



HOUSING AUTHORITIES

CITY OF EUREKA & COUNTY OF HUMBOLDT



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AGENDA

REGULAR MEETING OF THE CITY OF EUREKA HOUSING AUTHORITY BOARD OF COMMISSIONERS

DATE AND TIME
Monday – November 21, 2022
7:30pm

LOCATION

Pursuant to Assembly Bill No.361 (Chapter 165, Statutes of 2021) approved by the Governor on September 16, 2021, codified at Government Code Section 54953 a local legislative body is authorized to hold public meetings remotely via teleconferencing without complying with the teleconferencing requirements imposed by the Ralph M. Brown Act when, among other requirements, a legislative body of a local agency holds a meeting during a proclaimed state emergency, and makes the public meeting accessible “via a call-in option or an internet-based service option” to all members of the public seeking to access and attend the meeting, offer public comment, and address the legislative body.

PUBLIC PARTICIPATION

Public access to this meeting is available as follows:

Join Zoom Meeting

<https://us02web.zoom.us/j/88463620789?pwd=WWowbTIVZDRUZjZOUWxGbGVLN2M5Zz09>

Meeting ID: 884 6362 0789

Passcode: 206132

Join Zoom meeting via phone: (669) 900-6833

Persons wishing to address the Board of Commissioners are asked to submit comments for the public speaking portion of the agenda as follows:

- Send an email with your comment(s) to heatherh@eurekahumboldtha.org prior to the Board of Commissioners meeting.
- Call and leave a message at (707) 443-4583 ext. 219.

When addressing the Board, on agenda items or business introduced by Commissioners, members of the public may speak for a maximum of five minutes per agenda item when the subject is before the Board.

1. Roll Call

2. Brown Act, Remote Session Authorization, Resolution 1973 (pages 3- 4)
Recommended Board Action: Accept and Adopt for Approval



The Housing Authorities are Equal Housing Opportunity Organizations



3. Public Comment (Non-Agenda):

This time is reserved for members of the public to address the Committee relative to matters of the County of Humboldt Housing Authority 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.

4. Approve minutes of the Board of Commissioners meetings:

4a. Special meeting, October 05, 2022 (pages 5- 6)

4b. Regular meeting, October 17, 2022 (pages 7- 11)

5. Bills and Communications: None

6. 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.

6a. Covid-19 Updates

6b. Occupancy and Leasing Report (page 12)

6c. HCV Utilization Reports (pages 13- 15)

7. Reports of the Commissioners:

This time is reserved for Commissioners to share any relevant news or Housing related endeavors undertaken by Commissioners.

8. Unfinished Business:

This time is reserved for any business that has been carried over from previous meetings and/or discussions.

9. New Business:

9a. City of Eureka Housing Authority Board Meeting Schedule for 2023; *informational* (page 16)

9b. Resolution 1974, Write off Uncollectible Debt

Recommended Board Action: Accept and Adopt for Approval (pages 17- 19)

9c. Resolution 1975, Accept Agency Audit Reports for fiscal year ending December 31, 2021

Recommended Board Action: Accept and Adopt for Approval (pages 20- 84)

9d. Resolution 1976, Update to bylaws

Recommended Board Action: Accept and Adopt for Approval (pages 85- 104)

9e. Resolution 1977, Proposed Utility Allowance Study Schedule for 2023

Recommended Board Action: Accept and Adopt for Approval (pages 105- 180)

10. Closed Session – If needed.

11. Adjournment

* * * Note * * *

Documents related to this agenda are available on-line at:

<https://eurekahumboldtha.org/governance/>

Know Your RIGHTS Under The Ralph M. Brown Act: Government's duty is to serve the public, reaching its decisions in full view of the public. The Board of Commissioners exists to conduct the business of its constituents. Deliberations are conducted before the people and are open for the people's review.

City of Eureka Housing Authority

Board of Commissioners Meeting

November 21, 2022

Agenda Item 2

Memorandum

To: Commissioners

From: Cheryl Churchill, Executive Director

Subject: Brown Act, Meetings Held Virtually

BACKGROUND:

The Brown Act allows for meetings to occur via teleconferencing subject to certain requirements, particularly that:

- the teleconference be accessible to the public;
- members of the public be allowed to address the legislative body;
- the legislative body post an agenda; and
- at least a quorum of the legislative body participate from locations within the boundaries of the local agency's jurisdiction.

STAFF RECOMMENDATION:

If the need to continue meetings remotely is acknowledged by the board, and meets the necessary requirements, approve the resolution allowing such practice to continue moving forward until such time as it is no longer necessary or no longer allowed.

RESOLUTION NO. 1973

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE CITY OF EUREKA HOUSING AUTHORITY MAKING FINDINGS PURSUANT TO GOVERNMENT CODE SECTION 54953, AS AMENDED BY ASSEMBLY BILL 361, AND AUTHORIZING THE CONTINUED USE OF VIRTUAL MEETINGS

WHEREAS, as a result of the COVID-19 pandemic, the Governor issued Executive Order Nos. N-08-21, N-25-20 and N-29-20, which suspended certain provisions of the Ralph M. Brown Act to allow the City of Eureka Housing Authority Board of Commissioners to conduct public meetings without strict compliance with the teleconferencing provisions of the Brown Act;

WHEREAS, Assembly Bill 361, which was signed into law on September 17, 2021, amended Government Code section 54953, to provide relief from the teleconferencing provisions of the Brown Act under certain circumstances provided the City of Eureka Housing Authority Board of Commissioners makes certain findings;

WHEREAS, as a result of the COVID-19 pandemic, the Governor proclaimed a state of emergency on March 4, 2020, in accordance with the section 8625 of the California Emergency Services Act, and the state of emergency remains in effect;

WHEREAS, as a result of the COVID-19 pandemic, the Humboldt County Health Officer has imposed and has recommended measures to promote social distancing;

NOW, THEREFORE, the City of Eureka Housing Authority Board of Commissioners does hereby find and resolve as follows:

1. That the Board has reconsidered the circumstances of the previously declared and existing state of emergency arising from the COVID-19 pandemic;
2. That the state of emergency continues to directly impact the ability of the members of the Board to meet safely in person, and further that local officials continue to impose or recommend measures to promote social distancing;
3. That the Board and its subordinate Committees, Commissions, and Boards may continue to conduct public meetings in accordance with Government Code section 54953(e);
4. That the Board will reconsider the above findings within 30-days of this Resolution.

PASSED AND ADOPTED on the 21 day of November 2022 by the following vote:

AYES:

NAYS:

ABSENT:

ABSTAIN:

Name

Name

Title

Title

Signature

Signature

MINUTES

SPECIAL MEETING OF THE CITY OF EUREKA HOUSING AUTHORITY BOARD OF COMMISSIONERS

Wednesday, October 05, 2022

Chairperson Serotta declared a quorum present and called the meeting to order at 12:32pm.

1. Roll Call:

Present: Chairperson Serotta, Vice Chairperson Konkler, Commissioner Byers,
Commissioner Escarda

Absent: Commissioner Raymond, Commissioner Pittman

Staff: Churchill, Humphreys, Wiesner

Public: None in attendance

- 2. New Business:** Resolution 1969, Purchase of property at 2335 Union Street, Eureka CA
Recommended Board Action: Approve and adopt the resolution for real estate purchase

Resolution No. 1969

Authorize Purchase of Real Estate

WHEREAS, the two Public Housing parcels at Buhne & Summer Street (APN #009-131-009, 0.41 acres) and Union Street (APN #009-131-011, 0.36 acres), would be contiguous except for the privately owned parcel #009-131-010 located at 2335 Union Street (0.11 acres), at the corner of Buhne & Union Street; and

WHEREAS, the parcel #009-131-010 has been listed for sale as of 09/23/2022; and

WHEREAS, ownership of said parcel would be advantageous as both an eligible rental currently and as available property to enhance future redevelopment increasing potential available units at this location; and

WHEREAS, the City of Eureka Housing Authority Board of Commissioners supports acquisition of the aforementioned property and deems it desirable and in the best interests of this agency to acquire that certain property located at 2335 Union Street, in the city of Eureka, county of Humboldt;

NOW, THEREFORE, BE IT RESOLVED, that this agency pursue acquisition of aforementioned Property for such price and upon such terms and conditions as the Executive Director and Director of Finance of this agency may, in their discretion, deem advisable.

RESOLVED FURTHER, that the Executive Director and/or Director of Finance are hereby authorized, directed, and empowered to execute, for and on behalf of this agency and in its name, any and all documents required in connection with the purchase of the Property, including but not limited to purchase agreements and escrow documents.

Motion to approve the Resolution 1969 by Commissioner Escarda.

Second - Commissioner Byers

Roll Call:

Ayes: Serotta, Konkler, Byers, Escarda

Nays: None

Abstain: None

Chairperson Serotta declared the motion carried and the Resolution 1969 approved.

3. Closed Session: None needed.

4. Adjournment

There being no further business to come before the Commissioners, the meeting was adjourned at 12:51pm.

Secretary

Chairperson

MINUTES

REGULAR MEETING OF THE CITY OF EUREKA HOUSING AUTHORITY BOARD OF COMMISSIONERS

Monday, October 17, 2022

Vice Chairperson Konkler declared a quorum present and called the meeting to order at 7:32pm.

1. Roll Call:

Present: Vice Chairperson Konkler, Commissioner Escarda, Commissioner Pittman,
Commissioner Raymond

Absent: Chairperson Serotta, Commissioner Byers

Staff: Churchill, Humphreys, Wiesner

Public: None in attendance

2. Brown Act, Remote Session Authorization, Resolution 1970

Recommended Board Action: Accept and Adopt for Approval

RESOLUTION NO. 1970

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE CITY OF EUREKA HOUSING
AUTHORITY MAKING FINDINGS PURSUANT TO GOVERNMENT CODE SECTION 54953, AS
AMENDED BY ASSEMBLY BILL 361, AND AUTHORIZING THE CONTINUED USE OF VIRTUAL
MEETINGS**

WHEREAS, as a result of the COVID-19 pandemic, the Governor issued Executive Order Nos. N-08-21, N-25-20 and N-29-20, which suspended certain provisions of the Ralph M. Brown Act to allow the City of Eureka Housing Authority Board of Commissioners to conduct public meetings without strict compliance with the teleconferencing provisions of the Brown Act;

WHEREAS, Assembly Bill 361, which was signed into law on September 17, 2021, amended Government Code section 54953, to provide relief from the teleconferencing provisions of the Brown Act under certain circumstances provided the City of Eureka Housing Authority Board of Commissioners makes certain findings;

WHEREAS, as a result of the COVID-19 pandemic, the Governor proclaimed a state of emergency on March 4, 2020, in accordance with the section 8625 of the California Emergency Services Act, and the state of emergency remains in effect;

WHEREAS, as a result of the COVID-19 pandemic, the Humboldt County Health Officer has imposed and has recommended measures to promote social distancing;

NOW, THEREFORE, the City of Eureka Housing Authority Board of Commissioners does hereby find and resolve as follows:

1. That the Board has reconsidered the circumstances of the previously declared and existing state of emergency arising from the COVID-19 pandemic;

2. That the state of emergency continues to directly impact the ability of the members of the Board to meet safely in person, and further that local officials continue to impose or recommend measures to promote social distancing;

3. That the Board and its subordinate Committees, Commissions, and Boards may continue to conduct public meetings in accordance with Government Code section 54953(e);

4. That the Board will reconsider the above findings within 30-days of this Resolution.

Motion to approve the Resolution 1970 by Commissioner Escarda.

Second - Commissioner Raymond

Roll Call:

Ayes: Konkler, Escarda, Pittman, Raymond

Nays: None

Abstain: None

Vice Chairperson Konkler declared the motion carried and the Resolution 1970 approved.

3. Public Comment (Non-Agenda): None heard

4. Approve Minutes of the Board of Commissioners Meeting held September 19, 2022, regular meeting and October 05, 2022, special meeting.

Motion to approve the minutes of the meeting of September 19, 2022, made by Commissioner Raymond

Second – Commissioner Escarda

Roll call:

Ayes: Konkler, Escarda, Pittman, Raymond

Nays: None

Abstain: None

Vice Chairperson Konkler declared the motion carried to approve the minutes of September 19, 2022.

The minutes of the October 05, 2022 special meeting were brought for a vote. It was noted by Secretary Churchill that Commissioner Pittman and Commissioner Raymond were not in attendance of that meeting. A quorum vote is not present. The minutes of the October 05, 2022 special meeting will be carried forward to the next regular meeting of November 21, 2022.

5. Bills and Communication: None

6. Report of the Secretary:

6a. Covid-19 Updates

Secretary Churchill updates the board stating that we have no changes to report. The lobby is open to the public Tuesday through Thursday, 10:00am – 3:00pm.

6b. Occupancy and Leasing Report

Secretary Churchill updates the board on this report. Secretary Churchill comments that for August 2022 our numbers were down a bit. However, in September 2022 the tenant services department did a big push to get as many units leased up as possible and were able to get eight lease ups completed. Secretary Churchill goes on to note that the maintenance department is working diligently on unit turns.

6c. HCV Utilization Reports

Secretary Churchill updates the board and goes over key points of the report.

7. Reports of the Commissioners: None heard.

8. Unfinished Business: None.

9. New Business:

9a. Request for Qualifications (RFQ), Public Housing Repositioning Developer Partner; *Informational*

Secretary Churchill briefs the board on the RFQ noting that working with Enterprise Community Partners and Mike Andrews/Structure PDX, the City of Eureka Housing Authority developed a Request for Qualifications (RFQ) for a Repositioning Developer Partner. The RFQ was published on October 10, 2022 and distributed via direct emails to developers, posted to community housing boards, shared with other housing authorities, and published on the CEHA website. The closing date for submissions for the RFQ is November 21, 2022. Secretary Churchill notes that all other relevant dates are included in the RFQ.

9b. Resolution 1971, CA025 5-Year Agency Plan, Draft Plan Update for 2023

Recommended Board Action: Accept and Adopt for Approval

RESOLUTION 1971

RESOLUTION TO APPROVE 5 - YEAR AGENCY PLAN UPDATE

WHEREAS, In order to be in compliance with regulations of the United States Department of Housing and Urban Development, Housing Authority of the City of Eureka must submit a 5 year Plan every 5 years and provide progress updates; and

WHEREAS, The Agency Plan has been reviewed for accuracy and completeness; and

WHEREAS, A Public Notice stating the Agency Plan was available for review at the Housing Authority offices with a Public Hearing to be held on June 15, 2022 was published on the Housing Authority of the City of Eureka website and front lobby of the Housing Authority office; and

WHEREAS, The Public Hearing was held on June 15, 2022; and

WHEREAS, There were no changes or corrections to the agency plan suggested.

NOW, THEREFORE, BE IT RESOLVED, That the Commissioners of the Housing Authority of the City of Eureka do hereby approve the 5 Year Agency Plan update for 2021-2025 as submitted for review.

Motion to approve the Resolution 1971 by Commissioner Escarda.

Second - Chairperson Raymond

Roll Call:

Ayes: Konkler, Escarda, Pittman, Raymond

Nays: None

Abstain: None

Vice Chairperson Konkler declared the motion carried and the Resolution 1971 approved.

9c. Resolution 1972, Annual Operating Budget for Fiscal Year Ending December 31, 2023
Recommended Board Action: Accept and Adopt for Approval

RESOLUTION 1972

RESOLUTION TO APPROVE ANNUAL OPERATING BUDGET FOR CITY OF EUREKA HOUSING AUTHORITY FOR FISCAL YEAR ENDING DECEMBER 31, 2023

WHEREAS, The City of Eureka Housing Authority Board of Commissioners directed the Executive Director to prepare an Operating Budget for City of Eureka Housing Authority for fiscal year ending December 31, 2023; and

WHEREAS, The Operating Budget has been submitted for the Board's review and has been found to be substantially correct.

NOW, THEREFORE, BE IT RESOLVED, That the Commissioners of the City of Eureka Housing Authority do hereby approve and adopt the Operating Budget for FYE December 31, 2023.

Motion to approve the Resolution 1972 by Commissioner Escarda.

Second - Chairperson Pittman

Roll Call:

Ayes: Konkler, Escarda, Pittman, Raymond

Nays: None

Abstain: None

Vice Chairperson Konkler declared the motion carried and the Resolution 1972 approved.

10. Closed Session: None needed.

11. Adjournment

There being no further business to come before the Commissioners, the meeting was adjourned at 8:22pm.

Secretary

Chairperson

Occupancy and Leasing Report 2022

City of Eureka Housing Authority County of Humboldt Housing Authority

	Total Units Available		# Units Leased, 1st of Month										Wait List
	Program		Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	End of Month	
Eureka													
Public Housing	196	*	177	180	182	181	180	180	180	180	179	462	
Eureka Family Housing	51		48	48	48	47	44	44	46	46	46	483	
Eureka Senior Housing	22		20	20	20	20	21	21	21	19	18	182	
	269		245	248	250	248	245	245	247	245	243		
Humboldt													
Tenant Based Vouchers													
Housing Choice Vouchers	1137		822	816	820	812	813	814	806	796	799	998	
VASH Vouchers	73		23	23	23	26	26	28	28	29	31	N/A	
Mainstream vouchers	75	***	27	27	28	29	31	32	36	36	35	N/A	
Emergency Housing Vouchers (EHV)	182		5	11	15	18	23	30	38	42	46	N/A	
Project Based Vouchers													
PBV-VASH - Bayview Heights (Eureka)	22	**	21	21	21	22	22	22	22	22	22		
PBV-HCV - Bayview Heights (Eureka)	3	**	-	-	-	3	3	3	3	3	3		
PBV-HCV - Sorrell Place (Arcata)	5	**	-	-	-	-							
PBV-HCV - Providence (Eureka)	42	+	-	-	-	-							
PBV-HCV - 7th & Myrtle Senior (Eureka)	35	+	-	-	-	-							
Total All Vouchers	1574		898	898	907	910	918	929	933	928	936		
Vouchers issued but not under contract, end of month (aka "Searching")													
76													

*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 Vouchers at Bayview Heights Veteran's housing at 4th & C Street, Eureka; contract signed 6/30/2020.
5 Project Based HCV vouchers at Sorrell Place, extremely low income units at 7th & I Street, Arcata; effective 6/1/2022.

*** Mainstream vouchers were awarded December 2020. Funding and voucher issuance began April 2021.
25 Mainstream vouchers will be allocated via waitlist pulls; 50 will be via referral from CoC partners.

† No PHA waitlist for EHVs; all are issued based on referral from HHHC or HDVS. Referrals began Q4 2021.

+ HUD-approved PBVs; project expected to complete construction in 2023.

COUNTY OF HUMBOLDT HOUSING AUTHORITY
All Voucher Programs
For the month of September 2022

	January	February	March	April	May	June	July	August	September	Total
Traditional HCV & VASH (Includes PBVs)										
HAP income	\$ 487,449	\$ 490,581	\$ 492,982	\$ 492,810	\$ 492,002	\$ 485,420	\$ 516,667	499,159.00	505,815.00	\$ 4,462,885
HAP expenses	(491,882)	(489,328)	(494,790)	(489,895)	(496,352)	(500,284)	(499,124)	(514,768.00)	(515,010.00)	(4,491,433)
Surplus (Deficit)	<u>(4,433)</u>	<u>1,253</u>	<u>(1,808)</u>	<u>2,915</u>	<u>(4,351)</u>	<u>(14,864)</u>	<u>17,543</u>	<u>(15,609.00)</u>	<u>(9,195.00)</u>	<u>(28,549)</u>
% Total income utilized	100.91% A	99.74%	100.37%	99.41%	100.88% A	103.06%	96.60%	103.13%	101.82% A	100.64%
Administrative/Other Income	71,092	71,162	83,214	69,268	112,267	77,092	74,183	73,199.40	72,497.28	703,974
Operating expenses	(62,591)	(57,222)	(62,223)	(64,273)	(83,268)	(60,183)	(100,329)	(72,497.28)	(60,625.55)	(623,211)
Surplus (Deficit)	<u>8,501</u>	<u>13,940</u>	<u>20,991</u>	<u>4,995</u>	<u>29,000</u>	<u>16,909</u>	<u>(26,146)</u>	<u>702</u>	<u>11,872</u>	<u>80,763</u>
Remaining HAP Cash	18,124	19,052	10,667	12,533	12,110	2,092	14,037	560	4,480	
Remaining Non-HAP Cash	385,079	409,050	425,907	432,218	464,707	473,027	489,409	502,082	517,465	
Total HCV Cash	<u>403,203</u>	<u>428,102</u>	<u>436,574</u>	<u>444,751</u>	<u>476,818</u>	<u>475,119</u>	<u>503,447</u>	<u>502,641</u>	<u>521,944</u>	
Cash Increase/(Decrease)	6,455	24,900	8,471	8,177	32,067	(1,699)	28,328	(805)	19,303	
# of Households Assisted	866	858	862	858	861	864	856	854	852	7,731
Average HAP Payment	\$ 567.99	\$ 570.31	\$ 574.00	\$ 570.97	\$ 576.48	\$ 579.03	\$ 583.09	602.77	604.47	\$ 580.96
Mainstream (disabled & non-elderly)										
HAP income	\$ 7,833	\$ 12,284	\$ 15,469	\$ 15,469	\$ 15,469	\$ -	\$ -	19,100.00	24,361.00	\$ 109,985
HAP expenses	(17,543)	(18,014)	(18,864)	(19,822)	(21,360)	(21,567)	(24,421)	(24,465.00)	(23,756.00)	(189,812)
Surplus (Deficit)	<u>(9,710)</u>	<u>(5,730)</u>	<u>(3,395)</u>	<u>(4,353)</u>	<u>(5,891)</u>	<u>(21,567)</u>	<u>(24,421)</u>	<u>(5,365.00)</u>	<u>605.00</u>	<u>(79,827)</u>
% Total income utilized	223.96%	146.65%	121.95%	128.14%	138.08%	N/A	N/A	128.09%	97.52%	172.58%
Administrative/Other Income	55	55	1,508	647	6,011	885	885	885	45,506	56,437
Operating expenses	(1,575)	(1,068)	(1,291)	(1,301)	(2,763)	(2,440)	(3,754)	(2,703)	(2,649)	(19,544)
Surplus (Deficit)	<u>(1,520)</u>	<u>(1,013)</u>	<u>217</u>	<u>(654)</u>	<u>3,248</u>	<u>(1,555)</u>	<u>(2,869)</u>	<u>(1,818)</u>	<u>42,857</u>	<u>36,893</u>
Remaining HAP Cash	69,131	63,950	60,703	56,106	53,175	31,360	8,261	2,512	2,113	
Remaining Non-HAP Cash	(1,407)	(2,296)	(2,052)	(2,669)	647	(702)	(2,104)	(3,734)	39,027	
Total MSV Cash	<u>67,724</u>	<u>61,654</u>	<u>58,651</u>	<u>53,437</u>	<u>53,822</u>	<u>30,658</u>	<u>6,157</u>	<u>(1,222)</u>	<u>41,140</u>	
Cash Increase/(Decrease)	(12,191)	(6,070)	(3,003)	(5,214)	385	(23,164)	(24,501)	(7,379)	42,362 B	
# of Households Assisted	27	27	28	29	31	32	36	36	35	281
Average HAP Payment	\$ 649.74	\$ 667.19	\$ 673.71	\$ 683.52	\$ 689.03	\$ 673.97	\$ 678.36	679.58	678.74	\$ 675.49

Emergency Housing Vouchers (EHVs)

HAP income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	\$ -
HAP expenses	(4,749)	(11,739)	(15,752)	(17,535)	(24,957)	(30,246)	(36,868)	(41,451.00)	(44,507.00)	(227,804)
Surplus (Deficit)	<u>(4,749)</u>	<u>(11,739)</u>	<u>(15,752)</u>	<u>(17,535)</u>	<u>(24,957)</u>	<u>(30,246)</u>	<u>(36,868)</u>	<u>(41,451.00)</u>	<u>(44,507.00)</u>	<u>(227,804)</u>
% Total income utilized	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Administrative/Other Income	6,940	13,451	11,275	12,862	18,644	15,136	21,921	22,840	22,481	145,551
Operating expenses	(6,064)	(12,924)	(10,910)	(12,457)	(18,645)	(15,141)	(28,275)	(22,481)	(18,240)	(145,138)
Surplus (Deficit)	<u>876</u>	<u>527</u>	<u>365</u>	<u>405</u>	<u>(1)</u>	<u>(5)</u>	<u>(6,354)</u>	<u>358</u>	<u>4,241</u>	<u>413</u>
Remaining HAP Cash	512,371	500,567	485,216	467,681	442,929	412,584	375,210	334,859	290,352	
Remaining Non-HAP Cash	426,639	414,688	404,613	392,951	374,709	360,770	339,649	317,910	268,183	
Total EHV Cash	939,010	915,255	889,829	860,632	817,638	773,354	714,859	652,769	558,535	
Cash Increase/(Decrease)	(12,025)	(23,755)	(25,426)	(29,197)	(42,993)	(44,284)	(58,495)	(62,091)	(94,233) C	
# of Households Assisted	5	11	15	18	23	30	38	42	46	228
Average HAP Payment	\$ 949.80	\$ 1,067.18	\$ 1,050.13	\$ 974.17	\$ 1,085.09	\$ 1,008.20	\$ 970.21	986.93	967.54	\$ 999.14

Total All Voucher Programs

HAP income	\$ 495,282	\$ 502,865	\$ 508,451	\$ 508,279	\$ 507,471	\$ 485,420	\$ 516,667	\$ 518,259	\$ 530,176	\$ 4,572,870
HAP expenses	(514,174)	(519,081)	(529,406)	(527,252)	(542,669)	(552,097)	(560,413)	(580,684)	(583,273)	(4,909,049)
Surplus (Deficit)	<u>(18,892)</u>	<u>(16,216)</u>	<u>(20,955)</u>	<u>(18,973)</u>	<u>(35,199)</u>	<u>(66,677)</u>	<u>(43,746)</u>	<u>(62,425.00)</u>	<u>(53,097.00)</u>	<u>(336,180)</u>
% Total income utilized	103.81%	103.22%	104.12%	103.73%	106.94%	113.74%	108.47%	112.05%	110.01%	107.35%
Administrative/Other Income	78,087	84,668	95,997	82,777	136,923	93,113	96,989	96,924	140,485	905,962
Operating expenses	(70,229)	(71,214)	(74,424)	(78,031)	(104,676)	(77,764)	(132,357)	(97,682)	(81,515)	(787,893)
Surplus (Deficit)	<u>7,857</u>	<u>13,454</u>	<u>21,572</u>	<u>4,747</u>	<u>32,247</u>	<u>15,349</u>	<u>(35,368)</u>	<u>(758)</u>	<u>58,970</u>	<u>118,070</u>
Remaining HAP Cash	599,626	583,569	556,586	536,320	508,214	446,036	397,508	337,931	296,945	
Remaining Non-HAP Cash	810,311	821,443	828,468	822,499	840,064	833,095	826,955	816,258	824,675	
Total Program Cash	1,409,938	1,405,012	1,385,054	1,358,819	1,348,278	1,279,131	1,224,463	1,154,189	1,121,620	
Cash Increase/(Decrease)	(17,760)	(4,926)	(19,958)	(26,235)	(10,541)	(69,147)	(54,668)	(70,274)	(32,569)	
# of Households Assisted	898	896	905	905	915	926	930	932	933	8,240
Average HAP Payment	\$ 572.58	\$ 579.33	\$ 584.98	\$ 582.60	\$ 593.08	\$ 596.22	\$ 602.59	623.05	625.16	\$ 595.76

Notes

A Spending above 100% indicates full utilization of monthly funding plus spending down of HUD-held reserves (which is encouraged/required by HUD).

B Cash decrease due to timing of HUD stopping MSV payments in 06/2022; expecting cash to increase as payments continue this year.

C Cash decrease due to timing of HUD stopping EHV HAP and Admin Fee disbursements from 12/2021-06/2022; expecting cash to continue to decrease as preliminary program funding is utilized per HUD program mandate. Once initial program funding gets below a certain level, HUD will initiate monthly funding again.

Housing Choice Vouchers

	<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>	<u>2022</u>
January	985	913	889	917	918	903	882	866	884	866
February	983	906	901	921	919	898	894	867	875	858
March	977	899	908	923	918	896	897	861	875	862
April	979	896	920	928	919	908	895	859	873	858
May	977	890	920	927	917	905	895	850	873	861
June	976	890	922	930	914	898	892	853	868	864
July	969	891	929	924	919	895	882	873	865	856
August	962	891	929	923	917	888	879	872	864	854
September	956	896	931	927	913	888	872	883	864	852
October	946	897	918	934	906	888	866	888	862	
November	939	900	913	928	903	887	881	890	866	
December	927	890	910	925	902	882	877	887	857	
Average	965	897	916	926	914	895	884	871	869	859
UML's	11,576	10,759	10,990	11,107	10,965	10,736	10,612	10,449	10,426	7,731

Mainstream Vouchers

									<u>2021</u>	<u>2022</u>
January										27
February										27
March										28
April										29
May										31
June										32
July										36
August									4	36
September									15	35
October									18	
November									24	
December									27	
Average									21	31
UML's									88	281

Emergency Housing Vouchers

									<u>2021</u>	<u>2022</u>
January										5
February										11
March										15
April										18
May										23
June										30
July										38
August										42
September										46
October										
November										
December									4	
Average									4	25
UML's									4	228

Total All Voucher Programs

	<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>	<u>2022</u>
January	985	913	889	917	918	903	882	866	884	898
February	983	906	901	921	919	898	894	867	875	896
March	977	899	908	923	918	896	897	861	875	905
April	979	896	920	928	919	908	895	859	873	905
May	977	890	920	927	917	905	895	850	873	915
June	976	890	922	930	914	898	892	853	868	926
July	969	891	929	924	919	895	882	873	865	930
August	962	891	929	923	917	888	879	872	868	932
September	956	896	931	927	913	888	872	883	879	933
October	946	897	918	934	906	888	866	888	880	
November	939	900	913	928	903	887	881	890	890	
December	927	890	910	925	902	882	877	887	888	
Average	965	897	916	926	914	895	884	871	894	916
UML's	11,576	10,759	10,990	11,107	10,965	10,736	10,612	10,449	10,518	8,240

City of Eureka Housing Authority
County of Humboldt Housing Authority
2023 Board Meeting Schedule

Date	Board	Notes
January 09	County Board	
January 17	City Board	Tuesday meeting due to Martin Luther King holiday
February 14	County Board	Tuesday meeting due to Lincoln's birthday
February 21	City Board	Tuesday meeting due to President's Day holiday
March 13	County Board	Annual Meeting -Elect Officers
March 20	City Board	Annual Meeting -Elect Officers
April 10	County Board	
April 17	City Board	
May 08	County Board	
May 15	City Board	
June 12	County Board	
June 20	City Board	Tuesday meeting due to June-teenth holiday
July 10	County Board	Mission Statement Goals
July 17	City Board	Mission Statement Goals
August 14	County Board	
August 21	City Board	
September 11	County Board	Annual Agency Plan
September 18	City Board	Annual Agency Plan
October 10	County Board	Tuesday meeting due to Columbus Day holiday - Budget review/approval
October 16	City Board	Budget review/approval
November 13	County Board	Utility Allowance
November 20	City Board	Audits / Utility allowance
December 11	County Board	
December 18	City Board	

City of Eureka Housing Authority

Board of Commissioners Meeting

November 21, 2022

Agenda Item 9b

Memorandum

To: Commissioners

From: Dustin Wiesner, Director of Finance, Administration and Technology

Subject: Write Off of Uncollectible Accounts Receivable

BACKGROUND:

The City of Eureka Housing Authority routinely writes off uncollectible accounts receivable after all reasonable efforts have been made to collect the debt. All write offs over \$5,000.00 require board approval with a resolution.

Impact to Personnel:

None.

Fiscal Impact:

Once a debt is deemed uncollectible, it is written off, or removed from the accounting books. Write-offs are reflected in financial statements as a decrease in Accounts Receivable (an asset), and an increase in expenses. This transaction is an accounting entry that does not affect cash flow. Additionally, the decrease in Accounts Receivable positively affects some of the HUD ratios that are used to evaluate our agency's operations.

Note that debts are still reported in HUD systems, and any person reported owing cannot be assisted by HUD-funded programs until debts are paid. Additionally, once a debt is written off internally, it is submitted to a collection agency for further follow-up. However, the resulting collections from this process are historically very low.

Alternatives:

Keeping uncollectible receivables on the books fails to properly account for bad debts and to comply with Generally Accepted Accounting Principles (GAAP). Additionally, it does not reflect a conservative approach to the collectability of past tenant debts. This option is not recommended.

STAFF RECOMMENDATION:

Staff recommends that the Board approve and adopt the resolution to write off uncollectible debts.

Ppty	Code	Name	Balance	Status	DL1	DL2	Move Out Date	Rent	Late	Work Orders	Misc Tenant Charge	Cleaning & Damages
252	t0004247		647.27	Past	8/15/2022	8/30/2022	6/10/2022	61.02	-	-	-	586.25
252	t0002688		5,219.96	Past	8/15/2022	8/30/2022	6/28/2022	-	-	-	-	5,219.96
ESH	t0003110		578.83	Past	8/15/2022	8/30/2022	7/5/2022	-	-	-	-	578.83
			<u>\$ 6,446.06</u>					<u>\$61.02</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$6,385.04</u>

PREPARED BY

Jhonny Wilson

Accounts Receivable Clerk

10/13/2022

Date

APPROVALS

J. Dustin Wiesner

Director of Finance

10/17/2022

Date

Cheryl Churchill

Executive Director

10/17/2022

Date

CITY OF EUREKA HOUSING AUTHORITY

RESOLUTION 1974

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 off of such accounts.

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

<u>Tenant Public Housing</u>	<u>Amount</u>
Eviction	\$5,219.96

PASSED AND ADOPTED on the 21 day of November 2022 by the following vote:

AYES:

NAYS:

ABSENT:

ABSTAIN:

Name

Title

Signature

Name

Title

Signature

City of Eureka Housing Authority

Board of Commissioners Meeting

November 21, 2022

Agenda Item 9c

Memorandum

To: Commissioners

From: Dustin Wiesner, Director of Finance, Administration and Technology

Subject: City of Eureka Housing Authority's 2021 Financial Audit Report.

BACKGROUND AND HISTORY:

Presented is the City of Eureka Housing Authority's 2021 Financial Audit Report. We had one finding.

Below is a list of financial highlights and a reference to relevant discussion points.

- Net position increased by \$110,034 (0%) during 2021 (pg. 7-8 of audit report).
- Total revenues increased \$231,198 (11%) during 2021 (pg. 9 of audit report).
- Total expenses increased by \$93,751 (4%) during 2021 (pg. 9 of audit report).
- We had zero financial statement findings and one compliance finding related to vendor setups (pg. 59-61 of audit report).

Impact to Personnel:

Designated personnel will be required to perform and document debarment checks as recommended by auditors.

Fiscal Impact:

HUD requires an annual audited financial report. Failure to submit an annual audited financial report may result in sanctions including, but not limited to, a permanent reduction or offset of funding.

Alternatives:

N/A

STAFF RECOMMENDATION:

Staff recommends that the Board approve the City of Eureka Housing Authority's 2021 Financial Audit Report.

CITY OF EUREKA HOUSING AUTHORITY

FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT

DECEMBER 31, 2021



**CITY OF EUREKA HOUSING AUTHORITY
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**CITY OF EUREKA HOUSING AUTHORITY
LIST OF PRINCIPAL OFFICIALS
DECEMBER 31, 2021**

The following table lists the Board Members as of December 31, 2021:

	Position
Kali Serotta	Chairperson
Kay Escarda	Vice-Chairperson
Renee Byers	Commissioner
Mark Konkler	Commissioner
Kristen Raymond	Commissioner
Tabatha Pittman	Commissioner

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

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
City of Eureka Housing Authority
Eureka, California

Report on the Audit of Financial Statements

Opinions

We have audited the accompanying financial statements of the business-type activities, and the aggregate discretely presented component units of City of Eureka Housing Authority (the "Authority"), as of and for the year ended December 31, 2021, 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, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities, and the aggregate discretely presented component units of the Authority as of December 31, 2021, the respective changes in financial position and, where applicable cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the following discretely presented component units:

- Eureka Family Housing LP

This entity collectively represents 85%, (12)%, and 77%, 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*.

Basis for Opinions

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. 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 opinions.

Responsibilities of Management 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; 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.

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 opinions. 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 generally accepted auditing standards 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 generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- 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.
- 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.
- 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.
- 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 supplementary schedules, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 basic financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the basic 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. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, that information is fairly stated in all material respects, in relation to the basic 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 August 24, 2022, on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

Harshmal & Company LLP

Oakland, California
August 24, 2022

MANAGEMENT'S DISCUSSION & ANALYSIS (UNAUDITED)

**CITY OF EUREKA HOUSING AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2021**

City of Eureka Housing Authority (the "Authority") primarily provides housing assistance to low income individuals and families. Its primary sources of funding are through grants received from the U.S. Department of Housing and Urban Development (HUD).

The Authority's Management's Discussion and Analysis is designed to:

- Assist the reader in focusing on significant financial issues,
- Provide an overview of the Authority's financial activity,
- Identify changes in the Authority's financial position and its resulting ability to address the next and subsequent year challenges, and
- 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 the Authority's financial statements.

FINANCIAL HIGHLIGHTS

The Authority's net position increased by \$110,034 (2%) during the year 2021. Since the Authority engages only in business-type activities, the increase is all in the category of business-type net position. The net position was \$6,150,970 and \$6,040,936 for 2021 and 2020, respectively.

Total revenues increased by \$231,198 (11%) during 2021 and were \$2,404,826 and \$2,173,628 for 2021 and 2020, respectively.

Total expenses decreased by \$93,751 (4%) during 2021 and were \$2,294,792 and \$2,201,041 for 2021 and 2020, respectively.

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial statements 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, a statement of revenues, expenses, and changes in net position, a 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.

**CITY OF EUREKA HOUSING AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2021**

FINANCIAL ANALYSIS OF THE AUTHORITY

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

Table 1 - Statement of Net Position

	December 31, 2021	December 31, 2020	Change
Cash and equivalents	\$ 916,384	\$ 765,869	\$ 150,515
Other current assets	125,832	56,842	68,990
Net capital assets	1,917,775	1,960,981	(43,206)
Other assets	<u>5,487,084</u>	<u>5,568,694</u>	<u>(81,610)</u>
Total assets	8,447,075	8,352,386	94,689
Deferred outflows of resources	<u>417,939</u>	<u>472,854</u>	<u>(54,915)</u>
Total assets and deferred outflows of resources	<u>8,865,014</u>	<u>8,825,240</u>	<u>39,774</u>
Current liabilities	247,260	207,963	39,297
Noncurrent liabilities	<u>1,538,832</u>	<u>2,319,156</u>	<u>(780,324)</u>
Total liabilities	1,786,092	2,527,119	(741,027)
Deferred inflows of resources	<u>927,952</u>	<u>257,185</u>	<u>670,767</u>
Total liabilities and deferred inflows of resources	<u>2,714,044</u>	<u>2,784,304</u>	<u>(70,260)</u>
Net position:			
Net investment in capital assets	1,911,175	1,947,181	(36,006)
Unrestricted	<u>4,239,795</u>	<u>4,093,755</u>	<u>146,040</u>
Total net position	<u>6,150,970</u>	<u>6,040,936</u>	<u>110,034</u>
Total liabilities, deferred inflows of resources, & net position	<u>\$ 8,865,014</u>	<u>\$ 8,825,240</u>	<u>\$ 39,774</u>

**CITY OF EUREKA HOUSING AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2021**

Major factors affecting the Statement of Net Position (Table 1)

The net position increased by \$110,034 (2%) as a result of the following major factors:

Assets

- Cash and equivalents increased by \$150,515 (20%), mostly due to an increase in HUD PHA operating grant receipt.
- Other current assets increased by \$68,990 (121%) primarily as a result of prepaid insurance at year-end.
- Net capital assets decreased by \$43,206 (2%) due to regular depreciation, which was offset by an increase in capital assets due to unit renovations and planned maintenance projects.
- Other assets decreased by \$81,610 (1%) mostly due to a decrease in Pension and OPEB (Other Post-Employment Benefits) receivable of 235,578 (See Note 15) offset by an increase in interest receivable from several loans.
- Deferred outflows of resources decreased by \$54,915 (12%) due to a decrease in deferred outflows related to OPEB of \$19,214 (see Note 8) and a decrease in deferred outflows related to Pensions of \$35,701 (see Note 9).

Liabilities

- Noncurrent liabilities decreased by \$780,324 (34%) mostly due to an increase in OPEB liability of \$55,492 (see Note 8) and a decrease in Pension liability of \$840,750 (see Note 9).
- Deferred inflows of resources increased by \$670,767 (261%) due to a decrease in deferred inflows related to OPEB of \$8,922 (See Note 8) and an increase in deferred inflows related to Pensions of \$679,689 (see Note 9).

**CITY OF EUREKA HOUSING AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2021**

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

Table 2 - Statement of Revenues, Expenses and Changes in Net Position

	December 31, 2021	December 31, 2020	Change
Operating revenues	\$ 1,109,415	\$ 1,065,107	\$ 44,308
Operating grants and subsidies	1,126,992	942,382	184,610
Depreciation expenses	(241,246)	(220,477)	(20,769)
Other operating expenses	<u>(2,053,546)</u>	<u>(1,980,564)</u>	<u>(72,982)</u>
Operating income (loss)	(58,385)	(193,552)	135,167
Investment Income	<u>168,419</u>	<u>166,139</u>	<u>2,280</u>
Net income (loss) - change in net position	<u>110,034</u>	<u>(27,413)</u>	<u>137,447</u>
Net position, beginning of year	<u>6,040,936</u>	<u>6,068,349</u>	<u>(27,413)</u>
Net position, end of year	<u><u>\$ 6,150,970</u></u>	<u><u>\$ 6,040,936</u></u>	<u><u>\$ 110,034</u></u>

Major factors affecting the Statement of Revenues, Expenses and Changes in Net Position (Table 2)

The Authority's change in net position increased by \$110,034 in 2021 compared to 2020's decrease of \$27,413 in net position due to the following factors:

Revenues

- Operating revenues increased by \$44,308 (4%) primarily due to an increase in tenant rent revenue and less bad debt expense due to the Emergency Rental Assistance Program, offset by less insurance proceeds from damage claims.
- Operating grants and subsidies increased by \$184,610 (20%) due to increases in operating subsidy, the capital fund grant, and receiving Coronavirus Aid, Relief, and Economic Security Act (CARES Act) funding.

Expenses

- Depreciation expense increased \$20,769 (9%) due to the completion of unit renovations and planned maintenance projects (See Note 6).
- Other operating expenses were similar to the prior year with an increase of \$72,982 (4%) that was primarily affected by increases related to inflation which were offset by more unit-turn costs being capitalized and converted into longer-term costs via depreciation.

**CITY OF EUREKA HOUSING AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2021**

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

As of the fiscal year ended December 31, 2021, the Authority had \$1,917,775 invested in various capital assets as reflected in the following schedule, representing a net decrease (additions, deductions, and depreciation) of \$43,206 from the end of last year.

Table 3 - Change in Capital Assets

	December 31, 2021	December 31, 2020	Change
Land	\$ 322,315	\$ 322,315	\$ -
Construction in progress	94,451	16,792	77,659
Buildings	8,652,346	8,531,965	120,381
Furniture and equipment-dwellings	-	-	-
Furniture and equipment-administration	333,190	333,190	-
Less: Accumulated depreciation	<u>(7,484,527)</u>	<u>(7,243,281)</u>	<u>(241,246)</u>
Capital Assets, net	<u>\$ 1,917,775</u>	<u>\$ 1,960,981</u>	<u>\$ (43,206)</u>

The change in capital assets is presented in detail in the notes to the financial statements.

Debt Outstanding

The Authority had the following amounts of debt outstanding:

	December 31, 2021	December 31, 2020	Change
Total debt	\$ <u>6,600</u>	\$ <u>13,800</u>	\$ <u>(7,200)</u>

ECONOMIC FACTORS

Significant economic factors affecting the Authority 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 Cheryl Churchill, Executive Director for City of Eureka Housing Authority, at (707) 443-4583. Specific requests may be submitted to Dustin Wiesner, Director of Finance, City of Eureka Housing Authority, 735 West Everding, Eureka, CA 95503.

BASIC FINANCIAL STATEMENTS

CITY OF EUREKA HOUSING AUTHORITY
STATEMENT OF NET POSITION
DECEMBER 31, 2021

	<u>Primary Government</u>	<u>Discretely Presented Component Units</u>
Assets		
Current assets:		
Cash and cash equivalents-operating	\$ 840,249	\$ 128,358
Accounts receivable, net	44,549	11,732
Accrued interest receivable	225	-
Prepaid expenses and other current assets	<u>81,058</u>	<u>19,579</u>
Total current assets	<u>966,081</u>	<u>159,669</u>
Restricted assets:		
Restricted cash and cash equivalents	<u>76,135</u>	<u>545,022</u>
Total restricted assets	<u>76,135</u>	<u>545,022</u>
Noncurrent assets:		
Investment in joint ventures	397,361	-
Notes receivable, net of current	2,866,115	-
Other long-term assets	2,223,608	2,782
Capital assets, net of accumulated depreciation	<u>1,917,775</u>	<u>6,442,630</u>
Total noncurrent assets	<u>7,404,859</u>	<u>6,445,412</u>
Total assets	<u>8,447,075</u>	<u>7,150,103</u>
Deferred outflows of resources		
Deferred outflows of resources - Pension	230,782	-
Deferred outflows of resources - OPEB	<u>187,157</u>	<u>-</u>
Total deferred outflows of resources	<u>417,939</u>	<u>-</u>
Total assets and deferred outflows of resources	<u><u>\$ 8,865,014</u></u>	<u><u>\$ 7,150,103</u></u>

The accompanying notes are an integral part of these financial statements.

CITY OF EUREKA HOUSING AUTHORITY
STATEMENT OF NET POSITION
DECEMBER 31, 2021

	<u>Primary Government</u>	<u>Discretely Presented Component Units</u>
Liabilities		
Current liabilities:		
Accounts payable	\$ 79,970	\$ 32,000
Unearned revenue	16,521	3,410
Deposits held in trust, contra	76,135	30,548
Other current liabilities	65,828	34,011
Accrued employee benefits payable	2,206	168
Debt, current portion	<u>6,600</u>	<u>45,777</u>
Total current liabilities	<u>247,260</u>	<u>145,914</u>
Noncurrent liabilities:		
Debt, net of current	-	4,657,361
Other long-term liabilities	-	2,961,407
Accrued employee benefits payable, net of current	<u>1,538,832</u>	<u>5,434</u>
Total noncurrent liabilities	<u>1,538,832</u>	<u>7,624,202</u>
Total liabilities	<u>1,786,092</u>	<u>7,770,116</u>
Deferred inflows of resources		
Deferred inflows of resources - Pension	848,847	-
Deferred inflows of resources - OPEB	<u>79,105</u>	<u>-</u>
Total deferred inflows of resources	<u>927,952</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>2,714,044</u>	<u>7,770,116</u>
Net position		
Net investment in capital assets	1,911,175	1,739,492
Unrestricted	<u>4,239,795</u>	<u>(2,359,505)</u>
Total net position	<u>6,150,970</u>	<u>(620,013)</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 8,865,014</u>	<u>\$ 7,150,103</u>

The accompanying notes are an integral part of these financial statements.

CITY OF EUREKA HOUSING AUTHORITY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Primary Government</u>	<u>Discretely Presented Component Units</u>
Operating revenues		
Rental revenue - tenant, net of collection losses	\$ 961,769	\$ 706,236
Operating grants and subsidies	1,126,992	112,798
Other revenue	<u>147,646</u>	<u>621</u>
Total operating revenues	<u>2,236,407</u>	<u>819,655</u>
Operating expenses		
Administrative	875,409	157,296
Tenant services	56,884	6,095
Utilities	231,139	76,029
Ordinary maintenance and operations	663,420	183,989
Insurance premiums	101,460	41,994
Other general expenses	125,234	28,399
Depreciation	<u>241,246</u>	<u>257,669</u>
Total operating expenses	<u>2,294,792</u>	<u>751,471</u>
Operating income (loss)	<u>(58,385)</u>	<u>68,184</u>
Nonoperating revenues (expenses)		
Investment income	168,419	2,343
Interest expenses & amortization	<u>-</u>	<u>(273,134)</u>
Total nonoperating revenues (expenses)	<u>168,419</u>	<u>(270,791)</u>
Change in net position	110,034	(202,607)
Net position, beginning of year	<u>6,040,936</u>	<u>(417,406)</u>
Net position, end of year	<u><u>\$ 6,150,970</u></u>	<u><u>\$ (620,013)</u></u>

The accompanying notes are an integral part of these financial statements.

**CITY OF EUREKA HOUSING AUTHORITY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2021**

Cash flows from operating activities:

Receipts from rents	\$ 964,726
Receipts from operating grants	1,127,321
Receipts from other miscellaneous sources	147,646
Payments for tenant services	(160,589)
Payments for utilities	(231,139)
Payment for general and administrative expenses	(1,799,471)
Payments for maintenance and other operation expenses	<u>62,262</u>
Net cash provided by operating activities	<u>110,756</u>

Cash flows from capital and related financing activities:

Acquisition and construction of capital assets	(198,040)
Principal payments on debt	<u>(7,200)</u>
Net cash used in capital and related financing activities	<u>(205,240)</u>

Cash flows from investing activities:

Proceeds from maturity of investments	243,558
Interest received on investments	<u>1,441</u>
Net cash provided by investing activities	<u>244,999</u>
Net change in cash and cash equivalents	150,515
Cash and cash equivalents, beginning of year	<u>765,869</u>
Cash and cash equivalents, end of year	<u><u>\$ 916,384</u></u>

Reconciliation of cash to the Statement of Net Position:

Cash and cash equivalents-operating	\$ 840,249
Restricted cash and cash equivalents	<u>76,135</u>
Total cash and cash equivalents	<u><u>\$ 916,384</u></u>

The accompanying notes are an integral part of these financial statements.

**CITY OF EUREKA HOUSING AUTHORITY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2021**

Reconciliation of operating income (loss) to net cash provided by operating activities:

Operating income (loss)	\$ (58,385)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:	
Depreciation expense	241,246
Change in operating assets and liabilities:	
Accounts receivable	2,956
Prepaid expenses and other assets	(66,918)
Accounts payable	26,568
Deposits held in trust, contra	(2,245)
Accrued employee benefits payable	(773,367)
Unearned revenue	329
Other current liabilities	14,890
Net pension and OPEB liabilities	<u>725,682</u>
Net cash provided by operating activities	<u><u>\$ 110,756</u></u>

The accompanying notes are an integral part of these financial statements.

CITY OF EUREKA HOUSING AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 - NATURE OF BUSINESS AND ORGANIZATION

City of Eureka Housing Authority (the "Authority") was incorporated on August 6, 1946, under the California State Health and Safety Code, Section 34200. The Authority was established to provide clean, decent, safe, sanitary, and affordable housing to low-income families.

Commissioners are appointed by the mayor. Regular commissioners serve terms of four years, and tenant commissioners serve two years. The Board consists of seven commissioners.

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 the Authority to administer certain HUD funds.

The Authority's primary operations are comprised of the Low Rent Housing Program. This program is designed to provide very low-income families with decent, safe, and sanitary rental housing. The Low Rent Housing Program operates the Authority's own rental housing units subsidized by HUD through an Annual Contributions Contract (ACC). This program has 196 units owned at twelve different sites as of August 24, 2022, as well as a community center and police annex. This program is operated by the Authority under HUD contract SF-216. 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.

In addition, the Authority operates other non-federal housing programs. Marine View Terrace was formed for the purpose of investing excess funds of the Authority and to loan other programs operating funds throughout the year when their funds require operating capital. Marine View Terrace also acts as manager for the dwelling units owned by Eureka Family Housing, LP and Eureka Housing Associates, LP and receives a management fee for its services. Funds from this program can be used as "seed" money for developing low-income housing.

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 include Management's Discussion and Analysis ("MD&A"), basic financial statements, and Required Supplementary Information ("RSI"). All inter-program activities have been eliminated in these financial statements.

The Authority is an independent agency with operations separate from those of the City of Eureka (City). The Authority's obligations, including loans through direct borrowing or the sale of bonds, are not obligations of the City. The City provides no funding to the Authority. Additionally, the City does not hold title to any of the Authority's assets, nor does it have any right to Authority's surpluses. The City does not have the ability to exercise influence over the Authority's daily operations or approve the Authority's budgets.

CITY OF EUREKA HOUSING AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 - NATURE OF BUSINESS AND ORGANIZATION - CONT'D

The Authority is a separate entity from the County of Humboldt Housing Authority. Each Housing Authority has an independent Board of Commissioners and individual by-laws to adhere to. One executive director administers both housing authorities; staff, office space, and equipment are shared. Costs associated with these shared resources are allocated based on actual time spent on programs, square footage, and other methods deemed appropriate by management.

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:

Eureka Housing Development Corporation - This is a legally separate entity that is a 501(c)(3) not-for-profit corporation. The board of the corporation is nearly identical to the board of the Authority. The purpose is to provide affordable housing for low-income persons and to serve as a general partner in Eureka Housing Associates, LP, and as a single member of the Eureka Family Housing, LP. Eureka Housing Development Corporation shares the December 31st 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 the Authority's office.

Discrete Component Units:

Eureka Family Housing, LP - This is a legally separate entity formed as a partnership between Eureka Housing Development Corporation and Merritt Community Capital Fund X, L.P. The purpose is to provide low-rent housing to qualifying residents of the City of Eureka in accordance with guidelines and requirements established by CalHFA. Funds to construct dwellings, subsidize rents, and use for operating expenses are obtained through contracts with the Department of Housing and Urban Development (HUD) and the California Housing Finance Agency (CalHFA). At December 31, 2021, 50 units were contracted through CalHFA. This entity shares the December 31st year-end with the Authority.

Eureka Housing Associates, LP - This is a legally separate entity formed as a partnership between Eureka Housing Development Corporation and an investment partner. The purpose is to own and operate a 22-unit scattered-site multi-family project for the benefit of elderly low-income persons who need affordable, decent, safe, and sanitary housing and related services. This entity shares the December 31st year-end with the Authority.

Reports for discrete component units are issued under separate cover. They may be obtained at the City of Eureka Housing Authority, 735 West Everding Street, Eureka, CA 95503.

**CITY OF EUREKA HOUSING AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 2 - 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 statement of net position presents the Authority's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Net position is reported in three categories:

Net investment in capital assets - This component of net position consists of capital assets, including restricted capital assets net of accumulated depreciation, and is reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted - This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments. It also pertains to constraints imposed by law or constitutional provisions or enabling legislation.

Unrestricted - This component of net position consists of net position that does not meet the definition of "net investment in capital assets" or "restricted."

Statement of Revenues, Expenses, and Changes in Net Position- 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-specific grants and 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 nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the Authority's policy to use restricted resources first, then unrestricted resources as they are needed.

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 Cash 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 and investments that are restricted for specific purposes.

CITY OF EUREKA HOUSING AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONT'D

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 \$31,527 for the year ended December 31, 2021.

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 fixed assets range from 3 - 40 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 December 31, 2021, there has been no impairment of the capital assets.

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.

CITY OF EUREKA HOUSING AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONT'D

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*, the Authority accrues 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 and sick pay are recorded as an expense and related liability in the year earned by employees. Authority's policy is that annual vacation leave is limited to 320 hours at year-end, and sick leave is limited to 1,000 hours.

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

In addition to assets, the Statement of Net Position also reports deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The Authority reports deferred outflows of resources for pension and OPEB related items. See Notes 8 and 9 to the basic financial statements.

Deferred Inflows of Resources

In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The Authority reports deferred inflows of resources for pension and OPEB related items. See Notes 8 and 9 to the basic financial statements.

Leasing Activities

The Authority is 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 canceled at any time or renewed annually. The Authority 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 expenses, 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.

**CITY OF EUREKA HOUSING AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONT'D

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 the Authority's plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

Internal Activity and Balances

All transfers, intercompany charges, and other interfund activity balances have been eliminated from the basic financial statements in accordance with GASB pronouncements.

Income Taxes

The Authority is not subject to federal or state income taxes.

Subsequent Events

The management of the Authority has evaluated subsequent events through August 24, 2022, the date the consolidated financial statements were available to be issued.

CITY OF EUREKA HOUSING AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 3 - CASH AND INVESTMENTS

Investments Authorized by the US Department of Housing and Urban Development

All deposits of the Authority are made in board-designated official depositories and are secured in accordance with HUD regulations. The annual contribution contract authorizes the Authority to invest in the following types of securities:

- Obligations of the Federal Government which are backed by the full faith and credit of the Federal Government.
- Obligations of any agency or instrumentality of the Federal Government if the payment of interest and principal on such obligations is fully guaranteed by the Federal Government.
- Obligations of the Federal Intermediate Credit Banks, the Federal Home Loan Banks, the Federal National Mortgage Association, the Bank for Cooperatives, and the Federal Land Banks which mature no later than 18 months after the date of purchase.

Investments Authorized by California Government Code

The following table identifies the investment types that are authorized in accordance with Section 53601 of the California Government Code.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Percentage of Portfolio</u>	<u>Investment in One Issuer</u>
U.S Treasury Bill, Notes and Bonds	5 years	100%	None
Government Agency Securities	5 years	100%	None
Banker's Acceptances	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
California Local Agency Investment Fund	N/A	100%	\$6,500,000
Medium-Term Notes	5 years	30%	None
Money Market Mutual Funds	5 years	20%	None
Collateralized Bank Deposits	5 years	100%	None
Investment Pools	N/A	100%	None

In accordance with GASB Statement No. 40, the Authority's exposure to deposit and investment risk is disclosed as follows:

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Authority's policy is to manage this exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio. As of December 31, 2021, the Authority's risk of changes in interest rates is minimal since the investments primarily consist of state-sponsored investment pool funds that have stated interest rates.

CITY OF EUREKA HOUSING AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 3 - CASH AND INVESTMENTS - CONT'D

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. It is the Authority's 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. As of December 31, 2021, The Authority mitigated its exposure to credit risk by only investing in fully insured state investment pool funds.

Custodial Credit Risk

Custodial credit risk is the risk that, in the event of a bank failure, the Authority's deposits may not be returned. The Authority's policy for custodial credit risk requires collateral to be held in the Authority's name by its agent or by the bank's trust department. As of December 31, 2021, none of the Authority's total bank balances were exposed to custodial credit risk.

Investment Policy

The Authority's 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.

Investment in State Investment Pool

The Authority is 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. The Authority 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 pool shares. Separate LAIF financial statements are available from the California State Treasurer's Office at www.treasurer.ca.gov.

The Authority's 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.

CITY OF EUREKA HOUSING AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 4 - RESTRICTED CASH

The following schedule presents the breakdown of restricted cash as of December 31, 2021:

Tenant security deposit	\$ 76,135
Restricted cash with offsetting liabilities	<u>76,135</u>
Total restricted cash and equivalents	<u><u>\$ 76,135</u></u>

NOTE 5 - ACCOUNTS RECEIVABLE

As of December 31, 2021, accounts receivable balance consisted of following:

Tenant receivable	\$ 101,406
Allowance for doubtful accounts - tenants	<u>(64,837)</u>
Net tenant receivable	36,569
Related party receivable	<u>7,980</u>
Receivables, net of allowances	<u><u>\$ 44,549</u></u>

NOTE 6 - CAPITAL ASSETS

A schedule of changes in capital asset activity for the year ended December 31, 2021, is summarized below:

	December 31, 2020	Additions	Deletions	December 31, 2021
Nondepreciable assets				
Land	\$ 322,315	\$ -	\$ -	\$ 322,315
Construction in process	<u>16,792</u>	<u>200,490</u>	<u>(122,831)</u>	<u>94,451</u>
Total nondepreciable assets	<u>339,107</u>	<u>200,490</u>	<u>(122,831)</u>	<u>416,766</u>
Depreciable assets				
Buildings	8,531,965	120,381	-	8,652,346
Furniture & equipment	<u>333,190</u>	<u>-</u>	<u>-</u>	<u>333,190</u>
Total depreciable assets	<u>8,865,155</u>	<u>120,381</u>	<u>-</u>	<u>8,985,536</u>
Total capital assets	9,204,262	320,871	(122,831)	9,402,302
Less: accumulated depreciation	<u>(7,243,281)</u>	<u>(241,246)</u>	<u>-</u>	<u>(7,484,527)</u>
Capital assets, net	<u><u>\$ 1,960,981</u></u>	<u><u>\$ 79,625</u></u>	<u><u>\$ (122,831)</u></u>	<u><u>\$ 1,917,775</u></u>

CITY OF EUREKA HOUSING AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 6 - CAPITAL ASSETS- CONT'D

All land and buildings 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 December 31, 2021, was comprised of various unit-turn around costs that the Authority deemed capitalizable in accordance with its capitalization policy.

NOTE 7 - LONG-TERM LIABILITIES

A schedule of changes in long-term liabilities for the year ended December 31, 2021, is summarized below:

	December 31, 2020	Additions	Deductions	December 31, 2021	Current Portion
Notes from direct borrowings	\$ 13,800	\$ -	\$ (7,200)	\$ 6,600	\$ 6,600
Compensated absences	61,631	69,064	(57,173)	73,522	2,206
Net pension liability	1,582,515	-	(840,750)	741,765	-
Net OPEB liability	670,259	55,492	-	725,751	-
Accrued employee benefits	<u>\$ 2,314,405</u>	<u>\$ 124,556</u>	<u>\$ (897,923)</u>	<u>\$ 1,541,038</u>	<u>\$ 2,206</u>

Notes from direct borrowings:-

As of December 31, 2021, notes from direct borrowings were comprised of the following:

	<u>Principal</u>
In November 2017, the Authority utilized \$36,000 of funds from the County of Humboldt Housing Authority (an affiliate) to purchase a vehicle. The note with the County is a five-year loan that bears no interest rate and is payable in monthly installments of \$600, which commenced in December 2017. The note is unsecured, and there are no acceleration clauses.	\$ 6,600
Total	<u><u>\$ 6,600</u></u>

Aggregate maturities of principal due in future years are as follows:

<u>Year Ended</u>	<u>Principal</u>
2022	\$ 6,600
Total	<u><u>\$ 6,600</u></u>

CITY OF EUREKA HOUSING AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 8 - 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 December 31, 2021, the Authority's net OPEB liability, OPEB expenses, and deferred inflows of resources and deferred outflows of resources for the above OPEB Plan are as follows:

	<u>Net OPEB Liability</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>OPEB Expenses</u>
OPEB Plan	\$ <u>725,751</u>	\$ <u>187,157</u>	\$ <u>79,105</u>	\$ <u>81,228</u>

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).

Benefits Provided

The OPEB Plan provisions and benefits in effect as of December 31, 2021, are summarized as follows:

	<u>All Employees</u>
Benefit types provided	Medical only
Duration of benefits	Lifetime
Required service	Pension eligibility
Minimum age	Pension eligibility
Dependent coverage	Surviving spouse only
Authority contribution%	100% to cap
Authority 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). For the fiscal year ended December 31, 2021, the Authority's cash contributions were \$15,444 in payments to CalPERS.

**CITY OF EUREKA HOUSING AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) - CONT'D

Changes in the OPEB Liability

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

	Measurement Date 12/31/2021		
	Financial Reporting Date 12/31/2021		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Balance at January 01, 2021	\$ 670,259	\$ -	\$ 670,259
Change recognized for measurement period:			
Service Cost	51,400	-	51,400
Interest	14,453	-	14,453
Contributions-employer	-	15,444	(15,444)
Actual benefit payments	(15,444)	(15,444)	-
Changes in assumption	5,083	-	5,083
Net changes	55,492	-	55,492
Balance at December 31, 2021	<u>\$ 725,751</u>	<u>\$ -</u>	<u>\$ 725,751</u>

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:

	Discount Rate 1% Lower	Current Discount Rate	Discount Rate 1% Higher
Net OPEB liability	\$ 865,508	\$ 725,751	\$ 615,296

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:

	Trend 1% Lower	Current Healthcare Cost Trend Rates	Trend 1% Higher
Net OPEB liability	\$ 594,039	\$ 725,751	\$ 900,146

CITY OF EUREKA HOUSING AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) - CONT'D

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.

As of December 31, 2021, the Authority reported deferred outflows and inflows of resources related to the OPEB liability from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Change of assumptions or other inputs	\$ 187,517	\$ -
Differences between expected and actual experience in the total OPEB liability	<u>-</u>	<u>(79,105)</u>
Total	<u><u>\$ 187,517</u></u>	<u><u>\$ (79,105)</u></u>

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

<u>Year ended December 31,</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2022	\$ 24,297	\$ 8,922
2023	24,297	8,922
2024	24,297	8,922
2025	24,297	8,922
2026	24,297	8,922
Thereafter	<u>65,672</u>	<u>34,495</u>
Total	<u><u>\$ 187,157</u></u>	<u><u>\$ 79,105</u></u>

**CITY OF EUREKA HOUSING AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) - CONT'D

Actuarial Methods and Assumptions

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

Valuation Date	December 31, 2020
Measurement Date	December 31, 2021
Actuarial cost method	Entry age
Discount rate	2.06%
Inflation	2.50%
Salary increase	2.75%
Investment rate of return	2.06%
Mortality rate	2017 CalPERS Active Mortality for Miscellaneous and schools Employees
Retirement rates	Hired before 2012: 2017 CalPERS 2.7%@55 Rates for Miscellaneous Employees
	Hired after 2013: 2017 CalPERS 2%@62 Rates for Miscellaneous Employees
Service requirement	100% at 5 Years of Service
Healthcare trend rate	4.00%

Plan Participants

	<u>Number of Participants</u>
Inactive employees currently receiving benefit payments	9
Inactive employees entitled to but not yet receiving benefit payments	0
Participating active employees	<u>20</u>
Total number of participants	29

The Authority does not presently fund an OPEB trust. Therefore, the net OPEB liability is equal to the total OPEB liability.

There was a change in the discount rate and investment rate of return assumptions from 2.10% to 2.06% for the measurement date of December 31, 2021.

NOTE 9 - 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).

CITY OF EUREKA HOUSING AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 9 - PENSION PLAN - CONT'D

As of December 31, 2021, the Authority's proportionate share of the net pension liability, pension expense / (credit), deferred inflows of resources, and deferred outflows of resources for the above plan is as follows:

	<u>Proportionate Share of Net Pension Liability</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Proportionate Share of Pension Expense / (Credit)</u>
CalPERS	\$ <u>741,765</u>	\$ <u>230,782</u>	\$ <u>848,847</u>	\$ <u>65,305</u>

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, the 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.

**CITY OF EUREKA HOUSING AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 9 - PENSION PLAN - CONT'D

Benefits Provided - Cont'd

The Plan provisions and benefits in effect as of December 31, 2021, are summarized as follows:

<u>Provisions and benefits</u>	<u>Miscellaneous risk pool</u>	
	On or Before December 31, 2012	On or after January 1, 2013
Hire date		
Benefit formula	2.7% at 55	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits as a percentage of eligible compensation	2.0%-2.7%	1.0%-2.5%
Required employee contribution rate	8%	6.75%
Required employer contribution rate	14.194%	7.732%

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 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. The contribution rates for each plan for the year ended December 31, 2021, are presented above, and the total Authority contributions were \$117,305.

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

The net pension liability was measured as of December 31, 2021. 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. As of December 31, 2021, the Authority's proportion was 0.013715%.

For the year ended December 31, 2021, the Authority recognized a pension expenses / (credit) of \$65,305.

CITY OF EUREKA HOUSING AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 9 - PENSION PLAN - CONT'D

As of December 31, 2021, 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	\$ 83,181	\$ -
Differences between projected & actual investment earning	-	647,521
Differences between actual & proportionate share of contribution	-	201,326
Change in employer's proportion	87,546	-
Contributions subsequent to measurement date	60,055	-
	<u>\$ 230,782</u>	<u>\$ 848,847</u>

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

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

<u>Year ended December 31,</u>	<u>Deferred Outflows/ (Inflows) of Resources</u>
2022	\$ (171,192)
2023	(166,469)
2024	(161,518)
2025	(178,941)
2026	-
Thereafter	-
Total	<u>\$ (678,120)</u>

Actuarial Methods and Assumptions

The collective total pension liability for the June 30, 2021, measurement period was determined by an actuarial valuation as of June 30, 2019, with updated procedures used to roll forward the total pension liability to June 30, 2021. The collective total pension liability was based on the following assumptions:

CITY OF EUREKA HOUSING AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 9 - PENSION PLAN - CONT'D

Actuarial Methods and Assumptions - Cont'd

Valuation date	June 30, 2020
Measurement date	June 30, 2021
Actuarial cost method:	Entry age normal
Experience study	07/01/1997 through 06/30/2015
Discount rate	7.15%
Consumer price index	2.50%
Wage growth	Varies by entry age and services

The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

Long-term Expected Rate of Return

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

In determining the long-term expected rate of return, CalPERS considered both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of the fund's asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund.

The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

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

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Real Return Years 1-10</u>	<u>Real Return Years 11+</u>
Global Equity	50%	5.98%	5.98%
Fixed Income	28%	2.62%	2.62%
Private Equity	8%	7.23%	7.23%
Real Estate	13%	4.93%	4.93%
Inflation Assets	0%	1.81%	1.81%
Liquidity	1%	-0.92%	-0.92%

CITY OF EUREKA HOUSING AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 9 - PENSION PLAN - CONT'D

Discount Rate and Changes of Assumptions

The discount rate used to measure the total pension liability was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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	\$ <u>1,774,000</u>	\$ <u>741,765</u>	\$ <u>(111,570)</u>

Plan Fiduciary Net Position

Detailed information about CalPERS Miscellaneous Risk Plan fiduciary net position is available in a separate annual comprehensive financial report. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 Q Street, Sacramento, CA 95811.

NOTE 10 - NET POSITION

As of December 31, 2021, net investment in capital assets was comprised of the following:

Net capital assets	\$ 1,917,775
Less: capital debt obligation	<u>6,600</u>
Net investment in capital assets	<u>\$ 1,911,175</u>

As of December 31, 2021, restricted net position was comprised of the following:

Restricted cash and equivalents	\$ 76,135
Less: Tenant security deposit, contra	<u>76,135</u>
Restricted net position	<u>\$ -</u>

CITY OF EUREKA HOUSING AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 11 - INVESTMENT IN DISCRETE COMPONENT UNITS AND JOINT VENTURES

The Authority has equity interests in legally separate entities. The interest in Eureka Housing Associates, LP is 0.01%, and in Eureka Family Housing, LP is 0.01%. As of December 31, 2021, the investment balance consisted of the following:

Eureka Housing Associates, LP	\$ 94,836
Eureka Family Housing, LP	<u>302,525</u>
Total investment in joint ventures	<u><u>\$ 397,361</u></u>

NOTE 12 - JOINT POWERS AGREEMENT

The Authority is a member of the California Housing Workers Compensation Authority (CHWCA), an intergovernmental risk-sharing joint powers authority created pursuant to California Government Code Sections 6500, et seq. Each Authority has an equal voice in the selection of a Board which oversees CHWCA.

The CHWCA's current financial statement as of December 31, 2021, is summarized below:

Total assets	<u>\$ 31,854,836</u>
Total liabilities	16,175,772
Net position	<u>15,679,064</u>
Total liabilities and net position	<u>31,854,836</u>
Total revenues	5,194,475
Total expenses	<u>4,803,578</u>
Change in net position	390,897
Net position, beginning of year	<u>15,288,167</u>
Net position, end of year	<u><u>\$ 15,679,064</u></u>

NOTE 13 - COMMITMENTS AND CONTINGENCIES

Government Examinations

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

Construction Contracts

During the ordinary course of business, the Authority is engaged in various construction contracts for the modernization and rehabilitation of its properties.

CITY OF EUREKA HOUSING AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 14 - BUSINESS RISK AND CONCENTRATIONS

Risk Management

The Authority is 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 is 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. Through HARRP, the Authority currently maintains general liability coverage for claims up to \$2 million and property insurance for claims up to \$2 million.

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

Concentration - Major Contributor

For the year ended December 31, 2021, approximately 50% 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.

NOTE 15 - RELATED-PARTY TRANSACTIONS

Note Receivable and Interest

Marine View Terrace (MVT) made a loan in the amount of \$470,000 to Eureka Housing Associates, LP. The term of the loan started on June 18, 1998, and ends on the later of (a) 30 years after the closing date or (b) repayment in full of the loan and all interest due thereon. The loan is secured by a deed of trust and bears interest at a rate of 5.5% per annum. As of December 31, 2021, the outstanding principal balance of the loan was \$470,000. The Interest of \$499,289 was outstanding as of year-end on this loan.

MVT made a loan in the amount of \$1,900,000 to Eureka Family Housing, LP. Interest is to be accrued at a rate of 4.3% per annum. As of December 31, 2021, the outstanding principal balance of the loan was \$1,900,000. The Interest of \$1,537,685 was outstanding as of year-end on this loan.

Management Fee

Eureka Housing Development Corporation (EHDC) receives administrative expenses and an annual partnership management fee of approximately \$7,500 to the extent there is any excess cash flow from Eureka Housing Associates, LP.

CITY OF EUREKA HOUSING AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 15 - RELATED-PARTY TRANSACTIONS - CONT'D

Due from Partner

EHDC has a receivable in the amount of \$20,000 due from Merritt Community Capital Fund X, LP, the limited partner in Eureka Family Housing, LP. The amount is expected to be collected at the time of the dissolution/disposition of Eureka Family Housing, LP.

Shared Administration

The Authority shares management and a majority of the Authority's resources with the County of Humboldt Housing Authority, including personnel and facilities. However, the Authority maintains a separate governing body and therefore is considered a separate and unique organization for reporting purposes.

Receivable for Facility Rent

The Authority charges the County of Humboldt Housing Authority (County) a rental expense for its usage of the Authority's office facilities. For the year ended December 31, 2021, the Authority recorded office rental revenue of \$7,200, which was paid in full as of year-end. Additionally, the Authority has accrued a receivable of \$63,840 as of year-end in unpaid office rental fees for prior years from the County.

Receivable for Pension Plan

The Authority is fully liable for the pension obligation due to its employees. During FY 2015, the Authority recognized its unfunded pension liability administered by the California Public Employees Retirements System. Due to the Authority's employees being utilized by the County, the Authority has established a long-term note receivable from the County, which is allocated based on the same methodology the Authority allocates salary and benefits expenses to the County. The balance of this receivable was \$222,530 for the year ended December 31, 2021.

Receivable for OPEB Plan

The Authority is fully liable for the OPEB obligation due to its employees. During FY 2018, the Authority recognized its unfunded OPEB liability administered by the California Public Employees Retirements System. Due to the Authority's employees being utilized by the County, the Authority has established a long-term note receivable from the County, which is allocated based on the same methodology the Authority allocates salary and benefits expenses to the County. The balance of this receivable was \$217,725 for the year ended December 31, 2021.

CITY OF EUREKA HOUSING AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 16 - CONDENSED COMBINING FINANCIAL STATEMENTS

Condensed combining financial statements are presented for the following entities for the fiscal year ends below:

<u>Abbrev.</u>	<u>Name</u>	<u>Fiscal Period</u>	<u>Year</u>
Authority	City of Eureka Housing Authority	31 December	2021
BCU1	Eureka Housing Development Corporation	31 December	2021
DCU1	Eureka Family Housing LP	31 December	2021
DCU2	Eureka Housing Associates LP	31 December	2021

	<u>Authority</u>	<u>BCU1</u>	<u>Eliminations</u>	<u>Total</u>
Assets and deferred outflows of resources				
Intercompany receivable	\$ 69,000	\$ -	\$ (69,000)	\$ -
Cash and equivalents	906,558	9,826	-	916,384
Other current assets	125,832	-	-	125,832
Net capital assets	1,917,775	-	-	1,917,775
Other assets	<u>4,907,884</u>	<u>579,200</u>	<u>-</u>	<u>5,487,084</u>
Total assets	<u>7,927,049</u>	<u>589,026</u>	<u>(69,000)</u>	<u>8,447,075</u>
Deferred outflows of resources	<u>417,939</u>	<u>-</u>	<u>-</u>	<u>417,939</u>
Total assets and deferred outflows of resources	<u>8,344,988</u>	<u>589,026</u>	<u>(69,000)</u>	<u>8,865,014</u>
Liabilities, deferred Inflows of resources, and net position				
Intercompany payables	-	69,000	(69,000)	-
Other current liabilities	245,294	1,966	-	247,260
Noncurrent liabilities	<u>1,538,832</u>	<u>-</u>	<u>-</u>	<u>1,538,832</u>
Total liabilities	<u>1,784,126</u>	<u>70,966</u>	<u>(69,000)</u>	<u>1,786,092</u>
Deferred inflows of resources	<u>927,952</u>	<u>-</u>	<u>-</u>	<u>927,952</u>
Net investment in capital assets	1,911,175	-	-	1,911,175
Unrestricted	<u>3,721,735</u>	<u>518,060</u>	<u>-</u>	<u>4,239,795</u>
Total net position	<u>5,632,910</u>	<u>518,060</u>	<u>-</u>	<u>6,150,970</u>
Total liabilities, deferred Inflows of resources, and net position	<u>\$ 8,344,988</u>	<u>\$ 589,026</u>	<u>\$ (69,000)</u>	<u>\$ 8,865,014</u>

CITY OF EUREKA HOUSING AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 16 - CONDENSED COMBINING FINANCIAL STATEMENTS - CONT'D

	<u>Authority</u>	<u>BCU1</u>	<u>Eliminations</u>	<u>Total</u>
Operating revenue	\$ 1,101,915	\$ 7,500	\$ -	\$ 1,109,415
Operating grants and subsidies	1,126,992	-	-	1,126,992
Depreciation expense	(241,246)	-	-	(241,246)
Other operating expenses	<u>(2,048,666)</u>	<u>(4,880)</u>	<u>-</u>	<u>(2,053,546)</u>
Operating Income/ (Loss)	<u>(61,005)</u>	<u>2,620</u>	<u>-</u>	<u>(58,385)</u>
Investment income	<u>168,419</u>	<u>-</u>	<u>-</u>	<u>168,419</u>
Change in net position	107,414	2,620	-	110,034
Net position, beginning of year	<u>5,525,496</u>	<u>515,440</u>	<u>-</u>	<u>6,040,936</u>
Net position, end of year	<u><u>\$ 5,632,910</u></u>	<u><u>\$ 518,060</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 6,150,970</u></u>

	<u>Authority</u>	<u>BCU1</u>	<u>Eliminations</u>	<u>Total</u>
Net cash provided (used) by:				
Operating activities	\$ 114,970	\$ (4,214)	\$ -	\$ 110,756
Capital and related financing activities	(205,240)	-	-	(205,240)
Investing activities	<u>244,999</u>	<u>-</u>	<u>-</u>	<u>244,999</u>
Net change in cash and equivalents	154,729	(4,214)	-	150,515
Cash and cash equivalents, beginning of year	<u>751,829</u>	<u>14,040</u>	<u>-</u>	<u>765,869</u>
Cash and cash equivalents, end of year	<u><u>\$ 906,558</u></u>	<u><u>\$ 9,826</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 916,384</u></u>

CITY OF EUREKA HOUSING AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 16 - CONDENSED COMBINING FINANCIAL STATEMENTS - CONT'D

	<u>DCU1</u>	<u>DCU2</u>	<u>Total</u>
Assets and deferred outflows of resources			
Cash and equivalents	\$ 492,822	\$ 180,558	\$ 673,380
Other current assets	27,059	4,252	31,311
Net capital assets	5,567,604	875,026	6,442,630
Other long-term assets	<u>2,782</u>	<u>-</u>	<u>2,782</u>
Total assets	<u>6,090,267</u>	<u>1,059,836</u>	<u>7,150,103</u>
Total assets and deferred outflows of resources	<u>6,090,267</u>	<u>1,059,836</u>	<u>7,150,103</u>
Liabilities, deferred inflows of resources, and net position			
Other current liabilities	105,676	40,238	145,914
Noncurrent liabilities	<u>5,910,793</u>	<u>1,713,409</u>	<u>7,624,202</u>
Total liabilities	<u>6,016,469</u>	<u>1,753,647</u>	<u>7,770,116</u>
Net investment in capital assets	1,804,982	(65,490)	1,739,492
Unrestricted	<u>(1,731,184)</u>	<u>(628,321)</u>	<u>(2,359,505)</u>
Total net position	<u>73,798</u>	<u>(693,811)</u>	<u>(620,013)</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 6,090,267</u>	<u>\$ 1,059,836</u>	<u>\$ 7,150,103</u>
	<u>DCU1</u>	<u>DCU2</u>	<u>Total</u>
Operating revenue	\$ 630,544	\$ 76,313	\$ 706,857
Operating grants and subsidies	-	112,798	112,798
Depreciation expense	(222,202)	(35,467)	(257,669)
Other operating expenses	<u>(347,286)</u>	<u>(146,516)</u>	<u>(493,802)</u>
Operating income/ (loss)	<u>61,056</u>	<u>7,128</u>	<u>68,184</u>
Investment income	2,319	24	2,343
Interest expenses	<u>(227,516)</u>	<u>(45,618)</u>	<u>(273,134)</u>
Change in net position	(164,141)	(38,466)	(202,607)
Net position, beginning of year	<u>237,939</u>	<u>(655,345)</u>	<u>(417,406)</u>
Net position, end of year	<u>\$ 73,798</u>	<u>\$ (693,811)</u>	<u>\$ (620,013)</u>

REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

CITY OF EUREKA HOUSING AUTHORITY
SCHEDULE OF THE PENSION PLAN'S PROPORTIONATE SHARE OF THE NET PENSION
LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED DECEMBER 31, 2021
FOR THE LAST TEN FISCAL YEARS*

Plan Measurement Date under GASB 68 as of June 30	Proportion of Pension Liability	Proportionate Share of Net Pension Liability	Covered Employee Payroll**	Proportionate Share of Net Pension Liability as a Percentage of Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability***
2015	0.03208%	\$ 873,676	\$ 1,029,046	84.90%	82.12%
2016	0.03308%	\$ 1,112,018	\$ 1,144,322	97.18%	80.03%
2017	0.03468%	\$ 1,320,012	\$ 1,138,020	115.99%	76.42%
2018	0.03548%	\$ 1,289,899	\$ 1,151,936	111.98%	78.48%
2019	0.03575%	\$ 1,431,717	\$ 1,150,942	124.40%	78.37%
2020	0.03752%	\$ 1,582,515	\$ 1,130,167	140.02%	78.05%
2021	0.03906%	\$ 741,765	\$ 1,165,591	63.64%	90.51%

*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.

**Covered employee payroll represents compensation earnable and pensionable compensation. Only compensation earnable and pensionable compensation that would possibly go into the determination of the retirement benefits are included.

*** The Plan Fiduciary Net Position as a percentage of the Total Pension Liability is the same for all General employers because neither the Plan Fiduciary Net Position nor the Total Pension Liability has been maintained separately for each of those employers. The same is also the case for all Safety employers.

**CITY OF EUREKA HOUSING AUTHORITY
SCHEDULE OF THE PENSION PLAN'S CONTRIBUTIONS
AS OF DECEMBER 31, FOR THE LAST TEN FISCAL YEARS***

Plan Measurement Date under GASB 68 as of June 30	Actuarially Determined Contribution	Contribution in Relation to Actuarially Determined Distribution	Contribution Deficiency (Excess)	Covered Employee Payroll	Contribution as a Percentage Covered- Employees Payroll
2015	\$ 188,692	\$ 188,692	\$ -	\$ 1,029,046	18.34%
2016	\$ 174,605	\$ 174,605	\$ -	\$ 1,144,322	15.26%
2017	\$ 156,229	\$ 156,229	\$ -	\$ 1,138,020	13.73%
2018	\$ 122,190	\$ 122,190	\$ -	\$ 1,151,936	10.61%
2019	\$ 115,632	\$ 115,632	\$ -	\$ 1,150,942	10.05%
2020	\$ 118,619	\$ 118,619	\$ -	\$ 1,130,167	10.50%
2021	\$ 117,305	\$ 117,305	\$ -	\$ 1,165,591	10.06%

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: There were no changes in assumptions.

*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.

CITY OF EUREKA HOUSING AUTHORITY
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS
AS OF DECEMBER 31, FOR THE LAST TEN FISCAL YEARS*

Measurement Period	2021	2020	2019	2018
Total OPEB Liability				
Service cost	\$ 51,400	\$ 33,969	\$ 22,880	\$ 22,268
Interest	14,453	16,436	12,699	18,153
Benefit payments	(15,444)	(13,769)	(12,672)	(13,172)
Expected minus actual benefit payments	-	-	(1,097)	-
Experience (gain)/loss	-	(95,969)	-	-
Change in assumptions	<u>5,083</u>	<u>130,950</u>	<u>111,067</u>	<u>-</u>
Net change in total OPEB liability	55,492	71,617	132,877	27,249
Total OPEB liability - beginning	<u>670,259</u>	<u>598,642</u>	<u>465,765</u>	<u>438,516</u>
Total OPEB liability - ending	725,751	670,259	598,642	465,765
Plan fiduciary net position	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net OPEB liability	<u>\$ 725,751</u>	<u>\$ 670,259</u>	<u>\$ 598,642</u>	<u>\$ 465,765</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0%	0%	0%	0%
Covered- employee payroll	\$ 1,165,591	\$ 1,130,167	\$ 1,150,942	\$ 1,151,936
Total OPEB liability as a percentage of covered payroll	62%	59%	52%	40%

*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.

SUPPLEMENTARY INFORMATION

**CITY OF EUREKA HOUSING AUTHORITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

<u>Federal Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Expenditure</u>
<i>U.S.Department of Housing and Urban Development</i>		
<i>Direct Programs</i>		
Public and Indian Housing	14.850	\$ 444,369
COVID-19 Public and Indian Housing	14.850	<u>35,852</u>
Total Public and Indian Housing		<u>480,221</u>
Public Housing Capital Fund	14.872	<u>646,771</u>
Total Public Housing Capital Fund		<u>646,771</u>
Total U.S.Department of Housing and Urban Development		<u>1,126,992</u>
Total expenditures of federal awards		<u><u>\$ 1,126,992</u></u>

See the accompanying notes to schedule of expenditures of federal awards.

CITY OF EUREKA HOUSING AUTHORITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2021

NOTE 1 - 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 December 31, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the Authority's operations, it is not intended to and does not present the Authority's financial position, changes in net positions, or cash flows.

The amounts presented in the Schedule agree to the amounts presented in, or used in the preparation of, the basic financial statements.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Schedule is presented using the accrual basis of accounting, the method used to prepare the Authority's basic financial statements. Note 2 of the Authority's basic financial statements describes the significant accounting policies used by the Authority. Such expenses are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenses are not allowable or are limited as to reimbursement.

NOTE 3 - SUBRECIPIENTS

The Authority reported no subrecipient grant activity.

NOTE 4 - INDIRECT COST

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

**CITY OF EUREKA HOUSING AUTHORITY
STATEMENT AND CERTIFICATION OF ACTUAL COSTS
DECEMBER 31, 2021**

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

<u>Grant</u>	<u>Funds Approved</u>	<u>Funds Disbursed</u>	<u>Funds Expended</u>	<u>Balance</u>
CA01 P025501-21	\$ 646,771	\$ 646,771	\$ 646,771	\$ -

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.

COMPLIANCE SECTION

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

To the Board of Commissioners
City of Eureka Housing Authority
Eureka, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the business-type activities, and the aggregate discretely presented component units of City of Eureka Housing Authority (the "Authority") as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated August 24, 2022.

Report on Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Harshmal & Company LLP

Oakland, California
August 24, 2022

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

To the Board of Commissioners
City of Eureka Housing Authority
Eureka, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited City of Eureka Housing Authority's (the "Authority") compliance with the types of compliance requirements described in the *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the Authority's major federal programs for the year ended December 31, 2021. 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 types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

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; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). 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.

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 generally accepted auditing standards, *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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- 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.
- 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.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as an item 2021-001. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the Authority's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The Authority's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

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, and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as an item 2021-001 to be a significant deficiency.

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.

Government Auditing Standards requires the auditor to perform limited procedures on the Authority's response to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The Authority's response were not subjected to the other auditing procedures applied in the audit of compliance, and, accordingly, we express no opinion on the response.

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.

Harshmal & Company LLP

Oakland, California
August 24, 2022

**CITY OF EUREKA HOUSING AUTHORITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2021**

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified that are not considered to be weakness(es)?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified that are not considered to be material weakness(es)?	Yes
Type of auditor's report issued on compliance in accordance with major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with <i>Uniform Guidance 2 CFR 200.516(a)</i> ?	Yes
Instances where results of audit follow-up procedures disclosed that the summary schedule of prior audit findings materially misrepresents the status of any prior audit finding?	No

Identification of major programs:

<u><i>Federal Assistance Listing Number</i></u>	<u><i>Name of Federal Program or Cluster</i></u>	
14.850	Public and Indian Housing	
Dollar threshold used to distinguish between type A and type B programs:		\$750,000
Auditee qualified as low-risk auditee?		Yes

**CITY OF EUREKA HOUSING AUTHORITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

SECTION II - FINANCIAL STATEMENT FINDINGS

There are no findings related to the financial statements.

**CITY OF EUREKA HOUSING AUTHORITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2021-001 Procurement, Suspension, and Debarment (Significant Deficiency)

Federal Program Information:

Funding Agency:	U.S. Department of Housing and Urban Development
Title:	Public and Indian Housing
Federal Assistance Listing Number:	14.850

Criteria or Specific Requirement:

According to 25 CFR 276.12, 45 CFR 1303.55, and 25 USC 450 et seq, federal awarding agency regulations, and terms of each award, local governments and Indian tribal governments may use their own procurement procedures provided they conform to applicable federal law and regulations and standards identified. These regulations also outline the requirements related to suspension and debarment.

Condition:

The Authority adopted a procurement policy, which includes suspension and debarment requirements; however, there were no effective internal controls to ensure compliance with the procedure. During our testwork over procurement, we tested six procurement transactions. We noted that the System for Award Management (SAM) documentation did not show the dates the checks were performed. Thus, we were unable to determine if any payments to vendors were made before the checks were performed.

Questioned Costs:

The calculation of questioned costs was not determinable for these deficiencies.

Cause:

The Authority did not follow its policies and procedures regarding procurement, suspension, and debarment.

Effect:

If vendors are retained and paid from federal funds that are later found to be suspended or debarred or if the required procurement procedures are not followed, the Authority could be subject to questioned costs or other sanctions from funding agencies.

Auditor's Recommendation:

We recommend that the Authority ensure that the dates are listed when the checks on the System for Award Management (SAM) are performed to ensure that no vendors who are suspended, debarred, or otherwise excluded from participating in transactions funded through federal grants are used.

**CITY OF EUREKA HOUSING AUTHORITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS- CONT'D

2021-001 Procurement, Suspension, and Debarment (Significant Deficiency) - Cont'd

Management Response:

City of Eureka Housing Authority understands the deficiency as identified that pertains to not having timestamped checks in the System for Award Management (SAM) for vendor suspension and/or disbarment. Going forward, the Authority will perform checks in SAM and retain records with proof of date.

Anticipated Completion Date:

We anticipate adopting this new process as of August 24, 2022 and anticipate to have all current vendors checked using the new process by December 31, 2022.

Responsible Party:

J. Dustin Wiesner, Director of Finance, Administration and Technology

**CITY OF EUREKA HOUSING AUTHORITY
STATUS OF PRIOR YEAR AUDIT FINDINGS AND RECOMMENDATIONS
DECEMBER 31, 2021**

The Authority had no finding or questioned cost noted in the prior year that requires a status.



HOUSING AUTHORITIES CITY OF EUREKA & COUNTY OF HUMBOLDT



735 WEST EVERDING STREET, EUREKA CA 95503
PHONE: (707) 443-4583 FAX: (707) 443-4762 TTY: (800) 651-5111

8/24/2022

The City of Eureka Housing Authority respectfully submits the following corrective action plan for the fiscal year ending December 31, 2021.

Federal Award Findings and Questioned Costs

2021-001 Procurement, Suspension, and Debarment (Significant Deficiency)

Management Reponse:

The City of Eureka Housing Authority (CEHA) understands the deficiency as identified that pertains to not having timestamped verifications in the System for Award Management (SAM) for vendor suspension and/or disbarment. Going forward, CEHA will perform verifications in SAM and retain records with proof of date.

Anticipated Completion Date:

We anticipate adopting this new process as of August 24th, 2022 and anticipate to have all current vendors verified using the new process by December 31st, 2022.

Responsible Party:

J. Dustin Wiesner

Director of Finance, Administration and Technology



RESOLUTION 1975

TO ACCEPT AGENCY AUDIT REPORTS FISCAL YEAR ENDING DECEMBER 31, 2021

WHEREAS, It is a requirement of the United States Department of Housing and Urban Development that the Housing Authority have an independent audit of Compliance and Internal Control Over Financial Reporting based on Audit of Financial Statements Performed in Accordance with Government Audit Standards; and

WHEREAS, It is a requirement of the United States Department of Housing and Urban Development that the Housing Authority have an independent audit of Compliance With Requirements Applicable to Each Major Program and on Internal Control Over Compliance In Accordance With OMB Circular A-133; and

WHEREAS, The Housing Authority has contracted with Harshwal & Company LLP, Certified Public Accountants, to complete the audit; and

WHEREAS, Annual Audit has been completed and the Auditors Report has been submitted to the members of the Board of Commissioners for review and approval; and

WHEREAS, The Commissioners have reviewed the audit report and found it to be substantially correct.

NOW, THEREFORE, BE IT RESOLVED, that the Commissioners of the City of Eureka Housing Authority do hereby accept the Audited Financial Statements for the fiscal year ending December 31, 2021.

PASSED AND ADOPTED on the 21 day of November 2022 by the following vote:

AYES:
NAYS:
ABSENT
ABSTAIN:

Name

Name

Title

Title

Signature

Signature

City of Eureka Housing Authority

Board of Commissioners Meeting

November 21, 2022

Agenda Item 9d

Memorandum

To: Commissioners

From: Cheryl Churchill, Executive Director

Subject: Updates to bylaws

BACKGROUND AND HISTORY:

The bylaws of the City of Eureka Housing Authority must periodically be reviewed to determine if any amendments or significant revisions are required. The bylaws have been reviewed, and recommended updates are suggested in the attached red-line version of the bylaws. The most significant updates are:

1. Adjusting male nouns and pronouns to gender-neutral terms, e.g. changing “Chairman” to “Chairperson”, and including “he/she” where it formally was limited to “he”.

Impact to Personnel:

None.

Fiscal Impact:

None.

Impact to Agency Personnel:

None.

Alternatives:

Bylaws, if left as is, would not reflect the current scheduling and nature of the business. This option is not recommended.

STAFF RECOMMENDATION:

Review updates and approve resolution to adopt updated bylaws. Alternately, suggest changes if necessary and recommend bylaws be brought back to next regular meeting for approval and adoption.

**HOUSING AUTHORITY OF THE CITY OF EUREKA
BYLAWS**

ARTICLE I: THE AUTHORITY

SECTION 1. NAME OF AUTHORITY

The name of the Authority shall be "Housing Authority of the City of Eureka".

SECTION 2. POWERS

The Authority May:

- a. Sue and be sued;
- b. Have a seal and alter it;
- c. Have perpetual succession;
- d. Make and execute contracts and other instruments necessary or convenient to the exercise of its powers;
- e. Make, amend, and repeal bylaws and regulations, not inconsistent with State Law, to carry into effect the powers and purposes of the Authority;
- f. Insure or provide for the insurance of any real or personal property or operations of the Authority against any risk or hazards;
- g. Lease or rent any dwellings, houses, accommodations, lands, buildings, structures, or facilities embraced in any housing project and establish and revise the rents or charges for them;
- h. Own, hold, and improve real or personal property;
- i. Purchase, lease, obtain option upon, acquire by gift, grant, bequest, devise or otherwise acquire any real or personal property or any interest in property;
- j. Acquire any real property by eminent domain;
- k. Sell, lease, exchange, transfer, assign, pledge, or dispose of any real or personal property or interest in it;
- ~~l. Insure or provide for the insurance of any real or personal property or operations of the Authority against any risks or hazards;~~
- ~~m.~~ 1. Lend upon the security of a mortgage or deed of trust in connection with the sale of real property to persons of low income or the implementation of government housing and rehabilitation financing programs for persons of low income; and

~~n.m.~~ Procure insurance or guarantees from the Federal Government or the California Housing Finance Agency of the payment or part of any debts, whether or not incurred by the Authority, secured by mortgages or deeds of trust on any property included in any of its housing projects or secured by mortgages or deeds of trust.

SECTION 3. OPERATIONS

The Authority may:

- a. Prepare, carry out, acquire, lease, and operate housing projects;
- b. Provide for construction, reconstruction, improvement, alteration, or repair of all or part of any housing project;
- c. Provide leased housing to persons of low income;
- d. Provide financing for the construction or rehabilitation of residential structures for persons of low income;
- e. Provide counseling, referral, and advisory services to persons of low income in connection with the purchase, rental, occupancy, maintenance, or repair of housing.

SECTION 4. SEAL OF AUTHORITY

The seal of the Authority shall be in the form of a circle and shall bear the name of the Authority and the year of its organization.

SECTION 5. OFFICE OF THE AUTHORITY

The offices of the Authority shall be at such locations in the City of Eureka, State of California, as the Authority may from time to time designate by resolution. The Authority may hold its meetings at such places as it may from time to time designate by resolution.

ARTICLE II: COMMISSIONERS

SECTION 1. NUMBER OF COMMISSIONERS

The Authority shall consist of seven (7) persons designated as Commissioners, two of who shall be tenants. One tenant Commissioner shall be over 62 years of age if the Authority has tenants of such age.

SECTION 2. TENANT COMMISSIONERS

Tenant Commissioners shall serve for terms of two (2) years from the date of their appointments, and their successors shall be tenants.

A tenant commissioner shall have all the powers, duties, privileges, and immunities of any other Commissioner. If a tenant Commissioner ceases to be a tenant of the Housing Authority, he shall be disqualified as Commissioner and another tenant shall be appointed to fill the unexpired term.

SECTION 3. TERMS OF COMMISSIONERS

Successors of Commissioners shall be appointed for a term of four (4) years, except that successors of tenant Commissioners shall be appointed for a term of two (2) years, and all vacancies shall be filled for the unexpired term.

SECTION 4. REMOVAL OF COMMISSIONERS

A Commissioner may be removed for inefficiency, neglect of duty, or misconduct in office, by the Mayor, if the Mayor has the power of appointment of Commissioners, otherwise by the Governing Body of the City in the case of a City Authority.

A Commissioner shall be removed only after he has been given a copy of the charges at least ten (10) days prior to the hearing on them and has had an opportunity to be heard in person or by counsel. If a Commissioner is removed, the record of proceedings and the charges and the findings on them shall be filed in the Office of the Clerk.

ARTICLE III: OFFICERS

SECTION 1. OFFICERS

The officers of the Authority shall be a ~~Chairman~~Chairperson, a Vice ~~Chairman~~Chairperson, and a Secretary, who shall be Executive Director.

SECTION 2. ~~CHAIRMAN~~CHAIRPERSON

The ~~Chairman~~Chairperson shall preside at all meetings of the Authority. Except as otherwise authorized by resolution of the Authority, the ~~Chairman~~Chairperson shall sign all contracts, deeds, and other instruments made by the Authority. At each meeting, the ~~Chairman~~Chairperson shall submit such recommendations and information as he/she may consider proper concerning the business, affairs, and policies of the Authority.

SECTION 3. VICE ~~CHAIRMAN~~CHAIRPERSON

The Vice ~~Chairman~~Chairperson shall perform the duties of the ~~Chairman~~Chairperson in the absence or incapacity of the ~~Chairman~~Chairperson; and in the case of the resignation or death of the ~~Chairman~~Chairperson, the Vice ~~Chairman~~Chairperson shall perform such duties as are imposed on the ~~Chairman~~Chairperson until such time as the Authority shall select a new ~~Chairman~~Chairperson.

SECTION 4. SECRETARY

The Secretary shall be the Executive Director of the Authority and, as Executive Director, shall have general supervision over the administration of its business and affairs, subject to the direction of the Authority. ~~He~~The Secretary shall be charged with the management of the housing projects of the Authority.

~~As~~The Secretary, ~~he~~ shall keep the records of the Authority, shall act as Secretary of the meetings of the Authority and record all votes, and shall keep a record of the proceedings of the Authority in a journal of proceedings to be kept for such purpose, and shall perform all duties incident to this office. ~~He~~The Secretary shall keep in safe custody the seal of the Authority and shall have power to affix such seal to all contracts and instruments authorized to be executed by the Authority.

The Secretary shall also be the Treasurer of the Authority. ~~As~~The Treasurer, ~~she~~ shall have the care and custody of all funds of the Authority and shall deposit the same in the name of the Authority in such bank or banks as the Authority may select. ~~He~~The Secretary/Treasurer shall sign all orders and checks for the payment of money and shall pay out and disburse such monies under the direction of the Authority. Except as otherwise authorized by resolution of the Authority, all such orders and

checks shall be countersigned by the ~~Chairman~~Chairperson. ~~He~~The Secretary/Treasurer shall keep regular books of accounts showing receipts and expenditures and shall render to the Authority, ~~at each regular meeting annually~~ (or more often when requested), an account of ~~his~~ transactions and also of the financial condition of the Authority. ~~The Secretary/Treasurer~~He shall give such bond for the faithful performance of his/her duties as the Authority may determine.

The compensation of the Secretary shall be determined by the Authority, provided that a temporary appointee selected from the Commissioners of the Authority shall serve without compensation (other than the payment of necessary expenses).

SECTION 5. ADDITIONAL DUTIES

The officers of the Authority shall perform such other duties and functions as may from time to time be required by the Authority or the bylaws or rules and regulations of the Authority.

SECTION 6. ELECTION OR APPOINTMENT

The ~~Chairman~~Chairperson and Vice ~~Chairman~~Chairperson shall be elected at the annual meeting of the Authority from among the Commissioners of the Authority, and shall hold office for one (1) year or until their successors are elected and qualified.

The Secretary shall be appointed by the Authority. Any person appointed to fill the office of Secretary, or any vacancy therein, shall have such term as the Authority fixes, but no commissioner of the Authority shall be eligible to this office except as a temporary appointee.

SECTION 7. VACANCIES

Should the offices of ~~Chairman~~Chairperson or Vice ~~Chairman~~Chairperson become vacant, the Authority shall elect a successor from its membership at the next regular meeting, and such election shall be for the unexpired term of said office. When the office of Secretary becomes vacant, the Authority shall appoint a successor, as aforesaid.

SECTION 8. ADDITIONAL PERSONNEL

The Authority may from time to time employ such personnel as it deems necessary to exercise its power, duties, and functions as prescribed by the Housing Authority Law of California and all other laws of the State of California applicable thereto. The selection and compensation of such personnel (including the Secretary) shall be determined by the Authority subject to the laws of the State of California.

SECTION 9. COMMITTEES

The Authority may, by resolution adopted by a majority of the authorized number of Commissioners, designate one or more Committees, each consisting of two (2) or more Commissioners, but not more than three (3) Commissioners, to serve at the pleasure of the Authority. The Authority may designate one (1) or more Housing Commissioners as alternate members of any committee, who may replace any absent member at any meeting of the committee. The appointment of members or alternate members of a committee requires the vote of a majority of the authorized number of Commissioners.

ARTICLE IV: MEETINGS

SECTION 1. ANNUAL MEETING

The annual meeting of the Authority shall be held on the third Monday of March.

SECTION 2. REGULAR MEETINGS

Regular meetings shall be held without notice at the regular meeting place of the Authority at 7:30 p.m. on the third Monday of each month, unless the same shall be a legal holiday, in which event said meeting shall be held on the next succeeding secular day.

SECTION 3. SPECIAL MEETINGS

Special meetings of the Authority may be called by the ~~Chairman~~ Chairperson of the Authority and shall be called upon the written request of any two (2) Commissioners for the purpose of transacting any business designated in the call.

At a special meeting, no business shall be considered other than as designated in the call, but if all of the Commissioners of the Authority are present at a special meeting, any and all business may be transacted at the special meeting.

SECTION 4. NOTICE OF MEETINGS

Regular meetings of the Authority may be held without notice if the time and place of such meetings are fixed by the bylaws or the Authority. Special meetings of the Authority shall be held upon four (4) days' notice by mail or 48 hours' notice delivered personally or by telephone or ~~telegraph~~email. The articles or bylaws may not dispense with notice of a special meeting.

SECTION 5. WAIVER OF NOTICE

Notice of a meeting need not be given to any Commissioner who signs a waiver of notice or a consent to holding the meeting or any approval of the minutes thereof, whether before or after the meeting, or who attends the meeting without protesting, prior thereto or at its commencement, the lack of notice to such Commissioner. All such waivers, consents, and approvals shall be filed with the corporate records or made a part of the minutes of the meeting.

SECTION 6. ADJOURNMENT

A majority of the Commissioners present, whether or not a quorum is present, may adjourn any meeting to another time and place. If the meeting is adjourned for more than 24 hours, notice of any adjournment to another time or place shall be given prior to the time of the adjourned meeting to the Commissioners who were not present at the time of the adjournment.

SECTION 7. PLACE OF MEETING

Meetings of the Authority may be held at any place within or without the state which has been designated in the notice of the meeting or, if not stated in the notice or there is no notice, designated in the bylaws or by resolution of the Authority.

Members of the Authority may participate in a meeting through the use of conference telephone or similar communications equipment so long as all Commissioners participating in such meeting can hear one another. Participation in a meeting

pursuant to this subdivision constitutes presence in person at such meeting.

SECTION 8. QUORUM

The powers of the Authority shall be vested in the Commissioners thereof in office from time to time. Four (4) Commissioners shall constitute a quorum for the purpose of conducting its business and exercising its powers for all other purposes; a smaller number may adjourn from time to time until a quorum is obtained. Action may be taken by the Authority upon a vote of the majority of the Commissioners empowered to vote unless in any case the bylaws of the Authority require a larger number.

Every act or decision done or made by a majority of the Commissioners present at a meeting duly held at which a quorum is present is the act of the Authority, subject to the provisions of Section 310 subdivision (e) of Section 317, California Corporation Code. The articles or bylaws may not provide that a lesser vote than a majority of the Commissioners present at a meeting is the act of the Authority. A meeting at which a quorum is initially present may continue to transact business notwithstanding the withdrawal of Commissioners, if any action taken is approved by at least a majority of the required quorum for such meeting.

SECTION 9. OPEN MEETINGS

All of the meetings of the Authority shall be open to the public, whether regular or special.

SECTION 10. JOINT MEETINGS

There is in operation a joint powers agreement between the Housing Authority~~yies~~ of the City of Eureka and the Housing Authority of the County of Humboldt.

In furtherance of said agreement, a joint meeting may be called subject to the provisions of Article IV herein.

No business shall be transacted at such joint meeting unless the required quorum is present for each authority.

SECTION 11. ORDER OF BUSINESS

At the regular meetings of the Authority, the following shall be the order of business:

- a. Roll Call;
- b. Reading and Approval of the Minutes of the Previous Meeting;
- c. Bills and Communications;
- d. Report of the Secretary;
- e. Reports of the Commissioners;
- f. Unfinished Business;
- g. New Business;
- h. Adjournment.

All resolutions shall be in writing and shall be entered in a journal of the proceedings of the Authority.

SECTION 11. MANNER OF VOTING

The voting on all questions coming before the Authority shall be by roll call, and the Ayes and Nays shall be entered upon the minutes of such meeting.

ARTICLE V: AMENDMENTS

SECTION 1. AMENDMENTS TO BYLAWS

The Bylaws of the Authority shall be amended only with the approval of at least four (4) of the members of the Authority in a regular or special meeting, but no such amendment shall be adopted unless at least two (2) days written notice thereof is previously given to all the Commissioners of the Authority.

**HOUSING AUTHORITY OF THE CITY OF EUREKA
BYLAWS**

ARTICLE I: THE AUTHORITY

SECTION 1. NAME OF AUTHORITY

The name of the Authority shall be "Housing Authority of the City of Eureka".

SECTION 2. POWERS

The Authority May:

- a. Sue and be sued;
- b. Have a seal and alter it;
- c. Have perpetual succession;
- d. Make and execute contracts and other instruments necessary or convenient to the exercise of its powers;
- e. Make, amend, and repeal bylaws and regulations, not inconsistent with State Law, to carry into effect the powers and purposes of the Authority;
- f. Insure or provide for the insurance of any real or personal property or operations of the Authority against any risk or hazards;
- g. Lease or rent any dwellings, houses, accommodations, lands, buildings, structures, or facilities embraced in any housing project and establish and revise the rents or charges for them;
- h. Own, hold, and improve real or personal property;
- i. Purchase, lease, obtain option upon, acquire by gift, grant, bequest, devise or otherwise acquire any real or personal property or any interest in property;
- j. Acquire any real property by eminent domain;
- k. Sell, lease, exchange, transfer, assign, pledge, or dispose of any real or personal property or interest in it;
- l. Lend upon the security of a mortgage or deed of trust in connection with the sale of real property to persons of low income or the implementation of government housing and rehabilitation financing programs for persons of low income; and
- m. Procure insurance or guarantees from the Federal Government or the California Housing Finance Agency of the payment or part of any debts, whether or not incurred by the Authority, secured by mortgages or deeds of trust on any

property included in any of its housing projects or secured by mortgages or deeds of trust.

SECTION 3. OPERATIONS

The Authority may:

- a. Prepare, carry out, acquire, lease, and operate housing projects;
- b. Provide for construction, reconstruction, improvement, alteration, or repair of all or part of any housing project;
- c. Provide leased housing to persons of low income;
- d. Provide financing for the construction or rehabilitation of residential structures for persons of low income;
- e. Provide counseling, referral, and advisory services to persons of low income in connection with the purchase, rental, occupancy, maintenance, or repair of housing.

SECTION 4. SEAL OF AUTHORITY

The seal of the Authority shall be in the form of a circle and shall bear the name of the Authority and the year of its organization.

SECTION 5. OFFICE OF THE AUTHORITY

The offices of the Authority shall be at such locations in the City of Eureka, State of California, as the Authority may from time to time designate by resolution. The Authority may hold its meetings at such places as it may from time to time designate by resolution.

ARTICLE II: COMMISSIONERS

SECTION 1. NUMBER OF COMMISSIONERS

The Authority shall consist of seven (7) persons designated as Commissioners, two of who shall be tenants. One tenant Commissioner shall be over 62 years of age if the Authority has tenants of such age.

SECTION 2. TENANT COMMISSIONERS

Tenant Commissioners shall serve for terms of two (2) years from the date of their appointments, and their successors shall be tenants.

A tenant commissioner shall have all the powers, duties, privileges, and immunities of any other Commissioner. If a tenant Commissioner ceases to be a tenant of the Housing Authority, he shall be disqualified as Commissioner and another tenant shall be appointed to fill the unexpired term.

SECTION 3. TERMS OF COMMISSIONERS

Successors of Commissioners shall be appointed for a term of four (4) years, except that successors of tenant Commissioners shall be appointed for a term of two (2) years, and all vacancies shall be filled for the unexpired term.

SECTION 4. REMOVAL OF COMMISSIONERS

A Commissioner may be removed for inefficiency, neglect of duty, or misconduct in office, by the Mayor, if the Mayor has the power of appointment of Commissioners, otherwise by the Governing Body of the City in the case of a City Authority.

A Commissioner shall be removed only after he has been given a copy of the charges at least ten (10) days prior to the hearing on them and has had an opportunity to be heard in person or by counsel. If a Commissioner is removed, the record of proceedings and the charges and the findings on them shall be filed in the Office of the Clerk.

ARTICLE III: OFFICERS

SECTION 1. OFFICERS

The officers of the Authority shall be a Chairperson, a Vice Chairperson, and a Secretary, who shall be Executive Director.

SECTION 2. CHAIRPERSON

The Chairperson shall preside at all meetings of the Authority. Except as otherwise authorized by resolution of the Authority,

the Chairperson shall sign all contracts, deeds, and other instruments made by the Authority. At each meeting, the Chairperson shall submit such recommendations and information as he/she may consider proper concerning the business, affairs, and policies of the Authority.

SECTION 3. VICE CHAIRPERSON

The Vice Chairperson shall perform the duties of the Chairperson in the absence or incapacity of the Chairperson; and in the case of the resignation or death of the Chairperson, the Vice Chairperson shall perform such duties as are imposed on the Chairperson until such time as the Authority shall select a new Chairperson.

SECTION 4. SECRETARY

The Secretary shall be the Executive Director of the Authority and, as Executive Director, shall have general supervision over the administration of its business and affairs, subject to the direction of the Authority. The Secretary shall be charged with the management of the housing projects of the Authority.

The Secretary shall keep the records of the Authority, shall act as Secretary of the meetings of the Authority and record all votes, and shall keep a record of the proceedings of the Authority in a journal of proceedings to be kept for such purpose, and shall perform all duties incident to this office. The Secretary shall keep in safe custody the seal of the Authority and shall have power to affix such seal to all contracts and instruments authorized to be executed by the Authority.

The Secretary shall also be the Treasurer of the Authority. The Treasurer shall have the care and custody of all funds of the Authority and shall deposit the same in the name of the Authority in such bank or banks as the Authority may select. The Secretary/Treasurer shall sign all orders and checks for the payment of money and shall pay out and disburse such monies under the direction of the Authority. Except as otherwise authorized by resolution of the Authority, all such orders and checks shall be countersigned by the Chairperson. The Secretary/Treasurer shall keep regular books of accounts showing receipts and expenditures and shall render to the Authority, annually (or more often when requested), an account of transactions and also of the financial condition of the

Authority. The Secretary/Treasurer shall give such bond for the faithful performance of his/her duties as the Authority may determine.

The compensation of the Secretary shall be determined by the Authority, provided that a temporary appointee selected from the Commissioners of the Authority shall serve without compensation (other than the payment of necessary expenses).

SECTION 5. ADDITIONAL DUTIES

The officers of the Authority shall perform such other duties and functions as may from time to time be required by the Authority or the bylaws or rules and regulations of the Authority.

SECTION 6. ELECTION OR APPOINTMENT

The Chairperson and Vice Chairperson shall be elected at the annual meeting of the Authority from among the Commissioners of the Authority, and shall hold office for one (1) year or until their successors are elected and qualified.

The Secretary shall be appointed by the Authority. Any person appointed to fill the office of Secretary, or any vacancy therein, shall have such term as the Authority fixes, but no commissioner of the Authority shall be eligible to this office except as a temporary appointee.

SECTION 7. VACANCIES

Should the offices of Chairperson or Vice Chairperson become vacant, the Authority shall elect a successor from its membership at the next regular meeting, and such election shall be for the unexpired term of said office. When the office of Secretary becomes vacant, the Authority shall appoint a successor, as aforesaid.

SECTION 8. ADDITIONAL PERSONNEL

The Authority may from time to time employ such personnel as it deems necessary to exercise its power, duties, and functions as prescribed by the Housing Authority Law of California and all

other laws of the State of California applicable thereto. The selection and compensation of such personnel (including the Secretary) shall be determined by the Authority subject to the laws of the State of California.

SECTION 9. COMMITTEES

The Authority may, by resolution adopted by a majority of the authorized number of Commissioners, designate one or more Committees, each consisting of two (2) or more Commissioners, but not more than three (3) Commissioners, to serve at the pleasure of the Authority. The Authority may designate one (1) or more Housing Commissioners as alternate members of any committee, who may replace any absent member at any meeting of the committee. The appointment of members or alternate members of a committee requires the vote of a majority of the authorized number of Commissioners.

ARTICLE IV: MEETINGS

SECTION 1. ANNUAL MEETING

The annual meeting of the Authority shall be held on the third Monday of March.

SECTION 2. REGULAR MEETINGS

Regular meetings shall be held without notice at the regular meeting place of the Authority at 7:30 p.m. on the third Monday of each month, unless the same shall be a legal holiday, in which event said meeting shall be held on the next succeeding secular day.

SECTION 3. SPECIAL MEETINGS

Special meetings of the Authority may be called by the Chairperson of the Authority and shall be called upon the written request of any two (2) Commissioners for the purpose of transacting any business designated in the call.

At a special meeting, no business shall be considered other than as designated in the call, but if all of the Commissioners of the Authority are present at a special meeting, any and all business may be transacted at the special meeting.

SECTION 4. NOTICE OF MEETINGS

Regular meetings of the Authority may be held without notice if the time and place of such meetings are fixed by the bylaws or the Authority. Special meetings of the Authority shall be held upon four (4) days' notice by mail or 48 hours' notice delivered personally or by telephone or email. The articles or bylaws may not dispense with notice of a special meeting.

SECTION 5. WAIVER OF NOTICE

Notice of a meeting need not be given to any Commissioner who signs a waiver of notice or a consent to holding the meeting or any approval of the minutes thereof, whether before or after the meeting, or who attends the meeting without protesting, prior thereto or at its commencement, the lack of notice to such Commissioner. All such waivers, consents, and approvals shall be filed with the corporate records or made a part of the minutes of the meeting.

SECTION 6. ADJOURNMENT

A majority of the Commissioners present, whether or not a quorum is present, may adjourn any meeting to another time and place. If the meeting is adjourned for more than 24 hours, notice of any adjournment to another time or place shall be given prior to the time of the adjourned meeting to the Commissioners who were not present at the time of the adjournment.

SECTION 7. PLACE OF MEETING

Meetings of the Authority may be held at any place within or without the state which has been designated in the notice of the meeting or, if not stated in the notice or there is no notice, designated in the bylaws or by resolution of the Authority.

Members of the Authority may participate in a meeting through the use of conference telephone or similar communications equipment so long as all Commissioners participating in such meeting can hear one another. Participation in a meeting pursuant to this subdivision constitutes presence in person at such meeting.

SECTION 8. QUORUM

The powers of the Authority shall be vested in the Commissioners thereof in office from time to time. Four (4) Commissioners shall constitute a quorum for the purpose of conducting its business and exercising its powers for all other purposes; a smaller number may adjourn from time to time until a quorum is obtained. Action may be taken by the Authority upon a vote of the majority of the Commissioners empowered to vote unless in any case the bylaws of the Authority require a larger number.

Every act or decision done or made by a majority of the Commissioners present at a meeting duly held at which a quorum is present is the act of the Authority, subject to the provisions of Section 310 subdivision (e) of Section 317, California Corporation Code. The articles or bylaws may not provide that a lesser vote than a majority of the Commissioners present at a meeting is the act of the Authority. A meeting at which a quorum is initially present may continue to transact business notwithstanding the withdrawal of Commissioners, if any action taken is approved by at least a majority of the required quorum for such meeting.

SECTION 9. OPEN MEETINGS

All of the meetings of the Authority shall be open to the public, whether regular or special.

SECTION 10. JOINT MEETINGS

There is in operation a joint powers agreement between the Housing Authority of the City of Eureka and the Housing Authority of the County of Humboldt.

In furtherance of said agreement, a joint meeting may be called subject to the provisions of Article IV herein.

No business shall be transacted at such joint meeting unless the required quorum is present for each authority.

SECTION 11. ORDER OF BUSINESS

At the regular meetings of the Authority, the following shall be the order of business:

- a. Roll Call;

- b. Reading and Approval of the Minutes of the Previous Meeting;
- c. Bills and Communications;
- d. Report of the Secretary;
- e. Reports of the Commissioners;
- f. Unfinished Business;
- g. New Business;
- h. Adjournment.

All resolutions shall be in writing and shall be entered in a journal of the proceedings of the Authority.

SECTION 11. MANNER OF VOTING

The voting on all questions coming before the Authority shall be by roll call, and the Ayes and Nays shall be entered upon the minutes of such meeting.

ARTICLE V: AMENDMENTS

SECTION 1. AMENDMENTS TO BYLAWS

The Bylaws of the Authority shall be amended only with the approval of at least four (4) of the members of the Authority in a regular or special meeting, but no such amendment shall be adopted unless at least two (2) days written notice thereof is previously given to all the Commissioners of the Authority.

RESOLUTION 1976

**PROVIDING FOR THE TIME AND PLACE OF REGULAR MEETINGS AND ADOPTING
UPDATES TO BYLAWS**

WHEREAS, it is necessary that the Housing Authority from time to time to review, update, and adopt revisions to bylaws to carry into effect its powers and purposes; and

WHEREAS, the Housing Authority has reviewed and considered the Bylaws attached hereto as Exhibit A;

NOW, THEREFORE, be it resolved that:

1. The updated bylaws of the City of Eureka Housing Authority, a copy of which is attached hereto as Exhibit A, are hereby adopted.

PASSED AND ADOPTED on the 21 day of November 2022 by the following vote:

AYES:
NAYS:
ABSENT:
ABSTAIN:

Name

Title

Signature

Name

Title

Signature

City of Eureka Housing Authority

Board of Commissioners Meeting

November 15, 2021

Agenda Item H1

Memorandum

To: Commissioners

From: Cheryl Churchill, Executive Director

Subject: Public Housing Utility Allowance

BACKGROUND AND HISTORY:

In accordance with HUD regulations, the Housing Authority must conduct an annual utility survey of a representative number of households in City of Eureka. This survey is then used to determine the utility allowance granted each Public Housing household to aid them in paying for their utilities.

As in the past, staff contracted with the Nelrod Company to conduct the survey and recommend the utility allowances for the 2023 fiscal year. Attached are comparison sheets showing the 2022 utility allowances and the proposed 2023 utility allowances, per building types and bedroom sizes.

Under HUD's regulations, if the utility survey indicates a change in the utility allowance of at least 10%, the Housing Authority must adopt the new utility allowances. As most categories show a 10% or greater increase, and as this is a benefit to program participants, it is in their interest to adopt the proposed utility allowances.

RECOMMENDATION:

Staff recommend that the Board accept and approve the proposed 2023 Public Housing Utility Allowances.

January 1, 2023
Public Housing Utility Allowances
City of Eureka Housing Authority

Allowances are rounded to nearest dollar

Development	1 BR	2 BR	3 BR	4 BR
CAL 25-1				
CAL 25-1 - 1a Row		118.00	143.00	159.00
CAL 25-1 - 1b semi-detached	96.00	122.00		
CAL 25-2				
CAL 25-2 - 2a Row	96.00			
CAL 25-2 - 2b semi-detached		122.00	150.00	176.00
CAL 25-4		99.00	119.00	
CAL 25-5		99.00		
Presented for City board approval and adoption on 11/21/2022				

January 1, 2022
Public Housing Utility Allowances
City of Eureka Housing Authority

Allowances are rounded to nearest dollar

Development	1 BR	2 BR	3 BR	4 BR
CAL 25-1				
CAL 25-1 - 1a Row		98.00	117.00	131.00
CAL 25-1 - 1b semi-detached	80.00	100.00		
CAL 25-2				
CAL 25-2 - 2a Row	81.00			
CAL 25-2 - 2b semi-detached		101.00	124.00	144.00
CAL 25-4		83.00	99.00	
CAL 25-5		76.00		

2022 Public Housing Utility schedule approved by the City Board of Commissioners on November 15, 2021

Utility Allowances

September 2022

CITY OF EUREKA HOUSING AUTHORITY

Eureka, California



UPDATE REPORT

PUBLIC HOUSING

UTILITY ALLOWANCE SURVEY AND STUDY

The **Nelrod** Company®

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October 12, 2022

Heather Humphreys, Executive Assistant & HR Manager
City of Eureka Housing Authority
735 W Everding Street
Eureka, CA 95503

Re: Public Housing Utility Allowances Update Report -2022

Dear Ms. Humphreys:

ResidentLife Utility Allowances® is pleased to enclose the draft Public Housing Utility Allowances Update Report - September 2022. Please see the Survey and Study Results section of the study analysis for details of changes.

ResidentLife Utility Allowances is putting our seal of compliance on the work we perform for your agency certifying that we have developed your Utility Allowances in compliance with HUD Regulations and guidelines. ***We recommend that you post your adopted utility allowance schedule(s) on your webpage. We have made this process easy for you by providing, by email, an electronic version of your currently updated Utility Allowances in a pdf format that is ready to upload directly to your website.*** This format displays our Seal of Certified Compliance assuring residents, Agency staff, HUD representatives, or other interested parties, that an approved method was used to efficiently and accurately develop your utility allowances and that the utility allowances are current.

As a reminder, HUD regulations (24CFR965-507(b)) state that, "adjustments to resident payments as a result of such changes" (adjustments made due to a result of rate changes of 10% or more) agencies do not have to comply with the sixty (60) day notice (and comment period) requirement of §965.502(c)." A 30-day notice will suffice.

Please note that notice of the availability of relief from surcharges or payment of utility supplier billings in excess of the allowances for resident-purchased utilities should be included in each notice to residents given in accordance with §965.502(c) and in the information given to new residents upon admission.

Please carefully review this draft report for any identifiable problems, changes, corrections, and/or special needs and let me know if you have any changes or questions as soon as possible. If no changes are requested this report will serve as a final report as well. **Please see the attached Closure Acceptance Statement, sign and return as soon as possible.** You can contact me at (817) 922-9000 ext 139 or residentlife@nelrod.com. It is a pleasure working with your agency.

Sincerely,

Emma McLemore

Emma McLemore
ResidentLife Utility Allowances® Specialist

Enclosure

Disclaimer: ResidentLife Utility Allowances® will make any necessary corrections to work previously performed prior to submission of final report. It is important to note that many local communities have different rate structures, weather patterns, types of charges, etc. ResidentLife Utility Allowances® has made every effort to be as accurate as possible, but will not be held responsible for changes involving different methodologies, rate structures, regulatory changes, omission and/or misinformation of cost calculation data from utility providers, selection of most advantageous cost calculation methodology in areas with multiple costing methods, and inaccurate allowances resulting from lack of information or data not provided by the agency.



Email: ResidentLife@nelrod.com – Website: www.nelrod.com

Closure Acceptance Statement

Re: Public Housing Utility Allowances Update Report -2022

Upon signing this Closure Statement I, _____, on behalf of the **City of Eureka Housing Authority, CA** acknowledge receipt of the draft survey study report.

I, or a member of our agency staff, have reviewed this draft report and have requested edits, changes or additions if needed. Our agency now accepts this survey study report as final. This does not mean that we will adopt these results as our Agency's actual allowances.

Signed

Signature

Title

Print Name

Date

**Please sign and return within 30 days
fax to: (817) 922-9100 or email to residentlife@nelrod.com**

Job #1007-RU-044

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OBJECTIVES AND METHODOLOGY

OBJECTIVES AND METHODOLOGY

PUBLIC HOUSING ANNUAL UPDATE 2022

This study was conducted in compliance with the Public Housing Utility Allowance HUD Regulations 24CFR 965, Subpart E – Resident Allowances for Utilities, and HUD’s Utility Allowance Guidebook.

Utility Rate Comparison

Prior to beginning this update study for the **City of Eureka Housing Authority, CA**, as required by HUD regulations 24 CFR 965.507(b), a comparison (annual review) was made of the utility rates and charges (**dated: September 2021**) utilized in the development of the currently adopted utility allowances and the current utility rates and charges (**dated: September 2022**). This comparison indicated that **Pacific Gas & Electric’s** electric tier-1 rates increased 23%, tier-2 rates increased 22%, and the monthly climate credit changed from -\$2.87 to -\$6.55 causing a change of \$3.68 (129%). **Pacific Gas & Electric’s** natural gas tier-1 rates increased 33%, tier-2 rates increased 25%, and the monthly climate credit changed from -\$2.05 to -\$3.99 causing a change of \$1.94 (95%). (See “Comparison of Previous and Current Utility Rates” in Support Documentation section of this report.) Since the utility provider’s **rates** have changed more than 10%, the utility allowances will be adjusted. This does not mean that **utility allowances** will change by the actual percentage values listed above.

Objective

The objective of this survey and study is to update utility allowances with current utility provider’s rates and charges for electric and natural gas for the **City of Eureka Housing Authority, CA**. The Agency has 198 dwelling units at 4 developments where residents receive utility allowances. This study includes 5 schedules due to different building types per development. Additionally, all of the developments have energy efficient items: windows and insulation. These allowances are based upon a reasonable consumption, from a previous engineering method study of an energy conservative family of modest circumstances and to provide for the basic essentials needed for a living environment that is safe, sanitary and healthful.

Methodology

The following steps were taken by a utility allowance specialist to accomplish the above objective.

1. Obtaining Current Utility Rates and Charges

The following information was obtained by a rate specialist and input in the Utility Providers Residential Rates and Charges document:

- a. Documentation on current residential **electric** summer and winter rates and charges from **Pacific Gas & Electric Company (PG&E)** through their internet website and telephone inquiries.
- b. Documentation on current residential **natural gas** summer and winter rates and charges from **Pacific Gas & Electric Company (PG&E)** through their internet website and telephone inquiries.

Residents do not pay for water, sewer, or trash collection utilities/services.

2. Comparison of Utility Rates

A rate specialist created charts comparing the previously applied electric and natural gas rates and charges (dated: September 2021) for each provider to the current utility rates and charges (dated: September 2022). These charts calculate a percentage difference in utility rates.

Then the rate specialist analyzed the rate comparisons and emailed the draft charts to the Agency with a recommendation to adjust current utility allowances due to a greater than 10% change in utility rates and charges (HUD regulations 24 CFR 965.507(b)).

3. Data Gathering

- a. *Currently Adopted Utility Allowances*

We utilized a copy of proposed monthly Utility Allowances from previous study since the Agency did adopt those proposed utility allowances.

b. *Monthly Utility Consumption Averages*

In a previous study models of the Agency's Public Housing units were created by qualified licensed professionals, and consumption averages were obtained using an engineering method. The consumption averages that were affected by weather conditions were climatically adjusted with a 30-year Heating Degree Day factor (see explanation of factor below).

Since the average base consumptions developed in a previous study will not be adjusted, we gathered and utilized a copy of these monthly consumptions for back-up documentation to this study.

Note: HUD regulations for Public Housing (24 CFR 965.505 (e)) do not allow for air conditioning in the utility allowances, therefore air conditioning consumptions were eliminated from the consumption totals.

c. *Climatic Data*

In a previous study climatic data was gathered for the City of **San Francisco, California** (Annual Summary report 2018) from the National Oceanographic and Atmospheric Administration National Climatic Data Center (NCDC). San Francisco is the nearest location with recorded data. This data is used to develop a 30-year Heating Degree Day (HDD) factor that is then applied to the average winter heating consumption totals to make additional adjustments and normalize the consumptions.

The 30-year Heating Degree Day (HDD) factor did not change and is **1.14**.

Since this factor is still the same the consumptions were not adjusted.

4. *Utility Allowance Adjustments*

The following process was conducted by a utility allowance specialist:

- a. Updated the **electric** Cost of Consumption calculation charts, from the previous study, for each development and applicable bedroom size with **P G & E's** current utility rates and charges. A weighted average was then calculated and applied to the utility allowance totals.
- b. Updated the **natural gas** Cost of Consumption calculation charts, from the previous study, for each applicable development and applicable bedroom size

with **P G & E's** current utility rates and charges. A weighted average was then calculated and applied to the utility allowance totals.

Residents do not pay for water, sewer, or trash collection utilities/services.

The updated utility allowances were entered into Chart 1 – Proposed Monthly Utility Allowances, found in the Survey and Study Results section of this report.

5. *Utility Allowance Schedule*

Utility Allowance Schedules are not subject to approval by HUD before becoming effective, but will be reviewed in the course of audits or reviews of Agency operations (24 CFR 965.502(d)).

6. *Comparison of Current and Proposed Utility Allowances*

A comparison of the Agency's currently adopted utility allowances and the proposed allowances from this study is provided. (See Chart 2, found in the Survey and Study Results section of this report, for the comparison.)

7. *Notification, Display and Comment Period*

Per HUD regulations (24 CFR 965.502(c)), "adjustments to resident payments as a result of such changes" (adjustments made due to a result of rate changes of 10% or more) "shall be retroactive to the first day of the last rate change taken into account in such revision became effective. Such rate changes **shall not be subject to the sixty (60) day notice requirement of §965.502(c).**"

8. *Support Documentation*

Per HUD regulations (24 CFR 965.502(b)) the Agency must maintain a record that documents the basis on which allowances and scheduled surcharges, and revisions thereof, are established and revised. Such record shall be available for inspection by residents (24 CFR 965.502(c)).

This report contains a copy of all such supporting documentation.

9. *Annual Update*

HUD regulations (24 CFR 965.207) state that housing authorities shall **review allowances at least annually** and revise allowances established if there has been a

10% increase or decrease in utility rate and charges. If an annual adjustment is not made to the current utility allowances, the agency must monitor utility rates and charges to see if a rate has changed, by itself or together with prior rate change, not adjusted for, resulting in a change of 10% or more since the last utility allowance update. This interim adjustment helps Agencies avoid costly back charges and rent adjustments. ResidentLife Utility Allowances® provides a quarterly Rate Monitoring Service.

10. Individual Relief

We have included Individual Relief Medical Equipment Allowances in the Survey and Study Results section of this report.

Please note that notice of the availability of relief from surcharges or payment of utility provider billings in excess of the allowances for resident-purchased utilities should be included in each notice to residents given in accordance with §965.502(c) and in the information given to new residents upon admission. Agencies should have written procedures regarding Individual Relief in their Admission and Continued Occupancy (ACOP) policies.

SURVEY AND STUDY RESULTS

SURVEY AND STUDY RESULTS

PUBLIC HOUSING ANNUAL UPDATE 2022

The HUD Regulation (24 CFR 965.507(a) & (b)) requirement of a comparison of the utility providers' rates and charges was conducted and indicated **a greater than 10% change in utility rates and charges** since the 2021 study was conducted. (Refer to page 2, Utility Rate Comparison, and/or Comparison of Previous and Current Utility Rates in the Support Documentation section of this report.) Therefore, the **City of Eureka Housing Authority, CA** is updating utility allowances for electricity and natural gas for their Public Housing (Conventional) developments where residents pay both of these utilities. Additionally, all of the developments have energy efficient windows and insulation. The proposed utility allowances are shown in Chart 1 on the following pages.

This study was conducted in compliance with the Public Housing Utility Allowance HUD Regulations 24CFR 965, Subpart E – Resident Allowances for Utilities.

Comparison of Utility Allowances

A comparison of the Agency's currently adopted Public Housing monthly utility allowances (effective date: 2021) and the proposed monthly utility allowances from this study are shown in Chart 2. The chart is broken down by development, building type, and bedroom size.

Results of Utility Allowance Comparison

Chart 2 shows increases in proposed utility allowances for all developments and for all bedroom sizes. Increases range from \$15.00 to \$32.00 and are due to a rise in Pacific Gas & Electric's electric rates and charges and natural gas rates and charges.



CITY OF EUREKA HOUSING AUTHORITY, CA

PUBLIC HOUSING

PROPOSED MONTHLY UTILITY ALLOWANCES

Chart 1

UPDATE 2022

Building Type: Row House/Townhouse

CA-25-1 (EE Equip: Win,Ins)	0BR	1BR	2BR	3BR	4BR	5BR
Electricity (L&A)			\$59.00	\$74.00	\$83.00	
Natural Gas (H,WH,C)			\$59.00	\$69.00	\$76.00	
Totals			\$118.00	\$143.00	\$159.00	

Building Type: Semi-Detached/Duplex

CA-25-1 (EE Equip: Win,Ins)	0BR	1BR	2BR	3BR	4BR	5BR
Electricity (L&A)		\$46.00	\$59.00			
Natural Gas (H,WH,C)		\$50.00	\$63.00			
Totals		\$96.00	\$122.00			

Building Type: Row House/Townhouse

CA-25-2 (EE Equip: Win,Ins)	0BR	1BR	2BR	3BR	4BR	5BR
Electricity (L&A,C)		\$61.00				
Natural Gas (H,WH)		\$35.00				
Totals		\$96.00				

A monthly average cost of the summer and winter adjustments were used for the electric and natural gas costs.

L&A= Lights & Appliances

EE Equip= Energy Efficient Equipment

H= Space Heating

Win= Windows

WH= Water Heating

Ins= Insulation

C= Cooking

Note: Public Housing utility allowances are calculated similar to method of utility providers. These allowances are not calculated by end use (like Section 8), but by total usage for each utility type.

CITY OF EUREKA HOUSING AUTHORITY, CA
PUBLIC HOUSING

Building Type: Semi-Detached/Duplex

CA-25-2 (EE Equip: Win,Ins)	0BR	1BR	2BR	3BR	4BR	5BR
Electricity (L&A,C)			\$76.00	\$94.00	\$112.00	
Natural Gas (H,WH)			\$46.00	\$56.00	\$64.00	
Totals			\$122.00	\$150.00	\$176.00	

Building Type: Apartment/Multi-Family

CA-25-4 & 5 (EE Equip: Win,Ins)	0BR	1BR	2BR	3BR	4BR	5BR
Electricity (L&A)			\$59.00	\$74.00		
Natural Gas (H,WH,C)			\$40.00	\$45.00		
Totals			\$99.00	\$119.00		

CITY OF EUREKA HOUSING AUTHORITY, CA
PUBLIC HOUSING

COMPARISON OF CURRENT AND PROPOSED UTILITY ALLOWANCES
Chart 2

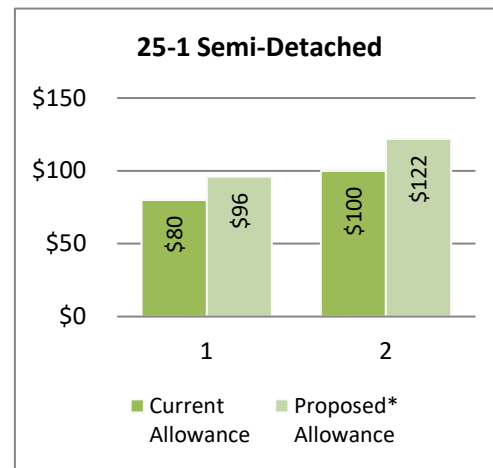
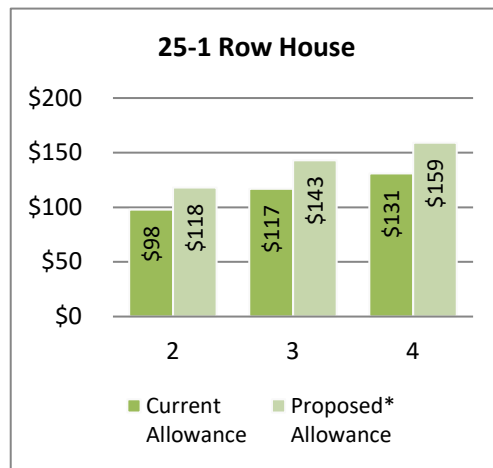
UPDATE 2022

Development	Bedroom Size	Current Allowance	Proposed* Allowance	Difference**
CA-25-1 (Row House)	2	\$98.00	\$118.00	\$20.00
	3	\$117.00	\$143.00	\$26.00
	4	\$131.00	\$159.00	\$28.00
CA-25-1 (Semi-Detached)	1	\$80.00	\$96.00	\$16.00
	2	\$100.00	\$122.00	\$22.00
CA-25-2 (Row House)	1	\$81.00	\$96.00	\$15.00
CA-25-2 (Semi-Detached)	2	\$101.00	\$122.00	\$21.00
	3	\$124.00	\$150.00	\$26.00
	4	\$144.00	\$176.00	\$32.00
CA-25-4 & 5	2	\$83.00	\$99.00	\$16.00
	3	\$99.00	\$119.00	\$20.00

*Proposed allowances include the average for electric and natural gas summer and winter months.

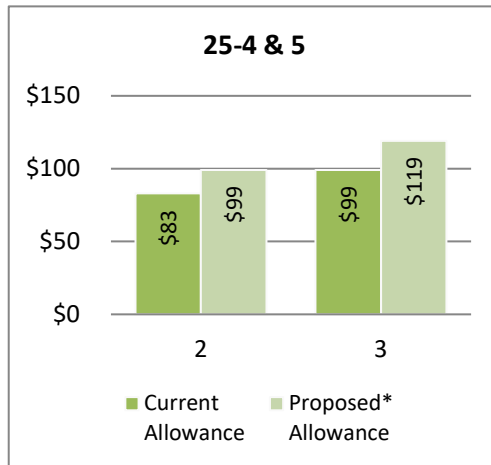
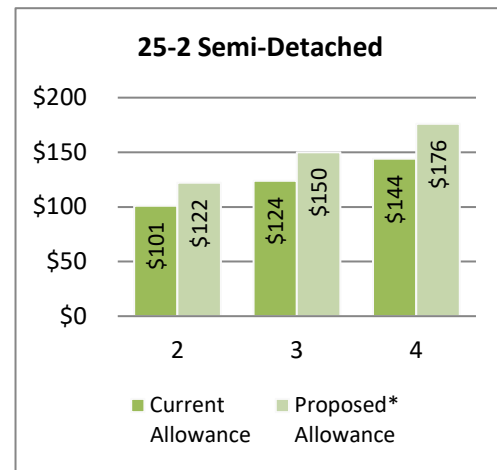
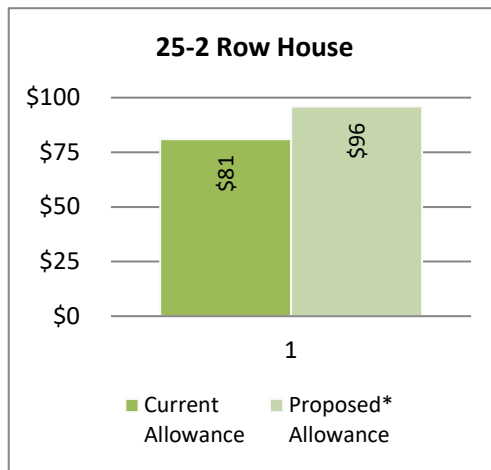
*Proposed allowances were rounded to the nearest dollar.

**After rounding



CITY OF EUREKA HOUSING AUTHORITY, CA

PUBLIC HOUSING



Individual Relief
Medical Equipment Allowances
Electric Provider: Pacific Gas & Electric (PG&E)

Item	Hours per Day	Wattage	Monthly kWh	Energy Charge	Utility Allowance
Oxygen Concentrator	18	400	223	0.31546	\$70.00
Nebulizer	2	75	5	0.31546	\$2.00
Electric Hospital Bed	0.2	200	1	0.31546	\$1.00
Alternating Pressure Pad	24	70	52	0.31546	\$16.00
Low Air-Loss Mattress	24	120	89	0.31546	\$28.00
Power Wheelchair/Scooter	3	360	33	0.31546	\$10.00
Feeding Tube Pump	24	120	89	0.31546	\$28.00
CPAP Machine	10	30	9	0.31546	\$3.00
Leg Compression Pump	24	30	22	0.31546	\$7.00
Dialysis Machine/Equipment	2	710	44	0.31546	\$14.00

Oxygen Concentrator

Use per day varies, assume 12-14 hours a day.

The 5-Liter model uses 400 W, the 3-Liter model uses 320 W.

Nebulizer

A medicine delivery system used mostly for pediatric care.

Used 4-6 times a day for 20 minutes at a time at 75W.

Semi/Fully Electric Hospital Bed

Use depends on adjustments. 200 W.

Alternating Pressure Pad

An air-filled mattress overlay.

Used 24 hours a day for someone who is bed-ridden.

Low Air-Loss Mattress

Takes the place of mattress - air -filled pressurized mattress.

Cycles air around every 15-20 minutes.

Power Wheelchairs and Scooters

Need to be charged approximately 8 hours every 3 days.

Batteries are 120 V, 3 Amp, 360 W.

Feeding Tube Pump (Continuous Feed)

A pump delivers a constant amount of formula throughout the day or night.

CPAP Machine

Used for Sleep Apnea. Machines run only at night for people who have a tendency to stop breathing at night. At maximum pressure use is 40 Watts. On average - 30 Watts.

Leg Compression Pump

Provides intensive compression therapy. Use varies, generally from 8-24 hours daily.

Dialysis Machine/Equipment (Small/Portable)

Filters a patient's blood to remove excess water and waste products. Used 2 hours daily.

MONTHLY CONSUMPTION TOTALS & BUILDING TYPE DESCRIPTIONS

CITY OF EUREKA HOUSING AUTHORITY, CA

PUBLIC HOUSING

MONTHLY UTILITY CONSUMPTION TOTALS

Consumptions developed in a previous study using an engineering method - 2019
(Heating consumptions climatically adjusted with a 30-year HDD factor - 2018)

Building Type: Row House/Townhouse

CA-25-1 (EE Equip: Win,Ins)	0BR	1BR	2BR	3BR	4BR	5BR
Electricity (kWh) (L&A)			209	256	300	
Natural Gas (ccfs) S(WH,C)			20	22	24	
Natural Gas (ccfs) W(H,WH,C)			38	45	49	

Building Type: Semi-Detached/Duplex

CA-25-1 (EE Equip: Win,Ins)	0BR	1BR	2BR	3BR	4BR	5BR
Electricity (kWh) (L&A)		168	209			
Natural Gas (ccfs) S(WH,C)		17	21			
Natural Gas (ccfs) W(H,WH,C)		33	40			

Building Type: Row House/Townhouse

CA-25-2 (EE Equip: Win,Ins)	0BR	1BR	2BR	3BR	4BR	5BR
Electricity (kWh) (L&A,C)		215				
Natural Gas (ccfs) S(WH)		11				
Natural Gas (ccfs) W(H,WH)		26				

Building Type: Semi-Detached/Duplex

CA-25-2 (EE Equip: Win,Ins)	0BR	1BR	2BR	3BR	4BR	5BR
Electricity (kWh) (L&A,C)			261	318	371	
Natural Gas (ccfs) S(WH)			14	16	18	
Natural Gas (ccfs) W(H,WH)			33	41	46	

L&A= Lights & Appliances

H= Space Heating

WH= Water Heating

C= Cooking

EE Equip= Energy Efficient Equipment

Win= Windows

Ins= Insulation

S= Summer

W= Winter

Summer: May - October (6), Winter: November - April (6)

Seasons based on PGE's electric summer and winter months.

Summer: April - October (7), Winter: November - March (5)

Seasons based on PGE's natural gas summer and winter months.

CITY OF EUREKA HOUSING AUTHORITY, CA
PUBLIC HOUSING

Building Type: Apartment/Multi-Family

CA-25-4 & 5 (EE Equip: Win,Ins)	0BR	1BR	2BR	3BR	4BR	5BR
Electricity (kWh) (L&A)			209	256		
Natural Gas (ccfs) S(WH,C)			15	16		
Natural Gas (ccfs) W(H,WH,C)			25	29		

Building Type (Structure) Descriptions

1. **Apartment/Walk-Up/Condominium/Garden Apartment/Low-Rise/Flat (Apt)**

- a. Building with a group of 3 individual **units** with common walls; attached to other units; separate entrances, and may have common staircases.
- b. Each **building** may have an end unit, inside unit, top unit, bottom unit, etc. **Building** will have 2 or more stories.
- c. Usually, but not always, there will be units on both sides of building.

2. **High Rise Apartment (H-R)**

A multi-unit building; 5 or more stories; sharing one or more common entrances. May have an elevator.

3. **Row House/Townhouse/Triplex/Fourplex/Multiplex (RH)**

- a. An individual unit attached to other individual units; 2 or more common walls; separate ground level entrances; 1 or 2 story **units**.
- b. Each building will have end units and inside units.
- c. Fourplex units usually share 2 common walls; can be square-shaped or L-shaped.
- d. Triplex building can be V-shaped.

4. **Semi-Detached/Duplex (S-D or SD)**

Building with 2 individual housing units; with separate entrances; one common wall; 1 or 2 story units.

5. **Detached House (DH)**

A detached building intended to house one family; sits on its own piece of land; not attached to another dwelling.

UTILITY ALLOWANCE COST OF CONSUMPTION CALCULATIONS

CITY OF EUREKA HOUSING AUTHORITY, CA

PUBLIC HOUSING

UTILITY ALLOWANCE COST OF CONSUMPTION CALCULATIONS

ELECTRICITY - Pacific Gas & Electric

UPDATE 2022

CA-25-1

Building Type: Row House/Townhouse

Monthly Average Unit Consumption kWh for all bedroom types - Summer	0BR	1BR	2BR	3BR	4BR	5BR
			209	256	300	
California Climate Credit Per Month -\$6.55			-\$6.55	-\$6.55	-\$6.55	
Total Energy Chgs (0-322) Per KWH 0.31546			\$65.93	\$80.76	\$85.17	
Total Monthly Cost - Summer			\$59.38	\$74.21	\$78.62	

Monthly Average Unit Consumption kWh for all bedroom types - Winter	0BR	1BR	2BR	3BR	4BR	5BR
			209	256	300	
California Climate Credit Per Month -\$6.55			-\$6.55	-\$6.55	-\$6.55	
Total Energy Chgs (0-592) Per KWH 0.31546			\$65.93	\$80.76	\$94.64	
Total Monthly Cost - Winter			\$59.38	\$74.21	\$88.09	

Averaging Months	0BR	1BR	2BR	3BR	4BR	5BR
Summer Annual Avg 6			\$356.28	\$445.26	\$471.72	
Winter Annual Avg 6			\$356.28	\$445.26	\$528.54	
Total Monthly Cost (Based on Annual Average)			\$59.38	\$74.21	\$83.36	

Summer: May - October (6), Winter: November - April (6)
Seasons based on PGE's electric summer and winter months.

CITY OF EUREKA HOUSING AUTHORITY, CA

PUBLIC HOUSING

UTILITY ALLOWANCE COST OF CONSUMPTION CALCULATIONS

NATURAL GAS - Pacific Gas & Electric

UPDATE 2022

CA-25-1

Building Type: Row House/Townhouse

	0BR	1BR	2BR	3BR	4BR	5BR
Monthly Average Unit Consumption ccf for all bedroom types - Summer			20	22	24	
California Climate Credit Per Month -\$3.99			-\$3.99	-\$3.99	-\$3.99	
Total Energy Chgs (0-18) Per CCF 2.27827			\$41.01	\$41.01	\$41.01	
Total Energy Chgs (over 18) Per CCF 2.74626			\$5.49	\$10.99	\$16.48	
Total Monthly Cost - Summer			\$42.51	\$48.01	\$53.50	

	0BR	1BR	2BR	3BR	4BR	5BR
Monthly Average Unit Consumption ccf for all bedroom types - Winter			38	45	49	
California Climate Credit Per Month -\$3.99			-\$3.99	-\$3.99	-\$3.99	
Total Energy Chgs (0-49) Per CCF 2.27827			\$86.57	\$102.52	\$111.64	
Total Monthly Cost - Winter			\$82.58	\$98.53	\$107.65	

Averaging Months	0BR	1BR	2BR	3BR	4BR	5BR
Summer Annual Avg 7			\$297.60	\$336.10	\$374.53	
Winter Annual Avg 5			\$412.92	\$492.67	\$538.27	
Total Monthly Cost (Based on Annual Average)			\$59.21	\$69.06	\$76.07	

Summer: April - October (7), Winter: November - March (5)

Seasons based on PGE's natural gas summer and winter months.

CITY OF EUREKA HOUSING AUTHORITY, CA

PUBLIC HOUSING

UTILITY ALLOWANCE COST OF CONSUMPTION CALCULATIONS

ELECTRICITY - Pacific Gas & Electric

UPDATE 2022

CA-25-1

Building Type: Semi-Detached/Duplex

	0BR	1BR	2BR	3BR	4BR	5BR
Monthly Average Unit Consumption kWh for all bedroom types - Summer		168	209			
California Climate Credit Per Month -\$6.55		-\$6.55	-\$6.55			
Total Energy Chgs (0-322) Per KWH 0.31546		\$53.00	\$65.93			
Total Monthly Cost - Summer		\$46.45	\$59.38			

	0BR	1BR	2BR	3BR	4BR	5BR
Monthly Average Unit Consumption kWh for all bedroom types - Winter		168	209			
California Climate Credit Per Month -\$6.55		-\$6.55	-\$6.55			
Total Energy Chgs (0-592) Per KWH 0.31546		\$53.00	\$65.93			
Total Monthly Cost - Winter		\$46.45	\$59.38			

Averaging Months	0BR	1BR	2BR	3BR	4BR	5BR
Summer Annual Avg 6		\$278.70	\$356.28			
Winter Annual Avg 6		\$278.70	\$356.28			
Total Monthly Cost (Based on Annual Average)		\$46.45	\$59.38			

Summer: May - October (6), Winter: November - April (6)
Seasons based on PGE's electric summer and winter months.

CITY OF EUREKA HOUSING AUTHORITY, CA

PUBLIC HOUSING

UTILITY ALLOWANCE COST OF CONSUMPTION CALCULATIONS

NATURAL GAS - Pacific Gas & Electric

UPDATE 2022

CA-25-1

Building Type: Semi-Detached/Duplex

	0BR	1BR	2BR	3BR	4BR	5BR
Monthly Average Unit Consumption ccf for all bedroom types - Summer		17	21			
California Climate Credit Per Month -\$3.99		-\$3.99	-\$3.99			
Total Energy Chgs (0-18) Per CCF 2.27827		\$38.73	\$41.01			
Total Energy Chgs (over 18) Per CCF 2.74626			\$8.24			
Total Monthly Cost - Summer		\$34.74	\$45.26			

	0BR	1BR	2BR	3BR	4BR	5BR
Monthly Average Unit Consumption ccf for all bedroom types - Winter		33	40			
California Climate Credit Per Month -\$3.99		-\$3.99	-\$3.99			
Total Energy Chgs (0-49) Per CCF 2.27827		\$75.18	\$91.13			
Total Monthly Cost - Winter		\$71.19	\$87.14			

Averaging Months	0BR	1BR	2BR	3BR	4BR	5BR
Summer Annual Avg 7		\$243.21	\$316.84			
Winter Annual Avg 5		\$355.97	\$435.72			
Total Monthly Cost (Based on Annual Average)		\$49.93	\$62.71			

Summer: April - October (7), Winter: November - March (5)

Seasons based on PGE's natural gas summer and winter months.

CITY OF EUREKA HOUSING AUTHORITY, CA
PUBLIC HOUSING

UTILITY ALLOWANCE COST OF CONSUMPTION CALCULATIONS

ELECTRICITY - Pacific Gas & Electric

UPDATE 2022

CA-25-2

Building Type: Row House/Townhouse

	0BR	1BR	2BR	3BR	4BR	5BR
Monthly Average Unit Consumption kWh for all bedroom types - Summer		215				
California Climate Credit Per Month -\$6.55		-\$6.55				
Total Energy Chgs (0-322) Per KWH 0.31546		\$67.82				
Total Monthly Cost - Summer		\$61.27				

	0BR	1BR	2BR	3BR	4BR	5BR
Monthly Average Unit Consumption kWh for all bedroom types - Winter		215				
California Climate Credit Per Month -\$6.55		-\$6.55				
Total Energy Chgs (0-592) Per KWH 0.31546		\$67.82				
Total Monthly Cost - Winter		\$61.27				

Averaging Months	0BR	1BR	2BR	3BR	4BR	5BR
Summer Annual Avg 6		\$367.62				
Winter Annual Avg 6		\$367.62				
Total Monthly Cost (Based on Annual Average)		\$61.27				

Summer: May - October (6), Winter: November - April (6)
Seasons based on PGE's electric summer and winter months.

CITY OF EUREKA HOUSING AUTHORITY, CA

PUBLIC HOUSING

UTILITY ALLOWANCE COST OF CONSUMPTION CALCULATIONS

NATURAL GAS - Pacific Gas & Electric

UPDATE 2022

CA-25-2

Building Type: Row House/Townhouse

	0BR	1BR	2BR	3BR	4BR	5BR
Monthly Average Unit Consumption ccf for all bedroom types - Summer		11				
California Climate Credit Per Month -\$3.99		-\$3.99				
Total Energy Chgs (0-18) Per CCF 2.27827		\$25.06				
Total Monthly Cost - Summer		\$21.07				

	0BR	1BR	2BR	3BR	4BR	5BR
Monthly Average Unit Consumption ccf for all bedroom types - Winter		26				
California Climate Credit Per Month -\$3.99		-\$3.99				
Total Energy Chgs (0-49) Per CCF 2.27827		\$59.24				
Total Monthly Cost - Winter		\$55.25				

Averaging Months	0BR	1BR	2BR	3BR	4BR	5BR
Summer Annual Avg 7		\$147.52				
Winter Annual Avg 5		\$276.27				
Total Monthly Cost (Based on Annual Average)		\$35.32				

Summer: April - October (7), Winter: November - March (5)
Seasons based on PGE's natural gas summer and winter months.

CITY OF EUREKA HOUSING AUTHORITY, CA

PUBLIC HOUSING

UTILITY ALLOWANCE COST OF CONSUMPTION CALCULATIONS

ELECTRICITY - Pacific Gas & Electric

UPDATE 2022

CA-25-2

Building Type: Semi-Detached/Duplex

Monthly Average Unit Consumption kWh for all bedroom types - Summer	0BR	1BR	2BR	3BR	4BR	5BR
			261	318	371	
California Climate Credit Per Month -\$6.55			-\$6.55	-\$6.55	-\$6.55	
Total Energy Chgs (0-322) Per KWH 0.31546			\$82.34	\$100.32	\$101.58	
Total Energy Chgs (323-1288) Per KWH 0.39498					\$19.35	
Total Monthly Cost - Summer			\$75.79	\$93.77	\$114.38	

Monthly Average Unit Consumption kWh for all bedroom types - Winter	0BR	1BR	2BR	3BR	4BR	5BR
			261	318	371	
California Climate Credit Per Month -\$6.55			-\$6.55	-\$6.55	-\$6.55	
Total Energy Chgs (0-592) Per KWH 0.31546			\$82.34	\$100.32	\$117.04	
Total Monthly Cost - Winter			\$75.79	\$93.77	\$110.49	

Averaging Months	0BR	1BR	2BR	3BR	4BR	5BR
Summer Annual Avg 6			\$454.74	\$562.62	\$686.28	
Winter Annual Avg 6			\$454.74	\$562.62	\$662.94	
Total Monthly Cost (Based on Annual Average)			\$75.79	\$93.77	\$112.44	

Summer: May - October (6), Winter: November - April (6)
Seasons based on PGE's electric summer and winter months.

CITY OF EUREKA HOUSING AUTHORITY, CA

PUBLIC HOUSING

UTILITY ALLOWANCE COST OF CONSUMPTION CALCULATIONS

NATURAL GAS - Pacific Gas & Electric

UPDATE 2022

CA-25-2

Building Type: Semi-Detached/Duplex

	0BR	1BR	2BR	3BR	4BR	5BR
Monthly Average Unit Consumption ccf for all bedroom types - Summer			14	16	18	
California Climate Credit Per Month -\$3.99			-\$3.99	-\$3.99	-\$3.99	
Total Energy Chgs (0-18) Per CCF 2.27827			\$31.90	\$36.45	\$41.01	
Total Monthly Cost - Summer			\$27.91	\$32.46	\$37.02	

	0BR	1BR	2BR	3BR	4BR	5BR
Monthly Average Unit Consumption ccf for all bedroom types - Winter			33	41	46	
California Climate Credit Per Month -\$3.99			-\$3.99	-\$3.99	-\$3.99	
Total Energy Chgs (0-49) Per CCF 2.27827			\$75.18	\$93.41	\$104.80	
Total Monthly Cost - Winter			\$71.19	\$89.42	\$100.81	

Averaging Months	0BR	1BR	2BR	3BR	4BR	5BR
Summer Annual Avg 7			\$195.40	\$227.25	\$259.17	
Winter Annual Avg 5			\$355.97	\$447.12	\$504.07	
Total Monthly Cost (Based on Annual Average)			\$45.95	\$56.20	\$63.60	

Summer: April - October (7), Winter: November - March (5)

Seasons based on PGE's natural gas summer and winter months.

CITY OF EUREKA HOUSING AUTHORITY, CA
PUBLIC HOUSING

UTILITY ALLOWANCE COST OF CONSUMPTION CALCULATIONS

ELECTRICITY - Pacific Gas & Electric

UPDATE 2022

CA-25-4 & 5

Building Type: Apartment/Multi-Family

Monthly Average Unit Consumption kWh for all bedroom types - Summer	0BR	1BR	2BR	3BR	4BR	5BR
			209	256		
California Climate Credit Per Month -\$6.55			-\$6.55	-\$6.55		
Total Energy Chgs (0-322) Per KWH 0.31546			\$65.93	\$80.76		
Total Monthly Cost - Summer			\$59.38	\$74.21		

Monthly Average Unit Consumption kWh for all bedroom types - Winter	0BR	1BR	2BR	3BR	4BR	5BR
			209	256		
California Climate Credit Per Month -\$6.55			-\$6.55	-\$6.55		
Total Energy Chgs (0-592) Per KWH 0.31546			\$65.93	\$80.76		
Total Monthly Cost - Winter			\$59.38	\$74.21		

Averaging Months	0BR	1BR	2BR	3BR	4BR	5BR
Summer Annual Avg 6			\$356.28	\$445.26		
Winter Annual Avg 6			\$356.28	\$445.26		
Total Monthly Cost (Based on Annual Average)			\$59.38	\$74.21		

Summer: May - October (6), Winter: November - April (6)
Seasons based on PGE's electric summer and winter months.

CITY OF EUREKA HOUSING AUTHORITY, CA

PUBLIC HOUSING

UTILITY ALLOWANCE COST OF CONSUMPTION CALCULATIONS

NATURAL GAS - Pacific Gas & Electric

UPDATE 2022

CA-25-4 & 5

Building Type: Apartment/Multi-Family

	0BR	1BR	2BR	3BR	4BR	5BR
Monthly Average Unit Consumption ccf for all bedroom types - Summer			15	16		
California Climate Credit Per Month -\$3.99			-\$3.99	-\$3.99		
Total Energy Chgs (0-18) Per CCF 2.27827			\$34.17	\$36.45		
Total Monthly Cost - Summer			\$30.18	\$32.46		

	0BR	1BR	2BR	3BR	4BR	5BR
Monthly Average Unit Consumption ccf for all bedroom types - Winter			25	29		
California Climate Credit Per Month -\$3.99			-\$3.99	-\$3.99		
Total Energy Chgs (0-49) Per CCF 2.27827			\$56.96	\$66.07		
Total Monthly Cost - Winter			\$52.97	\$62.08		

Averaging Months	0BR	1BR	2BR	3BR	4BR	5BR
Summer Annual Avg 7			\$211.29	\$227.25		
Winter Annual Avg 5			\$264.87	\$310.42		
Total Monthly Cost (Based on Annual Average)			\$39.68	\$44.81		

Summer: April - October (7), Winter: November - March (5)
Seasons based on PGE's natural gas summer and winter months.

SUPPORT DOCUMENTATION

UTILITY PROVIDER RATES AND CHARGES

CITY OF EUREKA HOUSING AUTHORITY, CA

Public Housing

Utility Providers Residential Rates and Charges

As of September 2022

UPDATE 2022

ELECTRICITY

Source: Pacific Gas & Electric (PG&E)

800-743-5000

www.pge.com*

(E-1 - Territory V)			
California Climate Credit	Per Month	-\$6.55	(semi-annual credit of \$39.30)
Tiers*	kwh per day	Tier-1 (baseline)	Tier-2 (101%-400%)
Summer (June - September)(4)	10.4	0-322	323-1288
Winter (October - May)(8)	19.1	0-592	593-2368
Energy Charge*	Per KWH	0.31516	0.39468
Energy Commission Tax	Per KWH	0.0003	0.0003
Total Energy Charges	Per KWH	0.31546	0.39498

NATURAL GAS

Source: Pacific Gas & Electric (PG&E)

800-743-5000

www.pge.com*

(G-1 - Territory V)			
California Climate Credit	Per Month	-\$3.99	(annual credit of \$47.83)
Tiers*	therms per day	Tier-1 (baseline)	Tier-2 (excess)
Summer (April - October) (7)	0.59	0-18	over 18
Winter (Nov, Feb, Mar) (3)	1.51	0-47	over 47
Winter (Dec, Jan) (2)	1.71	0-53	over 53
Winter Wtd Avg (Nov - Mar)(5)	1.59	0-49	over 49
Year Round Weighted Avg	1.01	0-31	over 31
Energy Charge*	Per Therm	2.16475	2.63274
G-PPPS Surcharge	Per Therm	0.10346	0.10346
G-SUR Surcharge	Per Therm	0.00421	0.00421
CPUC Reimbursement Fee	Per Therm	0.00585	0.00585
Total Energy Charges	Per Therm	2.27827	2.74626

UTILITY PROVIDER DOCUMENTATION



SPECIAL NOTICE

**CALIFORNIA DEPARTMENT
OF TAX AND FEE
ADMINISTRATION**
450 N Street
Sacramento, CA 95814

GAVIN NEWSOM
Governor

YOLANDA RICHARDSON
Secretary
Government Operations Agency

NICOLAS MADUROS
Director

CDTFA WEBSITE
www.cdtfa.ca.gov

CUSTOMER SERVICE CENTER
1-800-400-7115

CRS
711

2022 Energy Resources (Electrical Energy) Surcharge Rate

The California Energy Commission (CEC) set the electrical energy surcharge rate for the 2022 calendar year to remain at three-tenths mill (\$.0003) per kilowatt-hour.

The CEC determines the electrical energy surcharge rate each November for the following calendar year. The electrical energy surcharge is imposed upon electrical energy consumed in California that is purchased from an electrical utility.

For more information on the electrical energy surcharge, please visit our website at www.cdtfa.ca.gov/taxes-and-fees/energy-res-surcharge-electrical.htm, or call our Customer Service Center at 1-800-400-7115 (CRS:711) and select the option for *Special Taxes and Fees*. Customer service representatives are available to assist you Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

Pacific Gas and Electric Company
Residential Time-of-Use Electric Rates
(E1,EM,ES,ET,E6,EM-TOU, EV,EV2,ETOU,ETOU,ETOUD)

Rates Effective:
June 1, 2022, to Present

Rate Schedule	Rate Design	Delivery Minimum Bill Amount ^{1/} (\$ per meter per day)	Discount (\$ per dwelling unit per day)	Minimum Average Rate Limiter (\$ per kWh per month)	Energy Charge ^{2/} (\$/kWh)			D-CARE ^{3/} Line-Item Discount for California Alternate Rates for Energy (CARE) Customers	California Climate Credit ^{4/} (April & Oct Bill)	"Average" Bundled Total Rate ^{5/} (\$ per kWh)
			ES, ET Only	ES, ET Only	Baseline Usage ^{6/}	101% - 400% of Baseline	High Usage Over 400% of Baseline			
Residential Schedules: E-1, EM, ES, ESR, ET	Tiered Energy Charges	\$0.34810	ES = \$0.02858 ET = \$0.11466	\$0.04892	\$0.31516	\$0.39468	\$0.49335	-34.947%	(\$39.30)	\$0.33772
Rate Schedule	Rate Design	Delivery Minimum Bill Amount ^{1/} (\$ per meter per day)	Total Meter Charge Rate ^{7/} (\$ per meter per day)	Season	Time-of-Use Period	Energy Charge ^{2/} (\$/kWh)		D-CARE ^{3/} Line-Item Discount for California Alternate Rates for Energy (CARE) Customers	California Climate Credit ^{4/} (April & Oct Bill)	"Average" Total Rate ^{5/} (\$ per kWh)
						Baseline Usage ^{4/}	Over 100% of Baseline			
Residential Time-of-Use Rate Schedule E-6 and Rate Schedule EM-TOU	Time-of-Use Winter and Summer Peak, Part-Peak, and Off-Peak Energy Charges	\$0.34810	\$0.25298	Summer	Peak	\$0.41948	\$0.51002	-34.947%	(\$39.30)	\$0.33772
					Part-Peak	\$0.37427	\$0.46481			
				Winter	Off-Peak	\$0.29738	\$0.38792			
					Part-Peak	\$0.29855	\$0.38909			
					Off-Peak	\$0.28771	\$0.37825			
Rate Schedule	Rate Design	Delivery Minimum Bill Amount ^{1/} (\$ per meter per day)	Total Meter Charge Rate ^{7/} (\$ per meter per day)	Season	Time-of-Use Period	Energy Charge ^{2/} (\$/kWh) (No Tiers)		D-CARE ^{3/} Line-Item Discount for California Alternate Rates for Energy (CARE) Customers	California Climate Credit ^{4/} (April & Oct Bill)	"Average" Total Rate ^{5/} (per kWh)
Residential Time-of-Use Service for Plug-In Electric Vehicle, Rate Schedule EV, Rate A ^{8/}	Time-of-Use Winter and Summer Peak, Part-Peak, and Off-Peak Energy Charges	\$0.34810	-	Summer	Peak	\$0.60638	-	-	(\$39.30)	-
					Part-Peak	\$0.36227	-			
				Winter	Off-Peak	\$0.24972	-			
					Peak	\$0.42379	-			
					Part-Peak	\$0.29178	-			
					Off-Peak	\$0.22005	-			
Residential Time-of-Use Service for Plug-In Electric Vehicle, Rate Schedule EV, Rate B ^{8/}	Time-of-Use Winter and Summer Peak, Part-Peak, and Off-Peak Energy Charges	-	\$0.04928	Summer	Peak	\$0.60339	-	-	-	-
					Part-Peak	\$0.35928	-			
				Winter	Off-Peak	\$0.24673	-			
					Peak	\$0.42086	-			
					Part-Peak	\$0.28885	-			
					Off-Peak	\$0.21712	-			
Residential Time-of-Use Service for Plug-In Electric Vehicle, Rate Schedule EV2	Time-of-Use Winter and Summer Peak, Part-Peak, and Off-Peak Energy Charges	\$0.34810	-	Summer	Peak	\$0.55950	-	-34.947%	(\$39.30)	-
					Part-Peak	\$0.44901	-			
				Winter	Off-Peak	\$0.24699	-			
					Peak	\$0.43239	-			
					Part-Peak	\$0.41569	-			
					Off-Peak	\$0.24699	-			
Rate Schedule	Rate Design	Delivery Minimum Bill Amount ^{1/} (\$ per meter per day)	Total Meter Charge Rate ^{7/} (\$ per meter per day)	Season	Time-of-Use Period	Energy Charge ^{2/} (\$/kWh)		D-CARE ^{3/} Line-Item Discount for California Alternate Rates for Energy (CARE) Customers	California Climate Credit ^{4/} (April & Oct Bill)	"Average" Total Rate ^{5/} (per kWh)
						Total Usage	Baseline Credit (Applied to Baseline Usage Only)			
Residential Time-of-Use Rate Schedule E-TOU-B ^{10/} (4-9 p.m.)	Time-of-Day Winter and Summer Peak and Off-Peak Energy Charges	\$0.34810	-	Summer	Peak	\$0.49271	-	-34.947%	(\$39.30)	-
					Off-Peak	\$0.36965	-			
				Winter	Peak	\$0.35608	-			
					Off-Peak	\$0.31728	-			
Residential Time-of-Use Rate Schedule E-TOU-C (Peak Pricing 4 - 9 p.m. Every Day)	Time-of-Use Winter and Summer Peak and Off-Peak Energy Charges	\$0.34810	-	Summer	Peak	\$0.48902	(\$0.09054)	-34.947%	(\$39.30)	-
					Off-Peak	\$0.42558	(\$0.09054)			
				Winter	Peak	\$0.39193	(\$0.09054)			
					Off-Peak	\$0.37460	(\$0.09054)			
Residential Time-of-Use NEW Rate Schedule E-TOU-D ^{9/} (Peak Pricing 5 - 8 p.m. Non-Holiday Weekdays)	Time-of-Use Winter and Summer Peak and Off-Peak Energy Charges	\$0.34810	-	Summer	Peak	\$0.47427	-	-34.947%	(\$39.30)	-
					Off-Peak	\$0.33931	-			
				Winter	Peak	\$0.38466	-			
					Off-Peak	\$0.34605	-			

^{1/} Customers will receive a 50% discount on the delivery minimum bill amount, if applicable. See Electric Schedule D-CARE for further details.
^{2/} See Actual Tariff for details on possible medical baseline allowances.
^{3/} Customers will receive a 34.947 percent discount on their total bundled charges on their otherwise applicable rate schedule (except CA Climate Credit). See Electric Schedule D-CARE for further details.
^{4/} Residential bill credit per household, per semi-annual payment occurring in the April and October bill cycles.
^{5/} Average bundled rates based on estimated forecast. Average rates provided only for general reference, and individual customer's average rate will depend on its applicable kWh, and TOU data.
^{6/} For Baseline Territory and Quantity information, please view second tab in this file, additional online table or rate schedule in Online Tariff Book.
^{7/} In addition to the Delivery Minimum Bill Amount.
^{8/} Summer Season: May-Oct Winter Season: Nov-Apr
^{9/} New Schedule, effective May 1, 2020, see tariff and Advice Letter 5661-E-B, for further details.
^{10/} E-TOU Option A was discontinued December 31, 2020 (see AL#4805-E-A). This Schedule renamed to E-TOU-B effective January 1, 2021.

NOTE - Unless otherwise noted: Summer Season: June-September Winter Season: October-May



ELECTRIC PRELIMINARY STATEMENT PART K
ENERGY COMMISSION TAX

Sheet 1

K. ENERGY COMMISSION TAX:

The California legislative established the Energy Commission tax in 1975. The State Board of Equalization administers the tax, pursuant to current Sections 40001 et seq., of the Revenue and Taxation Code of the State of California. The tax provides additional funding for the California Energy Commission.

PG&E is required to collect the Energy Resources Surcharge Tax pursuant to Part 19 of Division 2 of the California Revenue and Taxation Code. The tax will be stated as a separate item on the billing statement. It is currently fixed at \$0.00030 per kilowatthour. This tax rate is subject to revision from time to time by the Energy Commission, subject to a statutory maximum. The tax does not apply to the federal government and certain other agencies as described in the above section of the Revenue and Taxation Code. (T)

Residential ELECTRIC

Baseline Territories and Quantities

Effective June 1, 2022 - Present

Winter ^{2/}

(Effective beginning October 1, 2022)

TERRITORY	INDIVIDUALLY METERED (E-1, ES, ET, E-6, ESR, E-TOU-C ^{4/} and CARE)		MASTER METERED (EM, EM-TOU and CARE)
ALL-ELEC. (Code H)	Daily ^{1/}		Daily ^{1/}
P	26.0		15.3
Q	26.0		15.3
R	26.7		12.9
S	23.7		12.4
T	12.9		8.6
V	19.1		10.6
W	19.0		11.2
X	14.6		12.3
Y	24.0		13.7
Z	15.7		9.0
BASIC ELEC. (Code B)	Daily ^{1/}		Daily ^{1/}
P	11.0		4.8
Q	11.0		4.8
R	10.4		4.9
S	10.2		5.0
T	7.5		4.1
V	8.1		4.6
W	9.8		5.0
X	9.7		5.4
Y	11.1		7.6
Z	7.8		5.2

Summer ^{3/}

(Effective beginning June 1, 2022)

TERRITORY	INDIVIDUALLY METERED (E-1, ES, ET, E-6, ESR, E-TOU-C ^{4/} and CARE)	
ALL-ELEC. (Code H)	Daily ^{1/}	
P	15.2	
Q	8.5	
R	19.9	
S	17.8	
T	7.1	
V	10.4	
W	22.4	
X	8.5	
Y	12.0	
Z	6.7	
BASIC ELEC. (Code B)	Daily ^{1/}	
P	13.5	
Q	9.8	
R	17.7	
S	15.0	
T	6.5	
V	7.1	
W	19.2	
X	9.8	
Y	10.5	
Z	5.9	

^{1/}kWh per day

^{2/} Winter Season: October-May

^{3/} Summer Season: June-September

^{4/} E-TOU-C - These quantities of electricity are to be used to define usage eligible for the baseline credit

(\$/therm)^{1/}[illegible]

Seasons: Winter = Nov-Mar Summer = April-Oct

Pacific Gas and Electric Company
Schedule G-SUR
Customer-Procured Gas Franchise Fee Surcharge
January 1, 2017, to Present
(\$/therm)

Month	Year 2022		Year 2021		Year 2020		Year 2019		Year 2018		Year 2017	
	Effective Date	Rate	Effective Date	Rate	Effective Date	Rate	Effective Date	Rate	Effective Date	Rate	Effective Date	Rate
January	1/1	\$0.00447	1/1	\$0.00262	1/1	\$0.00238	1/1	\$0.00305	1/1	\$0.00209	1/1	\$0.00434
February	2/1	\$0.00494	2/1	\$0.00265	2/1	\$0.00195	2/1	\$0.00273	2/1	\$0.00228	2/1	\$0.00420
March	3/1	\$0.00440	3/1	\$0.00281	3/1	\$0.00147	3/1	\$0.00256	3/1	\$0.00175	3/1	\$0.00357
April	4/1	\$0.00408	4/1	\$0.00246	4/1	\$0.00134	4/1	\$0.00205	4/1	\$0.00175	4/1	\$0.00356
May	5/1	\$0.00551	5/1	\$0.00240	5/1	\$0.00135	5/1	\$0.00142	5/1	\$0.00132	5/1	\$0.00345
June	6/1	\$0.00590	6/1	\$0.00252	6/1	\$0.00147	6/1	\$0.00124	6/1	\$0.00121	6/1	\$0.00345
July	7/1	\$0.00577	7/1	\$0.00216	7/1	\$0.00135	7/1	\$0.00116	7/1	\$0.00132	7/1	\$0.00205
August	8/1	\$0.00327	8/1	\$0.00219	8/1	\$0.00139	8/1	\$0.00130	8/1	\$0.00175	8/1	\$0.00212
September	9/1	\$0.00421	9/1	\$0.00234	9/1	\$0.00195	9/1	\$0.00129	9/1	\$0.00140	9/1	\$0.00161
October			10/1	\$0.00407	10/1	\$0.00163	10/1	\$0.00135	10/1	\$0.00142	10/1	\$0.00193
November			11/1	\$0.00506	11/1	\$0.00265	11/1	\$0.00167	11/1	\$0.00207	11/1	\$0.00209
December			12/1	\$0.00512	12/1	\$0.00277	12/1	\$0.00230	12/1	\$0.00302	12/1	\$0.00233

Please see Rate Schedule G-SUR for further details.

*Effective July 1, 2017, Franchise Fee Factor Changed due to 2017 GRC D. 17-05-013.



**GAS PRELIMINARY STATEMENT PART O
CPUC REIMBURSEMENT FEE**

Sheet 1

O. CPUC REIMBURSEMENT FEE

1. REIMBURSEMENT FEE

- a. **PURPOSE:** The purpose of this provision is to set forth the Public Utilities Commission Reimbursement Fee (Chapter 323, Statutes of 1983) to be paid by utilities to fund regulation by the California Public Utilities Commission (CPUC) (Public Utilities Code, Sections 401-443). The fee is ordered by the CPUC under Section 433. Surcharge fees shall be forwarded to the CPUC on a quarterly basis between the 1st and the 15th days of October, January, April and July.
- b. **APPLICABILITY:** This reimbursement fee applies to all gas delivery service rendered under all rate schedules and contracts authorized by the CPUC, with the exception of interdepartmental sales or transfers, and sales to electric, gas, or steam heat public utilities. It is applicable within the entire territory served by the company.
- c. The current CPUC Reimbursement Fee Rate is \$0.00585 per therm including Revenue Fees and Uncollectible (RF&U) accounts expense for all applicable gas rate schedules (see Preliminary Statement, Part B), except for gas rate schedule G-EG (Electric Generation) (I)
- The current CPUC Reimbursement Fee Rate for gas rate schedule G-EG is \$0.00086 per therm including RF&U as adopted in PG&E's 2010 Biennial Cost Allocation Proceeding Decision 10-06-035. (I)

2. MASTER-METERED MOBILEHOME PARK SAFETY PROGRAM SURCHARGE

- a. **PURPOSE:** The purpose of this provision is to set forth the CPUC Mobilehome Park Safety Inspection and Enforcement Program Surcharge to be paid by mobilehome park operators with master-metered natural gas distribution systems. The surcharge will recover the CPUC's costs to implement and maintain a safety inspection and enforcement program as mandated by the CPUC under the authority granted by Public Utility Code Sections 4351-4358. Surcharge fees shall be forwarded to the CPUC on a quarterly basis between the 1st and 15th days of October, January, April and July.
- b. **APPLICABILITY:** This surcharge applies to all gas delivery service provided to all master-metered mobilehome parks on Schedules GM, GML, GT, GTL and G-NR1.
- c. **RATE:** The Master-Metered Mobilehome Park Safety Program Surcharge is \$0.00691 per installed space per day (\$0.21 per installed space per month). This rate is included in Schedule G-MHPS.

Residential GAS Baseline Territories and Quantities ^{1/}

Effective April 1, 2022 - Present

BASELINE QUANTITIES (Therms **Per Day** Per Dwelling Unit)

Individually Metered			
Baseline Territories	Summer (April-October) Effective Apr. 1, 2022	Winter Off-Peak (Nov, Feb, Mar) Effective Nov. 1, 2022	Winter On-Peak (Dec, Jan) Effective Dec. 1, 2022
P	0.39	1.88	2.19
Q	0.56	1.48	2.00
R	0.36	1.24	1.81
S	0.39	1.38	1.94
T	0.56	1.31	1.68
V	0.59	1.51	1.71
W	0.39	1.14	1.68
X	0.49	1.48	2.00
Y	0.72	2.22	2.58

Master Metered			
Baseline Territories	Summer (April-October) Effective Apr. 1, 2022	Winter Off-Peak (Nov, Feb, Mar) Effective Nov. 1, 2022	Winter On-Peak (Dec, Jan) Effective Dec. 1, 2022
P	0.29	1.01	1.13
Q	0.56	0.67	0.77
R	0.33	0.87	1.16
S	0.29	0.61	0.65
T	0.56	1.01	1.10
V	0.59	1.28	1.32
W	0.26	0.71	0.87
X	0.33	0.67	0.77
Y	0.52	1.01	1.13

Summer Season: Apr-Oct

Winter Off-Peak: Nov, Feb, Mar

Winter On-Peak: Dec, Jan

Advice Letter: 4589-G

Decision 21-11-016

GRC 2020 Ph II [Application 19-11-019]

Filed: Nov 22, 2019

COMPARISON OF PREVIOUS AND CURRENT UTILITY RATES

Comparison of Previous and Current Utility Rates

Public Housing

CITY OF EUREKA HOUSING AUTHORITY, CA

NOTE: Rates in bold print indicate changes and gray print indicates removal.

(We use the absolute value of the changes which gives us the percentage of change. This is the best way to determine a 10% change in utility rates and charges.)

ELECTRIC

UPDATE 2022

Pacific Gas & Electric Description	Measure	Rates		Difference	
		9/2021	9/2022	Amount	Percent
California Climate Credit*	per month	-\$2.87	-\$6.55	-\$3.68	-129%
Tier-1 Total Energy Charges (Baseline)	per kwh	0.26101	0.31546	0.06000	23%
Tier-2 Total Energy Charges (101%-400%)	per kwh	0.32781	0.39498	0.07000	22%

Territory V. Baseline quantities have changed.

*Semi-annual credit changed from \$17.20 to \$39.30

Summer: (June-Sept) (4) Baseline changed from 0-338 (10.9) to 0-322 (10.4),

Winter: (October-May) (8) Baseline changed from 0-524 (16.9) to 0-592 (19.1)

NATURAL GAS

Pacific Gas & Electric Description	Measure	Rates		Difference	
		9/2021	9/2022	Amount	Percent
California Climate Credit*	per month	-\$2.05	-\$3.99	-\$1.94	-95%
Tier-1 Total Energy Charges (Baseline)	per therm	1.72411	2.27827	0.56000	33%
Tier-2 Total Energy Charges (Excess)	per therm	2.20635	2.74626	0.54000	25%

*Territory V, Baseline quantities have changed.

Summer: Apr - Oct (7), baseline changed from 0-19 (0.62) to 0-18 (0.59),

Winter: Nov - Mar (5), baseline changed from Wtd Avg 0-51 (1.37) to 0-49 (1.59)

*Annual climate credit changed from \$24.62 to \$47.83.

DEVELOPMENT CHARACTERISTICS

HOUSING AUTHORITY OF THE CITY OF

DEVELOPMENT CHARACTERISTICS CHART For Low-Rent Public Housing

Spencer
Deenboldt
Public Housing City of Lincoln

Development Name	Building Type	Family or Elderly?	Total Number of Units	Number of Units by Bedroom Size						Resident-Paid Utilities (See below)			Air Conditioning?		
				0	1	2	3	4	5	Gas	Electric	Water/Sewer	Trash	Central	Window
CHL	Duplex	Family	44		23	22				I	I	M	M	N/A	N/A
	Townhouse	Family	52			17	17	8		I	I	M	M	N/A	N/A
	Duplex	Family	10	10						I	I	M	M	N/A	N/A
	Townhouse	Family	47			25	18	4		I	I	M	M	N/A	N/A
	Ground	Family	21			14	7			I	I	M	M	N/A	N/A
PHH	Flat	Family	19			19				I	I	M	M	N/A	N/A
	Rowhouse	Family	23		12		11			I	I	M	M	N/A	N/A
	Two houses	Family	15			15								N/A	N/A
	Flat	Family	12			12									

Please indicate with an "M" under each utility if the development has one master meter for which the PHA pays the utility to the utility company and the resident does not pay anything for utility usage. Please indicate with an "I" under each utility where there is an individual meter for each unit and the resident pays for the utility directly to the utility company. Please indicate with a "C" under each utility where there is an individual meter for each unit that is read by the utility company monthly for consumption and the PHA charges the resident a fee for excess utility usage.

ease fax to (817) 922-9100 attn: Cheryl Lord with a copy of current allowances

CUSTOMIZATION FOR BASE REM/RATE MODELS

Housing Agency: **Eureka-Humboldt HA, CA**

Customization & Energy Efficiency Measures for Base REM/Rate Models

Please check appropriate box(s) for each development and note if different for other bedroom sizes in development. NOTE: Use separate form if criteria is different for BR sizes or more than one building type per development. *Blue text represents energy efficiency measures/equipment.*

Development Name & No.: CA-25-1			
Building: Year Built: <input type="text"/> Structure Type: <input type="checkbox"/> Apt <input type="checkbox"/> High Rise <input checked="" type="checkbox"/> RH <input checked="" type="checkbox"/> SD <input type="checkbox"/> DH			
<small>Legend: Apt= Apartment, RH= Row House, SD= Semi-Detached/Duplex, DH= Detached House</small>			
Resident-Paid or Check-Metered Utilities: <input checked="" type="checkbox"/> Electric <input checked="" type="checkbox"/> Natural Gas <input type="checkbox"/> Water <input type="checkbox"/> Sewer <input type="checkbox"/> Trash			
OR <input type="checkbox"/> All Utilities are Master Metered (Paid by the Agency) (Stop here if ALL utilities are Master Metered)			
Bedroom Sizes: <input type="checkbox"/> 0BR <input checked="" type="checkbox"/> 1BR <input checked="" type="checkbox"/> 2BR <input checked="" type="checkbox"/> 3BR <input checked="" type="checkbox"/> 4BR <input type="checkbox"/> 5BR <input type="checkbox"/> 6BR			
1	Foundation Type:	<input checked="" type="checkbox"/> Concrete Slab	<input type="checkbox"/> Pier-Beam (Crawl Space) <input type="checkbox"/> Basement
2	Window Type:	<input type="checkbox"/> Single Pane	<input checked="" type="checkbox"/> Double Pane/Low-E <input type="checkbox"/> Double Pane Vinyl
3	# of Stories in Unit:	<input checked="" type="checkbox"/> one	<input checked="" type="checkbox"/> two <input type="checkbox"/> multiple stories
4a	Heating Fuel:	<input type="checkbox"/> Electric	<input checked="" type="checkbox"/> Natural Gas <input type="checkbox"/> Oil
4b	Is Heating Individually Metered?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
4c	Heating Type:	<input type="checkbox"/> Electric Baseboard	<input type="checkbox"/> Central Boiler (Radiant) <input type="checkbox"/> Individual Boiler
	Energy Efficiencies	<input type="checkbox"/> Heat Pump HP Seer: <input type="text"/>	<input checked="" type="checkbox"/> Forced Air Furnace w/ ducts / Wall unit
		<input type="checkbox"/> Solar Panels	<input type="checkbox"/> (Energy Efficient) Gas Furnace (48k/94 AFUE)
4d	Heating Equipment Location:	<input checked="" type="checkbox"/> Conditioned Space	<input type="checkbox"/> Unconditioned Space (attic/garage)
5	Air Ducts:	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
	If Yes, Location:	<input type="checkbox"/> Conditioned Space	<input type="checkbox"/> Unconditioned Space (attic)
6a	Water Heater:	<input type="checkbox"/> Electric	<input checked="" type="checkbox"/> Natural Gas <input type="checkbox"/> Oil
	Energy Efficiencies	<input type="checkbox"/> Elec Tank .93 EF	<input type="checkbox"/> Gas Tank .62 EF
		<input type="checkbox"/> Elec Tank .95 EF	<input type="checkbox"/> Gas Tankless .69 EF
		<input type="checkbox"/> Elec Tankless	<input type="checkbox"/> Gas Tankless .80 EF
		<small>(Additional Information will be needed)</small>	
6b	Water Heater Type:	<input checked="" type="checkbox"/> Individual units	<input type="checkbox"/> Central Boiler
6c	Water Htr Location:	<input checked="" type="checkbox"/> Conditioned Space	<input type="checkbox"/> Unconditioned Space (attic/garage)
7	Stove/Range:	<input type="checkbox"/> Electric	<input checked="" type="checkbox"/> Natural Gas
8	Air Conditioning:	<input type="checkbox"/> Yes: <input type="checkbox"/> Window <input type="checkbox"/> Central	<input type="checkbox"/> No
9	Energy Efficiencies:	<input checked="" type="checkbox"/> Ceiling (R-30)	<input type="checkbox"/> Ceiling (R-38) <input type="checkbox"/> Wall (R-13)
	Insulation:	<input checked="" type="checkbox"/> Shower, Faucets, &/or Toilets	<input type="checkbox"/> 100% LED <input type="checkbox"/> 100% CFL
	Low Flow Water:		

Notes/Comments:

Row House= 2,3, & 4-bedroom.
Semi-Detached= 1 & 2-bedroom.

Housing Agency: **Eureka-Humboldt HA, CA**

Customization & Energy Efficiency Measures for Base REM/Rate Models

Please check appropriate box(s) for each development and note if different for other bedroom sizes in development. NOTE: Use separate form if criteria is different for BR sizes or more than one building type per development. Blue text represents energy efficiency measures/equipment.

Development Name & No.: CA-25-2			
Building: Year Built: <input type="text"/> Structure Type: <input type="checkbox"/> Apt <input type="checkbox"/> High Rise <input checked="" type="checkbox"/> RH <input checked="" type="checkbox"/> SD <input type="checkbox"/> DH			
<small>Legend: Apt= Apartment, RH= Row House, SD= Semi-Detached/Duplex, DH= Detached House</small>			
Resident-Paid or Check-Metered Utilities: <input checked="" type="checkbox"/> Electric <input checked="" type="checkbox"/> Natural Gas <input type="checkbox"/> Water <input type="checkbox"/> Sewer <input type="checkbox"/> Trash			
OR <input type="checkbox"/> All Utilities are Master Metered (Paid by the Agency) (Stop here if ALL utilities are Master Metered)			
Bedroom Sizes: <input type="checkbox"/> 0BR <input checked="" type="checkbox"/> 1BR <input checked="" type="checkbox"/> 2BR <input checked="" type="checkbox"/> 3BR <input checked="" type="checkbox"/> 4BR <input type="checkbox"/> 5BR <input type="checkbox"/> 6BR			
1	Foundation Type:	<input checked="" type="checkbox"/> Concrete Slab	<input type="checkbox"/> Pier-Beam (Crawl Space) <input type="checkbox"/> Basement
2	Window Type:	<input type="checkbox"/> Single Pane	<input checked="" type="checkbox"/> Double Pane/Low-E <input type="checkbox"/> Double Pane Vinyl
3	# of Stories in Unit:	<input checked="" type="checkbox"/> one	<input checked="" type="checkbox"/> two <input type="checkbox"/> multiple stories
4a	Heating Fuel:	<input type="checkbox"/> Electric	<input checked="" type="checkbox"/> Natural Gas <input type="checkbox"/> Oil
4b	Is Heating Individually Metered?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
4c	Heating Type:	<input type="checkbox"/> Electric Baseboard	<input type="checkbox"/> Central Boiler (Radiant) <input type="checkbox"/> Individual Boiler
	Energy Efficiencies	<input type="checkbox"/> Heat Pump	<input checked="" type="checkbox"/> Forced Air Furnace w/ ducts / Wall unit
		HP Seer: <input type="text"/>	
		<input type="checkbox"/> Solar Panels	<input type="checkbox"/> (Energy Efficient) Gas Furnace (48k/94 AFUE)
4d	Heating Equipment Location:	<input checked="" type="checkbox"/> Conditioned Space	<input type="checkbox"/> Unconditioned Space (attic/garage)
5	Air Ducts:	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
	If Yes, Location:	<input type="checkbox"/> Conditioned Space	<input type="checkbox"/> Unconditioned Space (attic)
6a	Water Heater:	<input type="checkbox"/> Electric	<input checked="" type="checkbox"/> Natural Gas <input type="checkbox"/> Oil
	Energy Efficiencies	<input type="checkbox"/> Elec Tank .93 EF	<input type="checkbox"/> Gas Tank .62 EF
		<input type="checkbox"/> Elec Tank .95 EF	<input type="checkbox"/> Gas Tankless .69 EF
		<input type="checkbox"/> Elec Tankless	<input type="checkbox"/> Gas Tankless .80 EF
			(Additional Information will be needed)
6b	Water Heater Type:	<input checked="" type="checkbox"/> Individual units	<input type="checkbox"/> Central Boiler
6c	Water Htr Location:	<input checked="" type="checkbox"/> Conditioned Space	<input type="checkbox"/> Unconditioned Space (attic/garage)
7	Stove/Range:	<input checked="" type="checkbox"/> Electric	<input type="checkbox"/> Natural Gas
8	Air Conditioning:	<input type="checkbox"/> Yes: <input type="checkbox"/> Window <input type="checkbox"/> Central	<input type="checkbox"/> No
9	Energy Efficiencies:	<input checked="" type="checkbox"/> Ceiling (R-30)	<input type="checkbox"/> Ceiling (R-38) <input type="checkbox"/> Wall (R-13)
	Insulation:	<input checked="" type="checkbox"/> Shower, Faucets, &/or Toilets	<input type="checkbox"/> 100% LED <input type="checkbox"/> 100% CFL
	Low Flow Water:		

Notes/Comments:

Row House= 1-bedroom.
Semi-Detached= 2, 3, & 4-bedroom.

Housing Agency: **Eureka-Humboldt HA, CA**

Customization & Energy Efficiency Measures for Base REM/Rate Models

Please check appropriate box(s) for each development and note if different for other bedroom sizes in development. NOTE: Use separate form if criteria is different for BR sizes or more than one building type per development. *Blue text represents energy efficiency measures/equipment.*

Development Name & No.: CA-25-4			
Building: Year Built: <input type="text"/> Structure Type: <input checked="" type="checkbox"/> Apt <input type="checkbox"/> High Rise <input type="checkbox"/> RH <input type="checkbox"/> SD <input type="checkbox"/> DH			
<small>Legend: Apt= Apartment, RH= Row House, SD= Semi-Detached/Duplex, DH= Detached House</small>			
Resident-Paid or Check-Metered Utilities: <input checked="" type="checkbox"/> Electric <input checked="" type="checkbox"/> Natural Gas <input type="checkbox"/> Water <input type="checkbox"/> Sewer <input type="checkbox"/> Trash			
OR <input type="checkbox"/> All Utilities are Master Metered (Paid by the Agency) (Stop here if ALL utilities are Master Metered)			
Bedroom Sizes: <input type="checkbox"/> 0BR <input type="checkbox"/> 1BR <input checked="" type="checkbox"/> 2BR <input checked="" type="checkbox"/> 3BR <input type="checkbox"/> 4BR <input type="checkbox"/> 5BR <input type="checkbox"/> 6BR			
1	Foundation Type:	<input checked="" type="checkbox"/> Concrete Slab	<input type="checkbox"/> Pier-Beam (Crawl Space) <input type="checkbox"/> Basement
2	Window Type:	<input type="checkbox"/> Single Pane	<input checked="" type="checkbox"/> Double Pane/Low-E <input type="checkbox"/> Double Pane Vinyl
3	# of Stories in Unit:	<input checked="" type="checkbox"/> one	<input type="checkbox"/> two <input type="checkbox"/> multiple stories
4a	Heating Fuel:	<input type="checkbox"/> Electric	<input checked="" type="checkbox"/> Natural Gas <input type="checkbox"/> Oil
4b	Is Heating Individually Metered?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
4c	Heating Type:	<input type="checkbox"/> Electric Baseboard	<input type="checkbox"/> Central Boiler (Radiant) <input type="checkbox"/> Individual Boiler
	Energy Efficiencies	<input type="checkbox"/> Heat Pump HP Seer: <input type="text"/>	<input checked="" type="checkbox"/> Forced Air Furnace w/ ducts / Wall unit
		<input type="checkbox"/> Solar Panels	<input type="checkbox"/> (Energy Efficient) Gas Furnace (48k/94 AFUE)
4d	Heating Equipment Location:	<input checked="" type="checkbox"/> Conditioned Space	<input type="checkbox"/> Unconditioned Space (attic/garage)
5	Air Ducts:	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
	If Yes, Location:	<input type="checkbox"/> Conditioned Space	<input type="checkbox"/> Unconditioned Space (attic)
6a	Water Heater:	<input type="checkbox"/> Electric	<input checked="" type="checkbox"/> Natural Gas <input type="checkbox"/> Oil
	Energy Efficiencies	<input type="checkbox"/> Elec Tank .93 EF	<input type="checkbox"/> Gas Tank .62 EF
		<input type="checkbox"/> Elec Tank .95 EF	<input type="checkbox"/> Gas Tankless .69 EF
		<input type="checkbox"/> Elec Tankless	<input type="checkbox"/> Gas Tankless .80 EF
			(Additional Information will be needed)
6b	Water Heater Type:	<input checked="" type="checkbox"/> Individual units	<input type="checkbox"/> Central Boiler
6c	Water Htr Location:	<input checked="" type="checkbox"/> Conditioned Space	<input type="checkbox"/> Unconditioned Space (attic/garage)
7	Stove/Range:	<input type="checkbox"/> Electric	<input checked="" type="checkbox"/> Natural Gas
8	Air Conditioning:	<input type="checkbox"/> Yes: <input type="checkbox"/> Window <input type="checkbox"/> Central	<input type="checkbox"/> No
9	Energy Efficiencies:	<input checked="" type="checkbox"/> Ceiling (R-30)	<input type="checkbox"/> Ceiling (R-38) <input type="checkbox"/> Wall (R-13)
	Insulation:	<input checked="" type="checkbox"/> Shower, Faucets, &/or Toilets	<input type="checkbox"/> 100% LED <input type="checkbox"/> 100% CFL
	Low Flow Water:		

Notes/Comments:

Housing Agency: Eureka-Humboldt HA, CA

Customization & Energy Efficiency Measures for Base REM/Rate Models

Please check appropriate box(s) for each development and note if different for other bedroom sizes in development. NOTE: Use separate form if criteria is different for BR sizes or more than one building type per development. *Blue text represents energy efficiency measures/equipment.*

Development Name & No.: CA-25-5			
Building: Year Built: _____		Structure Type: <input checked="" type="checkbox"/> Apt <input type="checkbox"/> High Rise <input type="checkbox"/> RH <input type="checkbox"/> SD <input type="checkbox"/> DH	
Legend: Apt= Apartment, RH= Row House, SD= Semi-Detached/Duplex, DH= Detached House			
Resident-Paid or Check-Metered Utilities: <input checked="" type="checkbox"/> Electric <input checked="" type="checkbox"/> Natural Gas <input type="checkbox"/> Water <input type="checkbox"/> Sewer <input type="checkbox"/> Trash		OR <input type="checkbox"/> All Utilities are Master Metered (Paid by the Agency) (Stop here if ALL utilities are Master Metered)	
Bedroom Sizes: <input type="checkbox"/> 0BR <input type="checkbox"/> 1BR <input checked="" type="checkbox"/> 2BR <input type="checkbox"/> 3BR <input type="checkbox"/> 4BR <input type="checkbox"/> 5BR <input type="checkbox"/> 6BR			
1	Foundation Type:	<input checked="" type="checkbox"/> Concrete Slab <input type="checkbox"/> Pier-Beam (Crawl Space) <input type="checkbox"/> Basement	
2	Window Type:	<input type="checkbox"/> Single Pane <input checked="" type="checkbox"/> Double Pane/Low-E <input type="checkbox"/> Double Pane Vinyl	
3	# of Stories in Unit:	<input type="checkbox"/> one <input checked="" type="checkbox"/> two <input type="checkbox"/> multiple stories	
4a	Heating Fuel:	<input type="checkbox"/> Electric <input checked="" type="checkbox"/> Natural Gas <input type="checkbox"/> Oil	
4b	Is Heating Individually Metered?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
4c	Heating Type:	<input type="checkbox"/> Electric Baseboard <input type="checkbox"/> Central Boiler (Radiant) <input type="checkbox"/> Individual Boiler	
	Energy Efficiencies	<input type="checkbox"/> Heat Pump <input checked="" type="checkbox"/> Forced Air Furnace w/ ducts / Wall unit	
	HP Seer: _____	<input type="checkbox"/> Solar Panels <input type="checkbox"/> (Energy Efficient) Gas Furnace (48k/94 AFUE)	
4d	Heating Equipment Location:	<input checked="" type="checkbox"/> Conditioned Space <input type="checkbox"/> Unconditioned Space (attic/garage)	
5	Air Ducts:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
	If Yes, Location:	<input type="checkbox"/> Conditioned Space <input type="checkbox"/> Unconditioned Space (attic)	
6a	Water Heater:	<input type="checkbox"/> Electric <input checked="" type="checkbox"/> Natural Gas <input type="checkbox"/> Oil	
	Energy Efficiencies	<input type="checkbox"/> Elec Tank .93 EF <input type="checkbox"/> Gas Tank .62 EF <input type="checkbox"/> Solar Panels	
		<input type="checkbox"/> Elec Tank .95 EF <input type="checkbox"/> Gas Tankless .69 EF (Additional information will be needed)	
		<input type="checkbox"/> Elec Tankless <input type="checkbox"/> Gas Tankless .80 EF	
6b	Water Heater Type:	<input checked="" type="checkbox"/> Individual units <input type="checkbox"/> Central Boiler	
6c	Water Htr Location:	<input checked="" type="checkbox"/> Conditioned Space <input type="checkbox"/> Unconditioned Space (attic/garage)	
7	Stove/Range:	<input type="checkbox"/> Electric <input checked="" type="checkbox"/> Natural Gas	
8	Air Conditioning:	<input type="checkbox"/> Yes: <input type="checkbox"/> Window <input type="checkbox"/> Central <input type="checkbox"/> No	
9	Energy Efficiencies:	<input checked="" type="checkbox"/> Ceiling (R-30) <input type="checkbox"/> Ceiling (R-38) <input type="checkbox"/> Wall (R-13)	
	Insulation:	<input checked="" type="checkbox"/> Shower, Faucets, &/or Toilets <input type="checkbox"/> 100% LED <input type="checkbox"/> 100% CFL	
	Low Flow Water:		

Notes/Comments:

DEVELOPMENT REPORTS


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Current Study

Type: **Low-Rent Utility Study - [New]**

Date: **August 7, 2019**

Agency: **Housing Authority of the City of Eureka and County of Humboldt, CA**

ResidentLife Utility Allowance® Calculator

Developments / AMPs

INSTRUCTIONS

Use the Development Characteristics Chart and the Energy Customization Charts for reference.

- Click on tabs below in number order and answer questions. Don't **[SAVE]** until tabs 1 - 4 have been completed. **[SAVE]** will take you back to this screen.
- To **start** click on **[ADD DEVELOPMENT]** button below.
- After all development information has been input, click **[HOME]** and go to 2. Utility Companies.

Details

What is the development's name?

What is the development's extension number?

What is the development's building type?

What type of residents occupy the development?

Are water saving devices used?

Do the units have air conditioning?

How old is the development?

[Click here for HELP with building type descriptions.](#)

Utilities

What utility is used for space heating?

What utility is used for domestic hot water?

What utility is used for cooking stove?

Do the Residents pay for natural gas?

Do the Residents pay for electricity?

Do the Residents pay for water or sewer?

Do the Residents pay for trash pickup?

Unit Details

	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR	6 BR
How many units?	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="1"/>	<input type="text" value="1"/>	<input type="text" value="1"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Is there a pier beam foundation (CrawlSpace)?	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>
Are there double-pane or Low-E windows?	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="YES"/>	<input type="text" value="YES"/>	<input type="text" value="YES"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>
Is there an electric base board?	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>
Is there a heat pump?	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>
Is there a space heater in unconditioned space?	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>
Is there domestic hot water in unconditioned space?	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>
Are there ducts in the attic?	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>
Is this a 2-story unit?	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>

Energy Improvements (Natural Gas) - **HIDE**

Space Heating

☐ Gas Furnace (48k/94 AFUE)

Water Heating

☐ Gas Tank (0.62 EF)

- ☐ Gas Tankless (0.69 EF)
- ☐ Gas Tankless (0.80 EF)

Insulation

- ☒ Ceiling (R-30)
- ☐ Ceiling (R-38)
- ☐ Wall (R-13)

Windows

- ☐ Double Pane Vinyl

Lighting

- ☐ 100% CFL

Energy Improvements (Electric) - [SHOW](#)

Save

Delete

Reset

End-Use Consumptions

	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR	6 BR
Space Heating (Therms)			16	20	22		
Domestic Hot Water (Therms)			13	15	16		
Lights & Appliances (kWh)			209	256	300		
Cooking Stove (Therms)			7	7	8		
Water & Sewer (Gallons)			3813	6355	7626		

End-Use Consumption Calculations - [SHOW](#)

Adjusted Consumption Totals

	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR	6 BR
Electricity (kWh)			209	256	300		
Natural Gas Winter (Therms)			38	45	49		
Natural Gas Summer (Therms)			20	22	24		

Consumption Total Adjustment Calculations - [SHOW](#)

Select a Development / AMP

Available Developments:

- CA-25-1 (RH) CA-(EE Equip: Win,Ins)
- CA-25-1 (SD) CA-(EE Equip: Win,Ins)
- CA-25-2 (RH) CA-(EE Equip: Win,Ins)
- CA-25-2 (SD) CA-(EE Equip: Win,Ins)
- CA-25-4 CA-(EE Equip: Win,Ins)
- CA-25-5 CA-(EE Equip: Win,Ins)

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Is there a pier beam foundation (CrawlSpace)?	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>
Are there double-pane or Low-E windows?	<input type="text" value="NO"/>	<input type="text" value="YES"/>	<input type="text" value="YES"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>
Is there an electric base board?	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>
Is there a heat pump?	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>
Is there a space heater in unconditioned space?	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>
Is there domestic hot water in unconditioned space?	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>
Are there ducts in the attic?	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>
Is this a 2-story unit?	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>

Energy Improvements (Natural Gas) - [HIDE](#)

Space Heating

☐ Gas Furnace (48k/94 AFUE)

Water Heating

☐ Gas Tank (0.62 EF)

- ☐ Gas Tankless (0.69 EF)
- ☐ Gas Tankless (0.80 EF)

Insulation

- ☒ Ceiling (R-30)
- ☐ Ceiling (R-38)
- ☐ Wall (R-13)

Windows

- ☐ Double Pane Vinyl

Lighting

- ☐ 100% CFL

Energy Improvements (Electric) - [SHOW](#)

Save

Delete

Reset

End-Use Consumptions

	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR	6 BR
Space Heating (Therms)		14	17				
Domestic Hot Water (Therms)		12	14				
Lights & Appliances (kWh)		168	209				
Cooking Stove (Therms)		5	7				
Water & Sewer (Gallons)		3455	4726				

End-Use Consumption Calculations - [SHOW](#)

Adjusted Consumption Totals

	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR	6 BR
Electricity (kWh)		168	209				
Natural Gas Winter (Therms)		33	40				
Natural Gas Summer (Therms)		17	21				

Consumption Total Adjustment Calculations - [SHOW](#)

Select a Development / AMP

Available Developments:

CA-25-1 (RH) CA-(EE Equip: Win,Ins)

CA-25-1 (SD) CA-(EE Equip: Win,Ins)

CA-25-2 (RH) CA-(EE Equip: Win,Ins)

CA-25-2 (SD) CA-(EE Equip: Win,Ins)

CA-25-4 CA-(EE Equip: Win,Ins)

CA-25-5 CA-(EE Equip: Win,Ins)

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Developments / AMPs

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How old is the development?

[Click here for HELP with building type descriptions.](#)

Utilities

What utility is used for space heating?

What utility is used for domestic hot water?

What utility is used for cooking stove?

Do the Residents pay for natural gas?

Do the Residents pay for electricity?

Do the Residents pay for water or sewer?

Do the Residents pay for trash pickup?

Unit Details

	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR	6 BR
How many units?	<input type="text" value="0"/>	<input type="text" value="1"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Is there a pier beam foundation (CrawlSpace)?	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>
Are there double-pane or Low-E windows?	<input type="text" value="NO"/>	<input type="text" value="YES"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>
Is there an electric base board?	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>
Is there a heat pump?	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>
Is there a space heater in unconditioned space?	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>
Is there domestic hot water in unconditioned space?	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>
Are there ducts in the attic?	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>
Is this a 2-story unit?	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>

Energy Improvements (Natural Gas) - [HIDE](#)

Space Heating

☐ Gas Furnace (48k/94 AFUE)

Water Heating

☐ Gas Tank (0.62 EF)

- ☐ Gas Tankless (0.69 EF)
- ☐ Gas Tankless (0.80 EF)

Insulation

- ☒ Ceiling (R-30)
- ☐ Ceiling (R-38)
- ☐ Wall (R-13)

Windows

- ☐ Double Pane Vinyl

Lighting

- ☐ 100% CFL

Energy Improvements (Electric) - [SHOW](#)

Save

Delete

Reset

End-Use Consumptions

	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR	6 BR
Space Heating (Therms)		13					
Domestic Hot Water (Therms)		11					
Lights & Appliances (kWh)		168					
Cooking Stove (kWh)		47					
Water & Sewer (Gallons)		2542					

End-Use Consumption Calculations - [SHOW](#)

Adjusted Consumption Totals

	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR	6 BR
Electricity (kWh)		215					
Natural Gas Winter (Therms)		26					
Natural Gas Summer (Therms)		11					

Consumption Total Adjustment Calculations - [SHOW](#)

Select a Development / AMP

Available Developments:

CA-25-1 (RH) CA-(EE Equip: Win,Ins)

CA-25-1 (SD) CA-(EE Equip: Win,Ins)

CA-25-2 (RH) CA-(EE Equip: Win,Ins)

CA-25-2 (SD) CA-(EE Equip: Win,Ins)

CA-25-4 CA-(EE Equip: Win,Ins)

CA-25-5 CA-(EE Equip: Win,Ins)

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Current Study

Type: **Low-Rent Utility Study - [New]**

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Details

What is the development's name?

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What is the development's building type?

What type of residents occupy the development?

Are water saving devices used?

Do the units have air conditioning?

How old is the development?

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Utilities

What utility is used for space heating?

What utility is used for domestic hot water?

What utility is used for cooking stove?

Do the Residents pay for natural gas?

Do the Residents pay for electricity?

Do the Residents pay for water or sewer?

Do the Residents pay for trash pickup?

Unit Details

	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR	6 BR
How many units?	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="1"/>	<input type="text" value="1"/>	<input type="text" value="1"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Is there a pier beam foundation (CrawlSpace)?	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>
Are there double-pane or Low-E windows?	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="YES"/>	<input type="text" value="YES"/>	<input type="text" value="YES"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>
Is there an electric base board?	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>
Is there a heat pump?	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>
Is there a space heater in unconditioned space?	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>
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Energy Improvements (Natural Gas) - **HIDE**

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Windows

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Lighting

- ☐ 100% CFL

Energy Improvements (Electric) - [SHOW](#)

Save

Delete

Reset

End-Use Consumptions

	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR	6 BR
Space Heating (Therms)			17	22	25		
Domestic Hot Water (Therms)			14	16	18		
Lights & Appliances (kWh)			209	256	300		
Cooking Stove (kWh)			52	62	71		
Water & Sewer (Gallons)			4726	7268	8539		

End-Use Consumption Calculations - [SHOW](#)

Adjusted Consumption Totals

	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR	6 BR
Electricity (kWh)			261	318	371		
Natural Gas Winter (Therms)			33	41	46		
Natural Gas Summer (Therms)			14	16	18		

Consumption Total Adjustment Calculations - [SHOW](#)

Select a Development / AMP

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CA-25-4 CA-(EE Equip: Win,Ins)

CA-25-5 CA-(EE Equip: Win,Ins)

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Do the units have air conditioning?

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What utility is used for cooking stove?

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	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR	6 BR
How many units?	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="1"/>	<input type="text" value="1"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Is there a pier beam foundation (Crawlspace)?	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>
Are there double-pane or Low-E windows?	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="YES"/>	<input type="text" value="YES"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>
Is there an electric base board?	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>
Is there a heat pump?	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>
Is there a space heater in unconditioned space?	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>
Is there domestic hot water in unconditioned space?	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>
Are there ducts in the attic?	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>
Is this a 2-story unit?	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="YES"/>	<input type="text" value="YES"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>	<input type="text" value="NO"/>

Energy Improvements (Natural Gas) - **HIDE**

Space Heating

☐ Gas Furnace (48k/94 AFUE)

Water Heating

☐ Gas Tank (0.62 EF)

- ☐ Gas Tankless (0.69 EF)
- ☐ Gas Tankless (0.80 EF)

Insulation

- ☒ Ceiling (R-30)
- ☐ Ceiling (R-38)
- ☐ Wall (R-13)

Windows

- ☐ Double Pane Vinyl

Lighting

- ☐ 100% CFL

Energy Improvements (Electric) - [SHOW](#)

Save

Delete

Reset

End-Use Consumptions

	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR	6 BR
Space Heating (Therms)			9	11			
Domestic Hot Water (Therms)			8	9			
Lights & Appliances (kWh)			209	256			
Cooking Stove (Therms)			7	7			
Water & Sewer (Gallons)			3813	6355			

End-Use Consumption Calculations - [SHOW](#)

Adjusted Consumption Totals

	0 BR	1 BR	2 BR	3 BR	4 BR	5 BR	6 BR
Electricity (kWh)			209	256			
Natural Gas Winter (Therms)			25	29			
Natural Gas Summer (Therms)			15	16			

Consumption Total Adjustment Calculations - [SHOW](#)

Select a Development / AMP

Available Developments:

CA-25-1 (RH) CA-(EE Equip: Win,Ins)

CA-25-1 (SD) CA-(EE Equip: Win,Ins)

CA-25-2 (RH) CA-(EE Equip: Wiin,Ins)

CA-25-2 (SD) CA-(EE Equip: Win,Ins)

CA-25-4&5 CA-(EE Equip: Win,Ins)

Add Development

Edit Development

CURRENTLY ADOPTED UTILITY ALLOWANCES



CITY OF EUREKA HOUSING AUTHORITY, CA

PUBLIC HOUSING

PROPOSED MONTHLY UTILITY ALLOWANCES

Chart 1

UPDATE 2021

Building Type: Row House/Townhouse

CA-25-1 (EE Equip: Win,Ins)	0BR	1BR	2BR	3BR	4BR	5BR
Electricity (L&A)			\$52.00	\$64.00	\$72.00	
Natural Gas (H,WH,C)			\$46.00	\$53.00	\$59.00	
Totals			\$98.00	\$117.00	\$131.00	

Building Type: Semi-Detached/Duplex

CA-25-1 (EE Equip: Win,Ins)	0BR	1BR	2BR	3BR	4BR	5BR
Electricity (L&A)		\$41.00	\$52.00			
Natural Gas (H,WH,C)		\$39.00	\$48.00			
Totals		\$80.00	\$100.00			

Building Type: Row House/Townhouse

CA-25-2 (EE Equip: Win,Ins)	0BR	1BR	2BR	3BR	4BR	5BR
Electricity (L&A,C)		\$53.00				
Natural Gas (H,WH)		\$28.00				
Totals		\$81.00				

A monthly average cost of the summer and winter adjustments were used for the electric and natural gas costs.

L&A= Lights & Appliances

H= Space Heating

WH= Water Heating

C= Cooking

EE Equip= Energy Efficient Equipment

Win= Windows

Ins= Insulation

Note: Public Housing utility allowances are calculated similar to method of utility providers. These allowances are not calculated by end use (like Section 8), but by total usage for each utility type.

CITY OF EUREKA HOUSING AUTHORITY, CA
PUBLIC HOUSING

Building Type: Semi-Detached/Duplex

CA-25-2 (EE Equip: Win,Ins)	0BR	1BR	2BR	3BR	4BR	5BR
Electricity (L&A,C)			\$65.00	\$80.00	\$95.00	
Natural Gas (H,WH)			\$36.00	\$44.00	\$49.00	
Totals			\$101.00	\$124.00	\$144.00	

Building Type: Apartment/Multi-Family

CA-25-4 & 5 (EE Equip: Win,Ins)	0BR	1BR	2BR	3BR	4BR	5BR
Electricity (L&A)			\$52.00	\$64.00		
Natural Gas (H,WH,C)			\$31.00	\$35.00		
Totals			\$83.00	\$99.00		

**LOCAL CLIMATOLOGICAL DATA
ANNUAL CLIMATIC DATA SUMMARY**

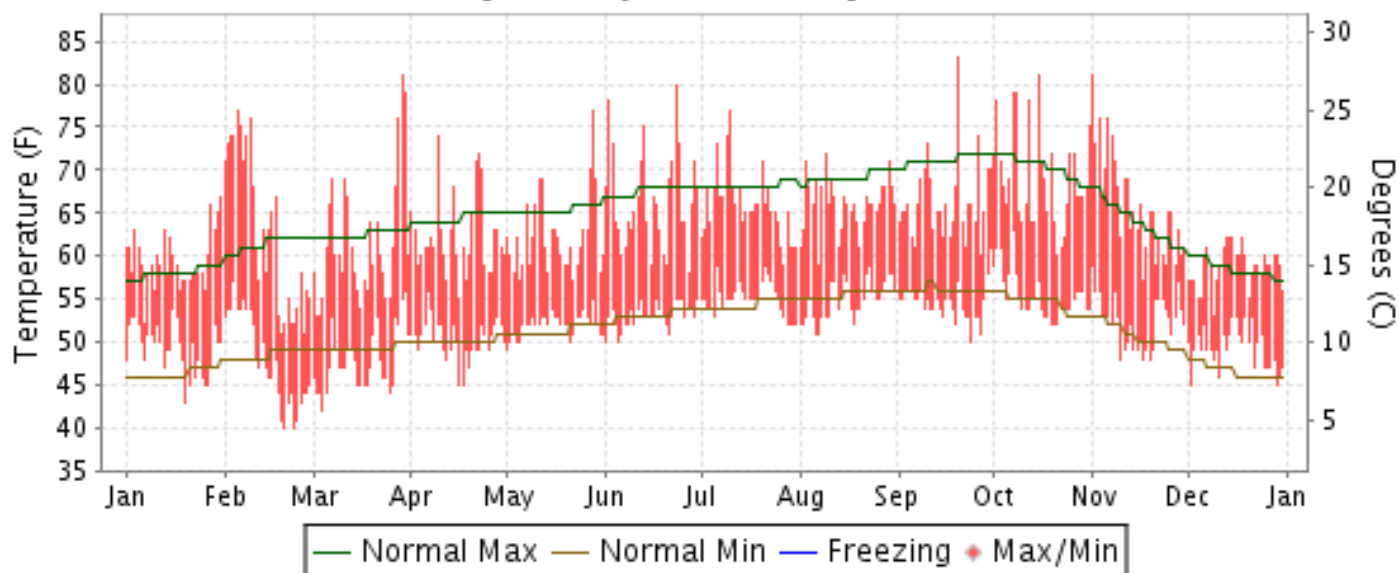


2018 LOCAL CLIMATOLOGICAL DATA ANNUAL SUMMARY WITH COMPARATIVE DATA

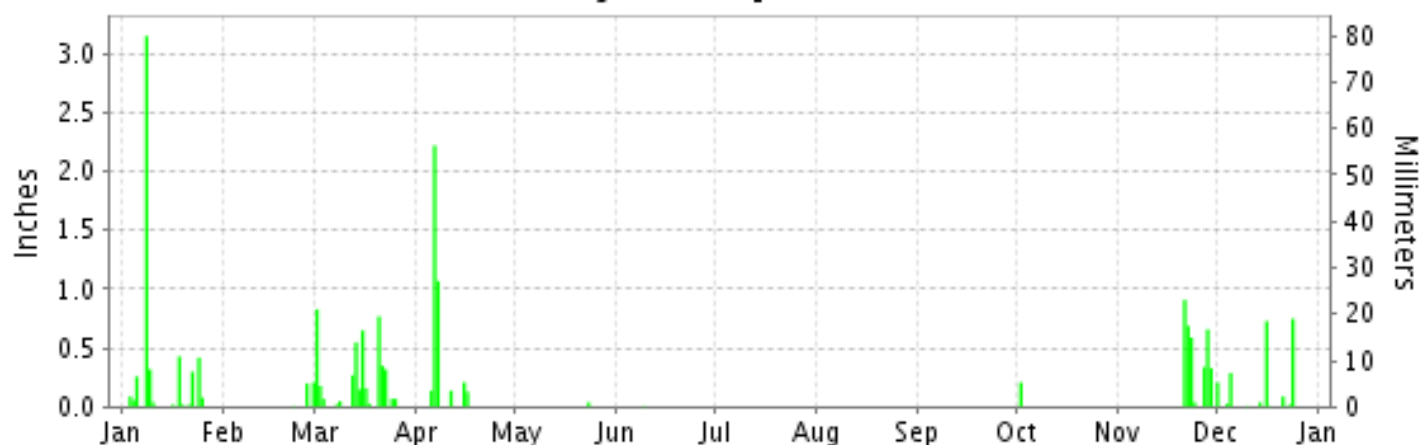
**SAN FRANCISCO C.O.,
CALIFORNIA (SFD)**

ISSN 0198-0998

Daily Max/Min Temperature



Daily Precipitation



I CERTIFY THAT THIS IS AN OFFICIAL PUBLICATION OF THE NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, AND IS COMPILED FROM RECORDS ON FILE AT THE NATIONAL CLIMATIC DATA CENTER.

NATIONAL
OCEANIC AND
ATMOSPHERIC ADMINISTRATION

NATIONAL
ENVIRONMENTAL SATELLITE, DATA
AND INFORMATION SERVICE

NATIONAL CENTERS for
ENVIRONMENTAL INFORMATION (NCEI)
65 SHEVILLE, NORTH CAROLINA

Mary A. Wohlgemuth
DIRECTOR
NCEI

METEOROLOGICAL DATA FOR 2018

SAN FRANCISCO C.O. (SFD)

LATITUDE: 37° 46'N **LONGITUDE:** 122° 25'W **ELEVATION (FT):** GRND: 150 BARO: 75 **TIME ZONE:** PACIFIC (UTC -8) **WBAN: 23272**

	ELEMENT	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YEAR
TEMPERATURE °F	MEAN DAILY MAXIMUM	59.5	62.7	61.6	62.3	62.3	66.5	65.9	66.0	66.3	69.1	65.8	58.7	63.9
	HIGHEST DAILY MAXIMUM	67	77	81	74	77	80	77	72	83	81	81	62	83
	DATE OF OCCURRENCE	31	05	29	09	28	23	10	09	20	15	01	18+	SEP 20
	MEAN DAILY MINIMUM	49.3	47.9	47.8	50.3	52.0	53.1	55.0	54.9	54.6	55.5	52.4	49.2	51.8
	LOWEST DAILY MINIMUM	43	40	42	45	49	50	52	51	50	52	48	45	40
	DATE OF OCCURRENCE	20	23+	04	17+	01	05+	31+	07+	24	21+	19+	29+	FEB 23+
	AVERAGE DRY BULB	3.1	55.3	54.7	56.3	57.2	59.8	60.5	60.5	60.5	62.3	59.1	54.0	53.6
	MEAN WET BULB													
	MEAN DEW POINT													
	NUMBER OF DAYS WITH:													
	MAXIMUM >= 90°	0	0	0	0	0	0	0	0	0	0	0	0	0
	MAXIMUM <= 32°	0	0	0	0	0	0	0	0	0	0	0	0	0
	MINIMUM <= 32°	0	0	0	0	0	0	0	0	0	0	0	0	0
	MINIMUM <= 0°	0	0	0	0	0	0	0	0	0	0	0	0	0
H/C	HEATING DEGREE DAYS	321	266	315	254	236	152	134	132	136	99	177	333	2555
	COOLING DEGREE DAYS	0	2	6	0	1	4	2	0	6	22	6	0	49
RH	MEAN (PERCENT)													
	HOUR 04 LST													
	HOUR 10 LST													
	HOUR 16 LST													
	HOUR 22 LST													
W/O	NUMBER OF DAYS WITH:													
	HEAVY FOG(VISBY <= 1/4 MI)													
PR	MEAN STATION PRESS. (IN.)													
	MEAN SEA-LEVEL PRESS. (IN.)													
WINDS	RESULTANT SPEED (MPH)													
	RES. DIR. (TENS OF DEGS.)													
	MEAN SPEED (MPH)													
	PREVAIL.DIR.(TENS OF DEGS.)													
	MAXIMUM 2-MINUTE WIND													
	SPEED (MPH)													
	DIR. (TENS OF DEGS.)													
	DATE OF OCCURRENCE													
	MAXIMUM 3-SECOND WIND:													
	SPEED (MPH)													
	DIR. (TENS OF DEGS.)													
	DATE OF OCCURRENCE													
PRECIPITATION	WATER EQUIVALENT:	5.21	0.42	4.54	3.91	0.04	0.01	0.00	0.00	0.00	0.21	3.56	2.18	20.08
	TOTAL (IN.)	3.31	0.21	0.90	2.81	0.04	0.01	0.00	0.00	0.00	0.21	2.21	0.75	3.31
	GREATEST 24-HOUR (IN.)	08-09	28	20-21	06-07	23	09				01	05	24	JAN 08-09
	DATE OF OCCURRENCE													
	NUMBER OF DAYS WITH:	13	3	16	6	1	1	0	0	0	1	7	10	58
	PRECIPITATION 0.01	6	2	10	6	0	0	0	0	0	1	6	4	35
	PRECIPITATION 0.10	1	0	0	2	0	0	0	0	0	0	0	0	3
SNOWFALL	SNOW,ICE PELLETS,HAIL													
	TOTAL (IN.)													
	GREATEST 24-HOUR (IN.)													
	DATE OF OCCURRENCE													
	MAXIMUM SNOW DEPTH (IN.)													
	DATE OF OCCURRENCE													
	NUMBER OF DAYS WITH:													
	SNOWFALL >= 1.0													

NORMALS, MEANS, AND EXTREMES

SAN FRANCISCO C.O. (SFD)

LATITUDE:
37° 46'N

LONGITUDE:
122° 25'W

ELEVATION (FT):
GRND: 150 BARO: 75

TIME ZONE:
PACIFIC (UTC -8)

WBAN: 23272

	ELEMENT	POR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YEAR
TEMPERATURE °F	NORMAL DAILY MAXIMUM	30	56.9	60.2	61.8	63.1	64.3	66.4	66.5	68.1	70.2	69.2	63.1	57.1	63.9
	MEAN DAILY MAXIMUM	98	56.7	60.0	61.6	62.9	64.0	66.2	65.9	66.8	69.9	69.2	63.7	57.4	63.7
	HIGHEST DAILY MAXIMUM	82	79	81	84	94	101	103	103	98	106	102	86	76	106
	YEAR OF OCCURRENCE		1962	1986	2015	1989	2001	2000	1988	2010	2017	1987	1966	1958	SEP 2017
	MEAN OF EXTREME MAXS.	98	65.8	70.4	75.1	79.1	81.9	84.0	80.0	81.3	88.9	86.1	75.4	66.3	77.9
	NORMAL DAILY MINIMUM	30	45.7	47.5	48.5	49.2	51.0	52.8	54.1	55.1	55.1	53.7	50.1	46.1	50.7
	MEAN DAILY MINIMUM	98	45.9	48.0	49.0	49.7	51.2	53.0	53.8	54.8	55.7	54.6	51.1	47.0	51.2
	LOWEST DAILY MINIMUM	82	30	31	38	40	43	47	39	48	48	45	39	28	28
	YEAR OF OCCURRENCE		1937	1989	1942	2009	2003	1999	2013	1969	1955	1949	2017	1990	DEC 1990
	MEAN OF EXTREME MINS.	98	39.5	42.1	43.7	45.1	47.7	49.9	50.7	51.8	51.8	50.0	45.2	40.5	46.5
	NORMAL DRY BULB	30	51.3	53.9	55.1	56.2	57.6	59.6	60.3	61.6	62.7	61.5	56.6	51.6	57.3
	MEAN DRY BULB	97	47.5	54.0	55.3	56.3	57.6	59.6	59.3	60.8	62.8	61.9	56.9	50.6	56.9
	MEAN WET BULB														
	MEAN DEW POINT														
	NORMAL NO. DAYS WITH:														
H/C	MAXIMUM >= 90	30	0.0	0.0	0.0	0.2	0.2	0.2	0.0	0.2	0.7	0.5	0.0	0.0	2.0
	MAXIMUM <= 32	30	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	MINIMUM <= 32	30	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1
	MINIMUM <= 0	30	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
H/C	NORMAL HEATING DEG. DAYS	30	425	313	307	273	236	174	155	120	100	136	254	415	2908
	NORMAL COOLING DEG. DAYS	30	0	0	2	7	8	12	10	15	30	26	2	0	112
RH	NORMAL (PERCENT)														
	HOURLY 04 LST	30													
	HOURLY 10 LST	30													
	HOURLY 16 LST	30													
S	HOURLY 22 LST	30													
	PERCENT POSSIBLE SUNSHINE	38	56	62	69	73	72	73	66	65	72	70	62	53	66
W/O	MEAN NO. DAYS WITH:														
	HEAVY FOG(VISBY <= 1/4 MI)	14	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CLOUDINESS	THUNDERSTORMS	41	0.0	0.2	0.0	0.1	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.0	0.8
	MEAN:														
PR	SUNRISE-SUNSET (OKTAS)														
	MIDNIGHT-MIDNIGHT (OKTAS)														
PR	MEAN NO. DAYS WITH:														
	CLEAR														
PR	PARTLY CLOUDY														
	CLOUDY														
WINDS	MEAN STATION PRESSURE(IN)														
	MEAN SEA-LEVEL PRES. (IN)														
WINDS	MEAN SPEED (MPH)	28	6.7	7.5	8.5	9.5	10.4	10.9	11.2	10.5	9.1	7.6	6.3	6.5	8.7
	PREVAIL.DIR(TENS OF DEGS)														
	MAXIMUM 2-MINUTE:														
	SPEED (MPH)	36	47	47	44	38	38	40	38	34	32	43	41	45	47
	DIR. (TENS OF DEGS)		14	23	18	27	27	27	27	27	27	14	18	14	14
	YEAR OF OCCURRENCE		1965	1938	1948	1965	1965	1965	1939	1966	1956	1950	1953	1965	JAN 1965
	MAXIMUM 3-SECOND														
	SPEED (MPH)														
PRECIPITATION	DIR. (TENS OF DEGS)														
	YEAR OF OCCURRENCE														
	MAXIMUM MONTHLY (IN)	30	4.50	4.46	3.26	1.46	0.70	0.16	0.00	0.06	0.21	1.12	3.16	4.56	23.65
	YEAR OF OCCURRENCE	82	12.08	14.89	9.04	5.47	3.92	2.02	0.62	0.78	2.06	5.51	10.49	12.03	14.89
	MINIMUM MONTHLY (IN)		1998	1998	1983	1958	1998	2011	1974	1976	1959	1962	1994	2002	FEB 1998
	YEAR OF OCCURRENCE	82	0.00	0.04	0.07	T	0.00	0.00	0.00	0.00	0.00	0.00	T	0.00	0.00
	MAXIMUM IN 24 HOURS (IN)		2015	1953	1988	1949	1982	1983	1982	1980	1980	1980	1959	1989	JAN 2015
	YEAR OF OCCURRENCE	82	4.22	3.22	3.65	2.81	1.47	1.36	0.61	2.05	2.06	3.11	6.19	3.69	6.19
SNOWFALL	NORMAL NO. DAYS WITH:		1982	2008	1940	2018	1990	1967	1974	2006	1959	1962	1994	1995	NOV 1994
	PRECIPITATION >= 0.01	30	11.7	11.1	11.0	6.5	3.8	1.5	0.3	1.0	1.7	3.9	8.9	11.6	73.0
	PRECIPITATION >= 1.00	30	1.1	1.2	0.4	0.2	0.1	0.0	0.0	0.0	0.0	0.2	0.7	1.1	5.0
	NORMAL (IN)	30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
	MAXIMUM MONTHLY (IN)	42	T	T	T	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	T	T
	YEAR OF OCCURRENCE		1962	1951	1951									1972	DEC 1972
	MAXIMUM IN 24 HOURS (IN)	38	T	T	T	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	T	T
	YEAR OF OCCURRENCE		1962	1951	1951									1941	JAN 1962
SNOWFALL	MAXIMUM SNOW DEPTH (IN)	52	0	0	0	0	0	0	0	0	0	0	0	0	0
	YEAR OF OCCURRENCE														
	NORMAL NO. DAYS WITH:														
	SNOWFALL >= 1.0	30	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

RESOLUTION 1977

**ADOPT UPDATED UTILITY SCHEDULE
PUBLIC HOUSING – CITY OF EUREKA**

WHEREAS, The U.S. Department of Housing and Urban Development requires a survey of utility usage and fees be done to ascertain a schedule of Public Housing allowances for resident furnished utilities; and

WHEREAS, The Housing Authorities have contracted with The Nelrod Company to complete a Resident Life Utility Allowance Survey and Study for Public Housing; and

WHEREAS, The Survey demonstrates a need to adjust the present utility allowances to bring them in line with actual usage figures;

NOW, THEREFORE, BE IT RESOLVED, that the Commissioners of the City of Eureka Housing Authority approve and adopt the September 2022 updated schedule for Public Housing Utility Allowances for Resident Furnished Utilities and Other Services, effective January 1, 2023.

PASSED AND ADOPTED on the 21 day of November 2022 by the following vote:

AYES:
NAYS:
ABSENT:
ABSTAIN:

Name

Title

Signature

Name

Title

Signature