Bilingual Bi-Weekly	Step 5/Step 4 Bilingual Bi-Weekly	L-I/Step 5 Bilingual Bi-Weekly	L-II/L-I Bilingual Bi-Weekly	L-II Bilingual Bi-Weekly
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HQS Housing Inspector								
10/31/2022	\$ 1,778.54	\$ 1,867.47	\$ 1,960.84	\$ 2,058.88	\$ 2,161.83	\$ 2,269.92	\$ 2,383.42	\$ 2,502.59
4/1/2024	\$ 1,885.25	\$ 1,979.52	\$ 2,078.49	\$ 2,182.42	\$ 2,291.54	\$ 2,406.12	\$ 2,526.42	\$ 2,652.74
4/1/2025	\$ 1,951.24	\$ 2,048.80	\$ 2,151.24	\$ 2,258.80	\$ 2,371.74	\$ 2,490.33	\$ 2,614.85	\$ 2,745.59
4/1/2026	\$ 2,019.53	\$ 2,120.51	\$ 2,226.53	\$ 2,337.86	\$ 2,454.75	\$ 2,577.49	\$ 2,706.37	\$ 2,841.68
4/1/2027	\$ 2,090.22	\$ 2,194.73	\$ 2,304.46	\$ 2,419.69	\$ 2,540.67	\$ 2,667.70	\$ 2,801.09	\$ 2,941.14

Family Self Sufficiency Coordinator								
10/31/2022	\$ 1,774.18	\$ 1,862.89	\$ 1,956.04	\$ 2,053.84	\$ 2,156.53	\$ 2,264.36	\$ 2,377.57	\$ 2,496.45
4/1/2024	\$ 1,880.63	\$ 1,974.66	\$ 2,073.40	\$ 2,177.07	\$ 2,285.92	\$ 2,400.22	\$ 2,520.23	\$ 2,646.24
4/1/2025	\$ 1,946.46	\$ 2,043.78	\$ 2,145.97	\$ 2,253.27	\$ 2,365.93	\$ 2,484.22	\$ 2,608.44	\$ 2,738.86
4/1/2026	\$ 2,014.58	\$ 2,115.31	\$ 2,221.08	\$ 2,332.13	\$ 2,448.74	\$ 2,571.17	\$ 2,699.73	\$ 2,834.72
4/1/2027	\$ 2,085.09	\$ 2,189.35	\$ 2,298.81	\$ 2,413.75	\$ 2,534.44	\$ 2,661.16	\$ 2,794.22	\$ 2,933.93

Eligibility Specialist								
10/31/2022	\$ 1,617.87	\$ 1,698.76	\$ 1,783.70	\$ 1,872.88	\$ 1,966.53	\$ 2,064.85	\$ 2,168.09	\$ 2,276.50
4/1/2024	\$ 1,714.94	\$ 1,800.68	\$ 1,890.72	\$ 1,985.25	\$ 2,084.52	\$ 2,188.74	\$ 2,298.18	\$ 2,413.09
4/1/2025	\$ 1,774.96	\$ 1,863.71	\$ 1,956.89	\$ 2,054.74	\$ 2,157.47	\$ 2,265.35	\$ 2,378.62	\$ 2,497.55
4/1/2026	\$ 1,837.08	\$ 1,928.94	\$ 2,025.38	\$ 2,126.65	\$ 2,232.99	\$ 2,344.64	\$ 2,461.87	\$ 2,584.96
4/1/2027	\$ 1,901.38	\$ 1,996.45	\$ 2,096.27	\$ 2,201.09	\$ 2,311.14	\$ 2,426.70	\$ 2,548.03	\$ 2,675.43

Regional Housing Authority  
Bi-Weekly Employee Salary Schedules Hired before April 1, 2019  
Effective October 31, 2022 - March 31, 2028

Classification	Step 1 Bi-Weekly	Step 2/Step 1 Bilingual Bi-Weekly	Step 3/Step 2 Bilingual Bi-Weekly	Step 4/Step 3 Bilingual Bi-Weekly	Step 5/Step 4 Bilingual Bi-Weekly	L-I/Step 5 Bilingual Bi-Weekly	L-II/L-I Bilingual Bi-Weekly	L-II Bilingual Bi-Weekly
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Planning and Community Development Eligibility Specialist								
10/31/2022	\$ 1,650.23	\$ 1,732.74	\$ 1,819.38	\$ 1,910.34	\$ 2,005.86	\$ 2,106.15	\$ 2,211.46	\$ 2,322.04
4/1/2024	\$ 1,749.24	\$ 1,836.70	\$ 1,928.54	\$ 2,024.97	\$ 2,126.21	\$ 2,232.52	\$ 2,344.15	\$ 2,461.36
4/1/2025	\$ 1,810.46	\$ 1,900.99	\$ 1,996.04	\$ 2,095.84	\$ 2,200.63	\$ 2,310.66	\$ 2,426.20	\$ 2,547.51
4/1/2026	\$ 1,873.83	\$ 1,967.52	\$ 2,065.90	\$ 2,169.19	\$ 2,277.65	\$ 2,391.54	\$ 2,511.11	\$ 2,636.67
4/1/2027	\$ 1,939.41	\$ 2,036.39	\$ 2,138.20	\$ 2,245.11	\$ 2,357.37	\$ 2,475.24	\$ 2,599.00	\$ 2,728.95

Eligibility Clerk								
10/31/2022	\$ 1,381.37	\$ 1,450.44	\$ 1,522.96	\$ 1,599.11	\$ 1,679.06	\$ 1,763.01	\$ 1,851.17	\$ 1,943.72
4/1/2024	\$ 1,464.25	\$ 1,537.46	\$ 1,614.34	\$ 1,695.05	\$ 1,779.80	\$ 1,868.80	\$ 1,962.24	\$ 2,060.35
4/1/2025	\$ 1,515.50	\$ 1,591.27	\$ 1,670.84	\$ 1,754.38	\$ 1,842.10	\$ 1,934.20	\$ 2,030.91	\$ 2,132.46
4/1/2026	\$ 1,568.54	\$ 1,646.97	\$ 1,729.32	\$ 1,815.78	\$ 1,906.57	\$ 2,001.90	\$ 2,102.00	\$ 2,207.09
4/1/2027	\$ 1,623.44	\$ 1,704.61	\$ 1,789.84	\$ 1,879.33	\$ 1,973.30	\$ 2,071.97	\$ 2,175.57	\$ 2,284.34

Apartment Manager								
10/31/2022	\$ 1,605.60	\$ 1,685.88	\$ 1,770.18	\$ 1,858.69	\$ 1,951.62	\$ 2,049.20	\$ 2,151.66	\$ 2,259.24
4/1/2024	\$ 1,701.94	\$ 1,787.04	\$ 1,876.39	\$ 1,970.21	\$ 2,068.72	\$ 2,172.15	\$ 2,280.76	\$ 2,394.80
4/1/2025	\$ 1,761.51	\$ 1,849.58	\$ 1,942.06	\$ 2,039.16	\$ 2,141.12	\$ 2,248.18	\$ 2,360.59	\$ 2,478.62
4/1/2026	\$ 1,823.16	\$ 1,914.32	\$ 2,010.03	\$ 2,110.53	\$ 2,216.06	\$ 2,326.86	\$ 2,443.21	\$ 2,565.37
4/1/2027	\$ 1,886.97	\$ 1,981.32	\$ 2,080.38	\$ 2,184.40	\$ 2,293.62	\$ 2,408.31	\$ 2,528.72	\$ 2,655.16

Regional Housing Authority  
 Bi-Weekly Employee Salary Schedules Hired before April 1, 2019  
 Effective October 31, 2022 - March 31, 2028

Classification	Step 1 Bi-Weekly	Step 2/Step 1 Bilingual Bi-Weekly	Step 3/Step 2 Bilingual Bi-Weekly	Step 4/Step 3 Bilingual Bi-Weekly	Step 5/Step 4 Bilingual Bi-Weekly	L-I/Step 5 Bilingual Bi-Weekly	L-II/L-I Bilingual Bi-Weekly	L-II Bilingual Bi-Weekly
<b>Receptionist/Account Clerk (Maintenance)</b>								
10/31/2022	\$ 1,531.82	\$ 1,608.41	\$ 1,688.83	\$ 1,773.27	\$ 1,861.94	\$ 1,955.03	\$ 2,052.79	\$ 2,155.43
4/1/2024	\$ 1,623.73	\$ 1,704.92	\$ 1,790.16	\$ 1,879.67	\$ 1,973.65	\$ 2,072.34	\$ 2,175.95	\$ 2,284.75
4/1/2025	\$ 1,680.56	\$ 1,764.59	\$ 1,852.82	\$ 1,945.46	\$ 2,042.73	\$ 2,144.87	\$ 2,252.11	\$ 2,364.72
4/1/2026	\$ 1,739.38	\$ 1,826.35	\$ 1,917.67	\$ 2,013.55	\$ 2,114.23	\$ 2,219.94	\$ 2,330.94	\$ 2,447.48
4/1/2027	\$ 1,800.26	\$ 1,890.27	\$ 1,984.78	\$ 2,084.02	\$ 2,188.23	\$ 2,297.64	\$ 2,412.52	\$ 2,533.14

<b>Development &amp; Rehab Specialist (* This position is currently Y-Rated to Maintenance Technician II)</b>								
10/31/2022	\$ 2,126.26	\$ 2,232.58	\$ 2,344.20	\$ 2,461.42	\$ 2,584.49	\$ 2,713.71	\$ 2,849.40	\$ 2,991.87
4/1/2024	\$ 2,253.84	\$ 2,366.53	\$ 2,484.86	\$ 2,609.10	\$ 2,739.56	\$ 2,876.53	\$ 3,020.36	\$ 3,171.38
4/1/2025	\$ 2,332.72	\$ 2,449.36	\$ 2,571.83	\$ 2,700.42	\$ 2,835.44	\$ 2,977.21	\$ 3,126.07	\$ 3,282.38
4/1/2026	\$ 2,414.37	\$ 2,535.09	\$ 2,661.84	\$ 2,794.93	\$ 2,934.68	\$ 3,081.41	\$ 3,235.48	\$ 3,397.26
4/1/2027	\$ 2,498.87	\$ 2,623.81	\$ 2,755.01	\$ 2,892.76	\$ 3,037.39	\$ 3,189.26	\$ 3,348.73	\$ 3,516.16

<b>Loan Analyst</b>								
10/31/2022	\$ 1,962.07	\$ 2,060.17	\$ 2,163.18	\$ 2,271.34	\$ 2,384.90	\$ 2,504.15	\$ 2,629.36	\$ 2,760.82
4/1/2024	\$ 2,079.79	\$ 2,183.78	\$ 2,292.97	\$ 2,407.62	\$ 2,528.00	\$ 2,654.40	\$ 2,787.12	\$ 2,926.47
4/1/2025	\$ 2,152.58	\$ 2,260.21	\$ 2,373.22	\$ 2,491.88	\$ 2,616.48	\$ 2,747.30	\$ 2,884.67	\$ 3,028.90
4/1/2026	\$ 2,227.92	\$ 2,339.32	\$ 2,456.28	\$ 2,579.10	\$ 2,708.05	\$ 2,843.46	\$ 2,985.63	\$ 3,134.91
4/1/2027	\$ 2,305.90	\$ 2,421.19	\$ 2,542.25	\$ 2,669.37	\$ 2,802.84	\$ 2,942.98	\$ 3,090.13	\$ 3,244.63

Regional Housing Authority  
Bi-Weekly Employee Salary Schedules Hired after April 1, 2019  
Effective October 31, 2022 - March 31, 2028

Classification	Step 1 Bi-Weekly	Step 2/Bilingual Bi-Weekly	Step 3/Bilingual Bi-Weekly	Step 4/Bilingual Bi-Weekly	Step 5/Bilingual Bi-Weekly	Step 6/Bilingual Bi-Weekly	Step 7/Bilingual Bi-Weekly	Step 8/Bilingual Bi-Weekly	Step 9/Bilingual Bi-Weekly	L-/Bilingual Bi-Weekly	L-II Bilingual Bi-Weekly
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**Supervising Maintenance Technician**

10/31/2022	\$ 2,112.65	\$ 2,164.41	\$ 2,217.44	\$ 2,271.76	\$ 2,327.42	\$ 2,384.44	\$ 2,442.86	\$ 2,502.71	\$ 2,564.03	\$ 2,692.23	\$ 2,826.84	\$ 2,968.18
4/1/2024	\$ 2,239.41	\$ 2,294.27	\$ 2,350.48	\$ 2,408.07	\$ 2,467.07	\$ 2,527.51	\$ 2,589.43	\$ 2,652.88	\$ 2,717.87	\$ 2,853.76	\$ 2,996.45	\$ 3,146.28
4/1/2025	\$ 2,317.79	\$ 2,374.57	\$ 2,432.75	\$ 2,492.35	\$ 2,553.41	\$ 2,615.97	\$ 2,680.06	\$ 2,745.73	\$ 2,813.00	\$ 2,953.65	\$ 3,101.33	\$ 3,256.40
4/1/2026	\$ 2,398.91	\$ 2,457.68	\$ 2,517.90	\$ 2,579.58	\$ 2,642.78	\$ 2,707.53	\$ 2,773.87	\$ 2,841.83	\$ 2,911.45	\$ 3,057.02	\$ 3,209.88	\$ 3,370.37
4/1/2027	\$ 2,482.87	\$ 2,543.70	\$ 2,606.02	\$ 2,669.87	\$ 2,735.28	\$ 2,802.30	\$ 2,870.95	\$ 2,941.29	\$ 3,013.35	\$ 3,164.02	\$ 3,322.22	\$ 3,488.33

**Maintenance Technician II**

10/31/2022	\$ 1,830.28	\$ 1,875.13	\$ 1,921.07	\$ 1,968.13	\$ 2,016.35	\$ 2,065.75	\$ 2,116.36	\$ 2,168.21	\$ 2,221.34	\$ 2,332.40	\$ 2,449.02	\$ 2,571.47
4/1/2024	\$ 1,940.10	\$ 1,987.63	\$ 2,036.33	\$ 2,086.22	\$ 2,137.33	\$ 2,189.70	\$ 2,243.35	\$ 2,298.31	\$ 2,354.62	\$ 2,472.35	\$ 2,595.96	\$ 2,725.76
4/1/2025	\$ 2,008.01	\$ 2,057.20	\$ 2,107.60	\$ 2,159.24	\$ 2,212.14	\$ 2,266.34	\$ 2,321.86	\$ 2,378.75	\$ 2,437.03	\$ 2,558.88	\$ 2,686.82	\$ 2,821.16
4/1/2026	\$ 2,078.29	\$ 2,129.20	\$ 2,181.37	\$ 2,234.81	\$ 2,289.57	\$ 2,345.66	\$ 2,403.13	\$ 2,462.00	\$ 2,522.32	\$ 2,648.44	\$ 2,780.86	\$ 2,919.91
4/1/2027	\$ 2,151.03	\$ 2,203.73	\$ 2,257.72	\$ 2,313.03	\$ 2,369.70	\$ 2,427.76	\$ 2,487.24	\$ 2,548.17	\$ 2,610.61	\$ 2,741.14	\$ 2,878.19	\$ 3,022.10

**Maintenance Technician I**

10/31/2022	\$ 1,663.22	\$ 1,703.97	\$ 1,745.72	\$ 1,788.49	\$ 1,832.30	\$ 1,877.20	\$ 1,923.19	\$ 1,970.31	\$ 2,018.58	\$ 2,119.51	\$ 2,225.48	\$ 2,336.76
4/1/2024	\$ 1,763.01	\$ 1,806.21	\$ 1,850.46	\$ 1,895.80	\$ 1,942.24	\$ 1,989.83	\$ 2,038.58	\$ 2,088.52	\$ 2,139.69	\$ 2,246.68	\$ 2,359.01	\$ 2,476.96
4/1/2025	\$ 1,824.72	\$ 1,869.42	\$ 1,915.23	\$ 1,962.15	\$ 2,010.22	\$ 2,059.47	\$ 2,109.93	\$ 2,161.62	\$ 2,214.58	\$ 2,325.31	\$ 2,441.58	\$ 2,563.65
4/1/2026	\$ 1,888.58	\$ 1,934.85	\$ 1,982.26	\$ 2,030.82	\$ 2,080.58	\$ 2,131.55	\$ 2,183.78	\$ 2,237.28	\$ 2,292.09	\$ 2,406.70	\$ 2,527.03	\$ 2,653.38
4/1/2027	\$ 1,954.68	\$ 2,002.57	\$ 2,051.64	\$ 2,101.90	\$ 2,153.40	\$ 2,206.16	\$ 2,260.21	\$ 2,315.58	\$ 2,372.31	\$ 2,490.93	\$ 2,615.48	\$ 2,746.25

**Maintenance Worker**

10/31/2022	\$ 1,517.16	\$ 1,554.33	\$ 1,592.41	\$ 1,631.43	\$ 1,671.40	\$ 1,712.34	\$ 1,754.30	\$ 1,797.28	\$ 1,841.31	\$ 1,933.38	\$ 2,030.05	\$ 2,131.55
4/1/2024	\$ 1,608.19	\$ 1,647.59	\$ 1,687.96	\$ 1,729.31	\$ 1,771.68	\$ 1,815.09	\$ 1,859.56	\$ 1,905.11	\$ 1,951.79	\$ 2,049.38	\$ 2,151.85	\$ 2,259.44
4/1/2025	\$ 1,664.48	\$ 1,705.26	\$ 1,747.03	\$ 1,789.84	\$ 1,833.69	\$ 1,878.61	\$ 1,924.64	\$ 1,971.79	\$ 2,020.10	\$ 2,121.11	\$ 2,227.16	\$ 2,338.52
4/1/2026	\$ 1,722.73	\$ 1,764.94	\$ 1,808.18	\$ 1,852.48	\$ 1,897.87	\$ 1,944.36	\$ 1,992.00	\$ 2,040.81	\$ 2,090.81	\$ 2,195.35	\$ 2,305.11	\$ 2,420.37
4/1/2027	\$ 1,783.03	\$ 1,826.71	\$ 1,871.47	\$ 1,917.32	\$ 1,964.29	\$ 2,012.42	\$ 2,061.72	\$ 2,112.23	\$ 2,163.98	\$ 2,272.18	\$ 2,385.79	\$ 2,505.08

**Lead Grounds/Maintenance Worker**

10/31/2022	\$ 1,668.94	\$ 1,709.83	\$ 1,751.72	\$ 1,794.64	\$ 1,838.61	\$ 1,883.65	\$ 1,929.80	\$ 1,977.08	\$ 2,025.52	\$ 2,126.80	\$ 2,233.14	\$ 2,344.80
4/1/2024	\$ 1,769.08	\$ 1,812.42	\$ 1,856.83	\$ 1,902.32	\$ 1,948.92	\$ 1,996.67	\$ 2,045.59	\$ 2,095.71	\$ 2,147.05	\$ 2,254.41	\$ 2,367.13	\$ 2,485.48
4/1/2025	\$ 1,831.00	\$ 1,875.86	\$ 1,921.81	\$ 1,968.90	\$ 2,017.14	\$ 2,066.56	\$ 2,117.19	\$ 2,169.06	\$ 2,222.20	\$ 2,333.31	\$ 2,449.98	\$ 2,572.48
4/1/2026	\$ 1,895.08	\$ 1,941.51	\$ 1,989.08	\$ 2,037.81	\$ 2,087.74	\$ 2,138.89	\$ 2,191.29	\$ 2,244.98	\$ 2,299.98	\$ 2,414.98	\$ 2,535.73	\$ 2,662.51
4/1/2027	\$ 1,961.41	\$ 2,009.46	\$ 2,058.70	\$ 2,109.13	\$ 2,160.81	\$ 2,213.75	\$ 2,267.98	\$ 2,323.55	\$ 2,380.48	\$ 2,499.50	\$ 2,624.48	\$ 2,755.70

Regional Housing Authority  
Bi-Weekly Employee Salary Schedules Hired after April 1, 2019  
Effective October 31, 2022 - March 31, 2028

Classification	Step 1 Bi-Weekly	Step 2/Bilingual Weekly	Step 3/Bilingual Weekly	Step 4/Bilingual Weekly	Step 5/Bilingual Weekly	Step 6/Bilingual Weekly	Step 7/Bilingual Weekly	Step 8/Bilingual Weekly	Step 9/Bilingual Weekly	L-I/Bilingual Bi-Weekly	L-II/Bilingual Bi-Weekly
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Laborer												
10/31/2022	\$ 1,463.59	\$ 1,499.44	\$ 1,536.18	\$ 1,573.82	\$ 1,612.38	\$ 1,651.88	\$ 1,692.35	\$ 1,733.81	\$ 1,776.29	\$ 1,865.11	\$ 1,958.36	\$ 2,056.28
4/1/2024	\$ 1,551.40	\$ 1,589.41	\$ 1,628.35	\$ 1,668.25	\$ 1,709.12	\$ 1,750.99	\$ 1,793.89	\$ 1,837.84	\$ 1,882.87	\$ 1,977.01	\$ 2,075.86	\$ 2,179.66
4/1/2025	\$ 1,605.70	\$ 1,645.04	\$ 1,685.34	\$ 1,726.63	\$ 1,768.94	\$ 1,812.28	\$ 1,856.68	\$ 1,902.17	\$ 1,948.77	\$ 2,046.21	\$ 2,148.52	\$ 2,255.94
4/1/2026	\$ 1,661.90	\$ 1,702.62	\$ 1,744.33	\$ 1,787.07	\$ 1,830.85	\$ 1,875.71	\$ 1,921.66	\$ 1,968.74	\$ 2,016.98	\$ 2,117.82	\$ 2,223.72	\$ 2,334.90
4/1/2027	\$ 1,720.07	\$ 1,762.21	\$ 1,805.38	\$ 1,849.61	\$ 1,894.93	\$ 1,941.36	\$ 1,988.92	\$ 2,037.65	\$ 2,087.57	\$ 2,191.95	\$ 2,301.55	\$ 2,416.62

Accounting Assistant												
10/31/2022	\$ 1,715.49	\$ 1,757.51	\$ 1,800.57	\$ 1,844.69	\$ 1,889.88	\$ 1,936.19	\$ 1,983.62	\$ 2,032.22	\$ 2,082.01	\$ 2,186.11	\$ 2,295.42	\$ 2,410.19
4/1/2024	\$ 1,818.41	\$ 1,862.97	\$ 1,908.61	\$ 1,955.37	\$ 2,003.28	\$ 2,052.36	\$ 2,102.64	\$ 2,154.15	\$ 2,206.93	\$ 2,317.28	\$ 2,433.14	\$ 2,554.80
4/1/2025	\$ 1,882.06	\$ 1,928.17	\$ 1,975.41	\$ 2,023.81	\$ 2,073.39	\$ 2,124.19	\$ 2,176.23	\$ 2,229.55	\$ 2,284.17	\$ 2,398.38	\$ 2,518.30	\$ 2,644.22
4/1/2026	\$ 1,947.93	\$ 1,995.66	\$ 2,044.55	\$ 2,094.64	\$ 2,145.96	\$ 2,198.54	\$ 2,252.40	\$ 2,307.58	\$ 2,364.12	\$ 2,482.33	\$ 2,606.44	\$ 2,736.76
4/1/2027	\$ 2,016.11	\$ 2,065.50	\$ 2,116.11	\$ 2,167.95	\$ 2,221.07	\$ 2,275.48	\$ 2,331.23	\$ 2,388.35	\$ 2,446.86	\$ 2,569.21	\$ 2,697.67	\$ 2,832.55

Account Clerk												
10/31/2022	\$ 1,531.82	\$ 1,569.35	\$ 1,607.80	\$ 1,647.19	\$ 1,687.55	\$ 1,728.89	\$ 1,771.25	\$ 1,814.64	\$ 1,859.10	\$ 1,952.06	\$ 2,049.66	\$ 2,152.14
4/1/2024	\$ 1,623.73	\$ 1,663.51	\$ 1,704.27	\$ 1,746.02	\$ 1,788.80	\$ 1,832.62	\$ 1,877.52	\$ 1,923.52	\$ 1,970.65	\$ 2,069.18	\$ 2,172.64	\$ 2,281.27
4/1/2025	\$ 1,680.56	\$ 1,721.73	\$ 1,763.92	\$ 1,807.13	\$ 1,851.41	\$ 1,896.77	\$ 1,943.24	\$ 1,990.85	\$ 2,039.62	\$ 2,141.60	\$ 2,248.68	\$ 2,361.12
4/1/2026	\$ 1,739.38	\$ 1,781.99	\$ 1,825.65	\$ 1,870.38	\$ 1,916.21	\$ 1,963.15	\$ 2,011.25	\$ 2,060.53	\$ 2,111.01	\$ 2,216.56	\$ 2,327.39	\$ 2,443.76
4/1/2027	\$ 1,800.26	\$ 1,844.36	\$ 1,889.55	\$ 1,935.85	\$ 1,983.27	\$ 2,031.86	\$ 2,081.64	\$ 2,132.64	\$ 2,184.89	\$ 2,294.14	\$ 2,408.85	\$ 2,529.29

HQS Housing Inspector												
10/31/2022	\$ 1,778.54	\$ 1,822.12	\$ 1,866.76	\$ 1,912.49	\$ 1,959.35	\$ 2,007.35	\$ 2,056.53	\$ 2,106.92	\$ 2,158.54	\$ 2,266.47	\$ 2,379.79	\$ 2,498.78
4/1/2024	\$ 1,885.25	\$ 1,931.44	\$ 1,978.76	\$ 2,027.24	\$ 2,076.91	\$ 2,127.80	\$ 2,179.93	\$ 2,233.33	\$ 2,288.05	\$ 2,402.45	\$ 2,522.58	\$ 2,648.71
4/1/2025	\$ 1,951.24	\$ 1,999.04	\$ 2,048.02	\$ 2,098.20	\$ 2,149.60	\$ 2,202.27	\$ 2,256.22	\$ 2,311.50	\$ 2,368.13	\$ 2,486.54	\$ 2,610.87	\$ 2,741.41
4/1/2026	\$ 2,019.53	\$ 2,069.01	\$ 2,119.70	\$ 2,171.63	\$ 2,224.84	\$ 2,279.35	\$ 2,335.19	\$ 2,392.40	\$ 2,451.02	\$ 2,573.57	\$ 2,702.25	\$ 2,837.36
4/1/2027	\$ 2,090.22	\$ 2,141.43	\$ 2,193.89	\$ 2,247.64	\$ 2,302.71	\$ 2,359.12	\$ 2,416.92	\$ 2,476.14	\$ 2,536.80	\$ 2,663.64	\$ 2,796.83	\$ 2,936.67

Housing Inspector												
10/31/2022	\$ 1,778.54	\$ 1,822.12	\$ 1,866.76	\$ 1,912.49	\$ 1,959.35	\$ 2,007.35	\$ 2,056.53	\$ 2,106.92	\$ 2,158.54	\$ 2,266.47	\$ 2,379.79	\$ 2,498.78
4/1/2024	\$ 1,885.25	\$ 1,931.44	\$ 1,978.76	\$ 2,027.24	\$ 2,076.91	\$ 2,127.80	\$ 2,179.93	\$ 2,233.33	\$ 2,288.05	\$ 2,402.45	\$ 2,522.58	\$ 2,648.71
4/1/2025	\$ 1,951.24	\$ 1,999.04	\$ 2,048.02	\$ 2,098.20	\$ 2,149.60	\$ 2,202.27	\$ 2,256.22	\$ 2,311.50	\$ 2,368.13	\$ 2,486.54	\$ 2,610.87	\$ 2,741.41
4/1/2026	\$ 2,019.53	\$ 2,069.01	\$ 2,119.70	\$ 2,171.63	\$ 2,224.84	\$ 2,279.35	\$ 2,335.19	\$ 2,392.40	\$ 2,451.02	\$ 2,573.57	\$ 2,702.25	\$ 2,837.36
4/1/2027	\$ 2,090.22	\$ 2,141.43	\$ 2,193.89	\$ 2,247.64	\$ 2,302.71	\$ 2,359.12	\$ 2,416.92	\$ 2,476.14	\$ 2,536.80	\$ 2,663.64	\$ 2,796.83	\$ 2,936.67

Regional Housing Authority  
Bi-Weekly Employee Salary Schedules Hired after April 1, 2019  
Effective October 31, 2022 - March 31, 2028

Classification	Step 1 Bi-Weekly	Step 2/Bilingual Bi-Weekly	Step 3/Bilingual Bi-Weekly	Step 4/Bilingual Bi-Weekly	Step 5/Bilingual Bi-Weekly	Step 6/Bilingual Bi-Weekly	Step 7/Bilingual Bi-Weekly	Step 8/Bilingual Bi-Weekly	Step 9/Bilingual Bi-Weekly	L-/Bilingual Bi-Weekly	L-II/Bilingual Bi-Weekly	L-III Bilingual Bi-Weekly
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**Family Self Sufficiency Coordinator**

10/31/2022	\$ 1,774.18	\$ 1,817.65	\$ 1,862.18	\$ 1,907.81	\$ 1,954.55	\$ 2,002.43	\$ 2,051.49	\$ 2,101.75	\$ 2,153.25	\$ 2,260.91	\$ 2,373.96	\$ 2,492.65
4/1/2024	\$ 1,880.63	\$ 1,926.71	\$ 1,973.91	\$ 2,022.27	\$ 2,071.82	\$ 2,122.58	\$ 2,174.58	\$ 2,227.86	\$ 2,282.44	\$ 2,396.56	\$ 2,516.39	\$ 2,642.21
4/1/2025	\$ 1,946.46	\$ 1,994.14	\$ 2,043.00	\$ 2,093.05	\$ 2,144.33	\$ 2,196.87	\$ 2,250.69	\$ 2,305.83	\$ 2,362.33	\$ 2,480.44	\$ 2,604.47	\$ 2,734.69
4/1/2026	\$ 2,014.58	\$ 2,063.94	\$ 2,114.50	\$ 2,166.31	\$ 2,219.38	\$ 2,273.76	\$ 2,329.47	\$ 2,386.54	\$ 2,445.01	\$ 2,567.26	\$ 2,695.62	\$ 2,830.40
4/1/2027	\$ 2,085.09	\$ 2,136.18	\$ 2,188.51	\$ 2,242.13	\$ 2,297.06	\$ 2,353.34	\$ 2,411.00	\$ 2,470.07	\$ 2,530.58	\$ 2,657.11	\$ 2,789.97	\$ 2,929.47

**Eligibility Specialist**

10/31/2022	\$ 1,617.87	\$ 1,657.50	\$ 1,698.11	\$ 1,739.72	\$ 1,782.34	\$ 1,826.01	\$ 1,870.74	\$ 1,916.58	\$ 1,963.53	\$ 2,061.71	\$ 2,164.79	\$ 2,273.03
4/1/2024	\$ 1,714.94	\$ 1,756.95	\$ 1,800.00	\$ 1,844.10	\$ 1,889.28	\$ 1,935.57	\$ 1,982.99	\$ 2,031.57	\$ 2,081.34	\$ 2,185.41	\$ 2,294.68	\$ 2,409.42
4/1/2025	\$ 1,774.96	\$ 1,818.45	\$ 1,863.00	\$ 1,908.64	\$ 1,955.40	\$ 2,003.31	\$ 2,052.39	\$ 2,102.68	\$ 2,154.19	\$ 2,261.90	\$ 2,375.00	\$ 2,493.75
4/1/2026	\$ 1,837.08	\$ 1,882.09	\$ 1,928.20	\$ 1,975.44	\$ 2,023.84	\$ 2,073.43	\$ 2,124.23	\$ 2,176.27	\$ 2,229.59	\$ 2,341.07	\$ 2,458.12	\$ 2,581.03
4/1/2027	\$ 1,901.38	\$ 1,947.97	\$ 1,995.69	\$ 2,044.58	\$ 2,094.68	\$ 2,146.00	\$ 2,198.57	\$ 2,252.44	\$ 2,307.62	\$ 2,423.00	\$ 2,544.15	\$ 2,671.36

**Planning and Community Development Eligibility Specialist**

10/31/2022	\$ 1,650.23	\$ 1,690.66	\$ 1,732.08	\$ 1,774.51	\$ 1,817.99	\$ 1,862.53	\$ 1,908.16	\$ 1,954.91	\$ 2,002.81	\$ 2,102.95	\$ 2,208.10	\$ 2,318.50
4/1/2024	\$ 1,749.24	\$ 1,792.10	\$ 1,836.00	\$ 1,880.99	\$ 1,927.07	\$ 1,974.28	\$ 2,022.65	\$ 2,072.21	\$ 2,122.98	\$ 2,229.13	\$ 2,340.58	\$ 2,457.61
4/1/2025	\$ 1,810.46	\$ 1,854.82	\$ 1,900.26	\$ 1,946.82	\$ 1,994.52	\$ 2,043.38	\$ 2,093.45	\$ 2,144.74	\$ 2,197.28	\$ 2,307.15	\$ 2,422.50	\$ 2,543.63
4/1/2026	\$ 1,873.83	\$ 1,919.74	\$ 1,966.77	\$ 2,014.96	\$ 2,064.33	\$ 2,114.90	\$ 2,166.72	\$ 2,219.80	\$ 2,274.19	\$ 2,387.90	\$ 2,507.29	\$ 2,632.65
4/1/2027	\$ 1,939.41	\$ 1,986.93	\$ 2,035.61	\$ 2,085.48	\$ 2,136.58	\$ 2,188.92	\$ 2,242.55	\$ 2,297.49	\$ 2,353.78	\$ 2,471.47	\$ 2,595.05	\$ 2,724.80

**Eligibility Clerk**

10/31/2022	\$ 1,381.37	\$ 1,415.21	\$ 1,449.88	\$ 1,485.41	\$ 1,521.80	\$ 1,559.08	\$ 1,597.28	\$ 1,636.41	\$ 1,676.51	\$ 1,760.33	\$ 1,848.35	\$ 1,940.77
4/1/2024	\$ 1,464.25	\$ 1,500.12	\$ 1,536.88	\$ 1,574.53	\$ 1,613.11	\$ 1,652.63	\$ 1,693.12	\$ 1,734.60	\$ 1,777.10	\$ 1,865.95	\$ 1,959.25	\$ 2,057.21
4/1/2025	\$ 1,515.50	\$ 1,552.63	\$ 1,590.67	\$ 1,629.64	\$ 1,669.57	\$ 1,710.47	\$ 1,752.38	\$ 1,795.31	\$ 1,839.29	\$ 1,931.26	\$ 2,027.82	\$ 2,129.21
4/1/2026	\$ 1,568.54	\$ 1,606.97	\$ 1,646.34	\$ 1,686.68	\$ 1,728.00	\$ 1,770.34	\$ 1,813.71	\$ 1,858.15	\$ 1,903.67	\$ 1,998.85	\$ 2,098.80	\$ 2,203.74
4/1/2027	\$ 1,623.44	\$ 1,663.21	\$ 1,703.96	\$ 1,745.71	\$ 1,788.48	\$ 1,832.30	\$ 1,877.19	\$ 1,923.18	\$ 1,970.30	\$ 2,068.81	\$ 2,172.25	\$ 2,280.87

**Apartment Manager**

10/31/2022	\$ 1,605.60	\$ 1,644.94	\$ 1,685.24	\$ 1,726.53	\$ 1,768.83	\$ 1,812.17	\$ 1,856.56	\$ 1,902.05	\$ 1,948.65	\$ 2,046.08	\$ 2,148.39	\$ 2,255.81
4/1/2024	\$ 1,701.94	\$ 1,743.64	\$ 1,786.36	\$ 1,830.12	\$ 1,874.96	\$ 1,920.90	\$ 1,967.96	\$ 2,016.17	\$ 2,065.57	\$ 2,168.85	\$ 2,277.29	\$ 2,391.15
4/1/2025	\$ 1,761.51	\$ 1,804.66	\$ 1,848.88	\$ 1,894.18	\$ 1,940.58	\$ 1,988.13	\$ 2,036.84	\$ 2,086.74	\$ 2,137.86	\$ 2,244.76	\$ 2,356.99	\$ 2,474.84
4/1/2026	\$ 1,823.16	\$ 1,867.83	\$ 1,913.59	\$ 1,960.47	\$ 2,008.50	\$ 2,057.71	\$ 2,108.13	\$ 2,159.77	\$ 2,212.69	\$ 2,323.32	\$ 2,439.49	\$ 2,561.46
4/1/2027	\$ 1,886.97	\$ 1,933.20	\$ 1,980.56	\$ 2,029.09	\$ 2,078.80	\$ 2,129.73	\$ 2,181.91	\$ 2,235.37	\$ 2,290.13	\$ 2,404.64	\$ 2,524.87	\$ 2,651.12

Regional Housing Authority  
Bi-Weekly Employee Salary Schedules Hired after April 1, 2019  
Effective October 31, 2022 - March 31, 2028

Classification	Step 1 Bi-Weekly	Step 2/Bilingual Bi-Weekly	Step 3/Bilingual Bi-Weekly	Step 4/Bilingual Bi-Weekly	Step 5/Bilingual Bi-Weekly	Step 6/Bilingual Bi-Weekly	Step 7/Bilingual Bi-Weekly	Step 8/Bilingual Bi-Weekly	Step 9/Bilingual Bi-Weekly	L-I/Bilingual Bi-Weekly	L-II/Bilingual Bi-Weekly
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Receptionist/Account Clerk (Maintenance)												
10/31/2022	\$ 1,531.82	\$ 1,569.35	\$ 1,607.80	\$ 1,647.19	\$ 1,687.55	\$ 1,728.89	\$ 1,771.25	\$ 1,814.64	\$ 1,859.10	\$ 1,952.06	\$ 2,049.66	\$ 2,152.14
4/1/2024	\$ 1,623.73	\$ 1,663.51	\$ 1,704.27	\$ 1,746.02	\$ 1,788.80	\$ 1,832.62	\$ 1,877.52	\$ 1,923.52	\$ 1,970.65	\$ 2,069.18	\$ 2,172.64	\$ 2,281.27
4/1/2025	\$ 1,680.56	\$ 1,721.73	\$ 1,763.92	\$ 1,807.13	\$ 1,851.41	\$ 1,896.77	\$ 1,943.24	\$ 1,990.85	\$ 2,039.62	\$ 2,141.60	\$ 2,248.68	\$ 2,361.12
4/1/2026	\$ 1,739.38	\$ 1,781.99	\$ 1,825.65	\$ 1,870.38	\$ 1,916.21	\$ 1,963.15	\$ 2,011.25	\$ 2,060.53	\$ 2,111.01	\$ 2,216.56	\$ 2,327.39	\$ 2,443.76
4/1/2027	\$ 1,800.26	\$ 1,844.36	\$ 1,889.55	\$ 1,935.85	\$ 1,983.27	\$ 2,031.86	\$ 2,081.64	\$ 2,132.64	\$ 2,184.89	\$ 2,294.14	\$ 2,408.85	\$ 2,529.29

Development & Rehab Specialist (* This position is currently Y-Rated to Maintenance Technician II)												
10/31/2022	\$ 2,126.26	\$ 2,178.36	\$ 2,231.73	\$ 2,286.40	\$ 2,342.42	\$ 2,399.81	\$ 2,458.60	\$ 2,518.84	\$ 2,580.55	\$ 2,709.58	\$ 2,845.06	\$ 2,987.31
4/1/2024	\$ 2,253.84	\$ 2,309.06	\$ 2,365.63	\$ 2,423.59	\$ 2,482.97	\$ 2,543.80	\$ 2,606.12	\$ 2,669.97	\$ 2,735.39	\$ 2,872.15	\$ 3,015.76	\$ 3,166.55
4/1/2025	\$ 2,332.72	\$ 2,389.87	\$ 2,448.43	\$ 2,508.41	\$ 2,569.87	\$ 2,632.83	\$ 2,697.34	\$ 2,763.42	\$ 2,831.12	\$ 2,972.68	\$ 3,121.31	\$ 3,277.38
4/1/2026	\$ 2,414.37	\$ 2,473.52	\$ 2,534.12	\$ 2,596.21	\$ 2,659.81	\$ 2,724.98	\$ 2,791.74	\$ 2,860.14	\$ 2,930.21	\$ 3,076.72	\$ 3,230.56	\$ 3,392.09
4/1/2027	\$ 2,498.87	\$ 2,560.09	\$ 2,622.82	\$ 2,687.07	\$ 2,752.91	\$ 2,820.35	\$ 2,889.45	\$ 2,960.24	\$ 3,032.77	\$ 3,184.41	\$ 3,343.63	\$ 3,510.81

Loan Analyst												
10/31/2022	\$ 1,962.07	\$ 2,010.14	\$ 2,059.38	\$ 2,109.84	\$ 2,161.53	\$ 2,214.49	\$ 2,268.74	\$ 2,324.33	\$ 2,381.27	\$ 2,500.34	\$ 2,625.35	\$ 2,756.62
4/1/2024	\$ 2,079.79	\$ 2,130.74	\$ 2,182.95	\$ 2,236.43	\$ 2,291.22	\$ 2,347.36	\$ 2,404.87	\$ 2,463.79	\$ 2,524.15	\$ 2,650.36	\$ 2,782.87	\$ 2,922.02
4/1/2025	\$ 2,152.58	\$ 2,205.32	\$ 2,259.35	\$ 2,314.70	\$ 2,371.41	\$ 2,429.51	\$ 2,489.04	\$ 2,550.02	\$ 2,612.49	\$ 2,743.12	\$ 2,880.28	\$ 3,024.29
4/1/2026	\$ 2,227.92	\$ 2,282.51	\$ 2,338.43	\$ 2,395.72	\$ 2,454.41	\$ 2,514.55	\$ 2,576.15	\$ 2,639.27	\$ 2,703.93	\$ 2,839.13	\$ 2,981.08	\$ 3,130.14
4/1/2027	\$ 2,305.90	\$ 2,362.39	\$ 2,420.27	\$ 2,479.57	\$ 2,540.32	\$ 2,602.56	\$ 2,666.32	\$ 2,731.64	\$ 2,798.57	\$ 2,938.50	\$ 3,085.42	\$ 3,239.69

**Appendix B**  
Personal Vehicle Usage Form



# REGIONAL HOUSING AUTHORITY

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

1455 Butte House Road • Yuba City, CA 95993

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

www.RegionalHA.org

## Personal Vehicle Usage Form

- I. You must seek approval from the Executive Director or his/her designee to use a personal vehicle to conduct official business, and:
  - a. There must be no housing authority vehicle available, OR
  - b. The work destination is more than 50 miles from the Housing Authority main office.
  - c. Additional exceptions to the Vehicle Policy may be made by the Executive Director on a case by case basis.
- II. **I hereby certify that**, whenever I drive a privately-owned vehicle on Housing Authority business, I will have a valid driver license and proof of liability insurance in my possession, all persons in the vehicle will wear safety belts and the vehicle shall always be:
  - a. Covered by at least the minimum liability insurance. Limits are currently \$15,000.00 for personal injury to or death of one person; \$30,000.00 for injury to or death of two or more persons in one accident; \$5,000.00 property damage. Vehicle Code Section 16020 requires all motorists to carry evidence of current automobile liability insurance in their vehicle.
  - b. Adequate for the work to be performed.
  - c. Equipped with safety belts in operating condition.
  - d. To the best of my knowledge, in safe mechanical condition as required by law.
  - e. I understand that the Federal Mileage rate I claim is full reimbursement for the cost of operation the vehicle, including fuel, maintenance, repairs and both liability and comprehensive insurance.
- III. **I further certify that**, while using a privately-owned vehicle on official business, all accidents will immediately be reported to the Housing Authority and in accordance with DMV policy.
  - a. I understand that if I am involved in an accident, my insurance will be used as primary and the Housing Authority's insurance (HARRP) will cover any excess or used as secondary.
  - b. I understand that permission to drive a privately-owned vehicle on Housing Authority business is a privilege which may be suspended or revoked at any time.

\_\_\_\_\_  
Executive Director

\_\_\_\_\_  
Date

\_\_\_\_\_  
Employee Name (printed)

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date

**Appendix C**

Employee Representation Release Time Record

## EMPLOYEE REPRESENTATION RELEASE TIME RECORD

Name of Steward/Employee Representative \_\_\_\_\_

\*\*\*\*\*

Employee Requesting Representation: \_\_\_\_\_

Reason:  Grievance             Discipline Appeal             Meet & Confer

Time of Representation: \_\_\_\_\_ to \_\_\_\_\_

Employee Signature: \_\_\_\_\_

Date: \_\_\_\_\_

\*\*\*\*\*

Employee's Supervisor: \_\_\_\_\_

Time of Request: \_\_\_\_\_

Release Time Approved: \_\_\_\_\_ to \_\_\_\_\_

Actual Release Time: \_\_\_\_\_ to \_\_\_\_\_

Supervisor's Signature: \_\_\_\_\_

Date: \_\_\_\_\_

\*\*\*\*\*

Steward/Employee Representative Supervisor: \_\_\_\_\_

Time Request Made: \_\_\_\_\_ Date: \_\_\_\_\_

Time Granted: \_\_\_\_\_ to \_\_\_\_\_

Actual Time \_\_\_\_\_ to \_\_\_\_\_

Supervisor's Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Steward/Employee Representative Signature: \_\_\_\_\_

Date: \_\_\_\_\_



# REGIONAL HOUSING AUTHORITY

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## Maintenance Tool Policy

*The intent of this policy is to determine that Regional Housing Authority will pay maintenance staff a tool stipend to maintain tools in order to perform the required job duties.*

### Liability

1. RHA will not hold liability for miss use, breakage lost or stolen tools as listed in the Employee Tool Checklist section.
2. RHA will provide each employee a storage box on site to store extra tools.
3. RHA will provide nails, screws, propane tanks, blades saw or saw-z-all (give one get one) policy on blades
4. RHA will provide a tool stipend for the following employees to include but not limited to:
  - Worker,
  - Mechanic I-II
  - Supervisor/Assistant Manager
  - Laborer/grounds staff receive a stipend based on 50 percent of the agreed upon allocation.
  - Limited Term or Temporary employees will be provided with tools, no stipend allocated.

### Tool Stipend

Tool Stipend will be established at \$30 per month X 12 = \$360 for the first three (3) years. The amount will go down to \$250.00 per year for years four (4) and beyond. This stipend will be paid in a separate check the first week of November of each calendar year. For new or employees who work a lesser number of months in that calendar year, the \$360 will be prorated by the number of months employed. The same prorated formula will be utilized at time of separation.

### Specialty Tools

RHA will provide all specialty tools needed to perform work on RHA managed or operated properties to include but not limited to

- A. HVAC tools gauges, pumps, vacuums pump
- B. Welding, torch set items related to this work
- C. Table saw, chop saw, air compressor at shop, air compressor texture machine
- D. Phone, cable, electrical tracers and diagnostic tools special to the trade
- E. Plumbing hand and powered snakes toilet auger
- F. Flooring carpet stretcher, steaming tools

**Quality Control Measures**

Management reserves the right to utilize/ implement quality control measures to ensure that repairs and response times provide tenants with decent, safe, and sanitary housing, i.e., work order review, daily log review and tenant satisfaction surveys.

**Monitoring/Oversight**

Employees listed in this Policy will be required to submit receipts for tools purchased and a receipt file will be maintained for each employee for each calendar year and reviewed annually. A baseline will be established at implementation and a self-certification with the management/supervisor’s signature will suffice as a receipt.

**Violations of Tool Policy**

Violation of the Maintenance Tool Policy will be subject to disciplinary actions as outlined in the Memorandum of Understanding.

**Employee Tool Checklist Section**

RHA maintenance department employees will need to provide tools necessary to perform maintenance work. Tools utilized must meet health and safety standards/compliance. Tools provided to include but not limited to:

- A. Hand tools screw drivers, hammers, saws, pliers, flashlight, hammers, chisels,
- B. Utility knife, squares, snips
- C. Drill screw gun set,
- D. Saw-z-all,
- E. Nail guns, air small air compressor and hose
- F. Drywall tools, hole saw, drill bits, screw bit and extensions, spade bits, socket sets, bolt cutter, caulking guns
- G. Extension cords, GFIC pig tail cord, ,
- H. Carpet hand tools, carpet knee kicker,
- I. Tape measure, pry bar, levels,
- J. Multi-meter, digital thermometer, propane torch,
- K. Angle stop puller, seat wrench, steam puller, pipe wrenches, basket removal tool,
- L. HVAC hand tools, tubing cutters, tubing bender, swage tool

Signature Below acknowledges receipt of Maintenance Tool Policy.

\_\_\_\_\_  
Signature  
Copy: Personnel File

\_\_\_\_\_  
Date

Name: \_\_\_\_\_

Calendar Year: \_\_\_\_\_

**Employee Tool Checklist Section**

RHA maintenance department employees will need to provide tools necessary to perform maintenance work. Tools utilized must meet health and safety standards/compliance. Tools provided to include but not limited to:

Yes/No	Tool	Receipt on File
	Screw Drivers	
	Hammers	
	Saws	
	Pliers	
	Flashlight	
	Chisels	
	Utility Knife	
	Squares	
	Snips	
	Drill Set	
	Saw-Z-All	
	Nail/Staple Guns	
	Air Compressor and Hose	
	Drywall Tools	
	Hole Saw	
	Drill Bits	
	Screw bits and Extensions	
	Spade Bits	
	Socket sets	
	Bolt Cutters	
	Caulking Guns	
	Extension Cords	
	GFCI pig-tail cord	
	Carpet Hand Tools	
	Carpet Knee Kicker	
	Tape measures	
	Pry Bars	
	Levels	
	Multi-meters	
	Digital thermometer	

	Propane Torch	
	Angle stop puller	
	All Plumbing hand tools (seat wrench, stem puller, basket removal tool, pipe wrenches)	
	HVAC hand tools ( tubing cutter, tubing bender, swage tool)	

**REGIONAL HOUSING AUTHORITY  
STAFF REPORT**

Date: November 16, 2022  
 To: Board of Commissioners  
 From: Pattra Runge, Occupancy Manager

SUBJECT: Quarterly Occupancy (Q2-2022) report for quarter ending September 30, 2022  
 RECOMMENDATION: None - update only  
 FISCAL IMPACT: None – informational only

**United States Department of Agriculture (USDA)/Rural Development:**

Development	Total Units Available	Units Leased July	Units Leased August	Units Leased September
USDA/Farm Labor (Yuba City)	188	182	182	187
Centennial Arms (Live Oak)	21	21	20	20
Butte View (Live Oak)	31	30	30	30

**Office of Migrant (OMS) Services**

Development	Total Units Available	Units Leased July	Units Leased August	Units Leased September
Migrant Center (Yuba City)	75	75	75	74

**RHA Owned and/or Managed Affordable Housing Properties:**

Development	Total Units Available	Units Leased July	Units Leased August	Units Leased September
Kingwood Commons (Yuba City)	63	62	61	62
Percy Avenue (Yuba City)	8	8	8	8
Homes2Families (Yuba City)	9	9	9	8
MH-Teesdale-SRO's (Yuba City)	6	6	6	6
Neighborhood Stabilization Program -1 (Yuba City, Live Oak)	9	9	9	9
Neighborhood Stabilization Program-3 (Yuba City)	12	12	12	12
Regional Housing Authority Trailer (Yuba City)	1	1	1	1
Trailer Park (Yuba City)	6	6	6	6
Richland Housing	99	98	98	99
Date Street Senior Village (Live Oak)	49	49	49	48
River City Manor	23	23	23	23

**Sutter Community Affordable Housing**

Development	Total Units Available	Units Leased July	Units Leased August	Units Leased September
Town Center (Yuba City)	27	26	25	26
Yolo-Heiken (Yuba City)	5	5	4	3
Maple Park I (Live Oak)	55	55	55	54
Kristen Court (Live Oak)	55	54	52	51
Kristen Court II (Live Oak)	24	24	24	23
New Haven Court (Yuba City)	39	34	33	34

**Commercial Space**

Development	Total Units Available	Units Leased July	Units Leased August	Units Leased September
Miles Market (Yuba City)	1	1	1	1
YCUSD-Bernard (Yuba City)	1	1	1	1
Ampla Health Clinic (Yuba City)	1	1	1	1

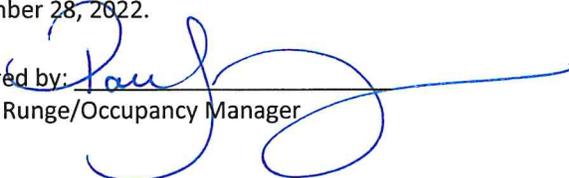
**Building Better Partnerships Inc.**

Development	Total Units Available	Units Leased July	Units Leased August	Units Leased September
MH-814 F-SRO's (Marysville)	10	10	10	9
Maple Park II (Live Oak)	34	34	34	34
Stony Creek II (Williams)	31	31	31	31
Grass Valley Terrace (Grass Valley)	69	63	63	63
Devonshire (Colusa)	27	26	26	25
Lone Oak (Penn Valley)	30	30	30	30
Truckee Artist Lofts (Truckee)	76	72	72	71
Brunswick Commons (Grass Valley)	40			40

Comments:

Currently the following property waitlists are open: USDA Rural Development – Richland, Centennial Arms, Butte View Estates, Town Center Senior Manor, Kristen Court, and Kingwood Commons 1 & 2 bedrooms.

The seasonal Migrant Farmworker property in Yuba City through the HCD-Office of Migrant Services (OMS) closed for the 2022 season on Friday, October 28, 2022. We filed for an extension which was granted and we will remain open until Monday, November 28, 2022.

Prepared by:   
Pattra Runge/Occupancy Manager

Submitted by:   
Gustavo Becerra/Executive Director

**REGIONAL HOUSING AUTHORITY**

**STAFF REPORT**

Date: November 16, 2022  
 To: Board of Commissioners  
 From: Alisha Parker, Occupancy Manager

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SUBJECT: Quarterly Occupancy (Q2-FY 2022) report for quarter ending September 30, 2022

RECOMMENDATION: None

FISCAL IMPACT: None, informational only

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**U.S. Department of Housing and Urban Development (HUD) Funded Programs:**

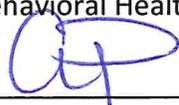
Program	Units Available	July	August	September
HCV/Section 8	Budget Based	Total-1,548	Total-1,705	Total-1,741
Mainstream	140	122	122	123
Emergency Housing Vouchers	127	101	115	128
Foster Youth to Independence	2	0	0	0
HCV Port-Out Administered	N/A	5	5	5
VASH	23 units for Nevada County 29 units for Yuba City	41	39	39

**Wait List Information as of November 8, 2022**

Bedrooms					
	1	2	3	4	N/A
<b>Property/Program</b>					
Brunswick BH					1*

Bedrooms					
	1	2	3	4	N/A
<b>Property/Program</b>					
Brunswick Commons Hospitality House					0*
Cashin's Field	159	0	0		
Courtyard at Penn Valley		1,300	508		
Devonshire Apartments		285	71		
Kingwood Commons			374		
Grass Valley Terrace	481	136	93		
Lone Oak Senior Apartments	370	50*			
Maple Park I		254	114	503	
Maple Park II	231	66			
New Haven Court Behavioral Health					34*
New Haven Court Hands of Hope					32*
Percy Apartments	277				
Stony Creek 2	260*	194*			
Truckee Artist Lofts	653	552	186*		
Yolo Apartments	0	689	49		
Housing Choice Voucher					2,186*

Comments: An \* shows the waiting list is currently open. The Emergency Housing Vouchers were fully leased as of September 2022. Brunswick Commons leased up in September. Cedar Lane Permanent Supportive Housing's waiting list is open for referrals, as with New Haven Court, referrals must be received from Hands of Hope, and Yuba-Sutter Behavioral Health.

Prepared by:   
Alisha Parker/Occupancy Manager

Submitted by:   
Gustavo Becerra/Executive Director

**REGIONAL HOUSING AUTHORITY  
STAFF REPORT**

DATE: November 16, 2022  
 TO: Board of Commissioners  
 FROM: Tom Goodwin, Operations Manager

SUBJECT: Maintenance and Operations Update

- Total work orders completed for July, August, September, 2022 were 768, break down as follows:
- Total number of work orders by projects:

Priority & Category	bve	ca	date	devons	h2f	joann	kc	kris-rha	lc-35	mh	mp	nsp	other	oms	percy	rd	rich	tc	tp	tr-185	RHAT	vo	yolo	TOTAL
Emergency	9		2		1		9			3	15	10		1	3	36	7	2	2	2			1	103
Make Ready's	2	1			1		4			1	3	1				7	2	3					2	27
Routine	44	46	21	1	8		76		15	26	108	21		43	8	152	46	37	1	1			14	668
Scheduled						2																		2
Total Property	55	47	23		10		90		15	30	126	32		44	11	195	55	42	3	3			17	801
Pending	1	2	1		1		1			1	5	1		15		3		1						32
Completed	54	45	22	1	9	2	89		15	29	121	31		29	11	192	55	41	3	3			16	768
Pest	7	2	1				13			6		4			2	24	15	8					2	84
Cancelled																								0
HQS				1						9	43					24	15						7	126
<b>Total Completed</b>																							<b>768</b>	

Prepared By:

*Tom Goodwin*

Tom Goodwin, Operations Manager

Submitted By:

*Gustavo Becerra*

Gustavo Becerra, Executive Director

**REGIONAL HOUSING AUTHORITY  
STAFF REPORT**

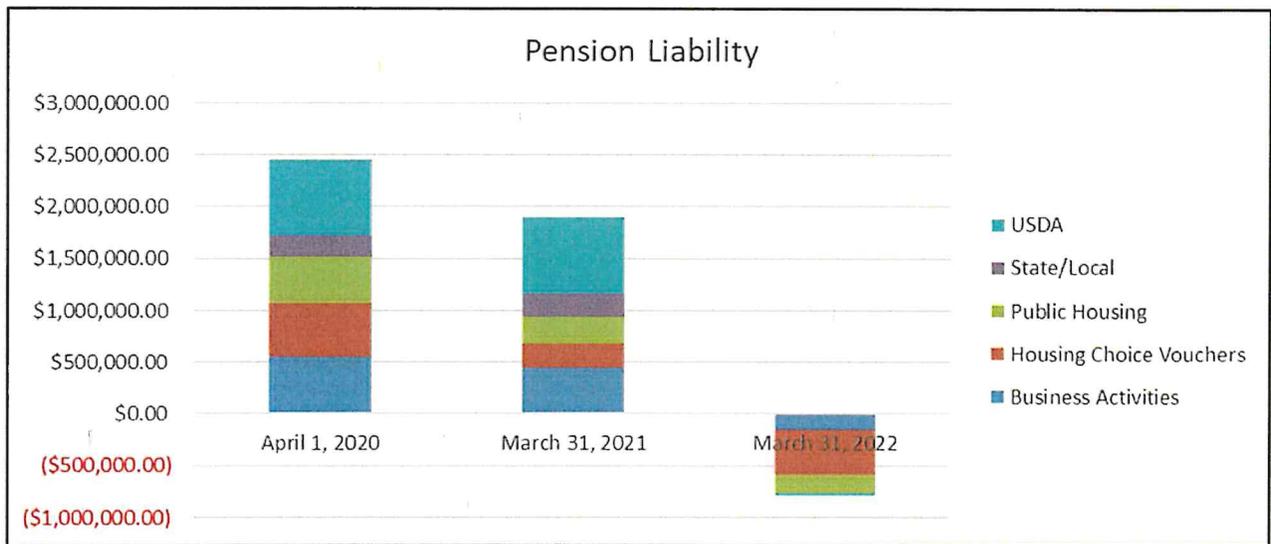
**Date:** November 16, 2022  
**To:** Board of Commissioners  
**From:** Marco Cruz – Chief Financial Officer  
**Subject:** Financial Review  
 Project Net Income April 1, 2022, to September 30, 2022

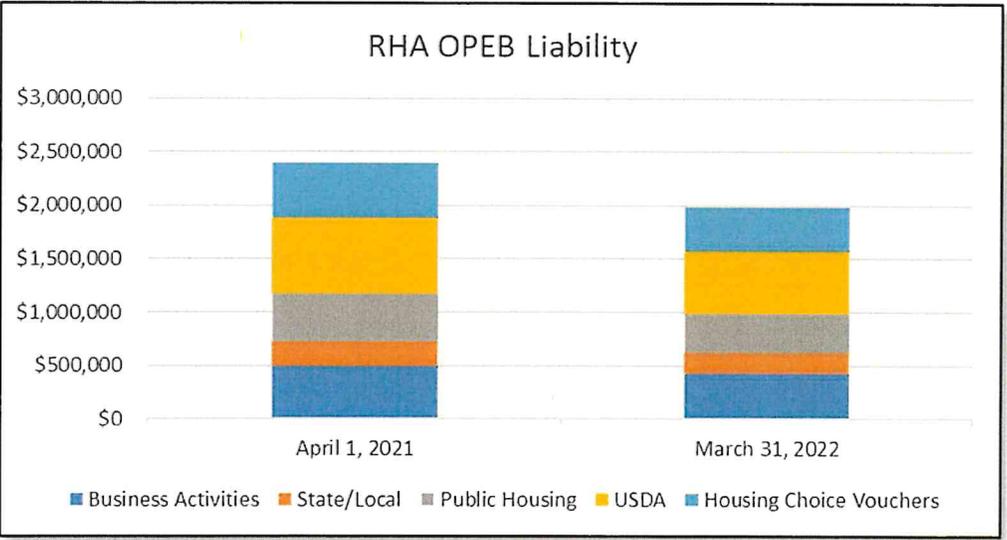
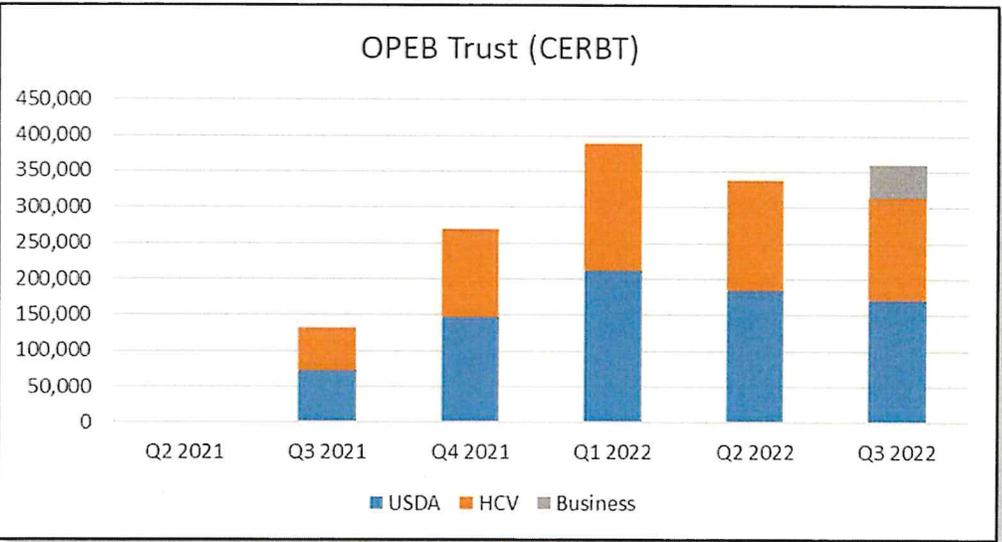
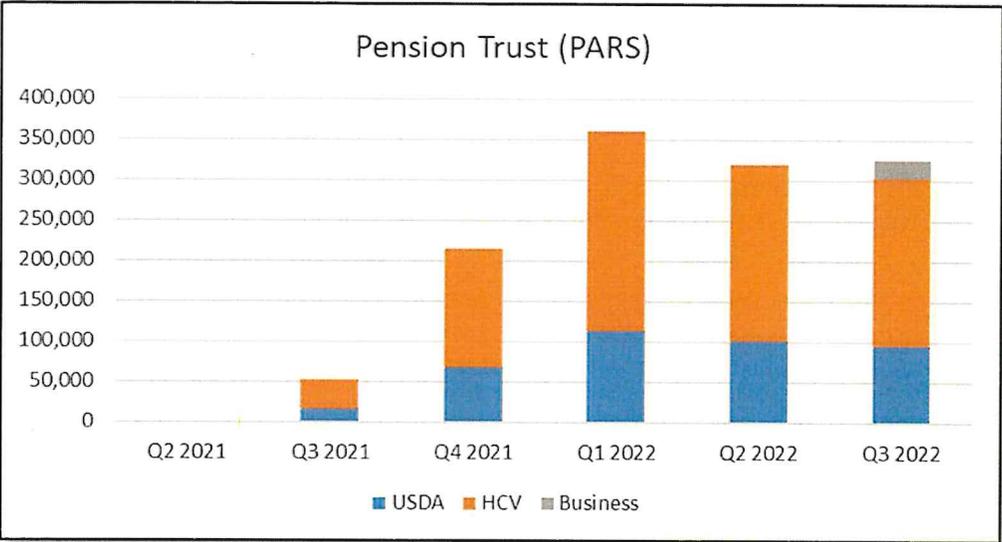
**Pension/OPEB Liabilities**

As of the most recent actuarial valuation, Regional Housing Authority (RHA) has CalPERS pension assets of \$739,077. This positive asset position was created by prior Additional Discretionary Payments (ADP’s) and the CalPERS investment return of 21.3% ending June 2021. This balance does not include the discount rate change to 6.8% nor the anticipated negative 7.5% investment rate of return ending June 30, 2022. Staff anticipates the pension liability balance will be \$250,000 at the close of the FYE 2023 year. We expect this pension liability will be offset by the PARS pension trust funds.

RHA’s most recent actuarial valuation of its OPEB liability is \$1,980,000. This liability does not reflect contributions to the OPEB trust which will raise the discount rate and lower the projected liability.

Starting in Q3 2021 RHA began funding both its OPEB trust with CalPERS and pension trust with PARS. As of September 30, 2022, the OPEB Trust’s balance was \$360,794 and the Pension Trust’s balance was \$326,093.





## Financials

### **Public Housing:**

RHA's three Public Housing properties were converted into Business type properties as of 07/31/2022. RHA will no longer receive Operating Funds nor Capital Fund Grants for those properties. These properties now receive Section 8 monthly assistance and are reported under the Business Activities section below. For the initial months of August and September, the converted properties had Net Income of \$291,824 vs the Public Housing budget of \$119,786.

### **Business Activities**

Business Activities (unrestricted funds) had a modified Net Income of \$635,995 vs \$81,318 budgeted. Revenue was manually reduced by \$339,822 as funds were used for a pass-through loan for the Bear Ridge project (Wheatland). All brick-and-mortar projects such as Kingwood Commons and Percy are positive Net Income against budget. Net Income also has a large positive variance by the transfer of the former Public Housing properties.

### **State/Local:**

Neighborhood Stabilization has a net income of \$5,668 vs \$17,517 budget. Revenue is below budget but will catch up with the November rent increase. Administrative expenses are higher, and insurance and software license expense has been frontloaded. Homes 2 Families (H2F) has net income of \$26,268 vs \$12,108 budgeted primarily due to less than expected maintenance costs. The H2F buildings are profitable and have sufficient capital reserves. RHA renegotiated its management contract with the City of Yuba City as of April 1, 2022.

### **Housing Choice Voucher:**

The Emergency Housing Voucher program continues to expand, funding both additional vouchers and additional administrative revenue. HCV Admin had a net income of \$227,997 vs \$251,326 budgeted. While revenues are higher by \$201,000, expenses are higher by \$224,000. Streamline conversion expenses were unbudgeted along with capital improvements for the administrative building. Staff expects Net Income to be at budget by the end of the fiscal year.

### **USDA:**

USDA had a net income of \$86,860 vs \$279,040 budgeted. The variance is caused by a front load in annual insurance and higher than expected capital improvements. The USDA RD complex has a large prior year restricted cash surplus that is being spent on the increasing capital needs of the buildings. Administrative and utility expenses are in line with expectations.

### **OMS (July 2022-September 2022)**

OMS's fiscal year is July-June. Rental income is forwarded to OMS and they in turn reimburse operating and most of the overhead expenses. For the 2022-23 fiscal year OMS had \$5,458 net income.

Prepared by:



Marco Cruz, Chief Financial Officer

Submitted by:



Gustavo Becerra, Executive Director

### Business Activities

Period = Apr 2022-Sep 2022

		PTD Actual	PTD Budget	Variance
2999-99-999	Revenue & Expenses			
3000-00-000	INCOME			
3199-00-000	NET TENANT INCOME	1,034,984.93	581,972.88	453,012.05
3499-00-000	GRANT INCOME	75,226.02	6,500.00	68,726.02
3699-00-000	OTHER INCOME	405,617.31	61,920.00	683,519.31
3999-00-000	TOTAL INCOME	1,515,828.26	650,392.88	1,205,257.38
4000-00-000	EXPENSES			
4199-00-000	ADMINISTRATIVE EXPENSES	247,927.88	100,284.00	-147,643.88
4299-00-000	TENANT SERVICES EXPENSES	18,047.92	8,235.00	-9,812.92
4399-00-000	UTILITY EXPENSES	87,646.80	59,580.00	-28,066.80
4499-00-000	MAINTENANCE EXPENSES	226,031.02	138,239.00	-87,792.02
4599-00-000	GENERAL EXPENSES	90,798.52	97,984.00	7,185.48
4899-00-000	FINANCING EXPENSES	208,854.85	164,753.04	-44,101.81
5999-00-000	NON-OPERATING ITEMS	0.00	0.00	0.00
8000-00-000	TOTAL EXPENSES	879,306.99	569,075.04	-310,231.95
9000-00-000	NET INCOME	635,995.27	81,317.84	894,499.43

\*modified to reflect \$339,822 pass through for Bear Ridge

### Neighborhood Stabilization Program

Period = Apr 2022-Sep 2022

		PTD Actual	PTD Budget	Variance
2999-99-999	Revenue & Expenses			
3000-00-000	INCOME			
3199-00-000	NET TENANT INCOME	118,800.82	123,492.00	-4,691.18
3699-00-000	OTHER INCOME	10.62	0.00	10.62
3999-00-000	TOTAL INCOME	118,811.44	123,492.00	-4,680.56
4000-00-000	EXPENSES			
4199-00-000	ADMINISTRATIVE EXPENSES	27,290.16	20,212.04	-7,078.12
4299-00-000	TENANT SERVICES EXPENSES	357.00	6.00	-351.00
4399-00-000	UTILITY EXPENSES	16,910.18	17,310.00	399.82
4499-00-000	MAINTENANCE EXPENSES	52,727.59	56,457.06	3,729.47
4599-00-000	GENERAL EXPENSES	15,858.87	11,989.98	-3,868.89
5999-00-000	NON-OPERATING ITEMS	0.00	0.00	0.00
8000-00-000	TOTAL EXPENSES	113,143.80	105,975.08	-7,168.72
9000-00-000	NET INCOME	5,667.64	17,516.92	-11,849.28

### Homes 2 Families

Period = Apr 2022-Sep 2022

		PTD Actual	PTD Budget	Variance
2999-99-999	Revenue & Expenses			
3000-00-000	INCOME			
3199-00-000	NET TENANT INCOME	61,073.20	62,520.00	-1,446.80
3699-00-000	OTHER INCOME	117.42	120.00	-2.58
3999-00-000	TOTAL INCOME	61,190.62	62,640.00	-1,449.38
4000-00-000	EXPENSES			
4199-00-000	ADMINISTRATIVE EXPENSES	18,634.39	11,862.00	-6,772.39
4399-00-000	UTILITY EXPENSES	7,654.67	7,752.00	97.33
4499-00-000	MAINTENANCE EXPENSES	8,783.38	30,882.00	22,098.62
4599-00-000	GENERAL EXPENSES	-149.32	36.00	185.32
8000-00-000	TOTAL EXPENSES	34,923.12	50,532.00	15,608.88
9000-00-000	NET INCOME	26,267.50	12,108.00	14,159.50

### Housing Choice Voucher

Period = Apr 2022-Sep 2022

		PTD Actual	PTD Budget	Variance
2999-99-999	Revenue & Expenses			
3000-00-000	INCOME			
3199-00-000	NET TENANT INCOME	25.00	0.00	25.00
3499-00-000	GRANT INCOME	6,631,216.00	6,111,654.00	519,562.00
3699-00-000	OTHER INCOME	19,934.74	19,596.00	338.74
3999-00-000	TOTAL INCOME	6,651,175.74	6,131,250.00	519,925.74
4000-00-000	EXPENSES			
4199-00-000	ADMINISTRATIVE EXPENSES	17.50	0.00	-17.50
4599-00-000	GENERAL EXPENSES	1,615.00	0.00	-1,615.00
4799-00-000	HOUSING ASSISTANCE PAYMENTS	6,882,239.00	6,131,250.00	-750,989.00
8000-00-000	TOTAL EXPENSES	6,883,871.50	6,131,250.00	-752,621.50
9000-00-000	NET INCOME	-232,695.76	0.00	-232,695.76

### HCV Admin & Other

Period = Apr 2022-Sep 2022

		PTD Actual	PTD Budget	Variance
2999-99-999	Revenue & Expenses			
3000-00-000	INCOME			
3499-00-000	GRANT INCOME	1,005,854.17	807,928.02	197,926.15
3699-00-000	OTHER INCOME	22,298.29	19,608.00	2,690.29
3999-00-000	TOTAL INCOME	1,028,152.46	827,536.02	200,616.44
4000-00-000	EXPENSES			
4199-00-000	ADMINISTRATIVE EXPENSES	605,100.91	476,217.60	-128,883.31
4299-00-000	TENANT SERVICES EXPENSES	130,699.17	63,608.00	-67,091.17
4399-00-000	UTILITY EXPENSES	1,378.37	1,632.00	253.63
4499-00-000	MAINTENANCE EXPENSES	21,112.99	23,256.00	2,143.01
4599-00-000	GENERAL EXPENSES	41,864.09	11,496.00	-30,368.09
5999-00-000	NON-OPERATING ITEMS	0.00	0.00	0.00
8000-00-000	TOTAL EXPENSES	800,155.53	576,209.60	-223,945.93
9000-00-000	NET INCOME	227,996.93	251,326.42	-23,329.49

### USDA

Period = Apr 2022-Sep 2022

		PTD Actual	PTD Budget	Variance
2999-99-999	Revenue & Expenses			
3000-00-000	INCOME			
3199-00-000	NET TENANT INCOME	1,556,955.89	1,549,978.44	6,977.45
3699-00-000	OTHER INCOME	1,162.57	534.00	628.57
3999-00-000	TOTAL INCOME	1,558,118.46	1,550,512.44	7,606.02
4000-00-000	EXPENSES			
4199-00-000	ADMINISTRATIVE EXPENSES	277,134.24	287,920.00	10,785.76
4299-00-000	TENANT SERVICES EXPENSES	24,952.85	27,544.00	2,591.15
4399-00-000	UTILITY EXPENSES	217,044.70	219,204.00	2,159.30
4499-00-000	MAINTENANCE EXPENSES	418,008.48	391,012.00	-26,996.48
4599-00-000	GENERAL EXPENSES	352,761.13	164,574.00	-188,187.13
4799-00-000	HOUSING ASSISTANCE PAYMENTS	71.00	0.00	-71.00
4899-00-000	FINANCING EXPENSES	181,215.24	181,218.00	2.76
5999-00-000	NON-OPERATING ITEMS	0.00	0.00	0.00
8000-00-000	TOTAL EXPENSES	1,471,187.64	1,271,472.00	-199,715.64
9000-00-000	NET INCOME	86,859.82	279,040.44	-192,180.62

**OMS (July - September)**

Period = Jul 2022-Sep 2022

		<b>PTD Actual</b>	<b>PTD Budget</b>	<b>Variance</b>
2999-99-999	Revenue & Expenses			
3000-00-000	INCOME			
3199-00-000	NET TENANT INCOME	0.00	0.00	0.00
3499-00-000	GRANT INCOME	124,899.81	128,261.75	3,361.94
3699-00-000	OTHER INCOME	0.00	0.00	0.00
3999-00-000	TOTAL INCOME	124,899.81	128,261.75	3,361.94
4000-00-000	EXPENSES			
4199-00-000	ADMINISTRATIVE EXPENSES	21,512.05	68,751.00	47,238.95
4299-00-000	TENANT SERVICES EXPENSES	7,555.40	0.00	-7,555.40
4399-00-000	UTILITY EXPENSES	49,845.34	36,079.00	-13,766.34
4499-00-000	MAINTENANCE EXPENSES	30,027.71	14,437.25	-15,590.46
4599-00-000	GENERAL EXPENSES	10,501.52	8,994.50	-1,507.02
8000-00-000	TOTAL EXPENSES	119,442.02	128,261.75	8,819.73
9000-00-000	NET INCOME	5,457.79	0.00	5,457.79

**REGIONAL HOUSING AUTHORITY  
STAFF REPORT**

**Date:** November 16, 2022  
**To:** Board of Commissioners  
**From:** Gustavo Becerra, Executive Director

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**SUBJECT:** Development and Capital Projects Update  
**RECOMMENDATION:** None  
**FISCAL IMPACT:** Not applicable

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**Department Updates:**

**RHA CAPITAL PROJECTS:**

**New Maintenance Department Office and Storage Building (Yuba City)** – Work on the interior of the new Maintenance Department building is complete, and final City inspection will be scheduled in the next couple weeks, in order to receive the certificate of occupancy.

**Migrant Farmworker Housing Rehab Project (Yuba City)** – RHA has received approximately \$900,000 from the State Housing & Community Development Department for rehab work to take place at this existing 79-unit property. Scope of work consists of ADA work, roofing, asphalt and sidewalk improvements. Plans have been submitted to the City for review, and they have been approved. State HCD is reviewing due diligence documentation before any work can start. Work will be performed by RHA’s contracted rehabilitation and maintenance services provider, Bill Brewer Construction.

**Maintenance Yard Paving Project (Yuba City)** – Phase 1 is complete of the needed work, which covers about 50% of the area needing repair/replacement. Phase 2 will start in mid-November 2022, weather permitting.

**TAX CREDIT PROJECTS – PRE-DEVELOPMENT**

**Richland Village (Yuba City)** – Co-developer: Sage Housing Group; Number of units: 176; Target population: low-income families. The Housing Authority has committed 20 project-based Housing Choice Vouchers to the development as well as a land loan for \$2,110,000. The City of Yuba City also approved a \$1,000,000 capital funds grant to the project. RHA and Sage submitted an application for Affordable Housing and Sustainable Communities (AHSC) funding on June 8, 2021. Awards were announced on January 26, 2022, and it is with great pleasure to report that the project was awarded \$30 million in AHSC financing. RHA applied for tax-credit financing, along with tax-exempt bonds, in March 2022 and unfortunately was not funded. Staff submitted a second-round application on August 9, 2022, with official awards being announced on November 30, 2022. If the application is not successful, staff will submit another application in the first round of 2023.

Staff also submitted a financing application to the California Energy Commission’s BUILD program for \$1.2 million. The funding targets projects that are all electric and high efficiency. Application is under review. No date announced yet for awards.

**Local Financing Commitments:**

- Sutter County Fee Deferral = \$453,552
- Regional Housing Authority Land Loan = \$2,110,000

- Regional Housing Authority = 20 Project Based Vouchers (20-year contract)
- City of Yuba City Capital Funds Grant = \$1,000,000
- Yuba City Unified School District Fee Deferral = \$237,270

**River Oaks Apartments (Plumas Lake)** – Co-developer: Pacific West Communities; Number of units: 48; Target population: low-income families. PWC has site control of a property located on Algodon Road at River Oaks Boulevard in Plumas Lake (APN 016-640-105). Our application for Multifamily Housing Program (MHP) funds was successful and the project was awarded \$8,318,933 in MHP financing. RHA applied for tax-credit financing, along with tax-exempt bonds, in March 2022 and was successfully awarded financing. Staff are working to close the transaction with the construction and permanent loan lender, along with the tax-credit equity investor. Construction loan closing deadline is December 12, 2022, with construction starting soon thereafter, weather permitting.

Local Financing Commitments:

- Yuba County Fee Deferral = \$248,136

**Wheatland Senior Housing Project (Wheatland)** – Co-developer: Pacific West Communities; Number of units: 32 units; Target population: low-income seniors. PWC has site control of a property located on the corner of First Street and E Street in Wheatland (APN 015-350-012). The City of Wheatland approved a development impact fee deferral loan in the amount of \$650,000. The City also approved a resolution supporting a HOME Investment Partnerships Program (HOME) application now that the HOME NOFA has been released. A HOME financing application was submitted to State HCD on March 10, 2022. Awards have not been announced yet. If HOME funds are awarded, staff will then apply for either 4% or 9% tax credits in early 2023.

Local Financing Commitments:

- City of Wheatland Fee Deferral = \$650,000
- Regional Housing Authority = 10 Project Based Vouchers (20-year contract)

**Northview Senior Apartments (Williams)** – Co-developer: Pacific West Communities; Number of units: 32 units; Target population: low-income seniors. PWC has site control of a property on 8<sup>th</sup> and C Streets in Williams (APN 005-056-014). The City approved a resolution supporting a HOME Investment Partnerships Program (HOME) application now that the HOME NOFA has been released. A HOME financing application was submitted to State HCD on March 10, 2022. Awards have not been announced yet. If HOME funds are awarded, staff will then apply for 4% or 9% tax credits in early 2023.

Local Financing Commitments:

- Regional Housing Authority = 10 Project Based Vouchers (20-year contract)

**Williams Family Housing Project (Williams)** – Co-developer: Affordable Housing Development Corporation (AHDC); Number of units: 50-60 approximately; Target population: low-income families and farmworkers. Staff submitted upon RHA Board approval a letter of interest for a site designated by the Williams Unified School District as surplus land. The District has closed the opportunity for letters of interest and is now in the process of retaining a real estate broker for representation. It is staff's understanding that RHA has the only submission of interest.

Additionally, the County of Colusa has expressed interest in partnering with RHA on the acquisition of the land for future affordable housing development. Staff will update the Board as the process unfolds.

**Lone Oak Senior Apartments II (Penn Valley)** – Co-developer: Pacific West Communities; Number of units: 31 units; Target population: low-income seniors (62+). Predevelopment activities are underway for the second phase of the Lone Oak Senior Apartments. The Nevada County Planning Commission has approved all planning entitlements. Project will be adjacent to the existing Phase I and will also include 31 units.

Staff and its development partner applied for approximately \$1.3 million in County HOME Program Income and CDBG-DR financing and is happy to report that the funding was awarded by the County. Currently staff is analyzing different

financing scenarios for the project and applied to State HCD in August 2022 for Multifamily Housing Program (MHP) funding. No awards have been announced yet. Staff will update the Board as the financing plan progresses.

**Pacific Crest Commons (Truckee)** – Co-developer: Pacific West Communities; Number of units: 55 units; Target population: low-income families, homeless and mentally disabled persons. PWC has site control of a property located at 10077 State Route 89 South in Truckee. The project will mainly serve low-income families with a portion of the units set aside for households struggling with mental health issues and homelessness. PWC and RHA submitted applications for Permanent Local Housing Allocation (PLHA) and Multifamily Housing Program (MHP) funds in September 2021 and also applied for No Place Like Home (NPLH) funds in January 2022. Unfortunately, neither the MHP or PLHA applications were awarded, but was awarded \$2.6 million in NPLH funding. Additionally, staff applied to State HCD for the Local Government Matching Grants Program (LGMG) on May 25, 2022, and is happy to report that \$5 million was awarded to the project in LGMG funds.

Staff applied for 4% tax-credits and tax-exempt bonds on August 9, 2022. Official awards are to be announced November 30, 2022. If the application is not successful, staff will submit another application in the first round of 2023.

Local Financing Commitments:

- Town of Truckee Capital Funds Loan = \$1,000,000
- Martis Fund Foundation = \$1,000,000
- Regional Housing Authority = 10 Project Based Vouchers (20-year contract)

**Rancho Colus (Colusa)** – Co-developer: Sage Housing Group; Number of units: 49; Target population: low-income families, homeless and mentally disabled persons. Colusa County Health and Human Services has committed funding for the development of an affordable housing project targeting households struggling with mental health issues and homelessness. RHA has secured a site located at 1717 Highway 20 in Colusa. RHA and Sage applied for No Place Like Home (NPLH) funds in January 2022 and was successful in its application. The project was awarded \$3.5 million in financing. Staff applied for 4% tax-credits and tax-exempt bonds on August 9, 2022. Official awards are to be announced November 30, 2022. If the application is not successful, staff will submit another application in the first round of 2023.

Staff also applied for AHP financing through the Federal Home Loan Bank, in March 2022, however this application was not funded.

Staff is also working with the City of Colusa on a request to reduce impact fees by 50%. The City Council has heard the request and formed an ad-hoc committee to further analyze RHA's request. The City Council will consider the reduction again on November 15, 2022.

Local Financing Commitments:

- Colusa County Capital Funds and Land Acquisition = \$1,200,000
- Regional Housing Authority = 15 Project Based Vouchers (20-year contract)

**Garden Grove (Yuba City)** – Co-developer: Affordable Housing Development Corporation (AHDC); Number of units: 50; Target population: low-income seniors (62+). Staff is currently analyzing financial feasibility. To be developed on a vacant land site that RHA currently owns on Garden Highway.

Conceptual plans are complete and were submitted to the City on November 8, 2022 for review and future consideration by the City Planning Commission.

**North Beale Road site (Linda)** – Co-developer: Pacific West Communities (PWC); Number of units: to be determined, but in the range of 30-50; Target population: low-income seniors (62+). Staff is currently analyzing feasibility. PWC has site control of a property located at 1712-1726 North Beale Road in Linda. Due diligence is underway for the parcel.

## **TAX CREDIT PROJECTS – UNDER CONSTRUCTION**

**Bear Ridge Apartments (Wheatland)** – Co-developer: Pacific West Communities; Number of units: 48 units; Target population: low-income families. PWC has site control of a property located on Spenceville Road in Wheatland (APN 015-360-001). Our application for Multifamily Housing Program (MHP) funds was successful and the project was awarded \$8,565,326 in MHP financing. Staff also applied for 4% tax credits, and tax-exempt bonds, and staff is happy to report that the project was successfully awarded tax-credits in December 2021.

The development and finance team closed the construction financing in late May 2022. Construction update meetings occur monthly, and the project is progressing with a targeted completion date of August 2023.

**Brunswick Commons Permanent Supportive Housing (Grass Valley)** – Co-developer: Pacific West Communities; Number of units: 41; Target population: homeless and mentally disabled persons. Construction financing closed on December 16, 2020. Construction is complete and lease-up is underway.

### Local Financing Commitments:

- Nevada County Land Contribution = \$500,000
- Nevada County competitive State HCD NPLH = \$1,601,076
- Homeless Resource Council of the Sierras HEAP = \$500,000
- Homeless Resource Council of the Sierras HHAP = \$200,000
- Nevada County Capital Funds = \$150,000
- Regional Housing Authority = 40 Project Based Vouchers (20-year contract)

**Cedar Lane Permanent Supportive Housing (West Linda/Olivehurst)** – Co-developer: Pacific West Communities; Number of units: 41; Target population: homeless and mentally disabled persons. Construction financing closed on April 20, 2021. The project is currently under construction with an estimated completion date of January 2023.

Stakeholder meetings are being held weekly to coordinate supportive services and overall property management, for the future residents.

### Local Financing Commitments:

- Yuba County Land Loan = \$570,000
- Yuba County Fee Deferral = \$136,037
- Yuba County competitive State HCD NPLH = \$3,373,963
- Linda County Water District Fee Deferral = \$403,940
- Sutter-Yuba Homeless Consortium HHAP = \$262,000
- Regional Housing Authority = 40 Project Based Vouchers (20-year contract)

**Cedar Lane Family Apartments (West Linda/Olivehurst)** – Co-developer: Pacific West Communities; Number of units: 108; Target population: low-income families. Construction financing closed on May 12, 2021 with an estimated completion date of January 2023.

### Local Financing Commitments:

- Yuba County Land Loan = \$1,460,000
- Yuba County Fee Deferral = \$461,739
- Linda County Water District Fee Deferral = \$648,744

**Cashin's Field (Nevada City)** – Co-developer: Central California Housing Corporation; Number of units: 51; Target population: low-income families. Construction financing closed on May 18, 2021 with an estimated completion date of December 2022.

Local Financing Commitments:

- Nevada County HMOIT = \$50,000
- Nevada County Regional Housing Trust Fund = \$1,575,000
- City of Nevada City Competitive PLHA = \$2,485,447
- City of Nevada City Fee Deferral = \$200,000
- Regional Housing Authority = 20 Project Based Vouchers (20-year contract)

**Kristen Court Phase III (Live Oak)** – Co-developer: Pacific West Communities; Number of units: 32; Target population: low-income families. Construction financing closed on October 19, 2021, with an estimated completion date of January 2023.

**TAX CREDIT PROJECTS – CONSTRUCTION COMPLETE**

**Truckee Artist Lofts (Truckee)** – Co-developer: CFY Development; Number of units: 76; Target population: low-income artists and low-income families. Construction financing closed in October 2019 and the project construction is complete. The final certificate of occupancy was issued in December 2021. Leasing is complete and the property is 100% leased up. The permanent loan conversion closed in June 2022. Next step is the filing of the IRS Form 8609 in order for the tax-credit investor to receive their allotted tax-credits.

Local Financing Commitments:

- Town of Truckee = \$1,650,000
- Tahoe Truckee Community Foundation = \$2,150,000
- Regional Housing Authority = 19 Project Based Vouchers (20-year contract)

**Grass Valley Terrace (Grass Valley)** – Co-developer: Impact Development Group; Number of units: 70; Target population: low-income families. Construction financing closed on March 20, 2020. Project construction is complete, and the project is fully leased. Permanent financing closed on September 20, 2021. Next step is the filing of the IRS Form 8609 in order for the tax-credit investor to receive their allotted tax-credits.

Local Financing Commitments:

- Regional Housing Authority = 25 Project Based Vouchers (20-year contract)

**Lone Oak Senior Apartments (Penn Valley)** – Co-developer: Pacific West Communities; Number of units: 31; Target population: low-income seniors. Construction financing closed on March 23, 2020. Construction is complete and the project is fully leased. Permanent loan conversion occurred in March 2022. Next step is the filing of the IRS Form 8609 in order for the tax-credit investor to receive their allotted tax-credits.

Local Financing Commitments:

- Nevada County HOME = \$304,768
- Nevada County Capital Funds = \$898,000
- Regional Housing Authority = 30 Project Based Vouchers (20-year contract)

**Devonshire Apartments (Colusa)** – Co-developer: Central California Housing Corporation; Number of units: 28; Target population: low-income families. Renovations to the Devonshire Apartments were completed in August and the project is fully leased. Permanent loan conversion closed in December 2021. Next step is the filing of the IRS Form 8609 in order for the tax-credit investor to receive their allotted tax-credits.

Local Financing Commitments:

- City of Colusa CDBG = \$826,000
- City of Colusa HOME = \$290,000
- Regional Housing Authority Seller Financing = \$401,090

- Regional Housing Authority = 5 Project Based Vouchers (20-year contract)

**New Haven Court Permanent Supportive Housing (Yuba City)** – Co-developer: Pacific West Communities; Number of units: 40; Target population: homeless and mentally disabled persons. Construction is complete and the project is fully leased. Stakeholder meetings continue to be held weekly to coordinate supportive services and overall property management. Staff is working with State HCD and Sutter-Yuba behavioral Health on due diligence items needed in order for the State to remit the NPLH financing to the project. Permanent loan conversion is scheduled for December 2022.

Local Financing Commitments:

- Yuba County/Sutter County MHSA = \$1,547,676
- Yuba County/Sutter County non-competitive NPLH = \$1,096,705
- Sutter County CDBG = \$200,000
- City of Yuba City Capital Funds = \$800,000
- Sutter-Yuba Homeless Consortium HEAP = \$690,000
- Regional Housing Authority Land Loan = \$560,000
- Regional Housing Authority Capital Funds = \$18,440
- Sutter County Fee Deferral = \$103,080
- Yuba City Unified School District Fee Deferral = \$54,042
- Regional Housing Authority = 39 Project Based Vouchers (20-year contract)

Prepared and submitted by:



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Gustavo Becerra  
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