



HOUSING AUTHORITIES

CITY OF EUREKA & COUNTY OF HUMBOLDT



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HOUSING AUTHORITY OF THE CITY OF EUREKA REGULAR COMMISSION MEETING AGENDA

September 20, 2021
7:30pm

Participate Via Zoom Meeting

Join Zoom meeting at <https://us02web.zoom.us/join> or call (669) 900-6833
Meeting ID: 863 4288 2404 and Passcode: 561888

(a) Roll Call

Kali Serotta, Chairperson
Kay Escarda, Vice Chairperson
Renee Byers, Commissioner
Mark Konkler, Commissioner
Kristen Raymond, Commissioner

- (b) Public Comment: This time is reserved for members of the public to address the Committee relative to matters of the Housing Authority of the County of Humboldt not on the agenda. No action may be taken on non-agenda items unless authorized by law. Comments will be limited to five minutes per person and twenty minutes in total.

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- (c) Minutes from the Regular Session of July 19, 2021 and August 16, 2021
Recommendation: Staff recommends the Commissioners approve minutes.

(d) Bills and Communications

(d1) HUD Award of \$250,000 Emergency Safety and Security Grant

- (e) Report of the Secretary: The report of the Secretary is intended to brief the Commission on items, issues, key dates, etc., that do not require specific action, and are not separate items on the Board of Commissioners Agenda

(e1) Covid-19 Updates
(e2) Occupancy and Leasing Report
(e3) HCV Utilization Reports
(e4) Repositioning Updates

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14 - 17

- (f) Reports of the Commissioners: This time is reserved for Commissioners to share any relevant news or Housing related endeavors undertaken by Commissioners.



The Housing Authorities are Equal Housing Opportunity Organizations



(h) New Business:

18 - 73 (h1) 2020 Audit

(i) Closing Comments: Any other business to properly come before the Commission

(j) Executive Session (if necessary)

Adjournment

The Commissioners of the Housing Authority of the City of Eureka met in a Regular Session on Monday, July 19, 2021, at 7:30 p.m.

Chairperson Serotta declared a quorum present and called the meeting to order at 7:37 p.m.

(a) Roll Call - Upon roll call those present and absent were:

Commissioners present: Serotta, Escarda, Konkler
Commissioners present via conference call: Byers
Commissioners absent: Raymond
Staff present: Churchill, Briggs
Public present: None

(b) Public Comment - Chairperson Serotta opens for Public comment. No comments are heard.

(c) Minutes of the Regular Session of May 17, 2021:

Motion to approve the minutes of the meeting of May 17, 2021 made by Commissioner Byers

Second – Vice Chairperson Escarda

Roll call:

Ayes: Serotta, Escarda, Byers, Konkler
Nays: None
Abstain: None

Chairperson Serotta declared the motion carried to approve the minutes of May 17, 2021.

(d) Bills and Communications: None

(e) Report of the Secretary:

(e1) Covid-19 Update: Secretary Churchill briefs the Commission that nearly 90% of Housing Authority staff are vaccinated. The lobby is now open to the public on Tuesday, Wednesday, and Thursday from 10:00am – 3:00pm.

(e2) Occupancy and Leasing Report: Secretary Churchill notes that for the month of June, out of 269 units, we have 250 units leased up and there were three move outs in June. Secretary Churchill notes that we are in unprecedented times and there are many factors which are contributing to our occupancy numbers.

(e3) HCV Utilization Report: Secretary Churchill briefs the Commission on the report. Secretary Churchill notes that Emergency Housing Vouchers (EHV) will be coming soon and the County of Humboldt Housing Authority has been awarded 182 EHV's by HUD.

- (f) Reports of Commissioners – Chairperson Serotta and Vice Chairperson Escarda note that upon invite from the City of Eureka Mayor, they both met separately with the City of Eureka Mayor as the Mayor was looking to better understand the Housing Authority.
- (g) Unfinished Business – Vice Chairperson Escarda asks about the Technical Assistance Contract (TAC). Secretary Churchill responds that HUD has signed the contract and we will be having a conference call with our HUD contacts and TAC consultant in a couple days to discuss the goals and strategic planning.

(h) New Business:

- (h1) HUD Disapproval of City of Eureka Housing Authority 5-Year PHA Plan, July 07, 2021 City of Eureka Housing Authority 2021-2025 5-Year Plan Revision
Recommended Board Action: Approve updated plan for adoption

Secretary Churchill briefs the Commission that we have completed the Plan revision as the previous version was not approved by HUD.

Motion to approve and adopt the 2021-2025 5-Year plan revision made by Commissioner Konkler.

Second – Vice Chairperson Escarda

Roll call:

Ayes: Serotta, Escarda, Byers, Konkler

Nays: None

Abstain: None

Chairperson Serotta declared the motion carried to approve and adopt the 2021-2025 5-Year plan revision.

- (h2) Admissions and Continued Occupancy Policy (ACOP) Update
Recommended Board Action: Approve for Adoption

Secretary Churchill briefs the Commission on the ACOP Update.

Motion to approve and adopt the ACOP Update made by Commissioner Byers

Second – Vice Chairperson Escarda

Roll call:

Ayes: Serotta, Escarda, Byers, Konkler

Nays: None

Abstain: None

Chairperson Serotta declared the motion carried to approve and adopt the ACOP update.

- (h3) Resolution 1952
City of Eureka Housing Authority to Write Off Certain Uncollectible Accounts Receivable
Recommended Board Action: Accept and Adopt for Approval

CITY OF EUREKA HOUSING AUTHORITY

RESOLUTION 1952
TO WRITE OFF CERTAIN UNCOLLECTIBLE ACCOUNTS RECEIVABLE

WHEREAS, All efforts to collect certain accounts from former tenants of the Conventional Public Housing program have been unsuccessful; and

WHEREAS, The U.S. Department of Housing and Urban Development has recommended that after all reasonable efforts have been made to collect vacated accounts, the Board of Commissioners, based on the recommendations of the Executive Director, should authorize the charging of such accounts.

NOW, THEREFORE, BE IT RESOLVED, That the following accounts be transferred to Collection Loss;

<u>Tenant</u>	<u>Amount</u>
Eviction	\$5,205.25
Eviction	\$5,043.05
Eviction	\$5,738.56

Motion to approve Resolution 1952 made by Commissioner Byers

Second – Vice Chairperson Escarda

Roll call: Ayes: Serotta, Escarda, Byers, Konkler
 Nays: None
 Abstain: None

Chairperson Serotta declared the motion carried to approve Resolution 1952.

- (h4) Resolution 1953
Appreciation for the Honorable Service of Charles Bean
Recommended Board Action: Accept and Adopt for Approval

City of Eureka Housing Authority

Resolution No. 1953

RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE
CITY OF EUREKA HOUSING AUTHORITY EXPRESSING
APPRECIATION FOR THE HONORABLE SERVICE OF CHARLES BEAN

WHEREAS, Mr. Bean has served for over 11 years as a member of the City of Eureka Housing Authority Board of Commissioners, and

WHEREAS, Mr. Bean is acknowledged for his critical advocacy for both our disabled tenants and the community at large; and

WHEREAS, Mr Bean is recognized for his invaluable perspective as a Tenant Commissioner and thoughtful input to Board discussions, and

WHEREAS, the City of Eureka Housing Authority Board of Commissioners wishes to make a permanent record of its appreciation and respect for Mr. Bean's dedication and service to the Agency and Board.

NOW, THEREFORE, IT IS RESOLVED, on this 19th day of July, 2021, that the members of the Board commend Charles Bean for his many contributions to the organization as a board member, and express gratitude for all his efforts on their behalf.

Motion to approve Resolution 1953 made by Vice Chairperson Escarda

Second – Commissioner Konkler

Roll call: Ayes: Serotta, Escarda, Byers, Konkler
 Nays: None
 Abstain: None

Chairperson Serotta declared the motion carried to approve Resolution 1953.

(h5) Resolution 1954
 Appreciation for the Honorable Service of James Matthias
 Recommended Board Action: Accept and Adopt for Approval

City of Eureka Housing Authority

Resolution No. 1954

RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE
CITY OF EUREKA HOUSING AUTHORITY EXPRESSING
APPRECIATION FOR THE HONORABLE SERVICE OF JAMES MATTHIAS

WHEREAS, Mr. Matthias has served for over 23 years as a member of the City of Eureka Housing Authority Board of Commissioners, and

WHEREAS, Mr. Matthias is acknowledged for his sound decision making and balanced and thoughtful contributions to Board discussions, and

WHEREAS, the City of Eureka Housing Authority Board of Commissioners wishes to make a permanent record of its appreciation and respect for Mr. Matthias's dedication and service to the Agency and Board.

NOW, THEREFORE, IT IS RESOLVED, on this 19th day of July, 2021, that the members of the Board commend James Matthias for his many contributions to the organization as a board member, and express gratitude for all his efforts on their behalf.

Motion to approve Resolution 1954 made by Vice Chairperson Escarda

Second – Commissioner Konkler

Roll call: Ayes: Serotta, Escarda, Byers, Konkler
 Nays: None
 Abstain: None

Chairperson Serotta declared the motion carried to approve Resolution 1954.

(i) Closing Comments: Any Other Business to Properly Come Before the Commission

Secretary Churchill notes that we have been following the schedule of our mandatory meetings. However, she did receive a request to conduct more meetings. Secretary Churchill states that she will keep regular monthly meetings going forward to discuss items as they arise.

There being no further business to come before the Commissioners, the regular session adjourned at 8:36 p.m.

Secretary

Chairperson

The Commissioners of the Housing Authority of the City of Eureka met in a Regular Session on Monday, August 16, 2021, at 7:30 p.m via Zoom.

Chairperson Serotta declared a quorum present and called the meeting to order at 7:40 p.m.

(a) Roll Call - Upon roll call those present and absent were:

Commissioners present: Serotta, Konkler, Raymond, Byers
Commissioners absent: Escarda
Staff present: Churchill, Briggs, Wiesner
Public present: None

(b) Public Comment - Chairperson Serotta opens for Public comment. No comments are heard.

(c) Minutes of the Regular Session of July 19, 2021:

Motion to approve the minutes of the meeting of July 19, 2021 made by Commissioner Byers

Second – Commissioner Konkler

Roll call:

Ayes: Serotta, Byers, Konkler
Nays: None
Abstain: Raymond

Chairperson Serotta notes there is not the quorum required to approve the minutes of July 19, 2021. These minutes will be brought back for a vote at the next meeting on September 20, 2021.

(d) Bills and Communications: None

(e) Report of the Secretary:

(e1) Covid-19 Update: Secretary Churchill briefs the Commissioners that currently we are keeping the lobby open Tuesday, Wednesday, and Thursday from 10:00am – 3:00pm. Anyone who enters the lobby is required to wear a mask. We will be monitoring the local cases as there has been concern about exposure to our staff. Secretary Churchill informs the Commissioners that the Housing Authority will be hosting a vaccination clinic with Public Health on Wednesday, August 25, 2021, for tenants and anyone in the community.

(f) Reports of Commissioners – Commissioner Konkler comments that he reviewed the bylaws and feels they could use some updating. Secretary Churchill responds that this has come up in previous conversations and should be able to be addressed later in the year.

Commissioner Raymond notes that the Mayor of Eureka has requested her to let the Commissioners know that the City of Eureka is offering a utility assistance program. This program will provide up to \$600.00 per month at a maximum of three months for assistance with PG&E, water, sewer and trash services. To qualify for the program, applicants must live in the Eureka city limits, and have suffered a loss of income due to the Covid-19 pandemic.

(g) Unfinished Business – No unfinished business.

(h) New Business:

- (h1) Annuals Goals update for 2022: Secretary Churchill comments that we have updated our goals in consideration of the Resident Advisory Board meeting which took place on June 8, 2021. Secretary Churchill met via conference call with tenants from each program and had an open discussion to go through our goals. Secretary Churchill goes on to state that she also updated our goals with items she thought were critical based on conversations she has had with staff, board members, and the resident advisory board, to reflect what we are doing and what we want to accomplish going into 2022. Secretary Churchill states that we will bring a resolution to approve the goals in a future meeting.
- (h2) Q2 Budget and Actual Report: Director of Finance and Administration, Dustin Wiesner, briefs the Commissioners on the Q2 Budget and Actual Report and goes over key points of the report.

(i) Closing Comments: Any Other Business to Properly Come Before the Commission. None heard.

There being no further business to come before the Commissioners, the regular session adjourned at 8:33 p.m.

Secretary

Chairperson

From: PIH OCI <PIHOCI@hud.gov>
Sent: Monday, September 13, 2021 11:15 AM
To: Cheryl Churchill <cherylc@eurekahumboldttha.org>
Cc: Windt, Gerard <Gerard.Windt@hud.gov>; PIH OCI <PIHOCI@hud.gov>
Subject: Award of FY 2021 Capital Fund Emergency Safety and Security Grant

Dear Executive Director,

Congratulations! I am pleased to inform you that the **City of Eureka Housing Authority (CA025)** has been selected to receive funding under the Fiscal Year 2021 Capital Fund Emergency Safety and Security Program as authorized by the Consolidated Appropriations Act, 2021, ("2021 Appropriations Act") (Public Law No: 116-266), in the amount of **\$250,000**, under grant **CA01E02550121** to support safety and security measures including carbon monoxide detectors. You are to be commended for your efforts to ensure the health and safety of your residents and improve their quality of life.

HUD AWARDS \$10 MILLION TO PUBLIC HOUSING AGENCIES FOR EMERGENCY SAFETY AND SECURITY IMPROVEMENTS

WASHINGTON - U.S. Department of Housing and Urban Development (HUD) Deputy Secretary Adrienne Todman today announced that the Department is awarding \$10 million to 55 Public Housing Authorities (PHAs) throughout the country to make needed capital improvements in public housing developments that serve to enhance safety and security for residents. [View a complete list of housing authorities that received funding.](#)

Deputy Secretary Adrienne Todman announced the awards during a virtual call with the following PHA leaders: Joanie Poore, CEO, Omaha Housing Authority; Jeffery Patterson, CEO, Cuyahoga Metropolitan Housing Authority; Steven Fischer, Executive Director, Chester Housing Authority; Cheryl Churchill, Executive Director, City of Eureka & County of Humboldt Housing Authorities; and Bob Moreau, Executive Director, Woonsocket Housing Authority. Chester, Pennsylvania Mayor Thaddeus Kirkland also participated in the call.

“Families who live in public housing deserve to be safe in their homes,” said **HUD Deputy Secretary Adrienne Todman**. “These grants help ensure the health and safety of public housing residents so they can go about living their everyday lives peacefully without having to worry about having a secure place to call home.”

“The Omaha Housing Authority would like to thank Deputy Secretary Todman and the entire team at the Department of Housing and Urban Development for the \$247,000 Emergency Safety and Security Grant Award,” said **Joanie Poore, Chief Executive Officer of the Omaha Housing Authority**. “This grant award will allow OHA to convert all non-residential doors that are currently secured with a keyed lockset or deadbolt to an access control system with two-factor authentication and intrusion alarms. Additionally, this will allow OHA to upgrade exterior lighting and fencing to reduce locations that are hidden from view. These investments will take place at four of OHA’s tower locations. We appreciate the ability to invest in additional safety measures to support our the individuals and families OHA has the opportunity to serve.

“As the oldest housing authority in the country, the Cuyahoga Metropolitan Housing Authority is committed to creating safe, quality, and affordable housing opportunities to the communities we serve,” said **Jeffery K. Patterson, Chief Executive Officer the Cuyahoga Metropolitan Housing Authority**. “We are appreciative that the Department of Housing and Urban Development is providing these much needed resources to assist our efforts in providing a safer living environment for the residents in Cuyahoga County. CMHA is extremely grateful for this opportunity, and we are looking forward to moving this initiative ahead.”

“The overwhelming majority of our residents are law-abiding, rule-following citizens,” said **Steven Fischer, Executive Director of the Chester Housing Authority**. “This little extra

support will go a long way toward putting extra eyes on their community, making it safer to raise their families. They appreciate this.”

“We’re thankful for the continued partnership we have with HUD, and for this Emergency Safety and Security Grant, which will allow us to make critical upgrades to prevent crime in our Public Housing communities,” said **Cheryl Churchill, Executive Director of the City of Eureka and County of Humboldt Housing Authorities**. “With the grant funding, and based on the City of Eureka’s Community Safety Engagement Team that helped us analyze our locations to determine the most impactful solutions, we’ll be able to significantly increase the safety and security for many of our resident families.”

“The WHA is grateful to be awarded HUD’s Emergency Safety and Security grant in the amount of \$244,188 for the safety and security emergencies we are experiencing that pose a threat to the health and safety of our residents,” said **Bob Moreau, Executive Director of the Woonsocket Housing Authority**. “It will be utilized to improve the security infrastructure at Morin Heights – one of our family developments.”

“These grants will go a long way in providing our Chester Housing Authority residents with a better sense of safety and security. Something that they desire and deserve,” said **Chester, Pennsylvania Mayor Thaddeus Kirkland**.

The funds are awarded through HUD’s Capital Fund Emergency Safety and Security Program, which supports public housing authorities as they address the safety of public housing residents. These grants may be used to install, repair, or replace capital equipment or systems that contribute to a safer living environment for residents, including security systems/surveillance cameras, fencing, lighting systems, emergency alarm systems, window bars, deadbolt locks, doors, and carbon monoxide detectors.

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HUD's mission is to create strong, sustainable, inclusive communities and quality affordable homes for all.

More information about HUD and its programs is available at www.hud.gov and <https://espanol.hud.gov>.

You can also connect with HUD on [social media](#) and follow Secretary Fudge on [Twitter](#) and [Facebook](#) or sign up for news alerts on [HUD's Email List](#).

[HUD COVID-19 Resources and Fact Sheets](#)

Occupancy and Leasing Report

Month: August 2021

Housing Authorities of the City of Eureka and County of Humboldt

Program	Total Units Available	Vacant Units 1st of Month	# Units Leased 1st of Month	Move-outs During Month	Move-ins During Month	Wait List End of Month
Eureka						
Public Housing	196 *	15 *	181	2	1	351
Eureka Family Housing	51	3	48	0	0	361
Eureka Senior Housing	22	3	19	1	0	141
	269		248			
Humboldt						
Housing Choice Vouchers	1217	N/A	796	6	2	972
VASH Vouchers	73	N/A	48	1	0	N/A
Mainstream vouchers	75 ***	N/A	0	0	3	N/A
Project Based Vouchers						
PBV-VASH - Bayview Heights (Eureka)	22 **	N/A	21	0	0	N/A
PBV-HCV - Bayview Heights (Eureka)	3 **					
PBV-HCV - Sorrell Place (Arcata)	5 **	N/A	N/A	N/A	N/A	N/A
Emergency Housing Vouchers (EHV)	182 ‡	N/A	N/A	N/A	N/A	N/A ‡
	1577		865			
Vouchers issued but not under contract, end of month (aka "Searching")						
						53

*Total PH units is 198; 2 units are exempted for EPD use and Boys & Girls Club and are unavailable for tenant rental

**25 Project Based VASH Vouchers at Bayview Heights Veteran's housing at 4th & C Street, Eureka; contract signed 6/30/2020.
Modified in 2021 to meet project requirements; 22 VASH PBVs and 3 non-VASH for veterans who don't meet HUD-VASH requirements.
5 Project Based HCV vouchers set-aside for Sorrell Place extremely low income units at 7th & I Street, Arcata; December 2021

*** Mainstream vouchers were awarded December 2020. Funding began April 2021; initial referrals from CoC partners began April 2021.

‡ No PHA waitlist for EHV's; all are issued based on referral from HHHC. Referrals expected to begin 9/2021.

HOUSING AUTHORITY - COUNTY OF HUMBOLDT
For the month of July 2021

HAP (per VMS):	January	February	March	April	May	June	July	Total
HUD Budget Authority Income (HAP)	479,338.00	479,338.00	487,982.00	498,296.00	498,296.00	511,513.25	511,513.25	3,466,276.50
HUD Additional VO Funding	2,311.00	2,311.00	1,502.00					6,124.00
Less: HUD Recapture				(8,812.00)	(35,512.00)	(23,454.25)	(26,086.25)	(93,864.50)
Draw from HUD-held reserves								-
Other HAP income	724.50	492.00	473.00	568.53	977.83	504.00	736.50	4,476.36
HAP expenses	<u>(478,489.00)</u>	<u>(477,686.00)</u>	<u>(475,909.00)</u>	<u>(476,341.00)</u>	<u>(475,782.00)</u>	<u>(475,507.00)</u>	<u>(479,368.00)</u>	<u>(3,339,082.00)</u>
Surplus (Deficit)	<u>3,884.50</u>	<u>4,455.00</u>	<u>14,048.00</u>	<u>13,711.53</u>	<u>(12,020.17)</u>	<u>13,056.00</u>	<u>6,795.50</u>	<u>43,930.36</u>
% Total income utilized	99.19%	99.08%	97.13%	97.20%	102.59%	97.33%	98.60%	98.70%
% Budget Authority utilized	99.82%	99.66%	97.53%	95.59%	95.48%	92.96%	93.72%	96.33%
# of Households Assisted	883	876	875	874	872	868	866	6,114
Average HAP Payment	541.89	545.30	543.90	545.01	545.62	547.82	553.54	546.14
ADMIN & OPERATIONS (per G/L):								
Administrative Fee income (HUD)	59,042.00	59,042.00	88,927.00	71,351.00	60,767.00	61,187.00	61,187.00	461,503.00
HUD Additional AF Funding								
Other Admin income	1,258.96	2,360.92	2,118.13	3,405.65	3,522.28	1,907.80	4,817.93	19,391.67
Port-in HAP income	5,586.00	5,622.00	5,607.00	5,607.00	5,475.00	5,559.00	5,567.00	39,023.00
Port-in HAP expense	(5,586.00)	(5,622.00)	(5,607.00)	(5,607.00)	(5,447.00)	(5,559.00)	(5,567.00)	(38,995.00)
Operating expenses	<u>(53,313.64)</u>	<u>(55,747.98)</u>	<u>(63,285.28)</u>	<u>(55,715.64)</u>	<u>(79,701.64)</u>	<u>(55,260.44)</u>	<u>(93,736.87)</u>	<u>(456,761.49)</u>
Surplus (Deficit)	<u>6,987.32</u>	<u>5,654.94</u>	<u>27,759.85</u>	<u>19,041.01</u>	<u>(15,384.36)</u>	<u>7,834.36</u>	<u>(27,731.94)</u>	<u>24,161.18</u>
Remaining HAP Cash	12,452.15	15,867.15	25,068.15	52,595.67	38,133.50	43,639.50	51,082.35	
Remaining Non-HAP Cash	<u>403,339.44</u>	<u>407,808.52</u>	<u>429,909.14</u>	<u>435,987.25</u>	<u>411,761.59</u>	<u>423,386.58</u>	<u>434,278.58</u>	
Total HCV Cash	415,791.59	423,675.67	454,977.29	488,582.92	449,895.09	467,026.08	485,360.93	
Cash Increase/(Decrease)	(2,196.03)	7,884.08	31,301.62	33,605.63	(38,687.83)	17,130.99	18,334.85	

A Higher than expected Admin Fee. May be recaptured in the future.

B Additional AF Income due to 2020 HUD reconciliation.

C Decrease due to HAP recapture and annual Yardi license expense.

HOUSING AUTHORITY - COUNTY OF HUMBOLDT
Mainstream Vouchers Only
For the month of July 2021

HAP:	April	May	June	July	Total
HUD Budget Authority Income (HAP)	44,260.00	44,261.00	44,261.00	-	132,782.00
HUD Additional VO Funding					-
Less: HUD Recapture					-
Draw from HUD-held reserves					-
Other HAP income					-
HAP expenses					-
Surplus (Deficit)	<u>44,260.00</u>	<u>44,261.00</u>	<u>44,261.00</u>	<u>-</u>	<u>132,782.00</u>
% Total income utilized	0.00%	0.00%	0.00%	0.00%	0.00%
% Budget Authority utilized	0.00%	0.00%	0.00%	0.00%	0.00%
# of Households Assisted	-	-	-	-	-
Average HAP Payment	-	-	-	-	-
ADMIN & OPERATIONS (per G/L):					
Administrative Fee income (HUD)					-
HUD Additional AF Funding					-
Other Admin income					-
Port-in HAP income					-
Port-in HAP expense					-
Operating expenses				38.30	38.30
Surplus (Deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>38.30</u>	<u>38.30</u>
Remaining HAP Cash	44,260.00	88,521.00	132,782.00	132,782.00	
Remaining Non-HAP Cash				(38.30)	
Total Mainstream Voucher Cash	<u>44,260.00</u>	<u>88,521.00</u>	<u>132,782.00</u>	<u>132,743.70</u>	
Cash Increase/(Decrease)	44,260.00	44,261.00	44,261.00	(38.30)	

Negative cash due to timing difference of
A program start and receiving administrative funds
based on lease-ups.

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HOUSING AUTHORITY - COUNTY OF HUMBOLDT
For the month of July 2021

Section 8 Program
County of Humboldt

Housing Assistance Payments

<u>Month</u>	<u>Income</u>	<u>Expense**</u>	<u>% Expended</u>
January	\$ 480,062.50	\$ (478,489.00)	99.67%
February	482,141.00	(477,686.00)	99.08%
March	489,957.00	(475,909.00)	97.13%
April	490,052.53	(476,341.00)	97.20%
May	463,761.83	(475,782.00)	102.59%
June	488,563.00	(475,507.00)	97.33%
July	486,163.50	(479,368.00)	98.60%
Year to Date Total	\$ 3,380,701.36	\$ (3,339,082.00)	98.77%

Administrative and Operating Expenses

<u>Month</u>	<u>Income</u>	<u>Expense</u>	<u>% Expended</u>
January	\$ 60,300.96	\$ (53,313.64)	88.41%
February	61,402.92	(55,747.98)	90.79%
March	91,045.13	(63,285.28)	69.51%
April	74,756.65	(55,715.64)	74.53%
May	64,289.28	(79,701.64)	123.97%
June	63,094.80	(55,260.44)	87.58%
July	66,004.93	(93,736.87)	142.01%
Year to Date Total	\$ 480,894.67	\$ (456,761.49)	94.98%

Households Served

<u>Month</u>	<u>Number of Households Leased</u>	<u>Average Housing Assistance Payment</u>
January	883	\$ 541.89
February	876	545.30
March	875	543.90
April	874	545.01
May	872	545.62
June	868	547.82
July	866	553.54

** Note that prior month HAP expenses/counts are subject to revision based on periodic retroactive adjustments.

Historic Voucher Counts

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
For the month of July 2021	945	966	939	918	888	931	985	913	889	917	918	903	882	866	883
February	935	960	936	911	884	933	983	906	901	921	919	898	894	867	876
March	921	953	940	910	881	944	977	899	908	923	918	896	897	861	875
April	927	953	935	909	883	945	979	896	920	928	919	908	895	859	874
May	929	930	932	903	907	949	977	890	920	927	917	905	895	850	872
June	929	911	935	895	892	944	976	890	922	930	914	898	892	853	868
July	937	922	936	885	900	940	969	891	929	924	919	895	882	873	866
August	969	923	931	880	902	938	962	891	929	923	917	888	879	872	-
September	967	924	926	884	903	944	956	896	931	927	913	888	872	883	-
October	971	937	923	880	898	953	946	897	918	934	906	888	866	888	-
November	979	934	917	879	912	968	939	900	913	928	903	887	881	890	-
December	995	940	919	885	922	973	927	890	910	925	902	882	877	887	-
Average	950	938	931	895	898	947	965	897	916	926	914	895	884	871	873
UML's	11,404	11,253	11,169	10,739	10,772	11,362	11,576	10,759	10,990	11,107	10,965	10,736	10,612	10,449	6,114

City of Eureka Housing Authority

Board of Commissioners Meeting

September 20, 2021

Agenda Item H1

Memorandum

To: Commissioners

From: Dustin Wiesner, Director of Finance and Administration

Subject: City of Eureka Housing Authority's 2020 Financial Audit Report

BACKGROUND AND HISTORY:

Presented is the City of Eureka Housing Authority's 2020 Financial Audit Report. We had zero findings. Below is a list of financial highlights and a reference to relevant discussion points.

Highlights

- Net position decreased by \$27,413 (0%) during 2020.
- Total revenues increased \$105,503 (6%) during 2020.
- Total expenses decreased by \$6,604 (0%) during 2020.

Discussion Points

- Major factors affecting the Statement of Net Position (pg. 6-7).
- Major factors affecting Statement of Revenues, Expenses and Changes in Net Position (pg. 7-8).

STAFF RECOMMENDATION:

Staff recommends that the Board approve the City of Eureka Housing Authority's 2020 Financial Audit Report.

HOUSING AUTHORITY OF THE CITY OF EUREKA

Financial Statements and Independent Auditors' Report

Year Ended December 31, 2020



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The following table lists the Board Members as of December 31, 2020:

	Position
Kali Serotta	Chairperson
Kay Escarda	Vice-Chairperson
Renee Byers	Commissioner
James Matthias	Commissioner
Charles Bean	Commissioner

In addition to the above Commissioners, the Administrator of the Authority is Cheryl Churchill, who serves as the Executive Director.



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INDEPENDENT AUDITORS' REPORT

To the Governing Body of
Housing Authority of the City of Eureka

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of business-type activities and aggregate discretely presented component units of the Housing Authority of the City of Eureka (Authority) as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise our basic financial statements as listed in the table of contents.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

AUDITORS' RESPONSIBILITY

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the following discretely presented component units:

- Eureka Family Housing LP

Collectively, this entity represents 85 percent, (80) percent, and 74 percent, respectively, of the assets, net position, and revenues of the discretely presented component units. Those financial statements, which were prepared in accordance with *Accounting Standards Codification* as issued by the Financial Accounting Standards Board, were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for discretely presented component units, is based solely on the report of the other auditors. The financial statements of the discretely presented component units were not audited in accordance with *Government Auditing Standards*. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

OPINIONS

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and aggregate discretely presented component units of the Authority, as of December 31, 2020, and the respective change in financial position and cash flows thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

OTHER MATTERS

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Authority's 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 is 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 September 8, 2021, on our consideration of our 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 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 & Co." followed by a stylized circular flourish.

September 8, 2021
Redlands, CA

The Housing Authority of the City of Eureka'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

Our net position decreased by \$27,413 (0%) during 2020. Since we engage only in business-type activities, the decrease is all in the category of business-type net position. Net Position was \$6,040,936 and \$6,068,349 for 2020 and 2019, respectively.

Total revenues increased by \$105,503 (6%) during 2020 and were \$2,007,489 and \$1,901,986 for 2020 and 2019, respectively.

Total expenses increased by \$6,604 (0%) during 2020 and were \$2,201,041 and \$2,194,437 for 2020 and 2019, respectively.

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.