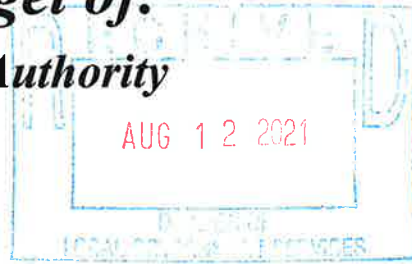


***Authority Budget of:  
Vineland Housing Authority***



**State Filing Year**  
***For the Period:***

**2021**

***October 1, 2021***

***to***

***September 30, 2022***



**[www.vha.org](http://www.vha.org)**  
**Authority Web Address**



SEP 27 2021

Time: \_\_\_\_\_

Vineland  
Aut



***Division of Local Government Services***

**2021 (2021-2022) HOUSING AUTHORITY BUDGET**

**Certification Section**

**2021 (2021-2022)**

**VINELAND HOUSING AUTHORITY**

**HOUSING AUTHORITY BUDGET**

**FISCAL YEAR: FROM OCT 1, 2021 TO SEPT 30, 2022**

**For Division Use Only**

**CERTIFICATION OF APPROVED BUDGET**

*It is hereby certified that the approved Budget made a part hereof complies with the requirements of law and the rules and regulations of the Local Finance Board, and approval is given pursuant to N.J.S.A. 40A:5A-11.*

*State of New Jersey  
Department of Community Affairs  
Director of the Division of Local Government Services*

By: Paul D Cwert CPA, RMA Date: 9/8/2021

**CERTIFICATION OF ADOPTED BUDGET**

*It is hereby certified that the adopted Budget made a part hereof has been compared with the approved Budget previously certified by the Division, and any amendments made thereto. This adopted Budget is certified with respect to such amendments and comparisons only.*

*State of New Jersey  
Department of Community Affairs  
Director of the Division of Local Government Services*

By: Paul D Cwert CPA, RMA Date: 9/22/2021

# 2021 (2021-2022) PREPARER'S CERTIFICATION

## VINELAND HOUSNG AUTHORITY

### HOUSING AUTHORITY BUDGET

FISCAL YEAR: FROM: OCT 1, 2021 TO: SEPT 30, 2022

It is hereby certified that the Housing Authority Budget, including both the Annual Budget and the Capital Budget/Program annexed hereto, represents the members of the governing body's resolve with respect to statute in that: all estimates of revenue are reasonable, accurate and correctly stated; all items of appropriation are properly set forth; and in itemization, form and content, the budget will permit the exercise of the comptroller function within the Housing Authority.

It is further certified that all proposed budgeted amounts and totals are correct. Also, I hereby provide reasonable assurance that all assertions contained herein are accurate and all required schedules are completed and attached.

Preparer's Signature:	<i>Linda M Cavallo</i>		
Name:	Linda M. Cavallo		
Title:	Fee Accountant		
Address:	2581 E Chestnut Ave., Suite B Vineland, NJ 08361		
Phone Number:	856-696-8000	Fax Number:	856-794-1295
E-mail address	linda@avenacpa.com		

# 2021 (2021-2022) APPROVAL CERTIFICATION

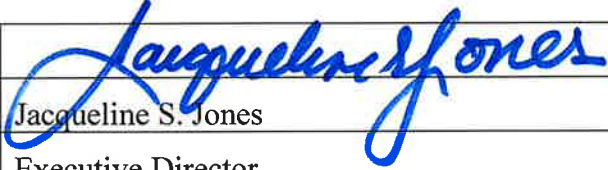
## VINELAND HOUSING AUTHORITY

### HOUSING AUTHORITY BUDGET

**FISCAL YEAR: FROM: OCT 1, 2021 TO: SEPT 30, 2022**

It is hereby certified that the Housing Authority Budget, including all schedules appended hereto, are a true copy of the Annual Budget and Capital Budget/Program approved by resolution by the governing body of the Vineland Housing Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on the 5<sup>th</sup> day of August, 2021.

It is further certified that the recorded vote appearing in the resolution represents not less than a majority of the full membership of the governing body thereof.

Officer's Signature:			
Name:	Jacqueline S. Jones		
Title:	Executive Director		
Address:	191 W Chestnut Avenue Vineland, NJ 08360		
Phone Number:	856-691-4099	Fax Number:	856-691-8404
E-mail address	<a href="mailto:jjones@vha.org">jjones@vha.org</a>		

# INTERNET WEBSITE CERTIFICATION

Authority's Web Address:	www.vha.org
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All authorities shall maintain either an Internet website or a webpage on the municipality's or county's Internet website. The purpose of the website or webpage shall be to provide increased public access to the authority's operations and activities. N.J.S.A. 40A:5A-17.1 requires the following items to be included on the Authority's website at a minimum for public disclosure. Check the boxes below to certify the Authority's compliance with N.J.S.A. 40A:5A-17.1.

- A description of the Authority's mission and responsibilities
- The budgets for the current fiscal year and immediately preceding two prior years
- The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information (**Similar information are items such as Revenue and Expenditures Pie Charts or other types of Charts, along with other information that would be useful to the public in understanding the finances/budget of the Authority**)
- The complete (**All Pages**) annual audits (**Not the Audit Synopsis**) of the most recent fiscal year and immediately two prior years
- The Authority's rules, regulations and official policy statements deemed relevant by the governing body of the authority to the interests of the residents within the authority's service area or jurisdiction
- Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the Authority, setting forth the time, date, location and agenda of each meeting
- The approved minutes of each meeting of the Authority including all resolutions of the board and their committees, for at least three consecutive fiscal years
- The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Authority
- A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the Authority.

It is hereby certified by the below authorized representative of the Authority that the Authority's website or webpage as identified above complies with the minimum statutory requirements of N.J.S.A. 40A:5A-17.1 as listed above. A check in each of the above boxes signifies compliance.

Name of Officer Certifying compliance

Jacqueline S. Jones

Title of Officer Certifying compliance

Executive Director

Signature



# 2021 (2021-2022) HOUSING AUTHORITY BUDGET RESOLUTION #2021- VINELAND HOUSING AUTHORITY

**FISCAL YEAR: FROM: OCT 1, 2021 TO: SEPT 30, 2022**

WHEREAS, the Annual Budget and Capital Budget for the Vineland Housing Authority for the fiscal year beginning, October 1, 2021 and ending, September 30, 2022 has been presented before the governing body of the Vineland Housing Authority at its open public meeting of August 5, 2021; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$14,801,390, Total Appropriations, including any Accumulated Deficit if any, of \$14,671,990 and Total Unrestricted Net Position utilized of \$0; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$365,000 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$0; and

WHEREAS, the schedule of rents, fees and other charges in effect will produce sufficient revenues, together with all other anticipated revenues to satisfy all obligations to the holders of bonds of the Authority, to meet operating expenses, capital outlays, debt service requirements, and to provide for such reserves, all as may be required by law, regulation or terms of contracts and agreements; and

WHEREAS, the Capital Budget/Program, pursuant to N.J.A.C. 5:31-2, does not confer any authorization to raise or expend funds; rather it is a document to be used as part of the said Authority's planning and management objectives. Specific authorization to expend funds for the purposes described in this section of the budget, must be granted elsewhere; by bond resolution, by a project financing agreement, by resolution appropriating funds from the Renewal and Replacement Reserve or other means provided by law.

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Vineland Housing Authority, at an open public meeting held on August 5, 2021 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the Vineland Housing Authority for the fiscal year beginning, October 1, 2021 and ending, September 30, 2022 is hereby approved; and

BE IT FURTHER RESOLVED, that the anticipated revenues as reflected in the Annual Budget are of sufficient amount to meet all proposed expenditures/expenses and all covenants, terms and provisions as stipulated in the said Housing Authority's outstanding debt obligations, capital lease arrangements, service contracts, and other pledged agreements; and

BE IT FURTHER RESOLVED, that the governing body of the Vineland Housing Authority will consider the Annual Budget and Capital Budget/Program for adoption on September 16, 2021.

*Jacqueline Jones*
8/5/21  
 (Secretary's Signature) (Date)

Governing Body Member:	Recorded Vote			
	Aye	Nay	Abstain	Absent

Note Fill in the name of Each Commissioner and indicate their recorded Vote

Mario Ruiz-Mesa, Chairman	✓
Philo Chapman	✓
Brian Asselta	✓
Rudolph Luisi	✓
Daniel Peretti	✓



# 2021 (2021-2022) ADOPTION CERTIFICATION

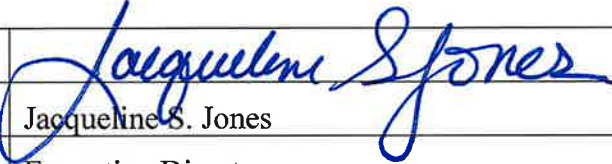
## VINELAND HOUSING AUTHORITY

### HOUSING AUTHORITY BUDGET

FISCAL YEAR: FROM: OCT 1, 2021 TO: SEPT 30, 2022

**Note: This is filled on for Adoption of the Budget Don't fill in for Introduction of the Budget**

It is hereby certified that the Housing Authority Budget and Capital Budget/Program annexed hereto is a true copy of the Budget adopted by the governing body of the Vineland Housing Authority, pursuant to N.J.A.C. 5:31-2.3, on the 16<sup>th</sup> day of, September, 2021.

Officer's Signature:			
Name:	Jacqueline S. Jones		
Title:	Executive Director		
Address:	191 W Chestnut Avenue Vineland, NJ 08360		
Phone Number:	856-691-4099	Fax Number:	856-691-8404
E-mail address	jjones@vha.org		



# 2021 (2021-2022) ADOPTED BUDGET RESOLUTION

## HOUSING AUTHORITY OF THE CITY OF VINELAND

### RESOLUTION 2021-

**FISCAL YEAR: FROM: OCT 1, 2021 TO: SEPT 30, 2022**

WHEREAS, the Annual Budget and Capital Budget/Program for the Housing Authority of the City of Vineland for the fiscal year beginning October 1, 2021 and ending, September 30, 2022 has been presented for adoption before the governing body of the Housing Authority of the City of Vineland at its open public meeting of September 16, 2021; and


WHEREAS, the Annual Budget and Capital Budget as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of Local Government Services; and

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$14,801,390, Total Appropriations, including any Accumulated Deficit, if any, of \$14,671,990 and Total Unrestricted Net Position utilized of \$0; and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$365,000 and Total Unrestricted Net Position planned to be utilized of \$0; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Housing Authority of the City of Vineland, at an open public meeting held on September 16, 2021 that the Annual Budget and Capital Budget/Program of the Housing Authority for the fiscal year beginning, October 1, 2021 and, ending, September 30, 2022 is hereby adopted and shall constitute appropriations for the purposes stated; and

BE IT FURTHER RESOLVED, that the Annual Budget and Capital Budget/Program as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of Local Government Services.

  
(Secretary's Signature)  
Governing Body Member:

9/16/21  
(Date)

Recorded Vote  
Aye      Nay      Abstain      Absent

- Note Fill in the name of Each Commissioner and indicate their recorded Vote**
- Mario Ruiz-Mesa, Chairman ✓
  - Philo Chapman ✓
  - Brian Asselta ✓
  - Rudolph Luisi ✓
  - Daniel Peretti ✓

# **2021 (2021-2022) HOUSING AUTHORITY BUDGET**

## **Narrative and Information Section**

# 2021 (2021-2022) HOUSING AUTHORITY BUDGET MESSAGE & ANALYSIS

## VINELAND HOUSING AUTHORITY

### AUTHORITY BUDGET

FISCAL YEAR: FROM: OCT 1, 2021 TO: SEPT 30, 2022

*Answer all questions below. Attach additional pages and schedules as needed.*

1. Complete a brief statement on the 2021/2021-2022 proposed Annual Budget and make comparison to the 2020/2020-2021 adopted budget for each *Revenues and Appropriations*. Explain any variances over +/-10% (As shown on budget pages F-2 and F-4 explain the reason for changes for each **revenue** and **appropriation** changing more than 10%) for each individual revenue and appropriation line item. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item. (Example Rate Increase authorized by resolution or by HUD). **See next page**

2. Describe the state of the local/regional economy and how it may impact the proposed Annual Budget, including the planned Capital Budget/Program. **Example would be effect on a recession in the economy on the housing Authority. See next page**

3. Describe the reasons for utilizing Unrestricted Net Position in the proposed Annual Budget, i.e. rate stabilization, debt service reduction, to balance the budget, etc. If the Authority's budget anticipates a use of Unrestricted Net Position, this question must be answered. **Not Applicable**

4. Identify any sources of funds transferred to the County/Municipality as a Pilot Payments, or a shared service and explain the reason for the transfer -- **Housing Authorities cannot transfer Unrestricted Net Position** (i.e.: to balance the County/Municipality budget, etc.). **Not Applicable**

5. The proposed budget must not reflect an anticipated deficit from 2021/2021-2022 operations. If there exists an accumulated deficit from prior years' budgets (and funding is included in the proposed budget as a result of a prior deficit) explain the funding plan to eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question.

**(Prepare a response to deficits in most recent audit report pertaining to Deficits to Unrestricted Net Position caused by recording Pension and Post-Employment Benefits liabilities as required by GASB 68 and GASB 75).**

**The deficit will be reduced through attrition of employees, which we have already been implementing. As employees retire or leave, when applicable job duties are being consolidated. The deficit will also be reduced by cost savings measure taken by converting to RAD. The RAD projects have projected operating profits greater than those attainable under public housing.**

# 2021 (2021-2022) HOUSING AUTHORITY BUDGET MESSAGE & ANALYSIS

## VINELAND HOUSING AUTHORITY

### AUTHORITY BUDGET

**FISCAL YEAR: FROM: OCT 1, 2021 TO: SEPT 30, 2022**

Response to questions on page N – 1.

#### Question #1

Excess Utilities will decrease – the authority decided it wasn't feasible to process this fee any more.  
HUD operating subsidy will decrease as projects convert to RAD.  
Voucher income will increase as projects convert to RAD and additional outside authorities are managed by VHA.  
Capital Funds will decrease since two more public housing projects have converted to RAD.  
The ROSS grant has been discontinued by HUD.  
Other tenant fees will increase based on anticipated legal fees, damages, etc.  
Other authority income will increase as VHA has taken on an additional housing authority to manage.  
Other service fees will increase due to contract increases.  
Miscellaneous income will increase based on current trend.  
Interest earned will decrease based on current trend.

Administrative salaries and wages will increase due to annual increases and additional compensation for certain positions.  
Legal expenses will increase due to increased leasing and anticipated evictions of delinquent tenants.  
Tenant Services will increase for life skills programs.  
PILOT will increase based on formula.  
Collection losses will increase due to non-payment of rent by tenants which occurred during COVID. These tenants have assistance and/or help but won't pursue it so there may be losses incurred if evictions are necessary.  
Other general expenses will increase based on current trend.  
Rent expense will increase due to management of additional authority and RAD conversions.  
Principal and interest payments will increase due to additional loan on RAD conversion of KT/OT projects.  
Renewal and replacement reserve will increase due to RAD requirements .

# HOUSING AUTHORITY CONTACT INFORMATION AUTHORITY CONTACT INFORMATION 2021 (2021-2022)

Please complete the following information regarding this Authority. All information requested below must be completed.

<b>Name of Authority:</b>	VINELAND HOUSING AUTHORITY		
<b>Federal ID Number:</b>	22-1768886		
<b>Address:</b>	191 W Chestnut Avenue		
<b>City, State, Zip:</b>	Vineland	NJ	08360
<b>Phone: (ext.)</b>	856-691-4099	<b>Fax:</b>	856-691-8404

<b>Preparer's Name:</b>	Linda M. Cavallo		
<b>Preparer's Address:</b>	2581 E Chestnut Ave Suite B		
<b>City, State, Zip:</b>	Vineland	NJ	08361
<b>Phone: (ext.)</b>	856-696-8000	<b>Fax:</b>	856-794-1295
<b>E-mail:</b>	linda@avenacpa.com		

<b>Chief Executive Officer:(1)</b>	Jacqueline S. Jones		
<b>(1) Or person who performs these functions under another Title</b>			
<b>Phone: (ext.)</b>	856-691-4099	<b>Fax:</b>	856-691-8404
<b>E-mail:</b>	<a href="mailto:jjones@vha.org">jjones@vha.org</a>		

<b>Chief Financial Officer(1)</b>	Wendy Hughes		
<b>(1) Or person who performs these functions under another Title</b>			
<b>Phone: (ext.)</b>	856-691-4099	<b>Fax:</b>	856-691-8404
<b>E-mail:</b>	<a href="mailto:Whughes@vha.org">Whughes@vha.org</a>		

<b>Name of Auditor:</b>	Nina S. Sorelle		
<b>Name of Firm:</b>	Bowman & Company, LLP		
<b>Address:</b>	601 White Horse Road		
<b>City, State, Zip:</b>	Voorhees	NJ	08043
<b>Phone: (ext.)</b>	856-435-6200	<b>Fax:</b>	856-435-0440
<b>E-mail:</b>	nsorelle@bowmanllp.com		

# HOUSING AUTHORITY INFORMATIONAL QUESTIONNAIRE

## VINELAND HOUSING AUTHORITY

FISCAL YEAR: FROM: OCT 1, 2021 TO: SEPT 30, 2022

Answer all questions below completely and attach additional information as required.

- 1) Provide the number of individuals employed in (Use Most Recent W-3 Available 2019 or 2020) as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: 39
- 2) Provide the amount of total salaries and wages as reported on the Authority's Form W-3, (Use Most Recent W-3 Available 2019 or 2020) Transmittal of Wage and Tax Statements: \$1,566,605
- 3) Provide the number of regular voting members of the governing body: 7 (Even if not all commissioners have been appointed (Total Commissioners are either 5 or 7 as per statute for your Authority)
- 4) Provide the number of alternate voting members of the governing body: 0 (Maximum is 2)
- 5) Did any person listed on Page N-4 have a family or business relationship with any other person listed on Page N-4 during the current fiscal year? No If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Authority.
- 6) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year (Most Recent Filing that March 31, 2020 or 2021 deadline has passed 2020 or 2021) because of their relationship with the Authority file the form as required? (Checked to see if individuals actually filed at <http://www.state.nj.us/dca/divisions/dlgs/resources/fds.html> before answering) Yes If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.
- 7) Does the Authority have any amounts receivable from current or former commissioners, officers, key employees or highest compensated employees? No If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.
- 8) Was the Authority a party to a business transaction with one of the following parties:
  - a. A current or former commissioner, officer, key employee, or highest compensated employee? No
  - b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee? No
  - c. An entity of which a current or former commissioner, officer, key employee, or highest compensated employee (or family member thereof) was an officer or direct or indirect owner? NoIf the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, key employee, or highest compensated employee (or family member thereof) of the Authority; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.
- 9) Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract? A personal benefit contract is generally any life insurance, annuity, or endowment contract that benefits, directly or indirectly, the transferor, a member of the transferor's family, or any other person designated by the transferor. No If "yes," attach a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.
- 10) Explain the Authority's process for determining compensation for all persons listed on Page N-4. Include whether the Authority's process includes any of the following: 1) review and approval by the commissioners or a committee thereof; 2) study or survey of compensation data for comparable positions in similarly sized entities; 3) annual or periodic performance evaluation; 4) independent compensation consultant; and/or 5) written employment contract. **Attach a narrative of your Authority's procedures for all individuals listed on Page N-4 (2 of 2).**  
**The process for determining compensation for the Executive Director is determined by a review of the Ed by the Personnel Committee, which is based on an annual performance review, comparability study of housing authorities of similar size and budgetary restrictions. The Assistant Director's compensation is based on an annual performance review by the ED.**

- 11) Did the Authority pay for meals or catering during the current fiscal year?   No   *If "yes," attach a detailed list of all meals and/or catering invoices for the current fiscal year and provide an explanation for each expenditure listed.*
- 12) Did the Authority pay for travel expenses for any employee or individual listed on Page N-4?   No   *If "yes," **attach a detailed list of all travel expenses** for the current fiscal year and provide an explanation for each expenditure listed.*
- 13) Did the Authority provide any of the following to or for a person listed on Page N-4 or any other employee of the Authority?
- First class or charter travel   No
  - Travel for companions   No
  - Tax indemnification and gross-up payments   No
  - Discretionary spending account   No
  - Housing allowance or residence for personal use   No
  - Payments for business use of personal residence   No
  - Vehicle/auto allowance or vehicle for personal use   Yes    
A housing authority vehicle is provided to Jacqueline Jones, Executive Director. The portion of personal use is reflected as additional compensation on her W-2.
  - Health or social club dues or initiation fees   No
  - Personal services (i.e.: maid, chauffeur, chef)   No    
*If the answer to any of the above is "yes," attach a description of the transaction including the name and position of the individual and the amount expended.*
- 14) Did the Authority follow a written policy regarding payment or reimbursement for expenses incurred by employees and/or commissioners during the course of Authority business   and   does that policy require substantiation of expenses through receipts or invoices prior to reimbursement?   Yes   *If "no," attach an explanation of the Authority's process for reimbursing employees and commissioners for expenses. (If your authority does not allow for reimbursements indicate that in answer)*
- 15) Did the Authority make any payments to current or former commissioners or employees for severance or termination?   No   *If "yes," attach explanation including amount paid.*
- 16) Did the Authority make any payments to current or former commissioners or employees that were contingent upon the performance of the Authority or that were considered discretionary bonuses?   No   *If "yes," attach explanation including amount paid.*
- 17) Did the Authority comply with its Continuing Disclosure Agreements for all debt issuances outstanding by submitting its audited annual financial statements, annual operating data, and notice of material events to the Municipal Securities Rulemaking Board's Electronic Municipal Marketplace Access (EMMA) as required?   N/A   *If "no," attach a description of the Authority's plan to ensure compliance with its Continuing Disclosure Agreements in the future. (If no bonded Debt answer is Not Applicable) (Loans from a Bank or State Agencies are not bonded Debt)*
- 18) Did the Authority receive any notices from the Department of Environmental Protection or any other entity regarding maintenance or repairs required to the Authority's systems to bring them into compliance with current regulations and standards that it has not yet taken action to remediate?   No   *If "yes," attach explanation as to why the Authority has not yet undertaken the required maintenance or repairs and describe the Authority's plan to address the conditions identified.*
- 19) Did the Authority receive any notices of fines or assessments from the Department of Environmental Protection or any other entity due to noncompliance with current regulations (i.e.: sewer overflow, etc.)?   No   *If "yes," attach a description of the event or condition that resulted in the fine or assessment and indicate the amount of the fine or assessment.*
- 20) Did the Authority receive any notices of fines or assessments from the Department of Housing and Urban Development or any other entity due to noncompliance with current regulations?   No   *If "yes," attach a description of the event or condition that resulted in the fine or assessment and indicate the amount of the fine or assessment.*
- 21) Has the Authority been deemed "troubled" by the Department of Housing and Urban Development?   No   *If "yes," attach an explanation of the reason the Authority was deemed "troubled" and describe the Authority's plan to address the conditions identified.*



*(This page is directions for filling in page (N-4 (2-of 2) ) (No answers should be entered on this page)*

**AUTHORITY SCHEDULE OF COMMISSIONERS, OFFICERS, KEY EMPLOYEES,  
HIGHEST COMPENSATED EMPLOYEES AND INDEPENDENT CONTRACTORS  
Vineland Housing Authority**

**FISCAL YEAR: FROM: OCT 1, 2021 TO: SEPT 30, 2022**

*Complete the attached table for all persons required to be listed per #1-4 below.*

- 1) List all of the Authority's current commissioners and officers and amount of compensation from the Authority and any other public entities as defined below. Enter zero if no compensation was paid.
- 2) List all of the Authority's key employees and highest compensated employees other than a commissioner or officer as defined below and amount of compensation from the Authority and any other public entities.
- 3) List all of the Authority's former officers, key employees and highest compensated employees who received more than \$100,000 in reportable compensation from the Authority and any other public entities during the most recent fiscal year completed.
- 4) List all of the Authority's former commissioners who received more than \$10,000 in reportable compensation from the Authority and any other public entities during the most recent fiscal year completed.

**Commissioner:** A member of the governing body of the authority with voting rights. Include alternates for purposes of this schedule.

**Officer:** A person elected or appointed to manage the authority's daily operations at any time during the year, such as the chairperson, vice-chairperson, secretary, or treasurer. For the purposes of this schedule, treat the authority's top management official and top financial official as officers. A member of the governing body may be both a commissioner and an officer for the purposes of this schedule.

**Key employee:** An employee or independent contractor of the authority (other than a commissioner or officer) who meets both of the following criteria:

- a) The individual received reportable compensation from the authority and other public entities in excess of \$150,000 for the most recent fiscal year completed; and
- b) The individual has responsibilities or influence over the authority as a whole or has power to control or determine 10% or more of the authority's capital expenditures or operating budget.

**Highest compensated employee:** One of the five highest compensated employees or independent contractors of the authority other than current commissioners, officers, or key employees whose aggregate reportable compensation from the authority and other public entities is greater than \$100,000 for the most recent fiscal year completed.

**Compensation:** All forms of cash and non-cash payments or benefits provided in exchange for services, including salaries and wages, bonuses, severance payments, deferred payments, retirement benefits, fringe benefits, and other financial arrangements or transactions such as personal vehicles, meals, housing, personal and family education benefits, below-market loans, payment of personal or family travel, entertainment, and personal use of the Authority's property. Compensation includes payments and other benefits provided to both employees and independent contractors in exchange for services.

**Reportable compensation:** (Use the Most Recent W-2 available 2019 or 2020. The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the most recent calendar year ended 60 days before the start of the proposed budget year. For example, for fiscal years ending December 31, 2021, the **most recent W-2** and 1099 should be used 2020 or 2019 (60 days prior to start of budget year is November 1, 2020, with 2019 being the most recent calendar year ended), and for fiscal years ending June 30, 2021, the calendar year 2020 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2021, with 2020 being the most recent calendar year ended).

**Other Public Entity:** Any municipality, county, local authority, fire district, or other government unit, regardless of whether it is related in any way to the Authority either by function or by physical location.

Authority Schedule of Commissioners, Officers, Key Employees, Highest Compensated Employees and Independent Contractors (Continued)

Vineyard Housing Authority  
 For the Period October 1, 2021 to September 30, 2022

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T				
		Reportable Compensation from Authority (W-2/ 1099)																					
		Position																					
		Highest Compensated Employee																					
		Key Employee																					
		Officer																					
		Commissioner																					
Name	Title	Average Hours per Week Dedicated to Position	Commissioner	Officer	Key Employee	Highest Compensated Employee	Former	Base Salary/ Stipend	Bonus	Total Compensation from Authority	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority	Names of Other Public Entities where individual is an Employee or Member of the Governing Body (1) See note below	Positions held at Other Public Entities Listed in Column O	Exec. Director	Asst. Exec. Dir.	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column O	Reportable Compensation from Other Public Entities (W-2/ 1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities		
1	Jacqueline S. Jones	40	X	X	X			\$ 138,079	\$ 19,212	\$ 157,291		\$ 157,291	0	BHA, CMHA, OCHA	Exec. Director	NONE	VIA contract	0	0	0	157,291	0	
2	Mario Ruiz-Mesa	2	X							0		0	0	NONE	NONE	N/A		0	0	0	0	0	
3	Philo Chapman	2	X							0		0	0	NONE	NONE	N/A		0	0	0	0	0	
4	Brian Asselta	2	X							0		0	0	NONE	NONE	N/A		0	0	0	0	0	
5	Alexis Cartagena	2	X							0		0	0	NONE	NONE	N/A		0	0	0	0	0	
6	Daniel Peretti	2	X							0		0	0	NONE	NONE	N/A		0	0	0	0	0	
7	Rudolph Luisi	2	X							0		0	0	NONE	NONE	N/A		0	0	0	0	0	
8	Gary Forosisky	2	X							0		0	0	NONE	NONE	N/A		0	0	0	0	0	
9	Wendy Hughes	40	X	X				99,319	14,161	113,480		113,480	0	BHA, CMHA, OCHA	Asst. Exec. Dir.	VIA contract	0	0	0	0	113,480	0	
10										0		0	0									0	0
11										0		0	0									0	0
12										0		0	0									0	0
13										0		0	0									0	0
14										0		0	0									0	0
15										0		0	0									0	0
Total:								\$ 237,398	\$ 33,373	\$ 270,771		\$ 270,771									\$ 270,771	\$ 270,771	

(1) Insert "None" in this column for each individual that does not hold a position with another Public Entity

# Schedule of Health Benefits - Detailed Cost Analysis

Vineland Housing Authority

For the Period

October 1, 2021

to

September 30, 2022

Inout - X - in Box Below IF this Page is Non-Applicable

	# of Covered Members (Medical & Rx)		Annual Cost Estimate per Employee Proposed Budget		Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Prior Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
	Proposed Budget	Employee Proposed Budget	Proposed Budget	Employee Proposed Budget						
<b>Active Employees - Health Benefits - Annual Cost</b>										
Single Coverage	9	\$ 10,990	\$ 98,910	6	\$ 10,740	\$ 64,440	\$ 34,470	53.5%		
Parent & Child	2	25,800	51,600	3	19,830	59,490	(7,890)	-13.3%		
Employee & Spouse (or Partner)	5	18,219	91,095	5	22,150	110,750	(19,655)	-17.7%		
Family	9	30,045	270,405	8	30,900	247,200	23,205	9.4%		
Employee Cost Sharing Contribution (enter as negative - )			(63,320)			(62,640)	(680)	1.1%		
Subtotal	25		448,690	22		419,240	29,450	7.0%		
<b>Commissioners - Health Benefits - Annual Cost</b>										
Single Coverage									#DIV/0!	
Parent & Child									#DIV/0!	
Employee & Spouse (or Partner)									#DIV/0!	
Family									#DIV/0!	
Employee Cost Sharing Contribution (enter as negative - )									#DIV/0!	
Subtotal	0			0					#DIV/0!	
<b>Retirees - Health Benefits - Annual Cost</b>										
Single Coverage	12	4,682	56,184	12	3,850	46,200	9,984	21.6%		
Parent & Child									#DIV/0!	
Employee & Spouse (or Partner)	7	10,868	76,076	6	9,090	54,540	21,536	39.5%		
Family									#DIV/0!	
Employee Cost Sharing Contribution (enter as negative - )			(21,470)			(16,600)	(4,870)	29.3%		
Subtotal	19		110,790	18		84,140	26,650	31.7%		
<b>GRAND TOTAL</b>	<b>44</b>		<b>\$ 559,480</b>	<b>40</b>		<b>\$ 503,380</b>	<b>\$ 56,100</b>	<b>11.1%</b>		

Is medical coverage provided by the SHBP (Yes or No)? (Place Answer in Box)  YES  No

Is prescription drug coverage provided by the SHBP (Yes or No)? (Place Answer in Box)  YES  No

**Note: Remember to Enter an amount in rows for Employee Cost Sharing**

# Schedule of Accumulated Liability for Compensated Absences

Vineland Housing Authority

For the Period      October 1, 2021      to      September 30, 2022

*Complete the below table for the Authority's accrued liability for compensated absences.*

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at beginning of Current Year	Dollar Value of Accrued Compensated Absence Liability	Approved Labor Agreement	Resolution	Individual Employment Agreement
M. Acevedo	48	\$ 6,382	X	X	
E. Alicea	16	1,586		X	
E. Bermudez	63	12,986		X	
C. Brownlow	1	82		X	
M. Cintron	20	2,604		X	
L. Colon	13	1,949		X	
L. deBergue	3	491		X	
M. Dever	13	3,949		X	
Y. Escobar	2	175		X	
D. Fay	3	474		X	
N. Gautier	2	207		X	
C. Goldsborough	90	18,644		X	
E. Gomez	46	6,958		X	
P. Harrison	118	32,626		X	
<b>Total liability for accumulated compensated absences at beginning of current year</b>		<b>\$ 89,113</b>			

*Legal Basis for Benefit  
(check applicable items)*

The total Amount Should agree to most recently issued audit report for the Authority

# Schedule of Accumulated Liability for Compensated Absences

Vineland Housing Authority

For the Period October 1, 2021 to September 30, 2022

Complete the below table for the Authority's accrued liability for compensated absences.

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at beginning of Current Year	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check applicable items)		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Balance from previous page		\$ 89,113		X	
I. Herchelroth	9	1,170		X	
L. Hoban	24	3,619		X	
W. Hughes	94	30,704		X	
L. James	54	8,212		X	
J. Jones	67	33,566		X	
S. Kaufman	36	4,898		X	
B. Matos-Phillips	16	2,196		X	
A. Michaud	84	14,320		X	
R. Miller	88	30,255		X	
D. Pflaumer	79	18,462		X	
G. Pomaes	80	16,896		X	
M. Rodriguez	1	61		X	
P. Rodriguez	105	12,801		X	
<b>Total liability for accumulated compensated absences at beginning of current year</b>		<b>\$ 266,273</b>			

The total Amount Should agree to most recently issued audit report for the Authority







**2021 (2022) HOUSING AUTHORITY BUDGET**

**Financial Schedules Section**

# SUMMARY

For the Period **Vineland Housing Authority** to **September 30, 2022**  
**October 1, 2021** to **September 30, 2022**

	<b>FY 2022 Proposed Budget</b>				<b>FY 2021 Adopted Budget</b>		<b>\$ Increase (Decrease) Proposed vs. Adopted</b>	<b>% Increase (Decrease) Proposed vs. Adopted</b>
	<b>Public Housing Management</b>	<b>Section 8</b>	<b>Housing Voucher</b>	<b>Other Programs</b>	<b>Total All Operations</b>	<b>Total All Operations</b>		
<b>REVENUES</b>								
Total Operating Revenues	\$ 1,651,090	\$ -	\$ 6,926,190	\$ 4,046,430	\$ 12,623,710	\$ 11,413,930	\$ 1,209,780	10.6%
Total Non-Operating Revenues	21,450	-	935,240	1,220,990	2,177,680	2,022,680	155,000	7.7%
Total Anticipated Revenues	1,672,540	-	7,861,430	5,267,420	14,801,390	13,436,610	1,364,780	10.2%
<b>APPROPRIATIONS</b>								
Total Administration	489,340	-	918,800	1,876,280	3,284,420	3,166,990	117,430	3.7%
Total Cost of Providing Services	1,150,060	-	6,932,140	2,679,540	10,761,740	9,669,190	1,092,550	11.3%
Total Principal Payments on Debt Service in Lieu of Depreciation	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	108,420	80,350	28,070	34.9%
Total Operating Appropriations	1,639,400	-	7,850,940	4,555,820	14,154,580	12,916,530	1,238,050	9.6%
Total Interest Payments on Debt	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	147,150	229,130	(81,980)	-35.8%
Total Other Non-Operating Appropriations	-	-	-	370,260	370,260	229,730	140,530	61.2%
Total Non-Operating Appropriations	-	-	-	370,260	517,410	458,860	58,550	12.8%
Accumulated Deficit	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	1,639,400	-	7,850,940	4,926,080	14,671,990	13,375,390	1,296,600	9.7%
Less: Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-	#DIV/0!
Net Total Appropriations	1,639,400	-	7,850,940	4,926,080	14,671,990	13,375,390	1,296,600	9.7%
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	\$ 33,140	\$ -	\$ 10,490	\$ 341,340	\$ 129,400	\$ 61,220	\$ 68,180	111.4%

# Revenue Schedule

## Vineland Housing Authority

For the Period      October 1, 2021      to      September 30, 2022

	<b>FY 2022 Proposed Budget</b>				<b>FY 2021 Adopted Budget</b>	<b>\$ Increase (Decrease) Proposed vs. Adopted</b>	<b>% Increase (Decrease) Proposed vs. Adopted</b>	
	<b>Public Housing Management</b>	<b>Section 8</b>	<b>Housing Voucher</b>	<b>Other Programs</b>	<b>Total All Operations</b>	<b>Total All Operations</b>	<b>All Operations</b>	
<b>OPERATING REVENUES</b>								
<i>Rental Fees</i>								
Homebuyers' Monthly Payments	\$ -		\$ -	\$ -	\$ -	\$ -	#DIV/0!	
Dwelling Rental	842,700		1,832,180	2,674,880	2,479,070	195,810	7.9%	
Excess Utilities				-	3,600	(3,600)	-100.0%	
Non-Dwelling Rental			118,480	118,480	118,800	(320)	-0.3%	
HUD Operating Subsidy	577,180			577,180	458,020	119,160	26.0%	
New Construction - Acc Section 8 Voucher - Acc Housing Voucher				-	-	-	#DIV/0!	
			6,926,190	1,943,770	7,797,450	1,072,510	13.8%	
<b>Total Rental Fees</b>	<b>1,419,880</b>	<b>-</b>	<b>6,926,190</b>	<b>3,894,430</b>	<b>12,240,500</b>	<b>10,856,940</b>	<b>1,383,560</b>	<b>12.7%</b>
<i>Other Operating Revenues (List)</i>								
Capital Funds	231,210			231,210	324,990	(93,780)	-28.9%	
Congregate Service			82,000	82,000	82,000	-	0.0%	
FSS			70,000	70,000	70,000	-	0.0%	
ROSS				-	80,000	(80,000)	-100.0%	
Type in (Grant, Other Rev)				-	-	-	#DIV/0!	
Type in (Grant, Other Rev)				-	-	-	#DIV/0!	
Type in (Grant, Other Rev)				-	-	-	#DIV/0!	
Type in (Grant, Other Rev)				-	-	-	#DIV/0!	
Type in (Grant, Other Rev)				-	-	-	#DIV/0!	
Type in (Grant, Other Rev)				-	-	-	#DIV/0!	
Type in (Grant, Other Rev)				-	-	-	#DIV/0!	
Type in (Grant, Other Rev)				-	-	-	#DIV/0!	
Type in (Grant, Other Rev)				-	-	-	#DIV/0!	
Type in (Grant, Other Rev)				-	-	-	#DIV/0!	
Type in (Grant, Other Rev)				-	-	-	#DIV/0!	
Type in (Grant, Other Rev)				-	-	-	#DIV/0!	
Type in (Grant, Other Rev)				-	-	-	#DIV/0!	
Type in (Grant, Other Rev)				-	-	-	#DIV/0!	
Type in (Grant, Other Rev)				-	-	-	#DIV/0!	
<b>Total Other Revenue</b>	<b>231,210</b>	<b>-</b>	<b>-</b>	<b>152,000</b>	<b>383,210</b>	<b>556,990</b>	<b>(173,780)</b>	<b>-31.2%</b>
<b>Total Operating Revenues</b>	<b>1,651,090</b>	<b>-</b>	<b>6,926,190</b>	<b>4,046,430</b>	<b>12,623,710</b>	<b>11,413,930</b>	<b>1,209,780</b>	<b>10.6%</b>
<b>NON-OPERATING REVENUES</b>								
<i>Other Non-Operating Revenues (List)</i>								
Other Tenant Fees	18,900			42,500	61,400	42,510	18,890	44.4%
Other Authority Income				307,420	307,420	241,910	65,510	27.1%
Management Fees			932,600	695,850	1,628,450	1,552,630	75,820	4.9%
Other Service Fees				47,500	47,500	34,000	13,500	39.7%
Bookkeeping Fees				105,320	105,320	116,580	(11,260)	-9.7%
Miscellaneous Income	80		1,460	15,750	17,290	13,670	3,620	26.5%
<b>Total Other Non-Operating Revenue</b>	<b>18,980</b>	<b>-</b>	<b>934,060</b>	<b>1,214,340</b>	<b>2,167,380</b>	<b>2,001,300</b>	<b>166,080</b>	<b>8.3%</b>
<i>Interest on Investments &amp; Deposits (List)</i>								
Interest Earned	2,470		1,180	6,650	10,300	21,380	(11,080)	-51.8%
Penalties				-	-	-	#DIV/0!	
Other				-	-	-	#DIV/0!	
<b>Total Interest</b>	<b>2,470</b>	<b>-</b>	<b>1,180</b>	<b>6,650</b>	<b>10,300</b>	<b>21,380</b>	<b>(11,080)</b>	<b>-51.8%</b>
<b>Total Non-Operating Revenues</b>	<b>21,450</b>	<b>-</b>	<b>935,240</b>	<b>1,220,990</b>	<b>2,177,680</b>	<b>2,022,680</b>	<b>155,000</b>	<b>7.7%</b>
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 1,672,540</b>	<b>\$ -</b>	<b>\$ 7,861,430</b>	<b>\$ 5,267,420</b>	<b>\$ 14,801,390</b>	<b>\$ 13,436,610</b>	<b>\$ 1,364,780</b>	<b>10.2%</b>

# Prior Year Adopted Revenue Schedule

## Vineland Housing Authority

### FY 2021 Adopted Budget

	Public Housing Management	Section 8	Housing Voucher	Other Programs	Total All Operations
<b>OPERATING REVENUES</b>					
<i>Rental Fees</i>					
Homebuyers' Monthly Payments					\$ -
Dwelling Rental	1,518,470			960,600	2,479,070
Excess Utilities	3,600				3,600
Non-Dwelling Rental	54,000			64,800	118,800
HUD Operating Subsidy	458,020				458,020
New Construction - Acc Section 8					-
Voucher - Acc Housing Voucher	661,010		6,026,990	1,109,450	7,797,450
<b>Total Rental Fees</b>	<b>2,695,100</b>	<b>-</b>	<b>6,026,990</b>	<b>2,134,850</b>	<b>10,856,940</b>
<i>Other Revenue (List)</i>					
Capital Funds	324,990				324,990
Congregate Service				82,000	82,000
FSS				70,000	70,000
ROSS				80,000	80,000
Type in (Grant, Other Rev)					-
Type in (Grant, Other Rev)					-
Type in (Grant, Other Rev)					-
Type in (Grant, Other Rev)					-
Type in (Grant, Other Rev)					-
Type in (Grant, Other Rev)					-
Type in (Grant, Other Rev)					-
Type in (Grant, Other Rev)					-
Type in (Grant, Other Rev)					-
Type in (Grant, Other Rev)					-
Type in (Grant, Other Rev)					-
Type in (Grant, Other Rev)					-
Type in (Grant, Other Rev)					-
Type in (Grant, Other Rev)					-
Type in (Grant, Other Rev)					-
Type in (Grant, Other Rev)					-
<b>Total Other Revenue</b>	<b>324,990</b>	<b>-</b>	<b>-</b>	<b>232,000</b>	<b>556,990</b>
<b>Total Operating Revenues</b>	<b>3,020,090</b>	<b>-</b>	<b>6,026,990</b>	<b>2,366,850</b>	<b>11,413,930</b>
<b>NON-OPERATING REVENUES</b>					
<i>Other Non-Operating Revenues (List)</i>					
Other Tenant Fees	27,800			14,710	42,510
Other Authority Income				241,910	241,910
Management Fees			790,000	762,630	1,552,630
Other Service fees				34,000	34,000
Bookkeeping Fees				116,580	116,580
Miscellaneous Income	13,670				13,670
<b>Other Non-Operating Revenues</b>	<b>41,470</b>	<b>-</b>	<b>790,000</b>	<b>1,169,830</b>	<b>2,001,300</b>
<i>Interest on Investments &amp; Deposits</i>					
Interest Earned	5,980		1,100	14,300	21,380
Penalties					-
Other					-
<b>Total Interest</b>	<b>5,980</b>	<b>-</b>	<b>1,100</b>	<b>14,300</b>	<b>21,380</b>
<b>Total Non-Operating Revenues</b>	<b>47,450</b>	<b>-</b>	<b>791,100</b>	<b>1,184,130</b>	<b>2,022,680</b>
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 3,067,540</b>	<b>\$ -</b>	<b>\$ 6,818,090</b>	<b>\$ 3,550,980</b>	<b>\$13,436,610</b>

# Appropriations Schedule

Vineland Housing Authority  
For the Period October 1, 2021 to September 30, 2022

	<b>FY 2022 Proposed Budget</b>				<b>FY 2021 Adopted Budget</b>			<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
	<b>Public Housing Management</b>	<b>Section 8</b>	<b>Housing Voucher</b>	<b>Other Programs</b>	<b>Total All Operations</b>	<b>Total All Operations</b>	<b>All Operations</b>	<b>Proposed vs. Adopted</b>	<b>Proposed vs. Adopted</b>
<b>OPERATING APPROPRIATIONS</b>									
<i>Administration</i>									
Salary & Wages	153,160		463,250	602,350	\$ 1,218,760	\$ 1,061,020	\$ 157,740	14.9%	
Fringe Benefits	91,940		153,880	393,090	638,910	708,970	(70,060)	-9.9%	
Legal	12,810		9,420	39,780	62,010	45,000	17,010	37.8%	
Staff Training	4,000		5,000	11,000	20,000	22,000	(2,000)	-9.1%	
Travel	1,750		1,000	2,000	4,750	4,750	-	0.0%	
Accounting Fees	-		-	85,000	85,000	85,000	-	0.0%	
Auditing Fees	9,400		12,000	34,010	55,410	52,000	3,410	6.6%	
Miscellaneous Administration*	216,280		274,250	709,050	1,199,580	1,188,250	11,330	1.0%	
<b>Total Administration</b>	<b>489,340</b>	<b>-</b>	<b>918,800</b>	<b>1,876,280</b>	<b>3,284,420</b>	<b>3,166,990</b>	<b>117,430</b>	<b>3.7%</b>	
<i>Cost of Providing Services</i>									
Salary & Wages - Tenant Services				43,430	43,430	45,600	(2,170)	-4.8%	
Salary & Wages - Maintenance & Operation	174,980			446,350	621,330	620,900	430	0.1%	
Salary & Wages - Protective Services					-	-	-	#DIV/0!	
Salary & Wages - Utility Labor					-	-	-	#DIV/0!	
Fringe Benefits	103,450			279,820	383,270	410,900	(27,630)	-6.7%	
Tenant Services	13,750		2,000	56,450	72,200	63,800	8,400	13.2%	
Utilities	266,100			969,320	1,235,420	1,195,480	39,940	3.3%	
Maintenance & Operation	353,390		1,200	542,020	896,610	921,170	(24,560)	-2.7%	
Protective Services					-	-	-	#DIV/0!	
Insurance	85,670		960	169,250	255,880	246,100	9,780	4.0%	
Payment in Lieu of Taxes (PILOT)	57,660			91,530	149,190	133,150	16,040	12.0%	
Terminal Leave Payments					-	-	-	#DIV/0!	
Collection Losses	95,060			79,460	174,520	2,000	172,520	8626.0%	
Other General Expense			1,500	310	1,810	3,100	(1,290)	-41.6%	
Rents			6,926,480		6,926,480	6,026,990	899,490	14.9%	
Extraordinary Maintenance					-	-	-	#DIV/0!	
Replacement of Non-Expendible Equipment					-	-	-	#DIV/0!	
Property Betterment/Additions					-	-	-	#DIV/0!	
Miscellaneous COPS*				1,600	1,600	-	1,600	#DIV/0!	
<b>Total Cost of Providing Services</b>	<b>1,150,060</b>	<b>-</b>	<b>6,932,140</b>	<b>2,679,540</b>	<b>10,761,740</b>	<b>9,669,190</b>	<b>1,092,550</b>	<b>11.3%</b>	
Total Principal Payments on Debt Service in Lieu of Depreciation	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	108,420	80,350	28,070	34.9%	
<b>Total Operating Appropriations</b>	<b>1,639,400</b>	<b>-</b>	<b>7,850,940</b>	<b>4,555,820</b>	<b>14,154,580</b>	<b>12,916,530</b>	<b>1,238,050</b>	<b>9.6%</b>	
<b>NON-OPERATING APPROPRIATIONS</b>									
Total Interest Payments on Debt	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	147,150	229,130	(81,980)	-35.8%	
Operations & Maintenance Reserve					-	-	-	#DIV/0!	
Renewal & Replacement Reserve				370,260	370,260	229,730	140,530	61.2%	
Municipality/County Appropriation					-	-	-	#DIV/0!	
Other Reserves					-	-	-	#DIV/0!	
<b>Total Non-Operating Appropriations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>370,260</b>	<b>517,410</b>	<b>458,860</b>	<b>58,550</b>	<b>12.8%</b>	
<b>TOTAL APPROPRIATIONS</b>	<b>1,639,400</b>	<b>-</b>	<b>7,850,940</b>	<b>4,926,080</b>	<b>14,671,990</b>	<b>13,375,390</b>	<b>1,296,600</b>	<b>9.7%</b>	
<b>ACCUMULATED DEFICIT</b>									
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	<b>1,639,400</b>	<b>-</b>	<b>7,850,940</b>	<b>4,926,080</b>	<b>14,671,990</b>	<b>13,375,390</b>	<b>1,296,600</b>	<b>9.7%</b>	
<b>UNRESTRICTED NET POSITION UTILIZED</b>									
Municipality/County Appropriation	-	-	-	-	-	-	-	-	#DIV/0!
Other					-	-	-	-	#DIV/0!
<b>Total Unrestricted Net Position Utilized</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<b>TOTAL NET APPROPRIATIONS</b>	<b>\$ 1,639,400</b>	<b>\$ -</b>	<b>\$ 7,850,940</b>	<b>\$ 4,926,080</b>	<b>\$ 14,671,990</b>	<b>\$ 13,375,390</b>	<b>\$ 1,296,600</b>	<b>9.7%</b>	

\* Miscellaneous line items may not exceed 5% of total operating appropriations shown below. If amount in miscellaneous is greater than the amount shown below, then the line item must be itemized above.

5% of Total Operating Appropriations      \$ 81,970.00      \$ -      \$ 392,547.00      \$ 227,791.00      \$ 707,729.00

**2021 Appropriations Schedule-Miscellaneous Administration**

**Vineland Housing Authority  
For the Period October 1, 2021 to September 30, 2022**

*Proposed Budget*

**Miscellaneous Administration**

	<u>Public Housing Management</u>	<u>S 8</u>	<u>Housing Voucher</u>	<u>Other Programs</u>	<u>Total All Operations</u>
Advertising	800		400	6,710	7,910
Asset Management Fees	8,640				8,640
Bookkeeping Fees	6,440		84,000		90,440
Computer Program/Support	5,900		9,000	209,330	224,230
Consulting Services	14,000			3,000	17,000
Copier Supplies			2,000	11,500	13,500
Fuel-Admin.	2,000		1,000	4,540	7,540
Inspections Fees	11,820			37,860	49,680
Management Fees	142,080		147,650	331,000	620,730
Membership Fees	1,200		1,000	6,930	9,130
Miscellaneous	9,400		4,200	21,750	35,350
Office Supplies	2,000		6,000	13,440	21,440
Port out Admin Fees			4,500		4,500
Postage	3,400		5,000	8,310	16,710
Publications	800		500	2,610	3,910
Telephone & Internet	7,800		9,000	52,070	68,870
<b>Total Miscellaneous</b>	<b>216,280</b>	<b>0</b>	<b>274,250</b>	<b>709,050</b>	<b>1,199,580</b>

# Prior Year Adopted Appropriations Schedule

## Vineland Housing Authority

### FY 2021 Adopted Budget

	Public Housing Management	Section 8	Housing Voucher	Other Programs	Total All Operations
<b>OPERATING APPROPRIATIONS</b>					
<i>Administration</i>					
Salary & Wages	\$ 233,680		\$ 258,880	\$ 568,460	\$ 1,061,020
Fringe Benefits	172,680		175,200	361,090	708,970
Legal	11,500		3,000	30,500	45,000
Staff Training	7,000		5,000	10,000	22,000
Travel	2,750		1,000	1,000	4,750
Accounting Fees				85,000	85,000
Auditing Fees	18,400		9,000	24,600	52,000
Miscellaneous Administration*	491,470		289,550	407,230	1,188,250
Total Administration	937,480	-	741,630	1,487,880	3,166,990
<i>Cost of Providing Services</i>					
Salary & Wages - Tenant Services	283,960			45,600	329,560
Salary & Wages - Maintenance & Operation				336,940	336,940
Salary & Wages - Protective Services					-
Salary & Wages - Utility Labor					-
Fringe Benefits	210,200			200,700	410,900
Tenant Services	11,180		2,000	50,620	63,800
Utilities	620,280			575,200	1,195,480
Maintenance & Operation	615,260		35,000	270,910	921,170
Protective Services					-
Insurance	157,080		1,660	87,360	246,100
Payment in Lieu of Taxes (PILOT)	89,820			43,330	133,150
Terminal Leave Payments					-
Collection Losses	2,000				2,000
Other General Expense			1,500	1,600	3,100
Rents			6,026,990		6,026,990
Extraordinary Maintenance					-
Replacement of Non-Expendible Equipment					-
Property Betterment/Additions					-
Miscellaneous COPS*					-
Total Cost of Providing Services	1,989,780	-	6,067,150	1,612,260	9,669,190
Total Principal Payments on Debt Service in Lieu of Depreciation	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	80,350
Total Operating Appropriations	2,927,260	-	6,808,780	3,100,140	12,916,530
<b>NON-OPERATING APPROPRIATIONS</b>					
Total Interest Payments on Debt	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	229,130
Operations & Maintenance Reserve					-
Renewal & Replacement Reserve				229,730	229,730
Municipality/County Appropriation					-
Other Reserves					-
Total Non-Operating Appropriations	-	-	-	229,730	458,860
<b>TOTAL APPROPRIATIONS</b>	2,927,260	-	6,808,780	3,329,870	13,375,390
<b>ACCUMULATED DEFICIT</b>					
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	2,927,260	-	6,808,780	3,329,870	13,375,390
<b>UNRESTRICTED NET POSITION UTILIZED</b>					
Municipality/County Appropriation	-	-	-	-	-
Other					-
Total Unrestricted Net Position Utilized	-	-	-	-	-
<b>TOTAL NET APPROPRIATIONS</b>	\$ 2,927,260	\$ -	\$ 6,808,780	\$ 3,329,870	\$ 13,375,390

\* Miscellaneous line items may not exceed 5% of total operating appropriations shown below. If amount in miscellaneous is greater than the amount shown below, then the line item must be itemized above.

5% of Total Operating Appropriations	\$ 146,363.00	\$ -	\$ 340,439.00	\$ 155,007.00	\$ 645,826.50
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**2020 Appropriations Schedule-Miscellaneous Administration**

**Vineland Housing Authority  
For the Period October 1, 2020 to September 30, 2021**

*Proposed Budget*

**Miscellaneous Administration**

	<u>Public Housing Management</u>	<u>S 8</u>	<u>Housing Voucher</u>	<u>Other Programs</u>	<u>Total All Operations</u>
Advertising	2,800		400	4,100	7,300
Asset Management Fees	35,640		0		35,640
Bookkeeping Fees	42,330		83,250		125,580
Computer Program/Support	24,000		41,000	165,000	230,000
Consulting Services	14,000		0	6,000	20,000
Copier Supplies	4,000		2,000	8,500	14,500
Fuel-Admin.	3,000		1,000	3,000	7,000
Inspections Fees	29,400		0	17,880	47,280
Management Fees	301,000		133,200	106,000	540,200
Membership Fees	2,200		1,000	5,900	9,100
Miscellaneous	12,300		4,200	31,500	48,000
Office Supplies	5,000		6,000	15,100	26,100
Port out Admin Fees	0		4,000		4,000
Postage	6,300		5,000	4,900	16,200
Publications	1,800		500	1,600	3,900
Telephone & Internet	7,700		8,000	37,750	53,450
<b>Total Miscellaneous</b>	<b>491,470</b>	<b>0</b>	<b>289,550</b>	<b>407,230</b>	<b>1,188,250</b>

# Debt Service Schedule - Principal

## Vineland Housing Authority

If Authority has no debt X this box

*Fiscal Year Ending in*

	Adopted Budget		Proposed		Fiscal Year Ending in					Total Principal	
	Year 2021	Year 2022	Budget Year 2022		2023	2024	2025	2026	2027	Thereafter	Outstanding
Housing Revenue Bond #1	\$ 80,350	\$ 80,800	\$ 80,800		\$ 85,150	\$ 89,460	\$ 94,580	\$ 99,690	\$ 105,080	\$ 1,638,375	\$ 2,193,135
Capital Leveraging	180,000	85,000	85,000		90,000	95,000	100,000	50,000			420,000
Housing Revenue Bond #2		27,620	27,620		114,340	118,580	123,690	128,660	133,830	2,728,280	3,375,000
Type in Issue Name											
<b>TOTAL PRINCIPAL</b>	260,350	193,420	193,420		289,490	303,040	318,270	278,350	238,910	4,366,655	5,988,135
<b>LESS: HUD SUBSIDY</b>	180,000	85,000	85,000		90,000	95,000	100,000	50,000			420,000
<b>NET PRINCIPAL</b>	\$ 80,350	\$ 108,420	\$ 108,420		\$ 199,490	\$ 208,040	\$ 218,270	\$ 228,350	\$ 238,910	\$ 4,366,655	\$ 5,568,135

<i>Indicate the Authority's most recent bond rating and the year of the rating by ratings service.</i>		
<b>Moody's</b>	<b>Fitch</b>	<b>Standard &amp; Poors</b>
N/A	N/A	N/A
N/A	N/A	N/A
<b>If no Rating type in Not Applicable</b>		

## Debt Service Schedule - Interest

Vineland Housing Authority

If Authority has no debt X this box

*Fiscal Year Ending in*

Type in Issue Name	Adopted Budget Year 2021	Proposed Budget Year 2022	Fiscal Year Ending in					Thereafter	Total Interest Payments Outstanding
			2023	2024	2025	2026	2027		
Housing Revenue Bond #1	133,700	113,680	109,320	105,010	99,890	94,780	89,390	533,200	1,145,270
Capital Leveraging	-	18,800	14,690	10,460	5,870	1,180			51,000
Housing Revenue Bond #2	95,430	33,470	129,960	125,720	120,600	115,640	110,470	875,060	1,510,920
<b>TOTAL INTEREST</b>	229,130	165,950	253,970	241,190	226,360	211,600	199,860	1,408,260	2,707,190
<b>LESS: HUD SUBSIDY</b>		18,800	14,690	10,460	5,870	1,180			51,000
<b>NET INTEREST</b>	\$ 229,130	\$ 147,150	\$ 239,280	\$ 230,730	\$ 220,490	\$ 210,420	\$ 199,860	\$ 1,408,260	\$ 2,656,190

# Net Position Reconciliation

## Vineland Housing Authority

For the Period October 1, 2021 to September 30, 2022

### FY 2022 Proposed Budget

	Public Housing Management	Section 8	Housing		Other Programs	Total All Operations
			Voucher			
	\$ 2,804,128	\$ -	\$(1,647,721)	\$ 6,236,001	\$ 7,392,408	
	5,594,000		375	5,317,685	10,912,060	
	(2,789,872)		(1,648,096)	(662,367)	(5,100,335)	
	1,266,387		451,198	1,810,243	3,527,828	
	3,056,312		1,555,139	4,030,131	8,641,582	
	33,140		10,490	85,770	129,400	

#### TOTAL NET POSITION BEGINNING OF CURRENT YEAR (1)

- Less: Invested in Capital Assets, Net of Related Debt (1)
- Less: Restricted for Debt Service Reserve (1)
- Less: Other Restricted Net Position (1)
- Total Unrestricted Net Position (1)
- Less: Designated for Non-Operating Improvements & Repairs
- Less: Designated for Rate Stabilization
- Less: Other Designated by Resolution
- Plus: Accrued Unfunded Pension Liability (1)
- Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)
- Plus: Estimated Income (Loss) on Current Year Operations (2)
- Plus: Other Adjustments (attach schedule)

#### UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET

- Unrestricted Net Position Utilized to Balance Proposed Budget
- Unrestricted Net Position Utilized in Proposed Capital Budget
- Appropriation to Municipality/County (3)

Total Unrestricted Net Position Utilized in Proposed Budget

#### PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR

(4)

\$ 1,565,967	\$ -	\$ 368,731	\$ 5,263,777	\$ 7,198,475
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
\$ 1,565,967	\$ -	\$ 368,731	\$ 5,263,777	\$ 7,198,475

(1) Total of all operations for this line item must agree to audited financial statements.

(2) Include budgeted and unbudgeted use of unrestricted net position in the current year's operations.

(3) Amount may not exceed 5% of total operating appropriations. See calculation below.

Maximum Allowable Appropriation to Municipality/County \$ 81,220 \$ - \$ 392,547 \$ 227,791 \$ 706,979

(4) If Authority is projecting a deficit for any operation at the end of the budget period, the Authority must attach a statement explaining its plan to reduce the deficit, including the timeline for elimination of the deficit, if not already detailed in the budget narrative section.

2021 (2021-2022)

VINELAND HOUSING  
AUTHORITY

HOUSING  
AUTHORITY  
CAPITAL  
BUDGET/  
PROGRAM

# 2021 (2021-2022) CERTIFICATION OF HOUSING AUTHORITY CAPITAL BUDGET/PROGRAM

## VINELAND HOUSING AUTHORITY

**FISCAL YEAR: FROM: OCT 1, 2021 TO: SEPT 30, 2022**

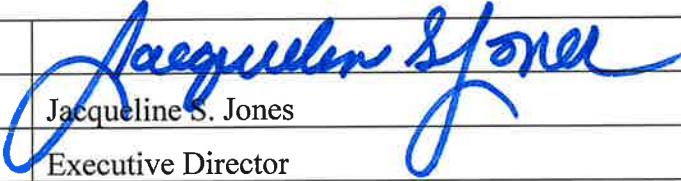
**[ X ] enter X to the left if this paragraph is applicable**

It is hereby certified that the Housing Authority Capital Budget/Program annexed hereto is a true copy of the Capital Budget/Program approved, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget, by the governing body of the Vineland Housing Authority, on the 5<sup>th</sup> day of August, 2021.

**OR**

**[ ] enter X to the left if this paragraph is applicable**

It is hereby certified that the governing body of the \_\_\_\_\_ Housing Authority have elected **NOT** to adopt a Capital Budget /Program for the aforesaid fiscal year, pursuant to N.J.A.C. 5:31-2.2 for the following \_\_\_\_\_ reason(s): \_\_\_\_\_

Officer's Signature:			
Name:	Jacqueline S. Jones		
Title:	Executive Director		
Address:	191 W Chestnut Avenue Vineland, NJ 08360		
Phone Number:	856-691-4099	Fax Number:	856-691-8404
E-mail address	jjones@vha.org		

# 2021 (2021-2022) CAPITAL BUDGET/PROGRAM MESSAGE

## Vineland Housing Authority

FISCAL YEAR: FROM: OCT 1, 2021 TO: SEPT 30, 2022

This section is included in the Capital Budget pursuant to N.J.A.C. 5:31-2. It does not in itself confer any authorization to raise or expend funds. Rather, it is a document used as part of the Housing Authority's planning and management system. Specific authorization to spend funds for purposes described in this section must be granted elsewhere, by a separate financing agreement, security agreement, by resolution appropriating funds from the Renewal and Replacement Reserve, or other lawful means.

1. Has each municipality or county affected by the actions of the authority participated in the development of the capital plan and reviewed or approved the plans or projects included within the Capital Budget/Program (This may include the governing body or certain officials such as planning boards, Construction Code Officials) as to these Projects? No
2. Has each capital project/project financing been developed from a specific plan or report and have the full life cycle costs of each been calculated? Yes
3. Has a long-term (5 years or more) infrastructure needs and other capital items (Vehicles, Equipment) needs assessment been prepared? Yes
4. If amounts are on Page CB-3 in the column Debt Authorizations. Indicate the primary source of funding the debt service for the Debt Authorizations (Example HUD Funding or Other sources). N/A
5. Have the current capital projects been reviewed and approved by HUD? Yes

*Add additional sheets if necessary.*



# Proposed Capital Budget

## Vineland Housing Authority

For the Period October 1, 2021 to September 30, 2022

	Estimated Total Cost	Funding Sources			
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants Other Sources
<i>Public Housing Management</i>					
Replace roofs, gutters & downspouts	\$ 200,000				\$ 200,000
Replace kitchen countertops & Concrete walkway, paving	-				
Type in Description	-				
Total	200,000	-	-	-	200,000
<i>Section 8</i>					
Type in Description	-				
Type in Description	-				
Type in Description	-				
Type in Description	-				
Total	-	-	-	-	-
<i>Housing Voucher</i>					
Type in Description	-				
Type in Description	-				
Type in Description	-				
Type in Description	-				
Total	-	-	-	-	-
<i>Other Programs</i>					
RAD-Flooring & refrigerators	-				
RAD-roofs, gutters, exhaust fans	165,000		165,000		
RAD-kitchen countertops & cabinets	-				
Total	165,000	-	165,000	-	-
<b>TOTAL PROPOSED CAPITAL BUDGET</b>	<b>\$ 365,000</b>	<b>\$ -</b>	<b>\$ 165,000</b>	<b>\$ -</b>	<b>\$ 200,000</b>

Enter brief description of up to four projects for each operation above. For operations with more than four budgeted projects, please attach additional schedules. Input total amount of all projects for the operation on single line and enter "See Attached Schedule" instead of project description.

# 5 Year Capital Improvement Plan

## Vineland Housing Authority

For the Period October 1, 2021 to September 30, 2022

*Fiscal Year Beginning in*

	Estimated Total Cost	Current Budget					
		Year 2022	2023	2024	2025	2026	2027
<i>Public Housing Management</i>							
Replace roofs, gutters & downs	\$ 200,000	\$ 200,000					
Replace kitchen countertops &	300,000	-		200,000	100,000		
Concrete walkway, paving	200,000	-	200,000				
Type in Description	-	-					
Total	700,000	200,000	200,000	200,000	100,000	-	-
<i>Section 8</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<i>Housing Voucher</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<i>Other Programs</i>							
RAD-Flooring & refrigerators	128,010	-			\$ 78,010	\$ 50,000	
RAD-roofs, gutters, exhaust fan:	579,310	165,000	150,000	150,000	114,310		
RAD-kitchen countertops & cab	142,920	-		20,000	22,920	50,000	50,000
Type in Description	-	-					
Total	850,240	165,000	150,000	170,000	215,240	100,000	50,000
<b>TOTAL</b>	<b>\$ 1,550,240</b>	<b>\$ 365,000</b>	<b>\$ 350,000</b>	<b>\$ 370,000</b>	<b>\$ 315,240</b>	<b>\$ 100,000</b>	<b>\$ 50,000</b>

*Project descriptions entered on Page CB-3 will carry forward to Pages CB-4 and CB-5. No need to re-enter project descriptions above.*

## 5 Year Capital Improvement Plan Funding Sources

Vineland Housing Authority  
For the Period October 1, 2021 to September 30, 2022

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Public Housing Management</i>						
Replace roofs, gutters & downs	\$ 200,000				\$ 200,000	
Replace kitchen countertops &	300,000				300,000	
Concrete walkway, paving	200,000				200,000	
Type in Description	-					
Total	700,000	-	-	-	700,000	-
<i>Section 8</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>Housing Voucher</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>Other Programs</i>						
RAD-Flooring & refrigerators	128,010		\$ 128,010			
RAD-roofs, gutters, exhaust fan	579,310		579,310			
RAD-kitchen countertops & cab	142,920		142,920			
Total	850,240	-	850,240	-	-	-
<b>TOTAL</b>	<b>\$ 1,550,240</b>	<b>\$ -</b>	<b>\$ 850,240</b>	<b>\$ -</b>	<b>\$ 700,000</b>	<b>\$ -</b>
Total 5 Year Plan per CB-4	<u>\$ 1,550,240</u>					
Balance check		- If amount is other than zero, verify that projects listed above match projects listed on CB-4.				

Project descriptions entered on Page CB-3 will carry forward to Pages CB-4 and CB-5. No need to re-enter project descriptions above.

**Vineland Housing Authority**  
**Calculations**  
**FYE 9-30-22**

9-30-2020 audit not done yet



<b><u>Totals</u></b>	<b>Per Unaudited FDS 9-30-2020</b>			<b>Totals</b>
	<b>GASB 75</b>	<b>GASB 68</b>	<b>Compensated</b>	
	<b>Accrued</b>	<b>Accrued</b>		
	<b>OPEB</b>	<b>Pension</b>		
Long Term Liabilities		\$0		
Comp. Absences Liab. ST			\$73,613	\$73,613
Comp. Absences Liab. LT			\$220,838	\$220,838
Long Term Liabilities	\$5,087,498	\$2,575,775		\$7,663,273
Deferred Inflows	\$3,761,159	\$1,392,011		\$5,153,170
Deferred Outflows	(\$207,075)	(\$439,958)		(\$647,033)
	<u>\$8,641,582</u>	<u>\$3,527,828</u>	<u>\$294,451</u>	

<b><u>Public Housing</u></b>	<b>Per Unaudited FDS 9-30-2020</b>		
	<b>GASB 75</b>	<b>GASB 68</b>	<b>Compensated</b>
	<b>Accrued</b>	<b>Accrued</b>	
	<b>OPEB</b>	<b>Pension</b>	
Long Term Liabilities			
Comp. Absences Liab. ST			\$12,947
Comp. Absences Liab. LT			\$55,480
Long Term Liabilities	\$1,799,321	\$1,022,503	
Deferred Inflows	\$1,330,228	\$445,347	
Deferred Outflows	(\$73,237)	(\$201,463)	
	<u>\$3,056,312</u>	<u>\$1,266,387</u>	<u>\$68,427</u>

<b><u>HCV</u></b>	<b>Per Unaudited FDS 9-30-2020</b>		
	<b>GASB 75</b>	<b>GASB 68</b>	<b>Compensated</b>
	<b>Accrued</b>	<b>Accrued</b>	
	<b>OPEB</b>	<b>Pension</b>	
Long Term Liabilities			
Comp. Absences Liab. ST			\$6,829
Comp. Absences Liab. LT			\$25,905
Long Term Liabilities	\$915,546	\$358,900	
Deferred Inflows	\$676,858	\$156,128	
Deferred Outflows	(\$37,265)	(\$63,830)	
	<u>\$1,555,139</u>	<u>\$451,198</u>	<u>\$32,734</u>

**Vineland Housing Authority**  
**Calculations**  
**FYE 9-30-22**

9-30-2020 audit not done yet

<b><u>Other Programs</u></b>	<b>Per Unaudited FDS 9-30-2020</b>		
	<b>GASB 75 Accrued OPEB</b>	<b>GASB 68 Accrued Pension</b>	<b>Compensated Absences</b>
Long Term Liabilities			
Comp. Absences Liab. ST			\$53,837
Comp. Absences Liab. LT			\$139,453
Long Term Liabilities	\$2,372,631	\$1,194,372	
Deferred Inflows	\$1,754,073	\$790,536	
Deferred Outflows	(\$96,573)	(\$174,665)	
	<u>\$4,030,131</u>	<u>\$1,810,243</u>	<u>\$193,290</u>