

Yolo County Housing Yolo County, California

March 31, 2016

MINUTES

The Yolo County Housing met on the 31st day of March, 2015, in regular session in its Chambers in the Erwin W. Meier Administration Building, 625 Court Street, Woodland, California at 5:00 p.m.

Present: Tom Stallard; Karen Vanderford; Jennifer Wienecke-Friedman; Robb Davis, City of Davis, Alternate

Absent: Cecilia Aguiar-Curry; Mark Johannessen; Helen Thomson

Staff Present: Lisa Baker, CEO
Hope Welton, Agency Counsel
Janis Holt, General Managing Director
Julie Dachtler, Clerk

CALL TO ORDER

1. Pledge of Allegiance.
2. Consider approval of the agenda.

Minute Order No. 16-01: Approved agenda as submitted, noting that Presentations would be moved to the end of the agenda.

MOTION: Davis. SECOND: Vanderford. AYES: Davis, Stallard, Vanderford, Wienecke-Friedman.
ABSENT: Aguiar-Curry, Johannessen, Thomson.

3. Public Comment: Opportunity for members of the public to address the Housing Authority on subjects not otherwise on the agenda relating to Housing Authority business. The Board reserves the right to impose a reasonable limit on time afforded to any topic or to any individual speaker.

There was no public comment.

PRESENTATIONS

4. Presentation, Family Self Sufficiency Graduate Stephanie Moore

Janis Holt presented Family Self Sufficiency Graduate Stephanie Moore.

5. Presentation, High Performer Designation: Public Housing and Housing Choice Voucher Program

Janis Holt presented the High Performer Designation: Public Housing and Housing Choice Voucher Program.

PUBLIC HEARING

6. Public Hearing Adopting Resolution Approving the Proposed 2016 Annual Plan and Authorizing Submission to the U.S. Department of Housing and Urban Development (Holt, Ichtertz and Jimenez-Perez)

Andrea Matsuoka of Legal Services of Northern California addressed the Board on this item.

Minute Order No. 16-02: Held public hearing and approved recommended action by **Resolution No. 16-01.**

MOTION: Davis. SECOND: Stallard. AYES: Davis, Stallard, Vanderford, Wienecke-Friedman. ABSENT: Aguiar-Curry, Johannessen, Thomson.

CONSENT AGENDA

Minute Order No. 16-03: Approved Consent Agenda Item Nos.7-11.

MOTION: Davis. SECOND: Stallard. AYES: Davis, Stallard, Vanderford, Wienecke-Friedman. ABSENT: Aguiar-Curry, Johannessen, Thomson

7. Approval of the Minutes for the Meeting of December 17, 2015

Approved the minutes of the meeting of December 17, 2015 on Consent.

8. Review and Approve FY 2016 General Bargaining Unit Memorandum of Understanding (Baker and Holt)

Approved **Agreement No. 16-01** on Consent.

9. Review, Approve and Adopt Resolution for PEMHCA Contributions (Holt)

Approved **Resolution No. 16-02** on Consent.

10. Review and Approve Revision to Senior Accountant Position to Confidential Exempt Senior Accountant (Holt and Gillette)

Approved recommended action on Consent.

11. Review and Approve Proposed Contract with New Hope CDC to deliver services (Baker, Holt, Gillette)

Approved recommended action on Consent.

REGULAR AGENDA

12. Receive 2014-2015 Audit Report (Gillette)

Minute Order No. 16-04: Approved recommended action.

MOTION: Davis. SECOND: Vanderford. AYES: Davis, Stallard, Vanderford, Wienecke-Friedman. ABSENT: Aguiar-Curry, Johannessen, Thomson.

13. Receive Verbal Report from CEO on JPA Formation

CEO Lisa Baker provided a brief update noting they met with attorneys for the individual cities, in which they believe it is more appropriate for the cities to create housing authorities that then creates the JPA. They are working with County Counsel's Office on the remaining issues around the JPA formation, GASB and the status of the Housing Authority's Board. They are making progress and hope to have some resolution in the next 2-3 months. This means that there will need to be another meeting of the existing Board in April.

14. Receive comments from CEO

CEO Lisa Baker provided comments noting that the big thing that is coming up is a comprehensive audit from Department of Housing and Urban development (HUD) and the last time it was done was in 2006/07. Expect to get audit letter shortly from them requesting materials for the audit, then they will be doing the audit around the 1st or 2nd week of May. She also noted that the Department of Housing & Urban Development has links for training for Commissioners, which she will send out to the Commissioners if they are interested in taking the training. They have also been in discussion with the Public Defenders Office, Neighborhood Court and Probation regarding folks who have criminal backgrounds as it relates to housing. Commissioner Davis commented that his intern is searching for successful re-entry programs, which he said he would share whatever is gathered. Lisa spoke about their 2016 calendar that she passed out and briefly noted the accomplishments from last year that are included in the calendar. They were also approached by the Chair of San Joaquin County about meeting in April regarding homelessness, as well as they will be doing a presentation about homelessness in Oklahoma in September. Announced that the 1st installment of the white paper that Lisa co-authored and edited on behalf of the National Homeless Committee is coming out in the next National Journal Housing and Community Development, which she will provide a copy to the members. Continuing to work on grant issues and the City of Davis has named Lisa as one of Cool Davis' eco-heroes for 2016.

15. Receive comments from Commissioners

There were no comments from the Commissioners.

ADJOURNMENT

Next meeting is TBD

Cecilia Aguiar-Curry, Chair
Yolo County Housing

Julie Dachtler, Clerk
Yolo County Housing

YOLO COUNTY HOUSING

AGENDA

REGULAR MEETING

March 31, 2016

5:00 p.m.



YOLO COUNTY HOUSING
HOUSING COMMISSION

CECILIA AGUIAR-CURRY
ROBB DAVIS
MARK JOHANNESSEN
TOM STALLARD
HELEN MACLEOD THOMSON
JENNIFER WIENECKE-FRIEDMAN
KAREN VANDERFORD

BOARD OF SUPERVISORS CHAMBERS
625 COURT STREET, ROOM 206
WOODLAND, CALIFORNIA 95695

LISA A. BAKER
CHIEF EXECUTIVE OFFICER

HOPE WELTON
AGENCY COUNSEL

Reminder: Please turn off cell phones.

CALL TO ORDER

1. Pledge of Allegiance.
2. Consider approval of the agenda.
3. Public Comment: Opportunity for members of the public to address the Housing Authority on subjects not otherwise on the agenda relating to Housing Authority business. The Board reserves the right to impose a reasonable limit on time afforded to any topic or to any individual speaker.

PRESENTATIONS

4. Presentation, Family Self Sufficiency Graduate Stephanie Moore
5. Presentation, High Performer Designation: Public Housing and Housing Choice Voucher Program

PUBLIC HEARING

6. Public Hearing Adopting Resolution Approving the Proposed 2016 Annual Plan and Authorizing Submission to the U.S. Department of Housing and Urban Development (Holt, Ichtertz and Jimenez-Perez)

CONSENT AGENDA

7. Approval of the Minutes for the Meeting of December 17, 2015
8. Review and Approve FY 2016 General Bargaining Unit Memorandum of Understanding (Baker and Holt)
9. Review, Approve and Adopt Resolution for PEMHCA Contributions (Holt)
10. Review and Approve Revision to Senior Accountant Position to Confidential Exempt Senior Accountant (Holt and Gillette)
11. Review and Approve Proposed Contract with New Hope CDC to deliver services (Baker, Holt, Gillette)

REGULAR AGENDA

12. Receive 2014-2015 Audit Report (Gillette)
13. Receive Verbal Report from CEO on JPA Formation
14. Receive comments from CEO
15. Receive comments from Commissioners

ADJOURNMENT

Next meeting is TBD

I declare under penalty of perjury that the foregoing agenda was posted by Friday, March 25, 2016 by 5:00 p.m. at the following places:

- On the bulletin board at the east entrance of the Erwin W. Meier Administration Building, 625 Court Street, Woodland, California; and
- On the bulletin board outside the Board of Supervisors Chambers, Room 206 in the Erwin W. Meier Administration Building, 625 Court Street, Woodland, California; and
- On the bulletin board of Yolo County Housing, 147 West Main Street, Woodland, California.

I declare under penalty of perjury that the foregoing agenda will be posted no later than Monday, March 28, 2016 by 5:00 p.m. as follows:

- On the Yolo County website: www.yolocounty.org.

Julie Dachtler, Clerk of the Board

By: _____
Clerk

NOTICE

If requested, this agenda can be made available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 and the Federal Rules and Regulations adopted in implementation thereof. Persons seeking an alternative format should contact the Clerk of the Board for further information. In addition, a person with a disability who requires a modification or accommodation, including auxiliary aids or services, in order to participate in a public meeting should telephone or otherwise contact the Clerk of the Board as soon as possible and at least 72 hours prior to the meeting. The Clerk of the Board may be reached at (530) 666-8195 or at the following address:

Yolo County Housing
c/o Clerk of the Board of Supervisors
County of Yolo
625 Court Street, Room 204, Woodland, CA 95695

Yolo County Housing
Yolo County, California

Meeting Date: March 31, 2016

To: County Counsel ✓
Yolo County Housing ✓

6.

Public Hearing Adopting Resolution Approving the Proposed 2016 Annual Plan and Authorizing Submission to the U.S. Department of Housing and Urban Development (Holt, Ichtertz and Jimenez-Perez)

Andrea Motsuoka of Legal Services of Northern California addressed the Board on this item.

Minute Order No. 16-02: Held public hearing and approved recommended action by **Resolution No. 16-01**.

MOTION: Davis. SECOND: Stallard. AYES: Davis, Stallard, Vanderford, Wienecke-Friedman. ABSENT: Aguiar-Curry, Johannessen, Thomson.



Yolo County Housing

147 W. Main Street
WOODLAND, CA 95695

Woodland: (530) 662-5428
Sacramento: (916) 444-8982
TTY: (800) 545-1833, ext. 626

DATE: March 31, 2016
TO: YCH Housing Commission
FROM: Lisa A. Baker, CEO
PREPARED BY: Janis Holt, General Director

SUBJECT: Public Hearing Adopting Resolution Approving the Proposed FY 2016 Annual Plan Update and Authorize Submission to the Department of Housing and Urban Development.

RECOMMENDED ACTION:

That the Housing Commission:

- a) Hold a public hearing to solicit public comment regarding the proposed Annual Plan; and
- b) After public testimony, comments and any changes, adopt the FY 2016 Annual Plan, approve the required HUD Resolution and authorize submission to HUD.

BACKGROUND / DISCUSSION

As part of its requirements to HUD, Yolo County Housing is required to have an adopted Five Year Agency Plan regarding its Housing Choice Voucher and Public Housing Programs. On March 19, 2015, the Commission adopted the Five Year Plan and the 2015 Annual Plan. Annually, the Agency must review its Five-Year Plan and adopt an Annual Plan regarding how it will handle its Admissions, Occupancy, Residency, Capital Fund Plan and Strategic Plans for housing.

As part of the Plan process, the Agency created an update to the annual plan and circulated it for a 45-day comment period to the public and stakeholders. The draft Plan was also presented to the Residency Advisory Board (RAB). A Public Notice was published on February 12, 2016 for the public comment period from February 12, 2016 and ended on March 28, 2016. A Public Notice was published on March 9, 2016 for the Public Hearing scheduled on March 31, 2016 at 5:00 pm at the Yolo County Board of Supervisors Chambers, 625 Court Street, Woodland, CA.

Residency Advisory Board

The RAB held one (1) meeting to review the Plan on March 2, 2016. Members received

presentations from each department including Finance, Administration, Facilities, Real Estate Services and Housing Assistance (Vouchers). Members expressed their appreciation for the Agency and the quality, affordable housing provided to their families and community. They were engaged in learning about self-sufficiency and home ownership programs. Members expressed interest in implementing additional water conservation programs, fundraising or grants for playground repairs and improvements, installation of campus security systems, and reviewing parking issues. Members asked for clarification regarding the Point System assigned to the housing wait lists and the Rental Assistance Demonstration Program and the potential impacts to public housing. RAB members were supportive of the agency's expansion of the Community Awareness and Support Team (CAST) to the Las Casitas and Riverbend Manor I/II campuses.

With regard to interests expressed, staff explained types and access to self-sufficiency programs. Staff discussed the proposed water meter project. With regard to playground repairs at El Rio Villas, immediate repairs have already been addressed. Staff is looking at future alternatives to enhance the facilities. Staff will be looking at parking issues and safety and security, including potential funding sources, through its Quarterly Resident meetings and Annual Planning process as a result of the comments.

Public Comment

On March 24, 2016, YCH received public comment correspondence from Legal Services of Northern California (LSNC) providing feedback and input to assist the Agency with strengthening the Annual Plan and ensure compliance. Staff will be conducting a complete rewrite of both the Admissions and Continued Occupancy Plan (ACOP) for public housing programs and the Administrative Plan (AP) for housing choice voucher programs no later than the next cycle for the Annual Plan Update in March 2017. Staff will work closely with LSNC on rewrites of both plans and request their review for fair housing compliance.

A summary of LSNC's public comment points with staff response is provided:

- I. Meaningful and Early Involvement of the Resident Advisory Board (RAB) – The RAB met on March 2, 2016 (after the posting of the draft Annual Plan for public comment on 2/12/2016) as described in this staff report. Comments were incorporated in the draft of the Annual Plan attached and the box on HUD Form 50075 is checked.
- II. Ensuring Access to Housing for Applicants with a Criminal Record, Particularly When They Meet Exceptions to Mandatory Denial Rules – The current practice for admissions into Yolo County housing programs is to consider each applicant background on a case-by-case basis which includes reviewing completion of drug rehabilitation programs. Staff only considers the mandatory denial to those applicants who have been evicted from federally subsidized housing due to methamphetamine production or sale on federally subsidized property. Staff proposes to rewrite this portion of the Annual Plan to more closely reflect actual practice and provisions within the ACOP and Administrative Plan. In addition, based on prior comments from Commissioners, access to housing for those with a criminal record will be an area of review for the comprehensive analysis of the ACOP and Administrative Plan.

- III. Compliance with the Violence Against Women Act of 2005 (VAWA) – Since Yolo County Housing is a High Performing Agency, the Annual Plan template is a revised HUD format that is a shorter version of the full template. In accordance with PIH Notice 2015-18, VAWA is not required in this template. Although not required as part of the Annual Plan template, as information, staff has provided all offices with the VAWA flyer to post to their bulletin boards and have given a copy to each household. We will also be posting it to the Agency's website on the Residents tab and the FAQ's page.

Staff will be working on revised language in its ACOP and in its Administrative Plan as part of the comprehensive review cited above. This will be vetted with our constituents, the public and LSNC, as well as other partners, and included in future versions of the Annual Plan to ensure that all victims of domestic violence, dating violence, or stalking are not negatively or unintentionally impacted and have equal access to housing programs administered by YCH.

- IV. More Information is Needed about the Progress Report – The Progress Report covers a five (5) year time period. We are in Year 2 of this Plan. As such, we don't expect to complete all five (5) goals in the first years. Nevertheless, Staff agrees with LSNC that we could say a lot more about our successful work in completing ADA improvements and, with Commission approval, will add the following to pages 22 of the Annual Plan:

Page 22:

Phase I of the ADA site improvements at El Rio Villas I and II were completed in late 2014. Improvements included ADA path of travel, ADA parking and van accessible stall upgrades, ADA ramping upgrades to accessible units and at the YCH property management office and community room, and new ADA signage and striping. In addition, roadway and parking bay improvements at both complexes were completed.

In the same contract, ADA parking stall improvements, path of travel and ramping, ADA parking and van accessible stall upgrades, new ADA signage and striping at the Vista Montecito housing complex in Esparto were also completed.

Prior to the Phase I at El Rio Villa I and II, ADA site improvements were completed at the Yolano Village and Donnelley Circle housing complexes in Woodland. These improvements include ADA path of travel, ADA parking and van accessible stall upgrade, ramping upgrades to existing ADA units and new ADA signage and striping.

Nevertheless, Phase II of ADA site improvements at El Rio Villa III and IV, had to be delayed due to the Health and Safety issues concerning the drinking water from the West water well that tested high for Nitrates and the state levels of Chromium 6. This well was constructed as an agricultural well in the 1940's that was converted to domestic potable water in the 1950's. Currently, the agency engineer is in the final stages of plans and specifications to replace this well.

YCH has received an engineering proposal on March 17, 2016 for Phase II of the ADA site improvements at El Rio Villa III and IV. This proposal is currently under review by staff.

In the 2016 Capital Fund Plan Annual Statement, YCH proposes ADA site improvements at the following housing complexes, Ridge Cut Homes at Knights Landing, Yolito Homes at Yolo, Riverbend Senior Manors I and II and Las Casitas in West Sacramento.

With Regard to the section on customer service satisfaction surveys, again, we are beginning Year 2 of the Plan; however, this area is more problematic due to ongoing staffing and fiscal constraints imposed by the federal budgeting process. With the Commission's approval, staff proposes to add the following:

Page 24

Due to ongoing fee proration and budget cuts to the federally funded programs, there is minimal staffing and funding to conduct customer service satisfaction surveys. Staff is looking at ways to move away from paper surveys and tabulation to more data driven, tech and automated systems in order to continue to have the ability to engage in surveys, but also to be able to better analyze resulting data and data relationships.

- V. Consideration of Additional Housing Preferences – YCH has expanded access to homeless families through partnership endeavors like Bridge to Housing in West Sacramento and New Pathways in Davis as well as serving as staff to the 10 Year Plan to End Homelessness Commission and continuing to be a partner in Yolo County Homeless & Poverty Action Coalition (HPAC). In addition, YCH, outside of these programs, provides homeless housing opportunities in both permanent and transitional housing to full service mental health clients, termed out foster youth and is working with County departments on future programming for homeless through its development at 180 W. Beamer Street in Woodland and additional programs with HHS and the Public Defender's Office.

As part of the update of the ACOP and Administrative Plan update, staff will be looking at its policies and regulations in order to make a recommendation to the Commission. Nevertheless, staff urges caution regarding a homeless preference in our Public Housing and Voucher programs for two reasons:

- A. In our experience in using this preference in the past, the majority of all families are able to meet the definition, thereby creating additional administrative burden for staff and slowing down the housing process without any increase in housing our most vulnerable homeless; and
- B. In our experience through Bridge to Housing, New Pathways and other programs, homeless populations, and especially chronically homeless populations, require wrap around services in order to help ensure that they are able to remain stable in their housing. Just giving a preference will not ensure that chronically homeless populations will be successfully housed or able to remain housed over the long term. The most successful models for working with homeless populations in our programs have been VASH and Bridge to Housing, both of which provided social service supports separate

from our housing specialist assistance.

As the primary provider of affordable housing in the jurisdiction, YCH also has a duty to balance the needs of its constituents, which includes seniors, disabled, and working families. Much more work and analysis needs to be done before we can recommend a change to our Plans.

- VI. Affirmatively Furthering Fair Housing – YCH currently contracts with LSNC for a variety of services. As such, YCH expects that this would be one area in which it would be consulting with LSNC on the use of the AFFH Data and Mapping Tool.

Staff would like to thank LSNC for their comments and recommendations and looks forward to working with them in the upcoming year.

FISCAL IMPACT

Timely submission and approval of the Plan is the basis for receipt of federal funds from HUD.

CONCLUSION

Staff recommends that, after public testimony, comments and any changes, that the Commission adopt the 2016 Annual Plan and authorize submission to the Department of Housing and Urban Development (HUD).

Attachments: Resolution
Draft Annual Plan
Public Comment Letter – Legal Services of Northern California

YOLO COUNTY HOUSING
RESOLUTION NO. 16-01

(Resolution to Chief Executive Officer to Execute 2016 Agency Plan)

WHEREAS, the Housing Authority of the County of Yolo ("YCH") is required to update its annual plan; and

WHEREAS, the agency plan must be submitted 75 days before the end of the budget cycle; and

WHEREAS, the approved updated Agency Plan must be submitted to HUD by the 17th of April 2016 in order to be in program compliance; and

WHEREAS, submission and approval of this resolution is the basis for receipt of federal funds from HUD

NOW, THEREFORE, BE IT RESOLVED, ORDERED AND FOUND by the Housing Commission of the Housing Authority of the County of Yolo, as follows:

1. The foregoing recitals are true and correct.
2. The Housing Commission hereby approves that the Housing Authority of the County of Yolo submit an updated agency plan to the U.S. Department of Housing and Urban Development.
3. The Housing Commission hereby authorizes the Chief Executive Officer on behalf of the Housing Authority of the County of Yolo, to execute any and all agreements necessary to carry out this transaction.

EFFECTIVE DATES: This Resolution shall take effect from and after the date of its adoption.

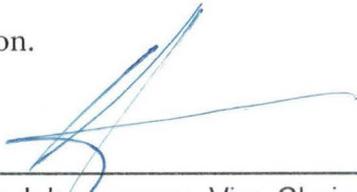
PASSED AND ADOPTED, by the Housing Commission of the Housing Authority of the County of Yolo, State of California, this 31st day of March, 2016 by the following vote:

AYES: Davis, Stallard, Vandeford, Wienecke-Friedman.

NOES: None.

ABSTAIN: None.

ABSENT: Aguiar-Curry, Johannessen, Thomson.



Mark Johannessen, Vice-Chair
Housing Commission theof
Housing Authority of the County of Yolo

Approved as to Form:

By Hope P. Welton
Hope Welton, Agency Counsel

Attest:

Julie Dachtler, Agency Clerk
Housing Commission of the
Housing Authority of the County of Yolo

By Julie Dachtler



**FY2016 CAPITAL FUND PROGRAM ANNUAL
STATEMENT AND FIVE-YEAR PLAN**

Part I: Summary					
PHA Name: Yolo County Housing			Grant Type and Number Capital Fund Program Grant No: CA30P04450116 Replacement Housing Factor Grant No: Date of CFFP: _____:		FFY of Grant: 2016 FFY of Grant Approval: 2016
Type of Grant <input checked="" type="checkbox"/> Original Annual Statement <input type="checkbox"/> Reserve for Disasters/Emergencies <input type="checkbox"/> Revised Annual Statement (revision no:) <input type="checkbox"/> Performance and Evaluation Report for Period Ending: <input type="checkbox"/> Final Performance and Evaluation Report					
Line	Summary by Development Account	Total Estimated Cost		Total Actual Cost ¹	
		Original	Revised ²	Obligated	Expended
1	Total non-CFP Funds				
2	1406 Operations (may not exceed 20% of line 21) ³	\$148,209.00			
3	1408 Management Improvements	\$30,000.00			
4	1410 Administration (may not exceed 10% of line 21)	\$74,104.00			
5	1411 Audit				
6	1415 Liquidated Damages				
7	1430 Fees and Costs	\$40,000.00			
8	1440 Site Acquisition				
9	1450 Site Improvement	\$149,335.00			
10	1460 Dwelling Structures	\$85,000.00			
11	1465.1 Dwelling Equipment - Nonexpendable	\$1,500.00			
12	1470 Nondwelling Structures				
13	1475 Nondwelling Equipment	\$45,000.00			
14	1485 Demolition				
15	1492 Moving to Work Demonstration				
16	1495.1 Relocation Costs				
17	1499 Development Activities ⁴				
18a	1501 Collateralization or Debt Service paid by the PHA	\$167,898.00			
18b	9000 Collateralization or Debt Service paid Via System of Direct Payment				
19	1502 Contingency (may not exceed 8% of line 20)				
20	Amount of Annual Grant: (sum of line 2- 19)	\$741,046.00			
21	Amount of Line 20 Related to LBP Activities				
22	Amount of Line 20 Related to Section 504 Activities				
23	Amount of Line 20 Related to Security - Soft Costs				
24	Amount of Line 20 Related to Security - Hard Costs				
25	Amount of Line 20 Related to Energy Conservation Measures				

Part I: Summary					
PHA Name: Yolo County Housing		Grant Type and Number Capital Fund Program Grant No: CA30P04450116 Replacement Housing Factor Grant No: Date of CFFP: _____:			FFY of Grant: 2016 FFY of Grant Approval: 2016
Type of Grant <input checked="" type="checkbox"/> Original Annual Statement <input type="checkbox"/> Reserve for Disasters/Emergencies <input type="checkbox"/> Revised Annual Statement (revision no:) <input type="checkbox"/> Performance and Evaluation Report for Period Ending: <input type="checkbox"/> Final Performance and Evaluation Report					
Line	Summary by Development Account	Total Estimated Cost		Total Actual Cost ¹	
		Original	Revised ²	Obligated	Expended
	Signature of Executive Director	Date		Signature of Public Housing Director	Date

¹ To be completed for the Performance and Evaluation Report
² To be completed for the Performance and Evaluation Report or a Revised Annual Statement
³ PHAs with under 250 units in management may use 100% of CFP Grants for operations.
⁴ RHF funds shall be included here.

Part II: Supporting Pages								
PHA Name: Yolo County Housing			Grant Type and Number Capital Fund Program Grant No: CA30P04450116 CFFP (Yes/No): Replacement Housing Factor Grant No:			Federal FY of Grant: 2016		
Development Number Name/HA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
	Operations							
PHA-Wide	Operations	1406	LS	\$148,209.00				
	Subtotal 1406			\$148,209.00				
	Management Improvements							
PHA-Wide	PHA Staff/Commissioner Training	1408	LS	\$7,500.00				
PHA-Wide	Resident Training	1408	LS	\$500.00				
PHA-Wide	Develop 5-Year Agency Plan/Update Policies	1408	LS	\$5,000.00				
PHA-Wide	Update Utility Allowances	1408	LS	\$4,000.00				
PHA-Wide	Update computer software system and provide training	1408	LS	\$13,000.00				
	Subtotal 1408			\$30,000.00				

¹ To be completed for the Performance and Evaluation Report or a Revised Annual Statement

² To be completed for the Performance and Evaluation Report

Part II: Supporting Pages		Grant Type and Number				Federal FY of Grant: 2016		
PHA Name: Yolo County Housing		Capital Fund Program Grant No: CA30P04450116 CFFP (Yes/No): Replacement Housing Factor Grant No:						
Development Number Name/HA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
	<u>Administration</u>							
PHA-Wide	Administrative costs related to the CFP	1410	LS	\$74,104.00				
	Subtotal 1410			\$74,104.00				
	<u>Fees and Costs</u>							
PHA-Wide	A&E Design Fee	1430	LS	\$25,000.00				
PHA-Wide	Environmental Assessments	1430	LS	\$10,000.00				
PHA-Wide	Capital Fund Program Update Fee	1430	LS	\$5,000.00				
	Subtotal 1430			\$40,000.00				
	<u>Site Improvements</u>							
AMP044000001	ADA site improvements at Knight's Landing	1450	LS	\$14,500.00				
AMP044000001	ADA site improvements at Yolito	1450	LS	\$14,500.00				
AMP044000003	ADA site improvements at Riverbend Manor I and II	1450	LS	\$87,000.00				
AMP044000003	ADA site improvements at Las Casitas	1450	LS	\$33,335.00				
	Subtotal 1450			\$149,335.00				

¹ To be completed for the Performance and Evaluation Report or a Revised Annual Statement

² To be completed for the Performance and Evaluation Report

Part II: Supporting Pages								
PHA Name: Yolo County Housing			Grant Type and Number Capital Fund Program Grant No: CA30P04450116 CFFP (Yes/No): Replacement Housing Factor Grant No:			Federal FY of Grant: 2016		
Development Number Name/HA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
	<u>Dwelling Structures</u>							
PHA-Wide	Replace smoke/carbon monoxide detectors	1460	1400	\$85,000.00				
	Subtotal 1460			\$85,000.00				
	<u>Dwelling Equipment</u>							
PHA-Wide	Replace ranges	1465.1	2	\$900.00				
PHA-Wide	Replace refrigerators	1465.1	2	\$600.00				
	Subtotal 1465.1			\$1,500.00				
	<u>Non-Dwelling Equipment</u>							
PHA-Wide	Replacement vehicle for Capital Fund Program	1475	1	\$45,000.00				
	Subtotal 1475			\$45,000.00				

¹ To be completed for the Performance and Evaluation Report or a Revised Annual Statement

² To be completed for the Performance and Evaluation Report

**FY2015 CAPITAL FUND PROGRAM
PERFORMANCE & EVALUATION REPORT**

Part I: Summary		PHA Name: Yolo County Housing		Grant Type and Number Capital Fund Program Grant No: CA30P04450115 Replacement Housing Factor Grant No: Date of CFFP: _____:		FFY of Grant: 2015 FFY of Grant Approval: 2015	
Type of Grant <input type="checkbox"/> Original Annual Statement <input type="checkbox"/> Reserve for Disasters/Emergencies <input type="checkbox"/> Revised Annual Statement (revision no: 1) <input checked="" type="checkbox"/> Performance and Evaluation Report for Period Ending: 12/31/2015 <input type="checkbox"/> Final Performance and Evaluation Report							
Line	Summary by Development Account	Total Estimated Cost		Total Actual Cost ¹			
		Original	Revised ²	Obligated	Expended		
1	Total non-CFP Funds						
2	1406 Operations (may not exceed 20% of line 21) ³	\$145,823.00		\$145,823.00		\$0.00	
3	1408 Management Improvements	\$30,000.00		\$30,000.00		\$0.00	
4	1410 Administration (may not exceed 10% of line 21)	\$72,911.00		\$72,911.00		\$72,911.00	
5	1411 Audit						
6	1415 Liquidated Damages						
7	1430 Fees and Costs	\$30,000.00		\$30,000.00		\$0.00	
8	1440 Site Acquisition						
9	1450 Site Improvement	\$272,483.00		\$272,483.00		\$0.00	
10	1460 Dwelling Structures	\$0.00		\$0.00		\$0.00	
11	1465.1 Dwelling Equipment - Nonexpendable	\$10,000.00		\$10,000.00		\$0.00	
12	1470 Nondwelling Structures						
13	1475 Nondwelling Equipment						
14	1485 Demolition						
15	1492 Moving to Work Demonstration						
16	1495.1 Relocation Costs						
17	1499 Development Activities ⁴						
18a	1501 Collateralization or Debt Service paid by the PHA	\$167,898.00		\$167,898.00		\$17,465.53	
18b	9000 Collateralization or Debt Service paid Via System of Direct Payment						
19	1502 Contingency (may not exceed 8% of line 20)						
20	Amount of Annual Grant: (sum of line 2- 19)	\$729,115.00		\$386,632.00		\$90,376.53	
21	Amount of Line 20 Related to LBP Activities						
22	Amount of Line 20 Related to Section 504 Activities						
23	Amount of Line 20 Related to Security - Soft Costs						
24	Amount of Line 20 Related to Security - Hard Costs						
25	Amount of Line 20 Related to Energy Conservation Measures						

Part I: Summary					
PHA Name: Yolo County Housing		Grant Type and Number Capital Fund Program Grant No: CA30P04450115 Replacement Housing Factor Grant No: Date of CFFP: _____:			FFY of Grant: 2015 FFY of Grant Approval: 2015
Type of Grant <input type="checkbox"/> Original Annual Statement <input type="checkbox"/> Reserve for Disasters/Emergencies <input type="checkbox"/> Revised Annual Statement (revision no: 1) <input checked="" type="checkbox"/> Performance and Evaluation Report for Period Ending: 12/31/2015 <input type="checkbox"/> Final Performance and Evaluation Report					
Line	Summary by Development Account	Total Estimated Cost		Total Actual Cost ¹	
		Original	Revised ²	Obligated	Expended
Signature of Executive Director		Date		Signature of Public Housing Director	
				Date	

¹ To be completed for the Performance and Evaluation Report
² To be completed for the Performance and Evaluation Report or a Revised Annual Statement
³ PHAs with under 250 units in management may use 100% of CFP Grants for operations.
⁴ RHF funds shall be included here.

Part II: Supporting Pages								
PHA Name: Yolo County Housing			Grant Type and Number Capital Fund Program Grant No: CA30P04450115 CFFP (Yes/No): Replacement Housing Factor Grant No:			Federal FY of Grant: 2015		
Development Number Name/HA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
	Operations							
PHA-Wide	Operations	1406	LS	\$145,823.00		\$145,823.00	\$0.00	
	Subtotal 1406			\$145,823.00		\$145,823.00	\$0.00	
	Management Improvements							
PHA-Wide	PHA Staff/Commissioner Training	1408	LS	\$7,500.00		\$0.00	\$0.00	
PHA-Wide	Resident Training	1408	LS	\$500.00		\$0.00	\$0.00	
PHA-Wide	Develop 5-Year Agency Plan/Update Policies	1408	LS	\$5,000.00		\$0.00	\$0.00	
PHA-Wide	Update Utility Allowances	1408	LS	\$4,000.00		\$0.00	\$0.00	
PHA-Wide	Update computer software system and provide training	1408	LS	\$13,000.00		\$0.00	\$0.00	
	Subtotal 1408			\$30,000.00		\$0.00	\$0.00	

¹ To be completed for the Performance and Evaluation Report or a Revised Annual Statement

² To be completed for the Performance and Evaluation Report

Part II: Supporting Pages								
PHA Name: Yolo County Housing			Grant Type and Number Capital Fund Program Grant No: CA30P04450115 CFFP (Yes/No): Replacement Housing Factor Grant No:			Federal FY of Grant: 2015		
Development Number Name/HA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
	<u>Administration</u>							
PHA-Wide	Administrative costs related to the CFP	1410	LS	\$72,911.00		\$72,911.00	\$72,911.00	
	Subtotal 1410			\$72,911.00		\$72,911.00	\$72,911.00	
	<u>Fees and Costs</u>							
PHA-Wide	A&E Design Fee	1430	LS	\$25,000.00		\$0.00	\$0.00	
PHA-Wide	Capital Fund Program Update Fee	1430	LS	\$5,000.00		\$0.00	\$0.00	
	Subtotal 1430			\$30,000.00		\$0.00	\$0.00	
	<u>Site Improvements</u>							
AMP044000002	Replace water well systems at El Rio Villa properties (Phase 2)	1450	2	\$272,483.00		\$0.00	\$0.00	
AMP044000001	ADA site improvements at Knight's Landing	1450	LS	\$0.00		\$0.00	\$0.00	
AMP044000001	ADA site improvements at Yolito	1450	LS	\$0.00		\$0.00	\$0.00	
AMP044000003	ADA site improvements at Riverbend Manor I and II	1450	LS	\$0.00		\$0.00	\$0.00	
AMP044000003	ADA site improvements at Las Casitas	1450	LS	\$0.00		\$0.00	\$0.00	
	Subtotal 1450			\$272,483.00		\$0.00	\$0.00	

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² To be completed for the Performance and Evaluation Report

Part II: Supporting Pages								
PHA Name: Yolo County Housing			Grant Type and Number Capital Fund Program Grant No: CA30P04450115 CFFP (Yes/No): Replacement Housing Factor Grant No:			Federal FY of Grant: 2015		
Development Number Name/HA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
	<u>Dwelling Equipment</u>							
PHA-Wide	Replace ranges	1465.1	10	\$5,000.00		\$0.00	\$0.00	
PHA-Wide	Replace refrigerators	1465.1	10	\$5,000.00		\$0.00	\$0.00	
	Subtotal 1465.1			\$10,000.00		\$0.00	\$0.00	
	<u>Collateralization or Debt Service</u>							
PHA-Wide	Debt Service for CFFP	1501	LS	\$167,898.00		\$167,898.00	\$17,465.53	
	Subtotal 1501			\$167,898.00		\$167,898.00	\$17,465.53	
	Total CFP			\$729,115.00		\$386,632.00	\$90,376.53	

¹ To be completed for the Performance and Evaluation Report or a Revised Annual Statement
² To be completed for the Performance and Evaluation Report

**FY2014 CAPITAL FUND PROGRAM
PERFORMANCE & EVALUATION REPORT**

Part I: Summary					
PHA Name: Yolo County Housing			Grant Type and Number Capital Fund Program Grant No: CA30P04450114 Replacement Housing Factor Grant No: Date of CFFP: _____:		FFY of Grant: 2014 FFY of Grant Approval: 2014
Type of Grant <input type="checkbox"/> Original Annual Statement <input type="checkbox"/> Reserve for Disasters/Emergencies <input checked="" type="checkbox"/> Revised Annual Statement (revision no: 4) <input checked="" type="checkbox"/> Performance and Evaluation Report for Period Ending: 12/31/2015 <input type="checkbox"/> Final Performance and Evaluation Report					
Line	Summary by Development Account	Total Estimated Cost		Total Actual Cost ¹	
		Original	Revised ²	Obligated	Expended
1	Total non-CFP Funds				
2	1406 Operations (may not exceed 20% of line 21) ³	\$147,472.00	\$147,472.00	\$147,472.00	\$147,472.00
3	1408 Management Improvements	\$49,500.00	\$49,500.00	\$5,373.59	\$5,373.59
4	1410 Administration (may not exceed 10% of line 21)	\$71,060.00	\$71,060.00	\$71,060.00	\$71,060.00
5	1411 Audit				
6	1415 Liquidated Damages				
7	1430 Fees and Costs	\$30,000.00	\$30,000.00	\$2,100.00	\$2,100.00
8	1440 Site Acquisition				
9	1450 Site Improvement	\$250,673.00	\$250,673.00	\$0.00	\$0.00
10	1460 Dwelling Structures	\$0.00	\$0.00	\$0.00	\$0.00
11	1465.1 Dwelling Equipment - Nonexpendable	\$13,257.00	\$13,257.00	\$18,696.94	\$18,696.94
12	1470 Nondwelling Structures				
13	1475 Nondwelling Equipment	\$7,500.00	\$7,500.00	\$5,657.93	\$5,657.93
14	1485 Demolition				
15	1492 Moving to Work Demonstration				
16	1495.1 Relocation Costs				
17	1499 Development Activities ⁴				
18a	1501 Collateralization or Debt Service paid by the PHA	\$167,898.00	\$167,898.00	\$167,898.00	\$167,898.00
18b	9000 Collateralization or Debt Service paid Via System of Direct Payment				
19	1502 Contingency (may not exceed 8% of line 20)				
20	Amount of Annual Grant: (sum of line 2- 19)	\$737,360.00	\$737,360.00	\$418,258.46	\$418,258.46
21	Amount of Line 20 Related to LBP Activities				
22	Amount of Line 20 Related to Section 504 Activities				
23	Amount of Line 20 Related to Security - Soft Costs				
24	Amount of Line 20 Related to Security - Hard Costs				
25	Amount of Line 20 Related to Energy Conservation Measures				

Part I: Summary					
PHA Name: Yolo County Housing		Grant Type and Number Capital Fund Program Grant No: CA30P04450114 Replacement Housing Factor Grant No: Date of CFFP: _____:			FFY of Grant: 2014 FFY of Grant Approval: 2014
Type of Grant <input type="checkbox"/> Original Annual Statement <input type="checkbox"/> Reserve for Disasters/Emergencies <input checked="" type="checkbox"/> Revised Annual Statement (revision no: 4) <input checked="" type="checkbox"/> Performance and Evaluation Report for Period Ending: 12/31/2015 <input type="checkbox"/> Final Performance and Evaluation Report					
Line	Summary by Development Account	Total Estimated Cost		Total Actual Cost ¹	
		Original	Revised ²	Obligated	Expended
Signature of Executive Director		Date		Signature of Public Housing Director	

¹ To be completed for the Performance and Evaluation Report
² To be completed for the Performance and Evaluation Report or a Revised Annual Statement
³ PHAs with under 250 units in management may use 100% of CFP Grants for operations.
⁴ RHF funds shall be included here.

Part II: Supporting Pages								
PHA Name: Yolo County Housing			Grant Type and Number Capital Fund Program Grant No: CA30P04450114 CFFP (Yes/No): Replacement Housing Factor Grant No:			Federal FY of Grant: 2014		
Development Number Name/HA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
	Operations							
PHA-Wide	Operations	1406	LS	\$147,472.00	\$147,472.00	\$147,472.00	\$147,472.00	
	Subtotal 1406			\$147,472.00	\$147,472.00	\$147,472.00	\$147,472.00	
	Management Improvements							
PHA-Wide	Resident Services Coordinator	1408	1	\$0.00	\$0.00	\$0.00	\$0.00	
PHA-Wide	Resident Services Coordinator Assistants	1408	1	\$0.00	\$0.00	\$0.00	\$0.00	
PHA-Wide	PHA Staff/Commissioner Training	1408	LS	\$17,500.00	\$17,500.00	\$292.34	\$292.34	
PHA-Wide	Resident Training	1408	LS	\$500.00	\$500.00	\$0.00	\$0.00	
PHA-Wide	Develop 5-Year Agency Plan/Update Policies	1408	LS	\$5,000.00	\$5,000.00	\$4,281.25	\$4,281.25	
PHA-Wide	Update Utility Allowances	1408	LS	\$3,500.00	\$3,500.00	\$800.00	\$800.00	
PHA-Wide	Update computer software system and provide training	1408	LS	\$23,000.00	\$23,000.00	\$0.00	\$0.00	
	Subtotal 1408			\$49,500.00	\$49,500.00	\$5,373.59	\$5,373.59	

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² To be completed for the Performance and Evaluation Report

Part II: Supporting Pages								
PHA Name: Yolo County Housing		Grant Type and Number Capital Fund Program Grant No: CA30P04450114 CFFP (Yes/No): Replacement Housing Factor Grant No:				Federal FY of Grant: 2014		
Development Number Name/HA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
	Administration							
PHA-Wide	Administrative costs related to the CFP	1410	LS	\$71,060.00	\$71,060.00	\$71,060.00	\$71,060.00	
	Subtotal 1410			\$71,060.00	\$71,060.00	\$71,060.00	\$71,060.00	
	Fees and Costs							
PHA-Wide	A&E Design Fee	1430	LS	\$25,000.00	\$25,000.00	\$0.00	\$0.00	
PHA-Wide	Capital Fund Program Update Fee	1430	LS	\$5,000.00	\$5,000.00	\$2,100.00	\$2,100.00	
	Subtotal 1430			\$30,000.00	\$30,000.00	\$2,100.00	\$2,100.00	
	Site Improvements							
AMP044000001	ADA site improvements at Knight's Landing	1450	LS	\$0.00	\$0.00	\$0.00	\$0.00	
AMP044000001	ADA site improvements at Yolito	1450	LS	\$0.00	\$0.00	\$0.00	\$0.00	
AMP044000003	ADA site improvements at El Rio Villa III	1450	LS	\$0.00	\$5,000.00	\$0.00	\$0.00	
AMP044000003	Parking and road improvements at El Rio Villa III	1450	LS	\$0.00	\$45,000.00	\$0.00	\$0.00	
AMP044000003	ADA site improvements at El Rio Villa IV	1450	LS	\$0.00	\$5,000.00	\$0.00	\$0.00	
	(continued on next page)							

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² To be completed for the Performance and Evaluation Report

Part II: Supporting Pages								
PHA Name: Yolo County Housing			Grant Type and Number Capital Fund Program Grant No: CA30P04450114 CFFP (Yes/No): Replacement Housing Factor Grant No:			Federal FY of Grant: 2014		
Development Number Name/HA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
	<u>Site Improvements (cont.)</u>							
AMP044000003	Parking and road improvements at El Rio Villa IV	1450	LS	\$0.00	\$45,000.00	\$0.00	\$0.00	
AMP044000002	Emergency repairs at east water well	14520	LS	\$76,000.00	\$76,000.00	\$0.00	\$0.00	
AMP044000002	Replace water well systems at El Rio Villa properties (Phase 1)	1450	2	\$174,623.00	\$74,623.00	\$0.00	\$0.00	
	Subtotal 1430			\$250,623.00	\$250,623.00	\$0.00	\$0.00	
	<u>Dwelling Equipment</u>							
PHA-Wide	Replace appliances	1465.1	30	\$13,257.00	\$13,257.00	\$18,696.94	\$18,696.94	
	Subtotal 1465.1			\$13,257.00	\$13,257.00	\$18,696.94	\$18,696.94	
	<u>Non-Dwelling Equipment</u>							
PHA-Wide	Computer and equipment upgrades	1475	LS	\$7,500.00	\$7,500.00	\$5,657.93	\$5,657.93	
	Subtotal 1501			\$7,500.00	\$7,500.00	\$5,657.93	\$5,657.93	

¹ To be completed for the Performance and Evaluation Report or a Revised Annual Statement

² To be completed for the Performance and Evaluation Report

**FY2013 CAPITAL FUND PROGRAM
PERFORMANCE & EVALUATION REPORT**

Part I: Summary					
PHA Name: Yolo County Housing		Grant Type and Number Capital Fund Program Grant No: CA30P04450113 Replacement Housing Factor Grant No: Date of CFFP: _____:			FFY of Grant: 2013
Type of Grant <input type="checkbox"/> Original Annual Statement <input type="checkbox"/> Reserve for Disasters/Emergencies <input type="checkbox"/> Revised Annual Statement (revision no: 2) <input checked="" type="checkbox"/> Performance and Evaluation Report for Period Ending: 12/31/2015 <input type="checkbox"/> Final Performance and Evaluation Report		FFY of Grant Approval: 2013			
Line	Summary by Development Account	Total Estimated Cost		Total Actual Cost ¹	
		Original	Revised ²	Obligated	Expended
1	Total non-CFP Funds				
2	1406 Operations (may not exceed 20% of line 21) ³	\$142,120.00		\$142,120.00	\$142,120.00
3	1408 Management Improvements	\$68,500.00		\$29,364.30	\$29,364.30
4	1410 Administration (may not exceed 10% of line 21)	\$71,060.00		\$71,060.00	\$71,060.00
5	1411 Audit				
6	1415 Liquidated Damages				
7	1430 Fees and Costs	\$52,000.00		\$52,000.00	\$29,546.00
8	1440 Site Acquisition				
9	1450 Site Improvement	\$166,640.83		\$166,640.83	\$166,640.83
10	1460 Dwelling Structures	\$0.00		\$0.00	\$0.00
11	1465.1 Dwelling Equipment - Nonexpendable	\$32,350.17		\$32,350.17	\$7,500.00
12	1470 Nondwelling Structures				
13	1475 Nondwelling Equipment				
14	1485 Demolition				
15	1492 Moving to Work Demonstration				
16	1495.1 Relocation Costs				
17	1499 Development Activities ⁴				
18a	1501 Collateralization or Debt Service paid by the PHA	\$177,930.00		\$177,930.00	\$177,930.00
18b	9000 Collateralization or Debt Service paid Via System of Direct Payment				
19	1502 Contingency (may not exceed 8% of line 20)				
20	Amount of Annual Grant: (sum of line 2- 19)	\$710,601.00		\$671,465.30	\$624,161.13
21	Amount of Line 20 Related to LBP Activities				
22	Amount of Line 20 Related to Section 504 Activities				
23	Amount of Line 20 Related to Security - Soft Costs				
24	Amount of Line 20 Related to Security - Hard Costs				
25	Amount of Line 20 Related to Energy Conservation Measures				

Part I: Summary					
PHA Name: Yolo County Housing		Grant Type and Number Capital Fund Program Grant No: CA30P04450113 Replacement Housing Factor Grant No: Date of CFFP: _____:			FFY of Grant: 2013 FFY of Grant Approval: 2013
Type of Grant <input type="checkbox"/> Original Annual Statement <input type="checkbox"/> Reserve for Disasters/Emergencies <input type="checkbox"/> Revised Annual Statement (revision no: 2) <input checked="" type="checkbox"/> Performance and Evaluation Report for Period Ending: 12/31/2015 <input type="checkbox"/> Final Performance and Evaluation Report					
Line	Summary by Development Account	Total Estimated Cost		Total Actual Cost ¹	
		Original	Revised ²	Obligated	Expended
					=-
Signature of Executive Director		Date		Signature of Public Housing Director	

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³ PHAs with under 250 units in management may use 100% of CFP Grants for operations.
⁴ RHF funds shall be included here.

Part II: Supporting Pages								
PHA Name: Yolo County Housing			Grant Type and Number Capital Fund Program Grant No: CA30P04450113 CFFP (Yes/No): Replacement Housing Factor Grant No:			Federal FY of Grant: 2013		
Development Number Name/HA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
	Operations							
PHA-Wide	Operations	1406	LS	\$142,120.00		\$142,120.00	\$142,120.00	
	Subtotal 1406			\$142,120.00		\$142,120.00	\$142,120.00	
	Management Improvements							
PHA-Wide	Resident Services Coordinator	1408	1	\$0.00		\$0.00	\$0.00	
PHA-Wide	Resident Services Coordinator Assistants	1408	1	\$43,000.00		\$0.00	\$0.00	
PHA-Wide	PHA Staff/Commissioner Training	1408	LS	\$5,000.00		\$10,358.68	\$10,358.68	
PHA-Wide	Resident Training	1408	LS	\$500.00		\$0.00	\$0.00	
PHA-Wide	Develop 5-Year Agency Plan/Update Policies	1408	LS	\$5,000.00		\$5,366.25	\$5,366.25	
PHA-Wide	Update Utility Allowances	1408	LS	\$0.00		\$0.00	\$0.00	
PHA-Wide	Update Computer software and training(which includes PHAS, staff training, and tendoc files)	1408	LS	\$15,000.00		\$13,639.37	\$13,639.37	
	Subtotal 1408			\$68,500.00		\$29,364.30	\$29,364.30	

¹ To be completed for the Performance and Evaluation Report or a Revised Annual Statement

² To be completed for the Performance and Evaluation Report

Part II: Supporting Pages								
PHA Name: Yolo County Housing		Grant Type and Number Capital Fund Program Grant No: CA30P04450113 CFFP (Yes/No): Replacement Housing Factor Grant No:				Federal FY of Grant: 2013		
Development Number Name/HA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
	<u>Administration</u>							
PHA-Wide	Administrative costs related to the CFP	1410	LS	\$71,060.00		\$71,060.00	\$71,060.00	
	Subtotal 1410			\$71,060.00		\$71,060.00	\$71,060.00	
	<u>Fees and Costs</u>							
PHA-Wide	A&E Design Fee	1430	LS	\$25,000.00		\$25,000.00	\$17,436.00	
PHA-Wide	Capital Fund Program Update Fee	1430	LS	\$5,000.00		\$5,000.00	\$3,775.00	
PHA-Wide	Physical Needs Assessment	1430	LS	\$13,500.00		\$13,500.00	\$8,335.00	
PHA-Wide	Energy Audit	1430	LS	\$8,500.00		\$8,500.00	\$0.00	
	Subtotal 1430			\$52,000.00		\$52,000.00	\$29,546.00	
	<u>Site Improvements</u>							
AMP 2	Site improvements related to ADA compliance at CA044-4 (Phase 2)	1450	LS	\$12,000.00		\$12,000.00	\$12,000.00	
AMP 2	Site improvements related to ADA compliance at CA044-18 & 25 (Phase 3)	1450	LS	\$34,640.83		\$34,640.83	\$34,640.83	
AMP 2	Resurface roads at CA044-02 (Phase 3)	1450	LS	\$60,000.00		\$60,000.00	\$60,000.00	
AMP 2	Resurface roads at CA044-08 (Phase 3)	1450	LS	\$60,000.00		\$60,000.00	\$60,000.00	
	Subtotal 1450			\$166,640.83		\$166,640.83	\$166,640.83	

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² To be completed for the Performance and Evaluation Report

Part II: Supporting Pages								
PHA Name: Yolo County Housing			Grant Type and Number Capital Fund Program Grant No: CA30P04450113 CFFP (Yes/No): Replacement Housing Factor Grant No:			Federal FY of Grant: 2013		
Development Number Name/HA-Wide Activities	General Description of Major Work Categories	Development Account No.	Quantity	Total Estimated Cost		Total Actual Cost		Status of Work
				Original	Revised ¹	Funds Obligated ²	Funds Expended ²	
	<u>Dwelling Equipment</u>							
PHA-Wide	Replace ranges	1465.1	30	\$15,000.00		\$15,000.00	\$6,574.93	
PHA-Wide	Replace refrigerators	1465.1	30	\$17,348.17		\$17,348.17	\$925.07	
	Subtotal 1465.1			\$32,348.17		\$32,348.17	\$7,500.00	
	<u>Collateralization or Debt Service</u>							
PHA-Wide	Debt Service for CFFP	1501	LS	\$177,930.00		\$177,930.00	\$177,930.00	
	Subtotal 1501			\$177,930.00		\$177,930.00	\$177,930.00	
	Total CFP			\$710,601.00		\$671,465.30	\$624,161.13	

¹ To be completed for the Performance and Evaluation Report or a Revised Annual Statement
² To be completed for the Performance and Evaluation Report

CERTIFICATIONS

**Certifications of Compliance with
PHA Plans and Related Regulations
(Standard, Troubled, HCV-Only, and
High Performer PHAs)**

U.S. Department of Housing and Urban Development
Office of Public and Indian Housing
OMB No. 2577-0226
Expires 02/29/2016

**PHA Certifications of Compliance with the PHA Plan and Related Regulations including
Required Civil Rights Certifications**

Acting on behalf of the Board of Commissioners of the Public Housing Agency (PHA) listed below, as its Chairman or other authorized PHA official if there is no Board of Commissioners, I approve the submission of the ___ 5-Year and/or ___ X Annual PHA Plan for the PHA fiscal year beginning July 1, 2016, hereinafter referred to as "the Plan", of which this document is a part and make the following certifications and agreements with the Department of Housing and Urban Development (HUD) in connection with the submission of the Plan and implementation thereof:

1. The Plan is consistent with the applicable comprehensive housing affordability strategy (or any plan incorporating such strategy) for the jurisdiction in which the PHA is located.
2. The Plan contains a certification by the appropriate State or local officials that the Plan is consistent with the applicable Consolidated Plan, which includes a certification that requires the preparation of an Analysis of Impediments to Fair Housing Choice, for the PHA's jurisdiction and a description of the manner in which the PHA Plan is consistent with the applicable Consolidated Plan.
3. The PHA has established a Resident Advisory Board or Boards, the membership of which represents the residents assisted by the PHA, consulted with this Resident Advisory Board or Boards in developing the Plan, including any changes or revisions to the policies and programs identified in the Plan before they were implemented, and considered the recommendations of the RAB (24 CFR 903.13). The PHA has included in the Plan submission a copy of the recommendations made by the Resident Advisory Board or Boards and a description of the manner in which the Plan addresses these recommendations.
4. The PHA made the proposed Plan and all information relevant to the public hearing available for public inspection at least 45 days before the hearing, published a notice that a hearing would be held and conducted a hearing to discuss the Plan and invited public comment.
5. The PHA certifies that it will carry out the Plan in conformity with Title VI of the Civil Rights Act of 1964, the Fair Housing Act, section 504 of the Rehabilitation Act of 1973, and title II of the Americans with Disabilities Act of 1990.
6. The PHA will affirmatively further fair housing by examining their programs or proposed programs, identifying any impediments to fair housing choice within those programs, addressing those impediments in a reasonable fashion in view of the resources available and work with local jurisdictions to implement any of the jurisdiction's initiatives to affirmatively further fair housing that require the PHA's involvement and by maintaining records reflecting these analyses and actions.
7. For PHA Plans that includes a policy for site based waiting lists:
 - The PHA regularly submits required data to HUD's 50058 PIC/IMS Module in an accurate, complete and timely manner (as specified in PIH Notice 2010-25);
 - The system of site-based waiting lists provides for full disclosure to each applicant in the selection of the development in which to reside, including basic information about available sites; and an estimate of the period of time the applicant would likely have to wait to be admitted to units of different sizes and types at each site;
 - Adoption of a site-based waiting list would not violate any court order or settlement agreement or be inconsistent with a pending complaint brought by HUD;
 - The PHA shall take reasonable measures to assure that such a waiting list is consistent with affirmatively furthering fair housing;
 - The PHA provides for review of its site-based waiting list policy to determine if it is consistent with civil rights laws and certifications, as specified in 24 CFR part 903.7(c)(1).
8. The PHA will comply with the prohibitions against discrimination on the basis of age pursuant to the Age Discrimination Act of 1975.
9. The PHA will comply with the Architectural Barriers Act of 1968 and 24 CFR Part 41, Policies and Procedures for the Enforcement of Standards and Requirements for Accessibility by the Physically Handicapped.
10. The PHA will comply with the requirements of section 3 of the Housing and Urban Development Act of 1968, Employment Opportunities for Low-or Very-Low Income Persons, and with its implementing regulation at 24 CFR Part 135.
11. The PHA will comply with acquisition and relocation requirements of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 and implementing regulations at 49 CFR Part 24 as applicable.

12. The PHA will take appropriate affirmative action to award contracts to minority and women's business enterprises under 24 CFR 5.105(a).
13. The PHA will provide the responsible entity or HUD any documentation that the responsible entity or HUD needs to carry out its review under the National Environmental Policy Act and other related authorities in accordance with 24 CFR Part 58 or Part 50, respectively.
14. With respect to public housing the PHA will comply with Davis-Bacon or HUD determined wage rate requirements under Section 12 of the United States Housing Act of 1937 and the Contract Work Hours and Safety Standards Act.
15. The PHA will keep records in accordance with 24 CFR 85.20 and facilitate an effective audit to determine compliance with program requirements.
16. The PHA will comply with the Lead-Based Paint Poisoning Prevention Act, the Residential Lead-Based Paint Hazard Reduction Act of 1992, and 24 CFR Part 35.
17. The PHA will comply with the policies, guidelines, and requirements of OMB Circular No. A-87 (Cost Principles for State, Local and Indian Tribal Governments), 2 CFR Part 225, and 24 CFR Part 85 (Administrative Requirements for Grants and Cooperative Agreements to State, Local and Federally Recognized Indian Tribal Governments).
18. The PHA will undertake only activities and programs covered by the Plan in a manner consistent with its Plan and will utilize covered grant funds only for activities that are approvable under the regulations and included in its Plan.
19. All attachments to the Plan have been and will continue to be available at all times and all locations that the PHA Plan is available for public inspection. All required supporting documents have been made available for public inspection along with the Plan and additional requirements at the primary business office of the PHA and at all other times and locations identified by the PHA in its PHA Plan and will continue to be made available at least at the primary business office of the PHA.
22. The PHA certifies that it is in compliance with applicable Federal statutory and regulatory requirements, including the Declaration of Trust(s).

Yolo County Housing

CA044

PHA Name

PHA Number/HA Code

Annual PHA Plan for Fiscal Year 2016

5-Year PHA Plan for Fiscal Years 2015 - 2019

I hereby certify that all the information stated herein, as well as any information provided in the accompaniment herewith, is true and accurate. **Warning:** HUD will prosecute false claims and statements. Conviction may result in criminal and/or civil penalties. (18 U.S.C. 1001, 1010, 1012; 31 U.S.C. 3729, 3802).

Name of Authorized Official

Mark Johannessen

Signature

Title

Commission Vice-Chair

Date

4/8/16

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Streamlined Annual PHA Plan <i>(High Performer PHAs)</i>	U.S. Department of Housing and Urban Development Office of Public and Indian Housing	OMB No. 2577-0226 Expires: 02/29/2016
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Purpose. The 5-Year and Annual PHA Plans provide a ready source for interested parties to locate basic PHA policies, rules, and requirements concerning the PHA's operations, programs, and services, and informs HUD, families served by the PHA, and members of the public of the PHA's mission, goals and objectives for serving the needs of low- income, very low- income, and extremely low- income families

Applicability. Form HUD-50075-HP is to be completed annually by **High Performing PHAs**. PHAs that meet the definition of a Standard PHA, Troubled PHA, HCV-Only PHA, Small PHA, or Qualified PHA do not need to submit this form.

Definitions.

- (1) **High-Performer PHA** – A PHA that owns or manages more than 550 combined public housing units and housing choice vouchers, and was designated as a high performer on both of the most recent Public Housing Assessment System (PHAS) and Section Eight Management Assessment Program (SEMAP) assessments.
- (2) **Small PHA** - A PHA that is not designated as PHAS or SEMAP troubled, or at risk of being designated as troubled, and that owns or manages less than 250 public housing units and any number of vouchers where the total combined units exceeds 550.
- (3) **Housing Choice Voucher (HCV) Only PHA** - A PHA that administers more than 550 HCVs, was not designated as troubled in its most recent SEMAP assessment, and does not own or manage public housing.
- (4) **Standard PHA** - A PHA that owns or manages 250 or more public housing units and any number of vouchers where the total combined units exceeds 550, and that was designated as a standard performer in the most recent PHAS or SEMAP assessments.
- (5) **Troubled PHA** - A PHA that achieves an overall PHAS or SEMAP score of less than 60 percent.
- (6) **Qualified PHA** - A PHA with 550 or fewer public housing dwelling units and/or housing choice vouchers combined, and is not PHAS or SEMAP troubled.

A. PHA Information.

A.1 **PHA Name:** Yolo County Housing **PHA Code:** CA044
PHA Type: Small High Performer
PHA Plan for Fiscal Year Beginning: (MM/YYYY): 07/2016
PHA Inventory (Based on Annual Contributions Contract (ACC) units at time of FY beginning, above)
Number of Public Housing (PH) Units: 431 **Number of Housing Choice Vouchers (HCVs):** 1,727
Total Combined: 2,158
PHA Plan Submission Type: Annual Submission Revised Annual Submission

Availability of Information. In addition to the items listed in this form, PHAs must have the elements listed below readily available to the public. A PHA must identify the specific location(s) where the proposed PHA Plan, PHA Plan Elements, and all information relevant to the public hearing and proposed PHA Plan are available for inspection by the public. Additionally, the PHA must provide information on how the public may reasonably obtain additional information of the PHA policies contained in the standard Annual Plan, but excluded from their streamlined submissions. At a minimum, PHAs must post PHA Plans, including updates, at each Asset Management Project (AMP) and main office or central office of the PHA. PHAs are strongly encouraged to post complete PHA Plans on their official website. PHAs are also encouraged to provide each resident council a copy of their PHA Plans.

PHA Consortia: (Check box if submitting a Joint PHA Plan and complete table below)

Participating PHAs	PHA Code	Program(s) in the Consortia	Program(s) not in the Consortia	No. of Units in Each Program	
				PH	HCV
Lead PHA:					

B.	Annual Plan Elements
B.1	<p>Revision of PHA Plan Elements.</p> <p>(a) Have the following PHA Plan elements been revised by the PHA since its last Annual PHA Plan submission?</p> <p>Y N</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Statement of Housing Needs and Strategy for Addressing Housing Needs.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Deconcentration and Other Policies that Govern Eligibility, Selection, and Admissions.</p> <p><input checked="" type="checkbox"/> <input type="checkbox"/> Financial Resources.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Rent Determination.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Homeownership Programs.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Safety and Crime Prevention.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Pet Policy.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Substantial Deviation.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Significant Amendment/Modification</p> <p>(b) The PHA must submit its Deconcentration Policy for Field Office Review.</p> <p>(c) If the PHA answered yes for any element, describe the revisions for each element below:</p> <p>The Financial Resources element has been revised to reflect expected revenue streams for FY2016. Please see ca044a01 for detailed information.</p>
B.2	<p>New Activities.</p> <p>(a) Does the PHA intend to undertake any new activities related to the following in the PHA's current Fiscal Year?</p> <p>Y N</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Hope VI or Choice Neighborhoods.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Mixed Finance Modernization or Development.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Demolition and/or Disposition.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Conversion of Public Housing to Tenant Based Assistance.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Conversion of Public Housing to Project-Based Assistance under RAD.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Project Based Vouchers.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Units with Approved Vacancies for Modernization.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Other Capital Grant Programs (i.e., Capital Fund Community Facilities Grants or Emergency Safety and Security Grants).</p> <p>(b) If any of these activities are planned for the current Fiscal Year, describe the activities. For new demolition activities, describe any public housing development or portion thereof, owned by the PHA for which the PHA has applied or will apply for demolition and/or disposition approval under section 18 of the 1937 Act under the separate demolition/disposition approval process. If using Project-Based Vouchers (PBVs), provide the projected number of project based units and general locations, and describe how project basing would be consistent with the PHA Plan.</p>
B.3	<p>Progress Report.</p> <p>Provide a description of the PHA's progress in meeting its Mission and Goals described in the PHA 5-Year Plan.</p> <p>Please see attachment ca044a01 for detailed information.</p>

B.4.	<p>Most Recent Fiscal Year Audit.</p> <p>(a) Were there any findings in the most recent FY Audit?</p> <p>Y N <input type="checkbox"/> <input checked="" type="checkbox"/></p> <p>(b) If yes, please describe: The Audit for the Fiscal Year ending June 30, 2014 is included with the Agency Plan Annual Update as attachment ca044g01.</p>
<p>Other Document and/or Certification Requirements.</p>	
C.1	<p>Certification Listing Policies and Programs that the PHA has Revised since Submission of its Last Annual Plan</p> <p><u>Form 50077-ST-HCV-HP</u>, <i>Certification of Compliance with PHA Plans and Related Regulations</i>, must be submitted by the PHA as an electronic attachment to the PHA Plan.</p>
C.2	<p>Civil Rights Certification.</p> <p><u>Form 50077-ST-HCV-HP</u>, <i>Certification of Compliance with PHA Plans and Related Regulations</i>, must be submitted by the PHA as an electronic attachment to the PHA Plan.</p>
C.3	<p>Resident Advisory Board (RAB) Comments.</p> <p>(a) Did the RAB(s) provide comments to the PHA Plan?</p> <p>Y N <input checked="" type="checkbox"/> <input type="checkbox"/></p> <p>If yes, comments must be submitted by the PHA as an attachment to the PHA Plan. PHAs must also include a narrative describing their analysis of the RAB recommendations and the decisions made on these recommendations.</p> <p>Resident Advisory Board meetings will be held during the 45-notice period to receive feedback on the Plan. Any comments from these meetings will be included in the final copy of the Plan which will be submitted to HUD.</p> <p>The comments from the Resident Advisory Board are included on pages 28-29 in ca044a01.</p>
C.4	<p>Certification by State or Local Officials.</p> <p><u>Form HUD 50077-SL</u>, <i>Certification by State or Local Officials of PHA Plans Consistency with the Consolidated Plan</i>, must be submitted by the PHA as an electronic attachment to the PHA Plan.</p>
<p>D Statement of Capital Improvements. Required in all years for all PHAs completing this form that administer public housing and receive funding from the Capital Fund Program (CFP).</p>	
D.1	<p>Capital Improvements. Include a reference here to the most recent HUD-approved 5-Year Action Plan (HUD-50075.2) and the date that it was approved by HUD.</p> <p>HUD approved the FY2015 Capital Fund Program 5-Year Action Plan on June 30, 2015. YCH will be submitting a CFP 5-Year Action Plan for FY2016 for HUD's approval. The FY2016 CFP 5-Year Plan will be available for review for a period of at least 45 days. A Public Hearing will also be held to give the public a change to provide comments on the 5-Year Action Plan.</p>

Instructions for Preparation of Form HUD-50075-HP Annual Plan for High Performing PHAs

A. PHA Information. All PHAs must complete this section.

A.1 Include the full PHA Name, PHA Code, PHA Type, PHA Fiscal Year Beginning (MM/YYYY), PHA Inventory, Number of Public Housing Units and or Housing Choice Vouchers (HCVs), PHA Plan Submission Type, and the Availability of Information, specific location(s) of all information relevant to the public hearing and proposed PHA Plan. (24 CFR §903.23(4)(e))

PHA Consortia: Check box if submitting a Joint PHA Plan and complete the table. (24 CFR §943.128(a))

B. Annual Plan.

B.1 Revision of PHA Plan Elements. PHAs must:

Identify specifically which plan elements listed below that have been revised by the PHA. To specify which elements have been revised, mark the "yes" box. If an element has not been revised, mark "no."

Statement of Housing Needs and Strategy for Addressing Housing Needs. Provide a statement addressing the housing needs of low-income, very low-income and extremely low-income families and a brief description of the PHA's strategy for addressing the housing needs of families who reside in the jurisdiction served by the PHA. The statement must identify the housing needs of (i) families with incomes below 30 percent of area median income (extremely low-income), (ii) elderly families and families with disabilities, and (iii) households of various races and ethnic groups residing in the jurisdiction or on the waiting list based on information provided by the applicable Consolidated Plan, information provided by HUD, and other generally available data. The identification of housing needs must address issues of affordability, supply, quality, accessibility, size of units, and location. For years in which the PHA's 5-Year PHA Plan is also due, this information must be included only to the extent it pertains to the housing needs of families that are on the PHA's public housing and Section 8 tenant-based assistance waiting lists. (24 CFR §903.7(a)(1) and 24 CFR §903.12(b). Provide a description of the PHA's strategy for addressing the housing needs of families in the jurisdiction and on the waiting list in the upcoming year. For years in which the PHA's 5-Year PHA Plan is also due, this information must be included only to the extent it pertains to the housing needs of families that are on the PHA's public housing and Section 8 tenant-based assistance waiting lists. (24 CFR §903.7(a)(2)(ii) and 24 CFR §903.12(b).

Deconcentration and Other Policies that Govern Eligibility, Selection and Admissions. Describe the PHA's admissions policy for deconcentration of poverty and income mixing of lower-income families in public housing. The Deconcentration Policy must describe the PHA's policy for bringing higher income tenants into lower income developments and lower income tenants into higher income developments. The deconcentration requirements apply to general occupancy and family public housing developments. Refer to 24 CFR §903.2(b)(2) for developments not subject to deconcentration of poverty and income mixing requirements. (24 CFR §903.7(b)) Describe the PHA's procedures for maintaining waiting lists for admission to public housing and address any site-based waiting lists. (24 CFR §903.7(b)) A statement of the PHA's policies that govern resident or tenant eligibility, selection and admission including admission preferences for both public housing and HCV. (24 CFR §903.7(b)) Describe the unit assignment policies for public housing. (24 CFR §903.7(b))

Financial Resources. A statement of financial resources, including a listing by general categories, of the PHA's anticipated resources, such as PHA operating, capital and other anticipated Federal resources available to the PHA, as well as tenant rents and other income available to support public housing or tenant-based assistance. The statement also should include the non-Federal sources of funds supporting each Federal program, and state the planned use for the resources. (24 CFR §903.7(c))

Rent Determination. A statement of the policies of the PHA governing rents charged for public housing and HCV dwelling units, including applicable public housing flat rents, minimum rents, voucher family rent contributions, and payment standard policies. (24 CFR §903.7(d))

Homeownership Programs. A description of any homeownership programs (including project number and unit count) administered by the agency or for which the PHA has applied or will apply for approval. For years in which the PHA's 5-Year PHA Plan is also due, this information must be included only to the extent that the PHA participates in homeownership programs under section 8(y) of the 1937 Act. (24 CFR §903.7(k) and 24 CFR §903.12(b).

Safety and Crime Prevention (VAWA). A description of: 1) Any activities, services, or programs provided or offered by an agency, either directly or in partnership with other service providers, to child or adult victims of domestic violence, dating violence, sexual assault, or stalking; 2) Any activities, services, or programs provided or offered by a PHA that helps child and adult victims of domestic violence, dating violence, sexual assault, or stalking, to obtain or maintain housing; and 3) Any activities, services, or programs provided or offered by a public housing agency to prevent domestic violence, dating violence, sexual assault, and stalking, or to enhance victim safety in assisted families. (24 CFR §903.7(m)(5))

Pet Policy. Describe the PHA's policies and requirements pertaining to the ownership of pets in public housing. (24 CFR §903.7(n))

Substantial Deviation. PHA must provide its criteria for determining a "substantial deviation" to its 5-Year Plan. (24 CFR §903.7(r)(2)(i))

Significant Amendment/Modification. PHA must provide its criteria for determining a “Significant Amendment or Modification” to its 5-Year and Annual Plan. Should the PHA fail to define “significant amendment/modification”, HUD will consider the following to be “significant amendments or modifications”: a) changes to rent or admissions policies or organization of the waiting list; b) additions of non-emergency public housing CFP work items (items not included in the current CFP Annual Statement or CFP 5-Year Action Plan); or c) any change with regard to demolition or disposition, designation, homeownership programs or conversion activities. See guidance on HUD’s website at: [Notice PIH 1999-51, \(24 CFR §903.7\(r\)\(2\)\(ii\)\)](#)

If any boxes are marked “yes”, describe the revision(s) to those element(s) in the space provided.

PHAs must submit a Deconcentration Policy for Field Office review. For additional guidance on what a PHA must do to deconcentrate poverty in its development and comply with fair housing requirements, see [24 CFR 903.2, \(24 CFR §903.23\(b\)\)](#)

B.2 New Activities. If the PHA intends to undertake any new activities related to these elements or discretionary policies in the current Fiscal Year, mark “yes” for those elements, and describe the activities to be undertaken in the space provided. If the PHA does not plan to undertake these activities, mark “no.”

Hope VI. 1) A description of any housing (including project name, number (if known) and unit count) for which the PHA will apply for HOPE VI; and 2) A timetable for the submission of applications or proposals. The application and approval process for Hope VI is a separate process. See guidance on HUD’s website at: <http://www.hud.gov/offices/pih/programs/ph/hope6/index.cfm>. (Notice PIH 2010-30)

Mixed Finance Modernization or Development. 1) A description of any housing (including name, project number (if known) and unit count) for which the PHA will apply for Mixed Finance Modernization or Development; and 2) A timetable for the submission of applications or proposals. The application and approval process for Mixed Finance Modernization or Development is a separate process. See guidance on HUD’s website at: <http://www.hud.gov/offices/pih/programs/ph/hope6/index.cfm>. (Notice PIH 2010-30)

Demolition and/or Disposition. Describe any public housing projects owned by the PHA and subject to ACCs (including name, project number and unit numbers [or addresses]), and the number of affected units along with their sizes and accessibility features) for which the PHA will apply or is currently pending for demolition or disposition; and (2) A timetable for the demolition or disposition. This statement must be submitted to the extent that approved and/or pending demolition and/or disposition has changed. The application and approval process for demolition and/or disposition is a separate process. See guidance on HUD’s website at: http://www.hud.gov/offices/pih/centers/sac/demo_dispo/index.cfm. (24 CFR §903.7(h))

Conversion of Public Housing. Describe any public housing building(s) (including project number and unit count) owned by the PHA that the PHA is required to convert or plans to voluntarily convert to tenant-based assistance; 2) An analysis of the projects or buildings required to be converted; and 3) A statement of the amount of assistance received to be used for rental assistance or other housing assistance in connection with such conversion. See guidance on HUD’s website at: <http://www.hud.gov/offices/pih/centers/sac/conversion.cfm>. (24 CFR §903.7(j))

Project-Based Vouchers. Describe any plans to use HCVs for new project-based vouchers. (24 CFR §983.57(b)(1)) If using project-based vouchers, provide the projected number of project-based units and general locations, and describe how project-basing would be consistent with the PHA Plan.

Other Capital Grant Programs (i.e., Capital Fund Community Facilities Grants or Emergency Safety and Security Grants).

B.3 Progress Report. For all Annual Plans following submission of the first Annual Plan, a PHA must include a brief statement of the PHA’s progress in meeting the mission and goals described in the 5-Year PHA Plan. (24 CFR §903.7(r)(1))

B.4 Most Recent Fiscal Year Audit. If the results of the most recent fiscal year audit for the PHA included any findings, mark “yes” and describe those findings in the space provided. (24 CFR §903.7(p))

C. Other Document and/or Certification Requirements

C.1 Certification Listing Policies and Programs that the PHA has Revised since Submission of its Last Annual Plan. Provide a certification that the following plan elements have been revised, provided to the RAB for comment before implementation, approved by the PHA board, and made available for review and inspection by the public. This requirement is satisfied by completing and submitting form HUD-50077 SM-HP.

C.2 Civil Rights Certification. Form HUD-50077 SM-HP, *PHA Certifications of Compliance with the PHA Plans and Related Regulation*, must be submitted by the PHA as an electronic attachment to the PHA Plan. This includes all certifications relating to Civil Rights and related regulations. A PHA will be considered in compliance with the AFFH Certification if: it can document that it examines its programs and proposed programs to identify any impediments to fair housing choice within those programs; addresses those impediments in a reasonable fashion in view of the resources available; works with the local jurisdiction to implement any of the jurisdiction’s initiatives to affirmatively further fair housing; and assures that the annual plan is consistent with any applicable Consolidated Plan for its jurisdiction. (24 CFR §903.7(o))

C.3 Resident Advisory Board (RAB) comments. If the RAB provided comments to the annual plan, mark “yes.” submit the comments as an attachment to the Plan and describe the analysis of the comments and the PHA’s decision made on these recommendations. (24 CFR §903.13(c), 24 CFR §903.19)

C.4 Certification by State or Local Officials. Form HUD-50077-SL, *Certification by State or Local Officials of PHA Plans Consistency with the Consolidated Plan*, must be submitted by the PHA as an electronic attachment to the PHA Plan. (24 CFR §903.15)

D. Statement of Capital Improvements. PHAs that receive funding from the Capital Fund Program (CFP) must complete this section. (24 CFR 903.7(g))

D.1 Capital Improvements. In order to comply with this requirement, the PHA must reference the most recent HUD approved Capital Fund 5 Year Action Plan. PHAs can reference the form by including the following language in Section C. 8.0 of the PHA Plan Template: “See HUD Form 50075.2 approved by HUD on XX/XX/XXXX.”

rules, and requirements concerning the PHA's operations, programs, and services, and informs HUD, families served by the PHA, and members of the public of the PHA's mission, goals and objectives for serving the needs of low- income, very low- income, and extremely low- income families.

Public reporting burden for this information collection is estimated to average 16.64 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. HUD may not collect this information, and respondents are not required to complete this form, unless it displays a currently valid OMB Control Number.

Privacy Act Notice. The United States Department of Housing and Urban Development is authorized to solicit the information requested in this form by virtue of Title 12, U.S. Code, Section 1701 et seq., and regulations promulgated thereunder at Title 12, Code of Federal Regulations. Responses to the collection of information are required to obtain a benefit or to retain a benefit. The information requested does not lend itself to confidentiality.

**FY2016 ANNUAL UPDATE TO THE FY2015-
FY2019 FIVE-YEAR AGENCY PLAN**

YOLO COUNTY HOUSING

FY2016 ANNUAL UPDATE TO THE FY2015 – FY2019 FIVE-YEAR AGENCY PLAN

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A. PHA Information

A.1 PHA Name: Yolo County Housing
PHA Code: CA044
PHA Type: High Performing PHA
PHA Plan for Fiscal Year Beginning: 07/2016
Public Housing Units: 431
Housing Choice Vouchers: 1,727
Total Combined Units/Vouchers: 2,158
PHA Plan Submission Type: Annual Plan

Availability of Information

The FY2016 Agency Plan Annual Update will be available for review during the 45-day Public Hearing Notice period at Yolo County Housing's Main Office which is located at 147 West Main Street in Woodland, California.

Supporting documents to the FY2016 Agency Plan Annual Update are also available for inspection at the Main Office.

A copy of the FY2016 Agency Plan Annual Update and supporting documents will remain available for inspection during the entire fiscal year.

Introduction

Yolo County Housing is dedicated to providing quality affordable housing and community development services to all persons within its service area. Yolo County Housing was first created in 1950. Its primary programs are funded by the United States Department of Housing and Urban Development (HUD) and through the State of California (OMS and HCD). The Housing Authority and its allied organizations provide assistance to approximately 2,760 households. Housing assistance is provided throughout the region and can be found in Woodland, West Sacramento, Davis, Winters, Esparto, Yolo, Knight's Landing, Dunnigan, Madison and in Dixon (Solano County).

YCH provides year-round rental assistance through low cost housing that it owns and manages, as well as through housing that it owns in partnership. It also provides assistance through its Section 8 Housing Choice Voucher program, its Project-Based Voucher program and through its Section 8 Homeownership program. Additional units are available as well as through housing programs provided by its non-profit subsidiary, New Hope Community Development Corporation.

YCH also provides decent and safe temporary housing to migrant farmworker families during the County's growing season. The City operates two centers in Yolo County. In addition, the YCH also provides staff and services to the Dixon Housing Authority and manages its Dixon Migrant Center.

YCH provides space that is used by a number of local City, County, University and non-profit organizations to provide after-school and educational programs for youth, as well as senior meal programs and classes to City and County residents regardless of whether or not they receive other services through YCH.

B. Annual Plan Elements

B.1 Revision of PHA Plan Elements

Statement of Housing Needs and Strategy for Addressing Housing Needs

Housing Needs of Families in the Jurisdiction/s Served by the PHA

Based upon the information contained in the Consolidated Plan/s applicable to the jurisdiction, and/or other data available to the PHA, provide a statement of the housing needs in the jurisdiction by completing the following table. In the “Overall” Needs column, provide the estimated number of renter families that have housing needs. For the remaining characteristics, rate the impact of that factor on the housing needs for each family type, from 1 to 5, with 1 being “no impact” and 5 being “severe impact.” Use N/A to indicate that no information is available upon which the PHA can make this assessment.

Housing Needs of Families in the Jurisdiction by Family Type							
Family Type	Overall	Afford- ability	Supply	Quality	Access -ibility	Size	Loca- tion
Income <= 30% of AMI	6,600	5	5	5	3	4	4
Income >30% but <=50% of AMI	5,460	4	4	4	3	3	3
Income >50% but <80% of AMI	4,665	3	3	3	3	2	3
Elderly	2,445	3	3	3	4	2	3
Families with Disabilities	14,120	3	4	4	5	4	4
White	4,730	3	3	3	3	3	3
Black	450	3	3	3	3	3	3
Hispanic	3,425	3	3	3	3	3	3
Native American	119	3	3	3	3	3	3
Asian	2,180	3	3	3	3	3	3
Pacific Islander	28	3	3	3	3	3	3

What sources of information did the PHA use to conduct this analysis? (Check all that apply; all materials must be made available for public inspection.)

- Consolidated Plan of the Jurisdiction/s
Indicate year:
- U.S. Census data: the Comprehensive Housing Affordability Strategy ("CHAS") dataset 2008 - 2012
- American Housing Survey data
Indicate year:
- Other housing market study
Indicate year:
- Other sources: (list and indicate year of information)

Strategy for Addressing Housing Needs

Strategies

Need: Shortage of affordable housing for all eligible populations

Strategy 1: Maximize the number of affordable units available to the PHA within its current resources by:

- Employ effective maintenance and management policies to minimize the number of public housing units off-line
- Reduce turnover time for vacated public housing units
- Reduce time to renovate public housing units
- Maintain or increase Voucher lease-up rates by establishing payment standards that will enable families to rent throughout the jurisdiction, while preserving the maximum number of families able to be assisted
- Undertake measures to ensure access to affordable housing among families assisted by the PHA, regardless of unit size required
- Maintain or increase Voucher lease-up rates by marketing the program to owners, particularly those outside of areas of minority and poverty concentration

Strategy 2: Increase the number of affordable housing units by:

- Apply for additional Section 8 and/or Voucher units should they become available
- Leverage affordable housing resources in the community through the creation of mixed - finance housing
- Pursue housing resources other than public housing, Voucher, or Section 8 project-based assistance.

Need: Specific Family Types: Families at or below 30% of median

Strategy 1: Target available assistance to families at or below 30 % of AMI

- Exceed HUD federal targeting requirements for families at or below 30% of AMI in public housing
- Exceed HUD federal targeting requirements for families at or below 30% of AMI in tenant-based section 8 assistance

Need: Specific Family Types: Families at or below 50% of median

Strategy 1: Target available assistance to families at or below 50% of AMI

- Employ admissions preferences aimed at families who are working
- Adopt rent policies to support and encourage work but, that are mindful of current unemployment rates

Need: Specific Family Types: The Elderly

Strategy 1: Target available assistance to the elderly:

- Maintain housing that is designated for elderly occupants.

Need: Specific Family Types: Families with Disabilities

Strategy 1: Target available assistance to Families with Disabilities:

- Carry out the modifications needed in public housing based on the section 504 Needs Assessment for Public Housing
- Affirmatively market to local non-profit agencies that assist families with disabilities

Need: Specific Family Types: Races or ethnicities with disproportionate housing needs

Strategy 1: Increase awareness of PHA resources among families of races and ethnicities with disproportionate needs:

- Affirmatively market to races/ethnicities shown to have disproportionate housing needs

Strategy 2: Conduct activities to affirmatively further fair housing

- Counsel Voucher tenants as to location of units outside of areas of poverty or minority concentration and assist them to locate those units

Reasons for Selecting Strategies

- Funding constraints
- Staffing constraints
- Influence of the housing market on PHA programs

Deconcentration Policy and Other Policies that Govern Eligibility, Selection and Admissions

YCH's policies governing resident eligibility, selection, and admission including admissions preferences for both the Public Housing and Housing Choice Voucher Programs are described in this section. Unit assignment policies for public housing and wait list procedures for both programs are also described.

The Admissions and Continued Occupancy Policy (ACOP) covers the specific requirements for admission to the Public Housing Program. These requirements for the HCV Program are stated in the Administrative Plan. The information listed below highlights some of the main factors used in determining eligibility and admission to both programs and is not meant to be exhaustive. Both documents are on file at YCH's main office and on YCH's website and should be consulted for specific questions.

Public Housing – Admissions and Continued Occupancy Policy (ACOP)

Eligibility

To be eligible for the Public Housing Program an applicant family must:

- Qualify as a family as defined by HUD and YCH. A family, regardless of actual or perceived sexual orientation, gender identity, or marital status, may be a single person or group of persons. Family as defined by HUD includes a family with a child or children, two or more elderly or disabled persons living together, one or more elderly or disabled persons living with one or more live-in aides, or a single person. YCH has expanded this definition to include two or more individuals who are not related by blood, marriage, adoption, or other operation of law, but who either can demonstrate they have lived together previously or certify that each individual's income and other resources will be available to meet the needs of the family.
- Have income at or below HUD-specified income limits. To be income-eligible, a family must be a low-income family. A low-income family is a family whose annual income does not exceed 80 percent of the median income for Yolo County, adjusted for family size.
- Qualify on the basis of citizenship or the eligible immigrant status of family members. Housing assistance is only available to individuals who are U.S. citizens, U.S. nationals, or noncitizens that have eligible

immigration status. At least one family member must be a citizen, national or noncitizen with eligible immigration status in order for the family to qualify for any level of assistance.

- Provide social security number information for family members as required. Every family member must provide documentation of a valid Social Security Number (SSN) or a certification stating that no SSN has been issued.
- Consent to the YCH's collection and use of family information as provided in YCH-provided consent forms. HUD requires each adult family member, and the head of household, spouse, or cohead, regardless of age to sign form HUD-9886, Authorization for the Release of information/Privacy Act Notice, and other consent forms as needed to collect information relevant to the family's eligibility and level of assistance.

Denial of Admission

Even though a family may meet the eligibility requirements for the Public Housing Program, it does not mean that they will be housed. HUD requires YCH to deny assistance in the following cases:

- Any member of the household has been evicted from federally-assisted housing in the last three (3) years for drug-related criminal activity.
- YCH determines that any household member is currently engaged in the use of illegal drugs.
- YCH has reasonable cause to believe that any household member's current use or pattern of use of illegal drugs, or current abuse or pattern of abuse of alcohol, may threaten the health, safety, or right to peaceful enjoyment of the premises by other residents.
- Any household member has ever been convicted of drug-related criminal activity for the production or manufacture of methamphetamine on the premises of federally assisted housing.
- Any household member that is subject to a lifetime registration requirement under a state sex offender registration program.

Selection

Any family that wishes to reside in public housing must apply for admission to the program. HUD permits YCH to determine the format and content of its applications, as well how such applications will be made available to interested families and how applications will be accepted by YCH.

YCH's application process will involve two phases:

The first is the "initial" application for admission (referred to as a preapplication). This phase is to determine the family's eligibility for public housing and placement on the waiting list.

The second phase is the "final determination of eligibility for admission" (referred to as the full application). The full application takes place when the family reaches the top of the waiting list. At that time YCH ensures that verification of all HUD and YCH eligibility factors is current in order to determine the family's eligibility for an offer of a suitable unit. Applicants are required to attend an application interview to discuss the family's circumstance in greater detail.

YCH maintains a site-based waiting list system with separate waiting lists for each of the following sites within the public housing inventory:

City of Woodland	Yolano Homes and Donnelly Circle
City of West Sacramento	Riverbend Senior Manor I and II and Las Casitas
City of Winters	El Rio Villa I, II, III and IV
City of Yolo	Yolito
City of Knight's Landing	Ridegcut Homes
City of Esparto	Vista Montecito

Applicants will be placed on the appropriate site-based wait list(s) according to the size of unit required and by preference (see below). Date and time of application will be used to determine the sequence of the list among applicants requiring the same size unit and qualifying for the same preferences.

Preferences

YCH has the authority to establish local preferences and to give priority to serving families that meet those criteria. YCH has adopted the following local preferences:

Residency Preference: For families who live, work or have been hired to work in Yolo County.

Veteran Preference: Any citizen of the United States who served in the active military, naval or air services of the United States who received an honorable discharge or released from active duty under honorable conditions.

Working Preference: This preference is available for families with at least one member who is employed (or who are elderly/disabled).

Involuntary Displacement: Families who claim they are being or have been displaced due either to a natural disaster declared by the President of the United States; or displaced through no fault of their own, by governmental action.

All preferences, with the exception of involuntary displacement, are given a point value of one. Involuntary displacement receives two points. Points are cumulative and applicants with the highest point total are ranked highest on the list.

Unit Offers

YCH must assign eligible applicants to dwelling units in accordance with a plan that is consistent with civil rights and nondiscrimination. YCH will maintain a record of units offered, including location, date and circumstances of each offer, each acceptance or rejection, including the reason for rejection.

YCH has adopted a “one offer plan” for offering units to applicants. Under this plan, the first qualified applicant in sequence on the waiting list will be made one offer of a unit of the appropriate size. If more than one unit of appropriate type and size is available, the first unit offered will be the first unit ready for occupancy.

Applicants must accept or refuse a unit offer within five business days of the date of the unit offer. When an applicant rejects a unit offer without good cause, the applicant’s name will be removed from the waiting list.

Housing Choice Voucher Program – Administrative Plan

YCH is responsible for ensuring that each individual and family admitted to the HCV program meets all program eligibility requirements. This includes any individual approved to join the family after the family has been admitted to the program. The

family must provide any information needed by YCH to confirm eligibility and determine the level of assistance.

To be eligible for the HCV program, each applicant family must:

- Qualify as a family as defined by HUD and YCH. A family, regardless of actual or perceived sexual orientation, gender identity, or marital status, may be a single person or group of persons. Family as defined by HUD includes a family with a child or children, two or more elderly or disabled persons living together, one or more elderly or disabled persons living with one or more live-in aides, or a single person. YCH has the discretion to determine if any other group of persons qualifies as a family.
- Have income at or below HUD specified income limits. To be income-eligible, a family must be a very low-income family or a low-income family which has been “continuously assisted” under the 1937 Housing Act. A very low-income family is a family whose annual income does not exceed 50 percent of the median income for Yolo County, adjusted for family size. A low-income family is a family whose annual income does not exceed 80 percent of the median income for Yolo County, adjusted for family size.
- Qualify on the basis of citizenship or the eligible immigrant status of family members. Housing assistance is only available to individuals who are U.S. citizens, U.S. nationals, or noncitizens that have eligible immigration status. At least one family member must be a citizen, national or noncitizen with eligible immigration status in order for the family to qualify for any level of assistance.
- Provide social security number information for all family members as required. Every family member must provide documentation of a valid Social Security Number (SSN) or a certification stating that no SSN has been issued.
- Consent to YCH’s collection and use of family information as provided for in YCH-provided consent forms. HUD requires each adult family member, and the head of household, spouse, or cohead, regardless of age to sign form HUD-9886, Authorization for the Release of information/Privacy Act Notice, and other consent forms as needed to collect information relevant to the family’s eligibility and level of assistance.

- YCH must determine that the current or past behavior of household members does not include activities that are prohibited by HUD or YCH.

Although an applicant may be eligible for the Housing Choice Voucher Program, it does not mean that they will be provided assistance. HUD requires YCH to deny assistance in the following cases:

- Any member of the household has been evicted from federally-assisted housing in the last three (3) years for drug-related criminal activity.
- YCH determines that any household member is currently engaged in the use of illegal drugs.
- YCH has reasonable cause to believe that any household member's current use or pattern of use of illegal drugs, or current abuse or pattern of abuse of alcohol, may threaten the health, safety, or right to peaceful enjoyment of the premises by other residents.
- Any household member has ever been convicted of drug-related criminal activity for the production or manufacture of methamphetamine on the premises of federally assisted housing.
- Any household member that is subject to a lifetime registration requirement under a state sex offender registration program.

If any household member is currently engaged in, or has engaged in any drug-related or violent criminal activity, within the last three years, the family will be denied admission.

HUD authorizes YCH to deny assistance based upon the family's previous behavior in assisted housing. YCH will deny assistance to an applicant family if:

- The family does not provide information that HUD or YCH determines is necessary to the administration of the program.
- The family does not provide complete and true information to YCH.
- Any public housing agency has terminated assistance under the program for any family member within the last three (3) years.
- Any family member has been evicted from federally assisted housing in the last three (3) years.
- Any family member has committed fraud, bribery, or any other corrupt or criminal act in connection with any other federal housing program.
- The family owes rent or other amounts to any public housing agency in connection with the HCV, Certificate, Moderate Rehabilitation, or public

- housing programs, unless the family repays the full amount of the debt prior to being selected from the waiting list.
- The family has breached the terms of a repayment agreement entered into with YCH, unless the family repays the full amount of the debt covered in the repayment agreement prior to being selected from the waiting list.
- A family member has engaged in or threatened violent or abusive behavior towards YCH personnel.

YCH is authorized to obtain criminal conviction records from law enforcement agencies to screen applicants for admission to the HCV program. This authority assists YCH in complying with HUD requirements and in-house policies to deny assistance to applicants who are engaging in or have engaged in certain criminal activities. In order to access these records, YCH requires each applicant household to submit a consent form signed by each adult household member.

When a family wishes to receive HCV assistance, the family must submit an application that provides YCH with the information needed to determine the family's eligibility. The application process involves two phases. The first phase involves placing the family on the waiting list. This process requires the family to declare any preferences to which they may be entitled and the family's income.

In the event two or more applicants with identical preferences are eligible for placement on the waiting list, their order of placement will be determined by the date and time of the application or by the order in which the family was randomly selected in the lottery process.

The second phase is the final determination of eligibility, which takes place when the family nears the top of the waiting list.

YCH is permitted to close the waiting list if it has an adequate pool of families to use its available HCV resources. YCH will close the waiting list when the estimated waiting period for housing assistance for the most current applicants on the list reaches 12 months. Before reopening the waiting list, YCH must publish a public notice stating that it will be reopened.

YCH has established the following preferences for admission to the HCV program:

- Applicants with special provisions, which includes tenants residing in units owned and or managed by YCH required to move due to special circumstances, and approved by the Chief Executive Officer.

- Yolo County residents. Applicants who live or work in Yolo County.
- Any citizen of the United States, who served in the military, naval, or air service of the United States who received an honorable discharge or was released from active duty under honorable conditions. This preference applies to the surviving spouses of veterans.
- HCV participants who have been terminated due to over-leasing or lack of federal funding.
- Families who have at least one adult employed and has been employed for at least six (6) months. Definition of employment includes receipt of unemployment benefits. This preference is automatically extended to elderly families and a family whose head of household or spouse is receiving income based on their permanent disability.
- Involuntarily displacement with a direct referral from a local government or code enforcement entity which can verify displacement.

All preferences, with the exception of involuntary displacement, are given a point value of one. Involuntary displacement receives two points. Points are cumulative and applicants with the highest point total are ranked highest on the list.

Once an applicant family has been selected from the waiting list, YCH will notify the family by first class mail. The family will be sent a packet of forms to be completed and returned by a specified date.

Financial Resources

The table below lists Yolo County Housing's anticipated financial resources, such as PHA Operating, Capital and other anticipated Federal resources available to the Agency, as well as tenant rents and other income available to support the Public Housing and Housing Choice Voucher Programs in Fiscal Year 2016.

Funding Source	Amount	Use
FY2016 PH Operating Fund	\$1,085,424	PH Operations
FY2016 Capital Fund Program	\$729,115	PH Modernization
FY2015 Capital Fund Program	\$342,483	PH Modernization
FY2014 Capital Fund Program	\$319,100	PH Modernization
FY2013 Capital Fund Program	\$39,138	PH Modernization
Housing Choice Voucher Program	\$11,133,372	HCV Operations
HCV Administrative Fees	\$1,064,233	HCV Operations
Public Housing Dwelling Rent	\$1,641,000	PH Operations
Interest	\$1,525	PH/HCV Operations
Other Income	\$42,874	PH Operations
Total	\$16,398,264	

Note: The Capital Fund amounts for FY2015, FY2014 and FY2013 are the unobligated amounts as of 12/31/2015. The projected FY2016 CFP amount is based on the actual FY2015 amount received.

Rent Determination

Public Housing

A family's income determines eligibility for assistance and is also used to calculate the family's rent payment. The first step in calculating income-based rent is to determine each family's total tenant payment (TTP). Then, if the family is occupying a unit that has tenant-paid utilities, the utility allowance is subtracted from the TTP. The result of this calculation, if a positive number, is the tenant rent. If the TTP is less than the utility allowance, the result of this calculation is a negative number, and is called a utility reimbursement, which may be paid to the family or directly to the utility company by YCH.

HUD regulations specify the formula for calculating the total tenant payment (TTP) for a tenant family. TTP is the highest of the following amounts rounded to the nearest dollar.

- 30% of the family's monthly adjusted income
- 10% of the family's monthly gross income
- A minimum rent of \$25

As required, YCH also offers a Flat Rent which is designed to encourage self-sufficiency and to avoid creating disincentives for continued residency by families who are attempting to become economically self-sufficient. The flat rents are tied to the market rent and are updated on an annual basis. The flat rent schedule is available for review at YCH's main office.

Housing Choice Voucher

HUD regulations specify the formula for calculating the total tenant payment (TTP) for an assisted family. TTP is the highest of the following amounts, rounded to the nearest dollar:

- 30% of the family's monthly adjusted income
- 10% of the family's monthly gross income
- A minimum rent of \$25 which was established with the approval of the FY2013 Agency Plan Annual Update.

Homeownership Programs

Public Housing

YCH does not currently operate a public housing homeownership program.

Section 8 Tenant Based Assistance

Yolo County Housing has established a Section 8 tenant-based homeownership option in Yolo County, USA, pursuant to the U.S. Department of Housing and Urban Development's (HUD) final rule dated October 12, 2000 and Section 555 of the Quality

Housing and Work Responsibility Act of 1998 under Section 8(y), Homeownership Option.

Any Section 8 eligible program participant who has been issued a Section 8 Housing Choice Voucher may utilize the subsidy to purchase rather than rent a home, subject to the following:

- 1) A family must meet the requirements for continued participation in the YCH Tenant-based HCV Program.
- 2) The homeownership option will be included in all Briefing and Re-Housing classes as well as media and community announcements. Current HCV participants must be in compliance with their lease and program requirements and must terminate their current lease arrangement in compliance with the lease.
- 3) A family in which the head of household or co-head has previously received assistance and has defaulted on a mortgage obtained through the Homeownership Option is barred from participation.
- 4) Participant families must be any of the following: "first-time homeowners," in which no family member owned any present ownership interest in a residence of any family member in the last three years; residents of limited equity cooperatives; or, a family of which a member is a person with disabilities, and use of the Homeownership Option is needed as a reasonable accommodation. (Title to a mobile home is not considered as homeownership for purposes of this option.)
- 5) Participants in the HCV Homeownership Option must attend and satisfactorily complete the pre-purchase homeownership counseling program and be deemed to be "mortgage ready" before a homeownership voucher will be issued. Participants are also required to attend and complete post-purchase, ongoing homeownership counseling. At a minimum, the counseling will cover the following:

- Home maintenance
- Budgeting and money management
- Credit counseling
- Negotiating the purchase price of a home
- Financing
- Locating the home
- De-concentration issues
- Family must only purchase a home that passes HQS inspection and has been satisfactory according the independent inspection

- 6) The head of household and/or co-head must be currently employed on a fulltime basis (as defined by HUD to average 30 hours per week) and have been continuously so employed during the year before commencement of homeownership assistance. Families in which the head of household, spouse or co-head is disabled or elderly are exempted from this requirement. Families that include a person with disabilities may request an exemption as a reasonable accommodation.
- 7) The family's income must be equal to or exceed the HUD minimum income requirement, currently set at 2000 hours times the current Federal minimum wage or \$14,500. Welfare assistance will not be counted (used) for meeting the income requirement, except for households in which the head or co-head is elderly or disabled and for households that include a disabled person other than head or co-head. ("Welfare assistance" includes federal housing assistance or the housing component of a welfare grant; Jobs and Family Services assistance; SSI that is subject to an income eligibility test; food stamps; general assistance or other assistance provided under a federal, state or local program that provides assistance available to meet family living or housing expenses.)
- 8) Participants may be enrolled in the Family Self-Sufficiency (FSS) Program but are not required to do so for qualifying in the program. Participants enrolled in the FSS will have a preference over non-FSS families. Funds accumulated in the escrow account may be advanced for purchase of the home or home maintenance, subject to the guidelines of the FSS Program.
- 9) YCH requires the applicant for the program to be a current participant of Section 8 and must have been in the program for at least one year, and be a participant in good standing.

The full homeownership plan can be found in the Administrative Plan for the Housing Choice Voucher Program.

Safety and Crime Prevention

Due to the diligence of YCH's staff, the Agency does not have a major crime problem at any of its sites. Even though crime is not a major problem, YCH still works hard to ensure that all residents feel safe in their homes. Each site manager has a good relationship with local law enforcement. Officers stop by the site offices on a periodic basis to discuss crime issues with the site managers. Local law enforcement agencies also send reports to management detailing any crimes committed on each site.

Pet Policy

Yolo County Housing has adopted a Pet Policy covering the ownership of pets in its' public housing developments. The policy explains the YCH's policy on the keeping of pets and any criteria or standards pertaining to the policies. The rules adopted are reasonably related to the legitimate interest of the PHA to provide a decent, safe and sanitary living environment for all tenants, and to protect and preserve the physical condition of the property, as well as the financial interest of the Agency. The full Pet Policy is on file at the main office and can be reviewed during normal operating hours.

Substantial Deviation

A "Substantial Deviation" from the 5-Year Plan is an overall change in the direction of the Agency pertaining to the Authority's Goals and Objectives. This includes changing the Agency's Goals and Objectives.

Significant Amendment

A "Significant Amendment or Modification" to the Annual Plan is a change in a policy or policies pertaining to the operation of the Authority. This includes the following:

- Changes to rent or admissions policies or organization of the waiting list.
- Additions of non-emergency work items in excess of 10% of total Capital Fund Program budget(items not included in the current Annual Statement or 5-Year Action Plan) or change in use of replacement reserve funds under the Capital Fund.
- Any change with regard to demolition or disposition, designation, homeownership programs or conversion activities.

B.2 New Activities

Hope VI or Choice Neighborhoods

At this time, there are no plans to submit an application for a Hope VI Grant in the upcoming Fiscal Year. YCH reserves the right to submit an application if circumstances change. The Plan will be amended accordingly.

Mixed Finance Modernization or Development

At this time, there are no plans to submit an application for approval of a Mixed Finance Modernization or Development project in the upcoming Fiscal Year. YCH reserves the right to submit an application for approval if circumstances change. The Plan will be amended accordingly.

Demolition and/or Disposition

At this time, there are no plans to submit a Demolition and/or Disposition Application to HUD for any of its public housing properties. YCH reserves the right to submit an application for if circumstances change. The Plan will be amended accordingly.

Conversion of Public Housing to Tenant-Based Assistance

At this time, there are no plans to convert any Public Housing properties to Tenant-Based Assistance in the upcoming Fiscal Year. YCH reserves the right to submit an application for conversion if circumstances change. The Plan will be amended accordingly.

Conversion of Public Housing to Project-Based Assistance using RAD

At this time, there are no plans to convert any Public Housing properties to Project-Based Assistance using Rental Assistance Demonstration (RAD) during the upcoming Fiscal Year. YCH reserves the right to submit an application for conversion if circumstances change. The Plan will be amended accordingly.

Project-Based Vouchers

To expand the availability of affordable housing in Yolo County, YCH uses project-based vouchers. The current Annual Contributions Contract with HUD allows YCH to use up to 20% of its voucher program budget authority to attach funding to specific units rather than using it for tenant-based assistance. PBV assistance may be attached to existing housing or newly constructed or rehabilitated housing. HAP contracts cannot be renewed or entered into if more than twenty (20%) of the base allocation is utilized for PBV. YCH is responsible for determining the amount of budget authority that is available for project-based vouchers and ensuring that the amount of assistance that is attached to units is within the amounts available and/or authorized by HUD.

Currently, YCH uses approximately 5.7% (98 units) of the budget authority for project-based vouchers with contracts for periods of 10 years. The table below provides information on the apartment complexes which currently have project-based contracts with:

Complex	Units	Effective Date	City
Fair Plaza Senior Apts.	27	10/1/2008	Woodland
Homestead Apts.	4	2/1/2009	Davis
Eleanor Roosevelt Circle	15	4/1/2009	Davis
Terracina at Springlake	15	8/15/2012	Woodland
New Harmony	17	2/1/2013	Davis
Esperanza Crossing	10	6/24/2013	Esparto
Cesar Chavez Plaza	10	11/8/2013	Davis

The implementation of project-based vouchers up to 20% of the Annual Budget Authority will increase the quality of affordable housing and expand housing opportunity to low-income families in Yolo County which is consistent with the Agency Plan's Goals and Objectives.

Units with Approved Vacancies for Modernization

At certain times, a PHA may have a need to request the approval from HUD for vacancies in which to complete significant modernization work. At this time, YCH does not have a need to request this approval from HUD. YCH reserves the right to request approval if a need should arise during the upcoming Fiscal Year.

Other Capital Grant Programs

Currently, YCH is not receiving funding through any other Capital Grant Programs such as the Capital Fund Facilities Grants or Emergency Safety and Security Grants. YCH reserves the right to apply for funding through these grants should they become available during the upcoming Fiscal Year.

B.3. Progress Report

- Continue to analyze opportunities for operational cost savings that will be necessary due to cuts in funding.

Progress: YCH restructured its' operations during 2014 in order to maintain a balanced operational budget. At this point, no additional cuts can be made without severely affecting delivery of services.

- Complete renovations to public housing properties to meet accessibility requirements.

Progress: Through partnership with the Yolo County Transportation District, a new ADA accessible transit stop was installed at El Rio Villas.

Due to funding cuts, the Agency has not been able to make as much progress as would have been liked toward completing this goal.

Funds from the 2011, 2012, and 2013 Capital Fund Programs were used to address site accessibility deficiencies at the EL Rio Villa I and II public housing developments located in Winters.

Capital funds for various years have been earmarked to complete both interior and exterior accessibility renovations to all public housing properties. Please see the FY2016 CFP Five-Year Plan.

- Continue to increase the sustainability of the Agency's portfolio by reducing energy usage using both simple and complex strategies.

Progress: The water usage at the El Rio Villa public housing properties was reduced by over 1,000,000 gallons year over year due to resident education and stringent enforcement of outdoor watering ordinances.

- Maintain leasing rates, on-time collections and other benchmarks for on-going programs at a rate equal to or above generally accepted standards.

Progress: YCH has been honored by HUD for consistently maintaining a high occupancy rate above 95%.

On-time rent collections are also consistently above 95%.

- Continue to improve the Public Housing Assessment System (PHAS) score.

Progress: YCH received a score of 9 on the most recent Public Housing Assessment System (PHAS) and is considered a High Performing agency.

- Continue to train staff on Asset Management to ensure compliance with all new HUD regulations.

Progress: Employees continue to attend training on an as needed basis.

- Achieve and maintain a 98% lease-up in the budget year (combined between tenant-based Housing Choice Voucher (HCV) and project-based vouchers and includes either units or budget authority).

Progress: While the current allotment of vouchers in the HCV Program is 1,727, funding is not sufficient to cover this level of vouchers. Presently, the Program can fund approximately 1,600 vouchers. Of that number, 1,551 are leased which is 97%.

- Close an additional three (3) homes through the HCV Home Ownership Program in the coming year.

Progress: No homes purchases were closed in 2015. YCH staff is currently in the process of attempting to establish one (1) new homeownership family. Staff is refocusing its efforts since the economy is getting better and more opportunities should be available.

- Continue to achieve High Performer status on Section 8 Management Assessment (SEMAP) score.

Progress: YCH was notified that it received a score of 100% on the SEMAP for the fiscal year ending June 30, 2015. This is the 6th consecutive year that the Housing Choice Voucher Program is a High Performer.

- Implement new owner outreach materials to attract potential new owners to participate in the HCV Program.

Progress: Staff continues with outreach to private landlords by providing education materials explaining the benefits of participating in the HCV Program. YCH also conducts a Fair Housing Conference annually.

- Complete full enrollment in the Family Self-Sufficiency Program (FSS) to comply with the HUD requirement.

Progress: The Agency continues to maintain full enrollment in the FSS Program. The Program is expanding to provide more services to participants.

- Continue to upgrade computer systems including servers, software, and memory capacity.

Progress: On an as-needed basis, older computers are replaced with updated models.

YCH's enterprise software system was upgraded to a newer version during 2015 to better meet client needs and provide better data management for staff.

- Continue with customer satisfaction surveys; gather and interpret results; identify strengths and areas of needed improvement in YCH services.

Progress: Due to fiscal constraints, YCH was unable to complete this item in 2015.

- Install individual meters at apartments where there is currently no meter.

Progress: Funds from the Capital Fund Program have been earmarked to begin installation of individual water meters in 2017. Installation is expected to continue until 2020 as long as funds are available.

- Develop eco-friendly landscaping plan to reduce water usage.

Progress: Eco-friendly landscaping was installed at Riverbend Manor in 2011. YCH also completed a demonstration landscape at El Rio Villa in 2013. YCH was also able to install drought tolerant landscaping at its El Rio Villas office and community center in 2014. In 2015, YCH installed a small drought tolerant garden at its' new transportation hub at the El Rio Villas. Due to a lack of funding, YCH has been unable to pursue the installation of any additional eco-friendly landscapes.

- Install broadband access capability to reach all sites and offer inexpensive in-home broadband access to residents.

Progress: YCH continues to pursue opportunities to provide internet access to all residents.

- Continue to deploy Facebook page to help distribute information to residents and applicants.

Progress: Information concerning YCH matters and other important news is posted to the Facebook page on an on-going basis. The page currently has 140 likes.

- Upgrade website to include better information, easier navigation and install access portals for customers – landlords, tenants, and participants.

Progress: Content continues to be added to the website on a regular basis.

- Move forward with additional elements of YCH’s “Welcome Home” strategy that are already outlined in the Five-Year Plan, including development of a welcome packet for residents, participants, and landlords.

Progress: YCH established CAST (Community Awareness and Safety Team) at three sites (El Rio Villas, Yolano Village and Donnelly Circle) which is a key component of the Welcome Home Plan and has implemented the program at two additional sites (Las Casitas and Riverbend Manor). The Welcome Home packet provides information to residents, voucher holders, and landlords and remains a goal.

- Apply for additional funding including the Capital Fund Education and Training Community Facilities (CFCF) Program and Resident Opportunity and Self-Sufficiency (ROSS) Service Coordinators Program.

Progress: A successful ROSS Grant application was submitted in 2014. The Grant covers a three-year period. Previously, this position was funded through the Capital Fund Program. By receiving this grant, those funds can now be used to complete some of the overdue work items which have been delayed due to the lack of funding.

- Complete software conversion to Tenmast’s Winten 2+ system to enhance productivity and streamline operations.

Progress: The conversion to Tenmast’s Winten 2+ system was completed in late 2015.

- Expand CAST (Community Awareness and Safety Team) to the El Rio Villa public housing developments.

Progress: The CAST Program has been established at the El Rio Villa communities with five (5) members receiving CPR/First Aid Training, Community Preparedness Training, and meetings

with local law enforcement for coordinated security efforts. YCH has scheduled CPR and First Aid classes for staff and CAST members from five different public housing sites (El Rio Villas, Las Casitas, Riverbend, Yolano and Donnelly).

- **Speed up the collection of past due accounts.**

Progress: The contract with Rash Curtis and Associates has been renewed and the collection process has resumed.

- **Provide services to other Public Housing Authorities or similar entities as a means to increase revenue.**

Progress: YCH continues to provide grant management services related to the Community Block Grant and Home Grant for Yolo County.

YCH entered into a contract to provide grant management services to the City of Winters.

YCH entered into a contract with the State of California to provide technical assistance.

The CEO continues to provide staffing to the Ten Year Plan Commission.

YCH continues to be a member of the Continuum of Care.

YCH will continue to assess opportunities like the above on an on-going basis and undertake the ones which make financial sense while also helping the entire community.

B.4 Most Recent Fiscal Year Audit

The most recent Fiscal Year Audit covers FYE June 30, 2015. This Audit is in the process of being completed. When completed, a copy of the Audit will be available for review with the Agency Plan. Until that time, a copy of the June 30, 2014 Audit is available for review with the Agency Plan. There were no findings in that Audit.

C. Other Documents and/or Certification Requirements

C.1 Certification of Compliance with PHA Plans and Related Regulations

Form HUD-50077-ST-HCV-HP, PHA Certifications of Compliance with the PHA Plans and Related Regulations, will be submitted as an electronic attachment to the FY2016 Annual Plan. This Form will be signed by the Chair of the Housing Commission once the Plan is approved by the Board.

C.2 Civil Rights Certification

Form HUD-50077-ST-HCV-HP, PHA Certifications of Compliance with the PHA Plans and Related Regulations, will be submitted as an electronic attachment to the FY2016 Annual Plan. This Form will be signed by the Chair of the Housing Commission once the Plan is approved by the Board.

C.3 Resident Advisory Board Comments

On March 2, 2016, YCH staff presented the FY2016 Agency Plan Annual Update to the Resident Advisory Board. During this meeting, the Resident Advisory Board was able to make comments and provide feedback on the Plan. Also, during this meeting, the projected use for the Capital Fund Program was discussed.

Some of the feedback provided by the Resident Advisory Board focused on recent/projected improvements at YCH's properties. One member commented that the recent installation of a covered bus stop as well as new mailboxes at El Rio Villas was really nice. Another added that the projected installation of new combination carbon monoxide/smoke detectors throughout each property was a great idea.

Other RAB comments centered on recommended improvements at various properties. These comments included upgrading playgrounds and parking in AMPs II and III, along with increasing security in AMP II. YCH's Facilities Director will be meeting with the property managers to determine how best to address the playgrounds. Also, YCH's RES Supervisor will review the parking issues and hold community meetings to develop a plan to help alleviate those issues. Lastly, YCH's CEO mentioned that the agency will continue to seek funding to provide increased security. In addition, residents were reminded to use the CAST (Community Awareness and Safety Team) which were established at each site.

Other topics that RAB members had questions on included the Point System for placement on the Waiting List, the Rental Assistance Demonstration Program and its impact on public housing, and the Homeownership and Family Self-Sufficiency Programs offered by YCH. YCH staff members provided additional information on each topic.

At this time, YCH staff believes that the concerns raised by the RAB can be addressed using normal operating procedures currently in place. Therefore, there is no need to fundamentally alter the Plan based on the comments received from the RAB.

C.4 Certification by State or Local Officials

YCH has submitted Form HUD-50077 SL, Certification by State or Local Officials of PHA Plans Consistency with the Consolidated Plan, to the appropriate local official for their signature. The signed form will be submitted to HUD as an electronic attachment to the FY2016 Annual Update.

D. Statement of Capital Improvements

D.1 Capital Improvements

The most recent Capital Fund Five-Year Action Plan was submitted with the FY2015 – FY2019 Five-Year Agency Plan and was approved by HUD on June 30, 2015.

The Capital Fund Five-Year Action Plan covering the years FY2016 – FY2020 will be discussed in the same Public Hearing as the FY2016 Agency Plan Annual Update. A copy of the FY2016 – FY2020 Capital Fund Five-Year Action Plan will be available for review during the 45-day Public Hearing notice period as well.

March 24, 2016

Lisa A. Baker
Chief Executive Officer
Yolo County Housing
147 W. Main Street
Woodland, CA 95695

Dear Ms. Baker:

Our office has received and reviewed a copy of YCH's proposed FY 2016 Annual Update to the Five-Year Agency Plan ("the Plan"). We appreciate the opportunity to provide feedback and submit the following comments in hopes to strengthen the Plan and to bring it into compliance with federal law. We ask that you increase the involvement of the Resident Advisory Board in developing the Plan and amend the Plan to incorporate the provisions suggested by our office prior to submitting the Plan to the Department of Housing and Urban Development (HUD).

I. Meaningful & Early Involvement of the Resident Advisory Board

We are concerned that YCH may not have involved the Resident Advisory Board (RAB) in its development of the proposed Annual Update. On page 3 of the HUD cover sheet of the plan, under section C.3, YCH did not check "Y" or "N" in response to the question, "Did the RAB(s) provide comments to the PHA Plan?" Further, YCH did not note any *past* RAB involvement with the development of the Plan, only planned *future* involvement: "Resident Advisory Board meetings will be held during the 45-notice period to receive feedback on the Plan. Any comments from these meetings will be included in the final copy of the Plan which will be submitted to HUD."

PHAs have the responsibility to ensure that the RAB can adequately serve its function. The primary duty of the RAB is to assist and make recommendations for the PHA to adopt in developing its Annual and Five Year Plans. See 42 U.S.C. § 1437c-1(e)(2); 24 C.F.R. § 903.13(a)(1). The RAB's assistance in developing the Plan is a requirement that is a separate requirement from public comment on the Plan, and is meant to *precede* and be *more involved* than public comment. HUD has directed that,

RABs should be involved in the planning process as soon as it is feasible and must be given sufficient time to fully participate in the process so that they can carry out

their proper role and provide representation that is meaningful and relevant to the development of the Plan. The PHA and the RAB should develop a reasonable timetable to promote participation, including adequate notice of meetings. To facilitate productive meetings, PHAs may do preliminary work prior to involving the RABs, such as gathering and compiling data and materials to help residents participate in the process, including some initial recommendations.

HUD, *Public Housing Agency (PHA) Plan Desk Guide* (2001). If the PHA does not adequately involve the RAB, the RAB has Congressional authority to report to HUD the PHA's failure to provide the RAB or the public with adequate notice and opportunity for comment on the Plan. 42 U.S.C. § 1437c-1(f)(4).

We are concerned that YCH has not sought the RAB's assistance in developing the Plan as required by HUD. Specifically, it seems that YCH is treating the RAB like any member of the public and incorrectly conflating RAB involvement with public comment. We request that YCH explain what involvement the RAB has had, if any, in this year's Plan.

II. Ensuring Access to Housing for Applicants with a Criminal Record, Particularly When They Meet Exceptions to Mandatory Denial Rules

YCH misstates a HUD requirement on admissions of applicants with a criminal record on pages 8 and 12 of the Plan when it states that HUD "requires YCH to deny [Public Housing and Section 8] assistance" when "[a]ny member of the household has been evicted from federally-assisted housing in the last three(3) years for drug-related criminal activity."

HUD's requirement is not so broad. HUD requires PHAs to deny assistance for the above reason *only when* the evicted household member has not completed a drug rehabilitation program approved by the PHA or circumstances leading to the prior eviction have not changed. *See* 24 C.F.R. § 960.204(a)(1).

We note that YCH correctly recognizes these exceptions to the rule in its ACOP. However, YCH does not list the exceptions at all in its Plan, and overly narrowly defines the second exception in its Admin Plan.

Accordingly, we request that YCH correct pages 8 and 12 of the Plan to read as follows: "[a]ny member of the household has been evicted from federally-assisted housing in the last three(3) years for drug-related criminal activity UNLESS the evicted household member has completed a drug rehabilitation program approved by the PHA or circumstances leading to the prior eviction have changed."

We also request that YCH similarly revise its Admin Plan, specifically the “YCH Policy” paragraph of the first bullet point of Section 3-III B. Mandatory Denial of Assistance. Currently, YCH’s stated policy regarding the second exception of changed circumstances is to only consider this exception met when the person who committed the crime is no longer living in the household. We believe this is an overly narrow definition of changed circumstances that does not take into account other possible mitigating factors.

III. Compliance with the Violence Against Women Act of 2005 (VAWA)

We appreciate YCH’s efforts to comply with the Violence Against Women Act of 2005 (VAWA). To ensure that YCH is addressing the housing needs of survivors of domestic violence, dating violence, stalking, and sexual assault as VAWA requires, we submit the following comments.

A. YCH Should Include a Description of its Domestic Violence Activities, Services, or Programs in the Annual Plan:

HUD requires that Public Housing Authority (PHA) Plans include a domestic violence component with a description of any activities, services, programs provided or offered by an agency, either directly or in partnership with other service providers: 1) to child or adult victims of domestic violence, dating violence, sexual assault, or stalking; 2) that helps child and adult victims of domestic violence, dating violence, sexual assault, or stalking, to obtain or maintain housing; and 3) to prevent domestic violence, dating violence, sexual assault, and stalking, or to enhance victim safety in assisted families. (*See* 42 U.S.C. § 1437c-1; HUD, Instructions Form HUD-50075-HP, at 4 (2014).)

We appreciate that YCH summarized its “Domestic Violence Policy” in Section 6.0, Item 13 of the Five-Year Agency Plan. However, this year’s Plan does not address victims of domestic violence, dating violence, sexual assault, or stalking at all. Per HUD’s instructions, YCH must describe any activities, services or programs that help victims in the above described ways.

B. YCH Should Offer More Protections for Victims Of Domestic Violence in Admissions Criteria:

The Annual Update states that all policies governing eligibility, selection, and admissions for public housing and the housing choice voucher (HCV) program are included in the Admissions and Continued Occupancy Policy (ACOP) and HCV Administrative Plan (Admin Plan).

First, we request that YCH make the most recent version of its ACOP publicly available on its website. Unlike the Annual Update and the Admin Plan, the ACOP is not available on YCH's website.

A review of the HCV Admin Plan reveals that certain admissions criteria may negatively and unintentionally impact victims of domestic violence. Section 3-III.A of the HCV Admin Plan clarifies that one of the prohibited reasons for denial of assistance is, "Whether or not a qualified applicant has been a victim of domestic violence, dating violence, or stalking (VAWA)." However, Section 3-III.C of the Plan goes on to state that discretionary reasons for denial include: assistance was terminated by any public housing agency for any member of the family within the last three years; or that the family owes rent or other amounts to any public housing agency in connection with the HCV or Public Housing program.

Survivors of domestic violence, dating violence, and stalking are often evicted or terminated from subsidized housing for reasons related to the abuser's conduct, such as noise disturbances or damage to the property. They may also not have the means to pay for past-due rent or damage due to the abuse, resulting in unpaid amounts to the public housing agency. Under VAWA, the fact that an applicant "is or has been a victim of domestic violence, dating violence, or stalking is not an appropriate basis for denial of program assistance or for denial of admission of the applicant otherwise qualifies for assistance or admission." (42 U.S.C. § 1437d(c)(3) (public housing); 42 U.S.C. § 1437f(o)(6)(B) (section 8 vouchers).)

Therefore, we recommend that YCH include this precise language in the ACOP and Admin Plans and incorporate these changes into the FY 2016 Annual Update. Further, YCH should adopt policies that require YCH staff to consider whether a negative history ordinarily justifying denial of admission was related to acts of violence committed against the survivor. If the inquiry reveals that the negative history was the consequence of domestic violence, dating violence or stalking against the applicant, YCH should not deny the survivor admission in the program.

C. YCH should create a Domestic Violence Policy and Make it Publicly and Readily Accessible:

In its Five-Year Agency Plan, Section 6.0, Item 13, YCH states that its full "Domestic Violence Policy" "is available at the office and can be reviewed during normal operating hours."

However, to date, the Domestic Violence Policy still has not been created and is therefore not available for review.

We enclose with this letter Sample Housing Policies on Domestic Violence, Dating Violence, Sexual Assault, and Stalking created by the National Housing Law Project. Included in that document is specific language that can be incorporated into the HCV Admin Plan and ACOP as well as a sample Notice to Tenants Regarding VAWA. We trust that this document will aid YCH greatly in establishing a Domestic Violence Policy that is consistent with Federal law.

In the meantime, we recommend that YCH post VAWA information in its office and on its website, as YCH said it would do in Chapter 17- IX of its Administrative Plan. As a reminder, YCH promised to post the following information regarding VAWA in its office and website, as well as to “make the information readily available to anyone who requests it”:

- A summary of the rights and protections provided by VAWA to housing choice voucher program applicants and participants who are or have been victims of domestic violence, dating violence, or stalking;
- The definitions of domestic violence, dating violence, and stalking provided in VAWA;
- An explanation of the documentation that YCH may require from an individual who claims the protections provided by VAWA;
- A copy of form HUD-50066, Certification of Domestic Violence, Dating Violence, or Stalking;
- A statement of YCH’s obligation to keep confidential any information that it receives from a victim unless: (a) YCH has the victim’s written permission to release the information; (b) it needs to use the information in an eviction proceeding; or (c) it is compelled by law to release the information;
- The National Domestic Violence Hot Line: 1-800-799-SAFE (7233) or 1-800-787-3224 (TTY); and
- Contact information for local victim advocacy groups or service providers.

IV. More Information is Needed on Deficient Areas in the Progress Report

We are concerned about two items in the Progress Report section, and would like more information about these items.

First, on page 22 of the Plan, YCH provides information on its Five Year Plan goal to “[c]omplete renovations to public housing properties to meet accessibility requirements.” However, YCH admitted that “[d]ue to funding cuts, the Agency has not been able to make as much progress as would have been liked toward completing this goal.”

The only specified progress made towards that goal in the past year was the installation of a new ADA accessible transit stop at El Rio Villas, which appears to have been done not by YCH but by the Yolo County Transportation District. YCH references “[f]unds from the 2011, 2012, and 2013 Capital Fund Programs” that “were used to address site accessibility deficiencies at the EL Rio Villa I and II public housing developments located in Winters,” but it’s not clear when those deficiencies were addressed and how they were addressed.

We request that YCH revise page 22 of the Plan to be more specific about what work it did if any to achieve this goal in the past year and indicate what steps it plans to take this upcoming year to achieve the goal.

Second, on page 24 of the Plan, YCH outlines its Five Year Plan goal to “[c]ontinue with customer satisfaction surveys; gather and interpret results; identify strengths and areas of needed improvement in YCH services.” YCH states that it was “[d]ue to fiscal constraints, YCH was unable to complete this item in 2015.”

We believe the goal of evaluation of services through customer satisfaction surveys is critical to YCH’s understanding of its tenants and participants and the improvement of its services. We request that YCH revise page 24 of the Plan to give a more detailed status update on this goal (e.g. have the surveys been drafted but not disseminated or have they not even been drafted?) and indicate what steps it plans to take this upcoming year to achieve its goal.

V. Consideration of Additional Housing Preferences

We fully support YCH’s current local preferences for veterans, working families, and victims of involuntary displacement. We believe, however, that to address disproportionate housing needs in the County and to increase equity, YCH should consider revising the list of local preferences for the Public Housing and HCV programs.

For example, the ACOP and HCV Admin Plans do not currently address how those experiencing homelessness specifically can access housing through YCH. HUD has made clear its intention to expand housing opportunities for individuals and families experiencing homelessness through the Public Housing and HCV programs in furtherance of its goal of “utilizing housing as a platform for improving quality of life.” (HUD Notice PIH 2013-15(HA).)

This is consistent with the goals of the United States Interagency Council on Homelessness (USICH) to end chronic homelessness by 2015 and to set a path to ending all types of homelessness by 2020. (USICH, Opening Doors: Federal Strategic Plan to Prevent and End Homelessness.) According to HUD, a “PHA’s greatest tool for increasing program access for individuals and families experiencing homelessness is establishing a preference in their admissions policies.”

Two other vulnerable groups that were formerly given a federal preference are applicants living in substandard housing and applicants paying more than 50 percent of their income for rent.

We request that YCH conduct a needs assessment to determine whether additional preferences should be granted for particularly at-risk groups such as those described above. We are happy to work with YCH on this endeavor.

VI. Affirmatively Furthering Fair Housing

We were pleased to see that YCH identified racial and ethnic disproportionate housing needs as a housing need and “activities to affirmatively further fair housing” as a strategy to address this need. We did notice, however, that this was the only fair housing need that YCH identified. Further, under this need, YCH only listed one component under the affirmatively furthering fair housing (“AFFH”) strategy: “Counsel Voucher tenants as to location of units outside of areas of poverty or minority concentration and assist them to locate those units.”

As you know, the Fair Housing Act of 1968 requires PHAs receiving federal housing funds to not only refrain from housing discrimination on the basis of race, color, religion, sex, familial status, national origin, or disability, but also to affirmatively further fair housing. Last July, HUD released the affirmatively further fair housing (“AFFH”) final rule, which clarified and strengthened the AFFH requirement.

Pursuant to HUD’s AFFH final rule, PHAs must conduct a more rigorous fair housing assessment and planning process, the Assessment of Fair Housing, rather than the old Analysis of Impediments (AI). HUD created this new Assessment to provide program participants “with an effective planning approach to aid them in taking meaningful actions to overcome historic patterns of segregation, promote fair housing choice, and foster inclusive communities that are free from discrimination.” 24 C.F.R. § 5.150. In the Assessment, the PHA must: 1) analyze data and other information, including HUD-provided data, other local data, and local knowledge including information gained for community participation; 2) identify within the region the fair housing issues of integration and segregation patterns and trends, racially or ethnically

concentrated areas of poverty, significant disparities in access to opportunity, and disproportionate housing needs; 3) identify contributing factors for the fair housing issues above; 4) identify fair housing priorities and goals based on the identified fair housing issues and contributing factors; and 4) summarize the public participation process including which public comments were accepted and not accepted and why. 24 C.F.R. § 5.154(d)(2).

As YCH begins the new Assessment of Fair Housing Process, we would like to work with YCH starting from the initial step of undertaking a meaningful review of data, including the HUD-provided AFFH Data and Mapping Tool, YCH data, and the knowledge of residents and community advocates. Through this process, we hope that YCH will identify more fair housing needs and come up with sound strategies to address these needs.

Conclusion

We thank you for the opportunity to comment on YCH's proposed FY 2016 Annual Update to the Five-Year Agency Plan. We hope YCH will implement our recommendations. Please do not hesitate to contact our office if you have any questions regarding the foregoing.

Sincerely,
LEGAL SERVICES OF NORTHERN CALIFORNIA

Alysa Meyer, Managing Attorney
Andrea Matsuoka, Staff Attorney
Salma Enan, Staff Attorney



Sample Housing Policies on Domestic Violence, Dating Violence, Sexual Assault, and Stalking

This document sets forth policies that advocates can recommend that public housing agencies (PHAs) incorporate into their Section 8 Administrative Plans and Public Housing Admissions and Continued Occupancy Policies (ACOP). The Section 8 Administrative Plan is the document that many PHA employees consult in the day-to-day operation of the Section 8 voucher program. The ACOP plays a similar role for the public housing program. The sample policies seek to improve housing access and stability for survivors of domestic and sexual violence.

Language to Include in the Section 8 Administrative Plan

Admissions: Screening

1. That an applicant is or has been a victim of domestic violence, dating violence, sexual assault, or stalking is not an appropriate basis for denial of program assistance or for denial of admission, if the applicant otherwise qualifies for admission. [42 U.S.C. §§ 1437f(c)(9)(A) and (o)(6)(B).]
2. In determining eligibility for housing assistance in cases where the public housing agency (PHA) has become aware that the household includes a victim of domestic violence, dating violence, sexual assault, or stalking, and when screening reveals negative and potentially disqualifying information, such as poor credit history, previous damage to an apartment, or a prior arrest, inquiries will be made regarding the circumstances contributing to this negative history, to ascertain whether these past events were the consequence of abuse against a member of the applicant household.
3. Any such inquiries will make clear that members of applicant households have a right to keep any history of domestic violence, dating violence, sexual assault, or stalking against them confidential.
4. When inquiries reveal that the negative history was the consequence of domestic violence, dating violence, sexual assault, or stalking against a member of the applicant household, the applicant household will not be denied housing assistance on the basis of this reporting.
5. The PHA may ask for documentation establishing that the negative history was the consequence of domestic violence, dating violence, sexual assault, or stalking. The applicant shall have fourteen business days (i.e. weekends and holidays will not count in determining the deadline) to provide such documentation. The PHA will grant extensions to the 14-day-deadline if the applicant demonstrates good cause. Good cause includes, but is not limited to, cognitive limitations, limited English proficiency, absence from the unit due to hospitalization or time in an emergency shelter, failure of the victim to receive actual notice of the request, administrative delays in obtaining police or court records, the danger of further violence, and the victim's need to address health or safety issues.
6. The applicant can satisfy the documentation requirement in any of the following ways:
 - a. Completing HUD Form 50066 verifying that the individual is a victim of domestic violence, dating violence, or stalking. The PHA will accept the self-certification form as a complete request for relief, without insisting on additional documentation from the individual seeking protection. A victim will not be required to provide third-party

- documentation. In addition, the PHA will work with the victim to ensure that delivery of the certification form does not endanger the victim's safety; OR
- b. Providing the PHA with documentation signed by any of the following third parties: (a) an employee, agent, or volunteer of a victim service provider; (b) an attorney; (c) a medical professional; or (d) other knowledgeable professional. The person signing the documentation must have assisted the victim in addressing domestic violence, dating violence, or stalking, or the effects of the abuse. The victim of domestic violence, dating violence, or stalking must also sign the documentation; OR
 - c. Producing a Federal, State, tribal, territorial, or local police or court record. [42 U.S.C. § 1437f(ee)(1)(C).]
7. All denial of assistance letters will notify applicants of VAWA's protections and that they may seek an informal review if they believe that the denial of assistance was related to acts of domestic violence, dating violence, or stalking committed against the applicant. In accordance with the PHA's Limited English Proficiency Plan, the notice must be in a language that is understood by the individual if the individual is not proficient in English.
 8. If because of safety concerns a victim of domestic violence, dating violence, or stalking is unwilling or unable to provide information or identification ordinarily required to confirm eligibility, efforts will be made to otherwise establish eligibility, and alternative sources and methods of verification will be accepted.

Admissions: Breakup of Family on the Waiting List

If a family on the waiting list breaks up, the PHA has discretion to determine which family members will retain the family's position on the waiting list. However, if a court assigns the family's position on the waiting list to particular family members in a divorce or separation under a settlement or judicial decree, the PHA must assign the waiting list position as directed by the court.

In the absence of a judicial decision, the PHA will consider the following factors: (1) the interest of any minor children, including custody arrangements, (2) the interest of any ill, elderly, or disabled family members, (3) any possible risks to family members as a result of domestic violence or criminal activity, and (4) the recommendations of social service professionals. If the family breakup results from an occurrence of domestic violence, dating violence, sexual assault, or stalking, the PHA will ensure that the victim retains his or her waiting list position.

Participant Rights: Termination of Rental Assistance

The PHA may not terminate assistance to a participant in the Section 8 voucher program on the basis of an incident of actual or threatened domestic violence, dating violence, sexual assault, or stalking against that participant. [42 U.S.C. § 1437f(o)(20)(A).]

Criminal activity directly relating to actual or threatened domestic violence, dating violence, sexual assault, or stalking shall not be considered a serious or repeated violation of the lease by the victim of that criminal activity. [42 U.S.C. § 1437f(o)(20)(B).]

If there is alleged criminal activity, fraud or any other cause for termination from the Section 8 voucher program, the PHA shall consider whether domestic violence, dating violence, sexual assault, or stalking played a role in such activity prior to deciding whether to terminate the family from the program. The PHA shall not terminate a victim of domestic violence, dating violence, sexual assault, or stalking from

the program due to the criminal activity of the perpetrator. If the perpetrator is part of the family being assisted, the PHA shall consider terminating only the abuser from the program.

All termination notices will notify participants of VAWA's protections and that they may seek an informal hearing if they believe that the termination is based on acts of domestic violence, dating violence, sexual assault, or stalking committed against the participant. In accordance with the PHA's Limited English Proficiency Plan, the notice must be in a language that is understood by the individual if the individual is not proficient in English.

Absent Family Members

Before determining that a family member or a family has abandoned an assisted unit, the PHA shall take into account the role domestic violence, dating violence, sexual assault, or stalking played in the absence.

Bifurcation of Rental Assistance

The PHA may terminate assistance to a household member who engages in criminal acts of physical violence against family members or others, without terminating assistance to, or otherwise penalizing, the victim of such violence. The PHA's right to exercise this discretion is not dependent on a bifurcated lease or other eviction action by the owner against an individual family member. [42 U.S.C. §§ 1437f(o)(7)(D)(ii), 1437f(o)(20)(D)(i).]

When rent for a Section 8 unit has previously been determined based on the income of an abusive family member who has left the household or been excluded from the household by a restraining order or injunction or other court order, household income will be immediately recertified and, if necessary, rent for the unit will be adjusted to ensure that the remaining household members are able to maintain their housing.

Family Breakup

The PHA has discretion to determine which members of an assisted family will continue to receive voucher assistance if the family breaks up. However, if a court determines the disposition of the voucher between members of the assisted family in a divorce or separation under a settlement or judicial decree, the PHA must assign the assistance as directed by the court.

In the absence of a judicial decision, the PHA will determine which family members will continue to receive assistance taking into consideration the following factors: (1) the interest of any minor children, including custody arrangements, (2) the interest of any ill, elderly, or disabled family members, (3) any possible risks to family members as a result of domestic violence, dating violence, stalking, sexual assault, or criminal activity, and (4) the recommendations of social service professionals. If the family breakup results from an occurrence of domestic violence, dating violence, sexual assault, or stalking, the PHA will ensure that the victim retains assistance. Head of household status shall not be determinative.

If the family members are forced to leave the unit because of actual or threatened domestic violence, dating violence, sexual assault, or stalking by other members of the household, the PHA may terminate the HAP contract for the original assisted unit and transfer the assistance to the family members forced to leave.

Honoring Court Orders

Nothing in this Plan may be construed to limit the authority of the PHA to honor court orders addressing rights of access or control of the property, including civil protection orders issued to protect the victim

and issued to address the distribution or possession of property among the household members in cases where a family breaks up. [42 U.S.C. § 1437f(o)(20)(D)(ii).]

Lease Violations Unrelated to Domestic Violence

Nothing in this Plan limits any otherwise available authority of the PHA to terminate assistance to a tenant for any violation of a lease not premised on acts of violence against the tenant or a member of the tenant's household, provided that the PHA does not subject an individual who is or has been a victim of domestic violence, dating violence, sexual assault, or stalking to a more demanding standard than other tenants in determining whether to terminate. [42 U.S.C. § 1437f(o)(20)(D)(iii).]

Actual and Imminent Threat to Others at the Property

Nothing in this Plan limits the authority of the PHA to terminate the assistance of any participant who can be demonstrated to pose an "actual and imminent threat" to other tenants or the property's employees. [Department of Housing and Urban Development, Violence Against Women and Department of Justice Reauthorization Act of 2005, 72 Fed. Reg. 12,696 (Mar. 16, 2007).] An "actual and imminent threat" consists of a physical danger that is real, would occur within an immediate timeframe and could result in death or serious bodily harm. Furthermore, the PHA will consider the following factors to determine the existence of an "actual and imminent threat:"

- the duration of the risk,
- the nature and severity of the potential harm,
- the likelihood that the potential harm will occur and
- the length of time before the potential harm would occur.

In addition, the PHA will terminate a victim's assistance only when there are no other actions that could be taken to reduce or eliminate the threat, including but not limited to helping the victim to relocate to a different unit. [24 C.F.R. § 5.2005(d), (e)]

A participant may request an informal hearing prior to termination of assistance based on a determination by the PHA that the tenant's continued presence presents an actual and imminent threat to other tenants or to those employed at or providing service to the property.

Relationship to Other Laws

Nothing in this Plan shall be construed to supersede any Federal, State, or local law that provides greater protection than this section for victims of domestic violence, dating violence, sexual assault, or stalking. [42 U.S.C. § 1437f(o)(20)(D)(v).]

Portability

Even if moving would otherwise constitute a violation of the lease, a Section 8 voucher family may move to another dwelling and continue to receive rental assistance if the family has complied with all program obligations and is moving to protect the health or safety of an individual who is or has been a victim of domestic violence, dating violence, sexual assault, or stalking. The PHA may request that the family provide the HUD-approved certification form or other documentation to verify the family's claim that the request to move is prompted by incidences of abuse. [42 U.S.C. §1437f(r)(5).]

The PHA will not refuse to issue a voucher to an assisted family due to the family's failure to seek approval prior to moving to a new unit in violation of the original lease, if such move occurred to protect

the health or safety of a family member who is or has been the victim of domestic violence, dating violence, sexual assault, or stalking and who reasonably believed he or she was threatened with imminent harm if he or she remained in the dwelling unit. [75 Fed. Reg. 66,254.] If it is necessary for a family member to break a lease in order to escape domestic violence, dating violence, sexual assault, or stalking, the PHA shall not terminate the victim from the Section 8 program.

PHA policies restricting the timing or frequency of moves do not apply if a family needs to relocate due to domestic violence, dating violence, sexual assault, or stalking. [24 C.F.R. § 982.314(c)(2)(iii).]

Documentation of Domestic Violence, Dating Violence, or Stalking

If an individual seeks to assert the protections of the Violence Against Women Act, the PHA may request that the individual provide documentation establishing that the individual is a victim of actual or threatened domestic violence, dating violence, sexual assault, or stalking. Requests for documentation shall be in writing. The individual shall provide such documentation within 14 business days (*i.e.*, Saturdays, Sundays, and holidays will not count in determining the number of days) after the individual receives a written request for such certification from the PHA. [42 U.S.C. § 1437f(ee)(1)(A).]

The PHA will deliver written requests for documentation, and any subsequent communications, in a manner that will not expose the participant to danger of further violence. The PHA shall document how and when the PHA requested documentation. The PHA will ask the victim to designate a method for safe communication, such as having the victim designate an attorney, advocate, friend, or family member as his or her primary contact. If no method is designated, certified mail shall be used to deliver the written request for documentation.

The PHA may extend the 14-business-day deadline for good cause. Good cause includes, but is not limited to, cognitive limitations, limited English proficiency, absence from the unit due to hospitalization or time in an emergency shelter, failure of the victim to receive actual notice of the request, administrative delays in obtaining police or court records, the danger of further violence, and the victim's need to address health or safety issues.

An individual may satisfy the certification requirement in any of the following ways:

- Completing a HUD-approved certification form verifying that the individual is a victim of domestic violence, dating violence, sexual assault, or stalking. The PHA will accept the self-certification form as a complete request for relief, without insisting on additional documentation from the individual seeking protection. A victim will not be required to provide third-party documentation.; OR
- Providing the PHA with documentation signed by any of the following third parties: (a) an employee, agent, or volunteer of a victim service provider; (b) an attorney; (c) a medical professional; or (d) other knowledgeable professional. The person signing the documentation must have assisted the victim in addressing domestic violence, dating violence, sexual assault, or stalking, or the effects of the abuse. The victim of domestic violence, dating violence, sexual assault, or stalking must also sign the documentation; OR
- Producing a Federal, State, tribal, territorial, or local police or court record. [42 U.S.C. § 1437f(ee)(1)(C).]

Once a victim provides documentation of domestic violence, dating violence, sexual assault, or stalking, the PHA shall respond in writing within seven business days to acknowledge receipt of the documentation. In its response, the PHA shall indicate whether it intends to provide VAWA relief based on the documentation, or whether it intends to proceed with any proposed termination despite the documentation. If the PHA intends to proceed with termination, its response will explain why it is not providing the victim VAWA relief. The response also will state that the tenant may request an informal hearing to challenge the denial of VAWA relief.

If the PHA declines to provide VAWA relief despite documentation of domestic violence, dating violence, sexual assault, or stalking, or fails to respond to the documentation within seven business days, the voucher participant may request an expedited grievance hearing, informal hearing, or informal review with the PHA. Nothing shall preclude the tenant from using the certification form or other documentation in the expedited grievance hearing, informal hearing, informal review, or other proceedings. All hearing officers will receive training regarding domestic violence, dating violence, sexual assault, and stalking semi-annually and must have such training before hearing any cases. The PHA will coordinate such training with local or state domestic violence organizations.

An individual's failure to timely provide documentation of domestic violence, dating violence, sexual assault, or stalking does not result in a waiver of the individual's right to challenge the denial of assistance or termination, nor does it result in a waiver of the individual's right to assert VAWA protections at eviction or termination proceedings. If an individual fails to timely provide documentation, the PHA will provide an opportunity for an informal hearing before denying the individual VAWA's protections.

Nothing in this Plan shall be construed to require the PHA to demand that an individual produce official documentation or physical proof of the individual's status as a victim of domestic violence, dating violence, sexual assault, or stalking in order to receive any of VAWA's protections. At its discretion, the PHA may provide VAWA's protections to an individual based solely on the individual's statement or other corroborating evidence. [42 U.S.C. § 1437f(ee)(1)(D).]

Difficulty Determining Abuser and Victim

When the PHA receives documents from two members of a household, each claiming to be a victim and naming the other household member as the perpetrator, the PHA will use the following procedures:

- A. Where certification has been submitted by two or more tenants in the same household, each claiming to be a victim of violence perpetrated by the other, the PHA will defer to any court order regarding possession of the residence. Specifically, if there is an order of protection in force or a criminal or civil court order that determines possession of the residence or makes a finding as to which party is the perpetrator, the PHA will follow the terms of such order and abide by such determination.
- B. Where certifications have been submitted by two or more tenants in the same household, each claiming to be a victim of violence perpetrated by the other, and there is no court determination or order of protection in force, the PHA may grant relief to both of the parties, including, if necessary, bifurcation of the voucher, provision of an additional voucher, or other relief, until or unless there is a court decision regarding possession or there is a finding by a criminal or civil court that one party is the perpetrator of the violence. If the PHA is unable to provide relief to both parties due to unavailability of an additional voucher the PHA may issue a written request requiring the parties to provide third-party documentation of domestic violence, dating violence,

sexual assault, or stalking, as set forth in 24 C.F.R. § 5.2007(b)(2)-(3). If there are questions regarding the validity of the third-party documentation, the PHA may contact the person or entity that issued or signed the documentation. Before doing so, the PHA must obtain a written release from the applicant or tenant who provided the documentation. The release must be limited to the sole purpose of verifying that the person or entity issued or signed the documentation.

- C. If any questions remain about which household member is the victim, the PHA may also hold an informal hearing to pursue fact-finding and make a decision.

Confidentiality

All information provided to the PHA related to an individual's status as a victim of domestic violence, dating violence, or stalking, shall be retained in confidence by the PHA, and shall neither be entered into any shared database nor provided to any related entity. Information regarding domestic violence, dating violence, sexual assault, or stalking will not be filed in an applicant or tenant's general file. Such information will be retained separately from the applicant or tenant's general file. Files containing information regarding domestic violence, dating violence, sexual assault, or stalking will be maintained in a place that assures confidentiality and that can be accessed only by authorized employees. The information will be destroyed once the purpose for which the documentation was requested has been accomplished. Employees of the PHA, owner or management agent will not have access to information regarding domestic violence, dating violence, sexual assault, or stalking unless they are specifically and explicitly authorized to access this information because it is necessary to their work. However, this information may be disclosed if it is:

- requested or consented to by the individual in writing;
- required for use in an eviction proceeding (such as to evict the perpetrator); or
- otherwise required by applicable law.

[42 U.S.C. 1437f(ee)(2)(A).]

If disclosure is required for use in an eviction proceeding or is otherwise required by applicable law, the PHA will inform the victim before disclosure occurs so that safety risks can be identified. If disclosure of the information would place the victim's safety at risk, the PHA will work with the victim to determine whether there are alternatives to disclosure.

Information that might endanger a victim of domestic violence, dating violence, sexual assault, or stalking, such as the address to which an individual fleeing a perpetrator has relocated, will be kept strictly confidential and will not be shared with any person outside the PHA unless the individual voluntarily waives confidentiality.

Voucher Program – Notification

The PHA shall provide notice to tenants assisted under the voucher program of their rights under the Violence Against Women Act, including their right to confidentiality. [42 U.S.C. 1437(ee)(1)(B).] The PHA will provide notification of VAWA in the following ways:

- By including information regarding VAWA in orientations and briefing packets for new participants.

- By posting information regarding VAWA in the PHA's offices.
- By posting information regarding VAWA on the PHA's website.
- By informing participants of their rights under VAWA during the annual recertification.
- By including information regarding VAWA in all program violation notices, termination letters, and denial of assistance letters.

Language to Include in the Public Housing Admissions and Continued Occupancy Policy (ACOP)

Admission

- a. That an applicant is or has been a victim of domestic violence, dating violence, sexual assault, or stalking is not an appropriate basis for denial of program assistance or for denial of admission, if the applicant otherwise qualifies for admission. [42 U.S.C. §§ 1437f(c)(9)(A) and (o)(6)(B).]
- b. In determining eligibility for housing assistance in cases where the Public Housing Agency (PHA) has become aware that the household includes a victim of abuse, and when screening reveals negative and potentially disqualifying information, such as poor credit history, previous damage to an apartment, or a prior arrest, inquiries will be made regarding the circumstances contributing to this negative reporting, to ascertain whether these past events were the consequence of domestic violence, dating violence, or stalking against a member of the applicant household.
- c. Any such inquiries will make clear that members of applicant households have a right to keep any history of domestic violence, dating violence, sexual assault, or stalking against them confidential.
- d. When inquiries reveal that the negative reporting was the consequence of domestic violence, dating violence, sexual assault, or stalking against a member of the applicant household, the applicant household will not be denied housing assistance on the basis of this reporting.
- e. The PHA may ask for a statement or documentation establishing that the negative history was the consequence of domestic violence, dating violence, sexual assault, or stalking. The applicant shall have 14 business days (i.e. weekends and holidays will not count in determining the deadline) to provide such documentation. The PHA will grant extensions to the 14-day-deadline if the applicant demonstrates good cause. Good cause includes, but is not limited to, cognitive limitations, limited English proficiency, absence from the unit due to hospitalization or time in an emergency shelter, failure of the victim to receive actual notice of the request, administrative delays in obtaining police or court records, the danger of further violence, and the victim's need to address health or safety issues.
- f. The applicant can satisfy the documentation request in any of the following ways:
 - a. Completing a HUD Form 50066 verifying that the individual is a victim of domestic violence, dating violence, sexual assault, or stalking. The PHA will accept the self-certification form as a complete request for relief, without insisting on additional documentation from the individual seeking protection. A victim will not be required to provide third-party documentation. In addition, the PHA will work with the victim to ensure that delivery of the certification form does not endanger the victim's safety; OR
 - b. Providing the requesting owner, manager, or PHA with documentation signed by any of the following third parties: (a) an employee, agent, or volunteer of a victim service provider; (b) an attorney; (c) a medical professional; or (d) other knowledgeable professional. The person signing the documentation must have assisted the victim in addressing domestic violence, dating violence, sexual assault, or stalking, or the effects of the abuse. The victim of domestic violence, dating violence, sexual assault, or stalking must also sign the documentation; OR
 - c. Producing a Federal, State, tribal, territorial, or local police or court record. [42 U.S.C. § 1437f(ee)(1)(C).]

All denial of assistance letters will notify applicants of VAWA's protections and that they may seek an informal hearing if they believe that the denial of assistance was related to acts of domestic violence, dating violence, sexual assault, or stalking committed against the applicant. In

accordance with the PHA's Limited English Proficiency Plan, the notice must be in a language that is understood by the individual if the individual is not proficient in English.

- g. Nothing in this Plan shall be construed to require the PHA to demand that an individual produce official documentation or physical proof of the individual's status as a victim of domestic violence, dating violence, sexual assault, or stalking in order to receive any of the benefits provided in this section. At its discretion, the PHA may provide benefits to an individual based solely on the individual's statement or other corroborating evidence.
- h. If because of concerns for his or her safety a victim of domestic violence, dating violence, sexual assault, or stalking is unwilling or unable to provide information or identification ordinarily required to confirm eligibility for public housing, efforts will be made to otherwise establish eligibility and alternative sources and methods of verification will be accepted.

Admissions: Breakup of Family on the Waiting List

If a family on the waiting list breaks up, the PHA has discretion to determine which family members will retain the family's position on the waiting list. However, if a court assigns the family's position on the waiting list to particular family members in a divorce or separation under a settlement or judicial decree, the PHA must assign the waiting list position as directed by the court.

In the absence of a judicial decision, the PHA will consider the following factors: (1) the interest of any minor children, including custody arrangements, (2) the interest of any ill, elderly, or disabled family members, (3) any possible risks to family members as a result of domestic violence, dating violence, sexual assault, stalking, or criminal activity, and (4) the recommendations of social service professionals. If the family breakup results from an occurrence of domestic violence, dating violence, or stalking, the PHA will ensure that the victim retains his or her waiting list position.

Tenant Rights: Eviction

An incident or incidents of actual or threatened domestic violence, dating violence, sexual assault, or stalking will not be construed as a serious or repeated violation of the lease by the victim or threatened victim of that violence and will not be good cause for terminating the tenancy or occupancy rights of the victim of such violence. [42 U.S.C. § 1437d(1)(5).]

Criminal activity directly relating to actual or threatened domestic violence, dating violence, sexual assault, or stalking shall not be considered a serious or repeated lease violation by the victim of that criminal activity. [42 U.S.C. § 1437d(1)(6).]

In cases of criminal activity on or off the property, the PHA shall consider whether the activity in question was related to incidents of domestic violence, dating violence, sexual assault, or stalking committed against an individual or household, in its use of discretion around whether to terminate a lease. The PHA shall give tenants an opportunity, through a grievance hearing and a court proceeding, to present evidence that supports continuing the tenancy.

All eviction notices will notify participants of VAWA's protections and that they may seek a grievance hearing if they believe that the lease violation is based on acts of domestic violence, dating violence, sexual assault, or stalking committed against the participant. In accordance with the PHA's Limited English Proficiency Plan, the notice must be in a language that is understood by the individual if the individual is not proficient in English.

Lease Violations Unrelated to Domestic Violence

Nothing in this Plan limits any otherwise available authority of the PHA to terminate assistance to a tenant for any violation of a lease not premised on the act or acts of violence in question against the tenant or a member of the tenant's household, provided that the PHA does not subject an individual who is or has been a victim of domestic violence, dating violence, sexual assault, or stalking to a more demanding standard than other tenants in determining whether to terminate. [42 U.S.C. § 1437d(1)(6)(D).]

Absent Family Members

Before determining that a family member or a family has abandoned an assisted unit, the PHA shall take into account the role domestic violence, dating violence, sexual assault, or stalking played in the absence.

Actual and Imminent Threat to Other Tenants or Employees at the Property

- A. Nothing in this Plan may be construed to limit the authority of the PHA to terminate the tenancy of any tenant if the PHA can demonstrate an actual and imminent threat to other tenants or those employed at or providing service to the property if that tenant's tenancy is not terminated. [42 U.S.C. § 1437d(1)(6)(E).] An "actual and imminent threat" consists of a physical danger that is real, would occur within an immediate timeframe and could result in death or serious bodily harm.
- B. The PHA will consider the following factors to determine the existence of an "actual and imminent threat:"
- the duration of the risk,
 - the nature and severity of the potential harm,
 - the likelihood that the potential harm will occur, and
 - the length of time before the potential harm would occur.

[24 C.F.R. § 5.2005(d), (e)]

- C. The PHA will evict a victim only when there are no other actions that could be taken to reduce or eliminate the threat, including but not limited to transferring the victim to a different unit, barring the perpetrator from the property, contacting law enforcement to increase police presence or develop other plans to keep the property safe or seeking other legal remedies to prevent the perpetrator from acting on a threat. [24 C.F.R. § 5.2005(d), (e)]
- D. If the tenant wishes to contest the PHA's determination that he or she is an actual and imminent threat to other tenants or employees, the tenant may do so as part of the PHA's grievance procedures.

Difficulty Determining Abuser and Victim

When the PHA receives documents from two members of a household, each claiming to be a victim and naming the other household member as the perpetrator, the PHA will use the following procedures:

- A. Where certification has been submitted by two or more tenants in the same household, each claiming to be a victim of violence perpetrated by the other, the PHA will defer to any court order regarding possession of the residence. Specifically, if there is an order of protection in force or a criminal or civil court order that determines possession of the residence or makes a finding as to which party is the perpetrator, the PHA will follow the terms of such order and abide by such determination.
- B. Where certifications have been submitted by two or more tenants in the same household, each claiming to be a victim of violence perpetrated by the other, and there is no court determination or order of protection in force, the PHA may grant relief to both of the parties, including, if necessary, bifurcation of the lease, provision of an additional unit, or other relief, until or unless there is a court decision regarding possession or there is a finding by a criminal or civil court that one party is the perpetrator of the violence. If the PHA is unable to provide relief to both parties due to unavailability of an additional unit, the PHA may issue a written request requiring the parties to provide third-party documentation of domestic violence, dating violence, sexual assault, or stalking, as set forth in 24 C.F.R. § 5.2007(b)(2)-(3). If there are questions regarding the validity of the third-party documentation, the PHA may contact the person or entity that issued or signed the documentation. Before doing so, the PHA must obtain a written release from the applicant or tenant who provided the documentation. The release must be limited to the sole purpose of verifying that the person or entity issued or signed the documentation.
- C. If any questions remain about which household member is the victim, the PHA may use its grievance procedure to pursue fact-finding and to make a decision.

Breakup of an Assisted Family

The PHA has discretion to determine which members of an assisted family will continue to reside in the public housing unit if the family breaks up. However, if a court determines the disposition of the unit between members of the assisted family in a divorce or separation under a settlement or judicial decree, the PHA must assign the assistance as directed by the court.

In the absence of a judicial decision, the PHA will determine which family will continue to receive assistance taking into consideration the following factors: (1) the interest of any minor children, including custody arrangements, (2) the interest of any ill, elderly, or disabled family members, (3) any possible risks to family members as a result of domestic violence, dating violence, stalking, or criminal activity, and (4) the recommendations of social service professionals. If the family breakup results from an occurrence of domestic violence, dating violence, sexual assault, or stalking, the PHA will ensure that the victim retains assistance. Head of household status shall not be determinative.

When rent for a public housing unit has previously been determined based on the income of an abusive family member who has left the household or been excluded from the household by a restraining order or injunction or other court order, household income will be immediately recertified and, if necessary, rent for the unit will be adjusted to ensure that the remaining household members are able to maintain their housing.

Bifurcation of the Lease

The PHA may remove a household member from a lease, without regard to whether the household member is a signatory to a lease, in order to evict, remove, or terminate the occupancy rights of any individual who engages in criminal acts of physical violence against family members or others, without terminating the tenancy rights of the victim of such violence. Eviction of the perpetrator shall be effected

in accordance with the procedures prescribed by Federal, State, and local law for the termination of leases or assistance under the relevant program of HUD-assisted housing. [42 U.S.C. § 1437d(l)(6)(B).]

Obligation to Honor Court Orders

Nothing in this Plan may be construed to limit the authority of the PHA, when notified, to honor court orders addressing rights of access to or control of the property, including civil protection orders issued to protect the victim and issued to address the distribution or possession of property among the household members in cases where a family breaks up. [42 U.S.C. § 1437d(l)(6)(C).]

Relationship to Other Laws

Nothing in this Plan shall be construed to supersede any provision of any Federal, State, or local law that provides greater protection than this Plan for victims of domestic violence, dating violence, sexual assault, or stalking. [42 U.S.C. § 1437d(l)(6)(F).]

Documentation of Domestic Violence, Dating Violence, and Stalking [42 U.S.C. § 1437d(u)(1)(A), (B)]

If an individual seeks to assert the protections of the Violence Against Women Act, the PHA may request that the individual provide documentation establishing that the individual is a victim of actual or threatened domestic violence, dating violence, sexual assault, or stalking. Requests for documentation shall be in writing. The individual shall provide such documentation within 14 business days (*i.e.*, weekends and holidays will not count in determining the number of days) after the individual receives a written request for such certification from the PHA. [42 U.S.C. § 1437d(u)(1)(A).]

The PHA will deliver written requests for documentation, and any subsequent communications, in a manner that will not expose the applicant or tenant to danger of further violence and shall document how and when a written request was made. The PHA will ask the victim to designate a method for safe communication, such having the victim designate an attorney, advocate, friend, or family member as his or her primary contact. If no method is designated, certified mail shall be used to deliver the written request for documentation.

The PHA will extend the 14-business-day deadline for good cause. [42 U.S.C. § 1437d(u)(1)(B).] Good cause includes, but is not limited to, cognitive limitations, limited English proficiency, absence from the unit due to hospitalization or time in an emergency shelter, failure of the victim to receive actual notice of the request, administrative delays in obtaining police or court records, the danger of further violence, and the victim's need to address health or safety issues.

An individual may satisfy the certification request in any of the following ways –

- Completing HUD Form 50066 verifying that the individual is a victim of domestic violence, dating violence, sexual assault, or stalking, and that the incident or incidents in question are bona fide incidents of actual or threatened abuse. Such certification shall include the name of the perpetrator. The PHA will accept the self-certification form as a complete request for relief, without insisting on additional documentation from the individual seeking protection. A victim will not be required to provide third-party documentation; OR
- Providing the requesting PHA with documentation signed by any of the following third parties:
(a) an employee, agent, or volunteer of a victim service provider; (b) an attorney; (c) a medical

professional; or (d) other knowledgeable professional. The person signing the documentation must have assisted the victim in addressing domestic violence, dating violence, sexual assault, or stalking, or the effects of the abuse. The person signing the documentation must attest under penalty of perjury to his or her belief that the incident or incidents in question are bona fide incidents of abuse. The victim of domestic violence, dating violence, sexual assault, or stalking must also sign the documentation; OR

- Producing a Federal, State, tribal, territorial, or local police or court record. [42 U.S.C. § 1437d(u)(1)(C).]

Once a victim provides documentation of domestic violence, dating violence, sexual assault, or stalking, the PHA shall respond in writing within seven business days to acknowledge receipt of the documentation. In its response, the PHA shall indicate whether it intends to provide VAWA relief based on the documentation, or whether it intends to proceed with any proposed eviction despite the documentation. If the PHA intends to proceed with eviction, its response must explain why it is not providing the victim VAWA relief. The response also must state that the tenant may use the grievance procedure to challenge the denial of VAWA relief.

If the PHA declines to provide VAWA relief despite documentation of domestic violence, dating violence, sexual assault, or stalking, or fails to respond to the documentation within seven business days, the tenant may request an expedited grievance procedure with the PHA. Nothing shall preclude the tenant from using the certification form or other documentation in the expedited grievance hearing, informal hearing, informal review, or other proceedings.

All hearing officers will receive training regarding domestic violence, dating violence, sexual assault, and stalking semi-annually and must have such training before hearing any cases. The PHA must coordinate such training with local or state domestic violence organizations.

An individual's failure to timely provide documentation of domestic violence, dating violence, sexual assault, or stalking does not result in a waiver of the individual's right to challenge the eviction, nor does it result in a waiver of the individual's right to assert VAWA protections at eviction proceedings. If an individual fails to timely provide documentation, the PHA will provide an opportunity for a grievance before denying the individual VAWA's protections.

Nothing in this Plan shall be construed to require the PHA to demand that an individual produce official documentation or physical proof of the individual's status as a victim of domestic violence, dating violence, sexual assault, or stalking in order to receive any of VAWA's protections. At its discretion, the PHA may provide VAWA's protections to an individual based solely on the individual's statement or other corroborating evidence. [42 U.S.C. § 1437d(u)(1)(D).]

Confidentiality [42 U.S.C. § 1437d(u)(2)(A)]

All information provided to the PHA related to an individual's status as a victim of domestic violence, dating violence, sexual assault, or stalking shall be retained in confidence by the PHA, and shall neither be entered into any shared database nor provided to any entity. Information regarding domestic violence, dating violence, sexual assault, or stalking will not be filed in an applicant or tenant's general file. Such information will be retained separately from the applicant or tenant's general file. Files containing information regarding domestic violence, dating violence, sexual assault, or stalking will be maintained in a place that assures confidentiality and that can be accessed only by authorized employees. The information will be destroyed once the purpose for which the documentation was requested has been accomplished. Employees of the PHA will not have access to information regarding domestic violence,

dating violence, sexual assault, or stalking unless they are specifically and explicitly authorized to access this information because it is necessary to their work. However, this information may be disclosed if disclosure is:

- requested or consented to by the victim in writing;
- required for use in an eviction proceeding; or
- otherwise required by applicable law.

If disclosure is required for use in an eviction proceeding or is otherwise required by applicable law, the PHA will inform the victim before disclosure occurs so that safety risks can be identified. If disclosure of the information would place the victim's safety at risk, the PHA will work with the victim to determine whether there are alternatives to disclosure.

Information that might endanger a victim of domestic violence, dating violence, sexual assault, or stalking, such as the address to which an individual fleeing a perpetrator has relocated, will be kept strictly confidential and will not be shared with any person outside the PHA unless the individual voluntarily waives confidentiality.

Notification [42 U.S.C. § 1437d(u)(2)(B).]

The PHA shall provide notice to tenants assisted under the public housing program of their rights under the Violence Against Women Act, including their right to confidentiality. The PHA will provide notification of VAWA in the following ways:

- By including information regarding VAWA in orientations and briefing packets for new participants.
- By posting information regarding VAWA in the PHA's offices.
- By posting information regarding VAWA on the PHA's website.
- By informing tenants of their rights under VAWA during the annual recertification.
- By including information regarding VAWA in all program violation notices, eviction notices, and denial of assistance letters.

Transfers

- A. In situations that involve significant risk of harm to an individual as a result of incidents or threats of domestic violence, dating violence, sexual assault, or stalking, the PHA will, if an approved unit size is available at a location that may reduce the risk of harm, approve transfer by a public housing tenant to a different unit in order to reduce the level of risk to the individual. A tenant who requests a transfer must attest that the requested transfer is necessary to protect the health or safety of the tenant or another member of the household who is or was the victim of domestic violence, dating violence, sexual assault, or stalking.
- B. The PHA will act upon a request for a transfer due to domestic violence, dating violence, stalking, or sexual assault within 10 business days.
- C. The PHA will take reasonable precautions to reduce the possibility of domestic violence, dating violence, sexual assault, or stalking pending the transfer, including rekeying the locks on the unit's doors.

- D. Families have the right to refuse an offer if they have good cause for refusal of the unit. For example, a family will have good cause to deny a transfer if accepting the offer will place the applicant or a family member's life, health, or safety in jeopardy.
- E. Due to the emergency nature of the transfer, recertification and other lease compliancy requirements shall be stayed until the victim and/or household is safely relocated to other housing. A resident requesting a transfer to escape domestic violence, dating violence, sexual assault, or stalking will not be charged for damage caused by the perpetrator.
- F. The address to which an individual fleeing domestic violence, dating violence, sexual assault, or stalking has relocated will be kept strictly confidential and will not be shared with any person outside the PHA unless the individual consents to disclosure in writing.

Language to Include in Both the Section 8 Administrative Plan and the Public Housing Admissions and Continued Occupancy Policy (ACOP)

Commitment to Serving Victims of Domestic Violence, Dating Violence, and Stalking

The PHA intends to ensure that applicants and recipients who are victims of domestic violence, dating violence, sexual assault, and stalking are not placed at further risk or unfairly penalized by its policies and practices. The PHA recognizes that the victim's safety is of utmost importance. The PHA shall maintain updated referral/resource information and place posters on domestic violence, dating violence, sexual assault, and stalking at its offices. The PHA shall give resources on domestic violence, dating violence, sexual assault, and stalking to all residents during recertification interviews, and to current and new residents in their orientation packets. Finally, the PHA shall collaborate with domestic and sexual violence advocacy groups on individual cases, on providing outreach to residents, and on meeting the ongoing training needs of PHA staff.

Definitions (Glossary) [42 U.S.C. § 13925(a)(6)-(8), (23); 42 U.S.C. § 1437f(f)(8)-(11)]

"Domestic violence" is defined as felony or misdemeanor crimes of violence committed by:

- (1) a current or former spouse of the victim;
- (2) a person with whom the victim shares a child in common;
- (3) a person who is cohabitating with or has cohabitated with the victim as a spouse;
- (4) a person similarly situated to a spouse of the victim under the domestic or family violence laws of the jurisdiction receiving grant monies;
- (5) any other person against an adult or youth victim who is protected from that person's acts under the domestic or family violence laws of the jurisdiction.

"Dating violence" is defined as violence committed by a person--

- (A) who is or has been in a social relationship of a romantic or intimate nature with the victim; AND
- (B) where the existence of such a relationship shall be determined based on a consideration of the following factors:
 - (i) The length of the relationship.
 - (ii) The type of relationship.
 - (iii) The frequency of interaction between the persons involved in the relationship.

"Sexual assault" means any conduct proscribed by chapter 109A of title 18 of the United States Code, whether or not the conduct occurs in the special maritime and territorial jurisdiction of the United States or in a Federal prison and includes both assaults committed by offenders who are strangers to the victim and assaults committed by offenders who are known or related by blood or marriage to the victim.

“Stalking” is defined as:

(A) (i) to follow, pursue, or repeatedly commit acts with the intent to kill, injure, harass, or intimidate another person; OR

(ii) to place under surveillance with the intent to kill, injure, harass, or intimidate another person;

AND

(B) in the course of, or as a result of, such following, pursuit, surveillance, or repeatedly committed acts, to place a person in reasonable fear of the death of, or serious bodily injury to, or to cause substantial emotional harm to--

(i) that person;

(ii) a member of the immediate family of that person; OR

(iii) the spouse or intimate partner of that person

“Immediate family member” means, with respect to a person –

(1) a spouse, parent, brother or sister, or child of that person, or an individual to whom that person stands in loco parentis; or

(2) any other person living in the household of that person and related to that person by blood or marriage.

Notice to Tenants Regarding the Violence Against Women Act (VAWA)

To all participants in the Section 8 voucher and public housing programs:

A federal law protects individuals who are victims of domestic violence, dating violence, and stalking. The name of the law is the Violence Against Women Act, or “VAWA.” This notice explains your rights under VAWA.

1. Am I covered by VAWA’s housing protections?

VAWA protects victims of domestic violence, dating violence, and stalking. It also covers the victim’s immediate family members, except for the abuser. You don’t have to be married to or living with the abuser to be covered by VAWA.

2. What rights does VAWA offer?

Rights for victims of domestic violence, dating violence, and stalking include:

- If you are applying for housing, you can’t be denied simply because you are a victim.
- You can’t be evicted or lose your voucher based solely on violence against you.
- Acts of violence against you cannot be “serious or repeated violations” of your lease or “good cause” for evicting you or ending your voucher.

3. What if I need to get the abuser out of the home?

If a member of your household uses violence against you, the housing authority or your landlord may evict the abuser alone, and let you and your family stay in the home.

4. What if I need to move to escape the abuse?

VAWA states that the housing authority may permit you to move and keep your voucher, even if your lease has not ended. The housing authority may ask you to prove that you are moving because of violence.

VAWA does not cover emergency moves for public housing tenants. You can still ask the housing authority to transfer you to another unit. The housing authority may ask you to put your request in writing and to prove that you are moving for safety reasons.

5. How do I prove that I can use VAWA's protections?

To see if you can use VAWA, the housing authority or your landlord may ask for a document showing that you are a victim of domestic violence, dating violence, or stalking. There are three ways you can show that you are a victim:

- Complete a certification form. The form will ask for your name, the name of your abuser, the abuser's relationship to you, the date, time and place of the violence, and a description of the violence. To get the form, call the housing authority or a legal aid office.
- Provide a letter signed by a victim service provider, attorney, or medical professional who has helped you with the abuse. You must also sign this letter.
- Provide a police or court record, such as a restraining order.

The housing authority or your landlord must give you at least 14 business days (weekends and holidays do not count) to provide proof of the violence.

6. Can a housing provider share the information I provide about the abuse with others?

No, except in limited cases. The housing authority or landlord cannot give the information you provide about the abuse to others. The information may be shared only if you agree in writing, if it is needed to evict the abuser from the housing, or if disclosure is required by law.

7. Does this mean that a victim of domestic violence, dating violence, or stalking cannot be evicted at all?

No. You still can be evicted for serious or repeated lease violations that aren't related to the abuse. The landlord or housing authority must hold you to the same standard as other tenants. The landlord also may be able to evict if there is a real and immediate threat to other tenants if you are not evicted.

For Additional Information

If you have any questions regarding VAWA, please contact _____ at _____.

For help and advice on escaping an abusive relationship, call the National Domestic Violence Hotline at 1-800-799-SAFE (7233) or 1-800-787-3224 (TTY).

The Violence Against Women Act (VAWA): Facts for Housing Providers

When did the Violence Against Women Act (VAWA) become effective, and who is required to comply with the law?

VAWA's housing provisions became effective January 2006. Housing authorities, landlords, owners, and managers operating public housing, Section 8 voucher units, project-based Section 8 projects, and supportive housing for the elderly or disabled must comply with VAWA.

What types of housing does VAWA cover, and whom does VAWA protect?

VAWA applies to public housing, the Section 8 voucher program, project-based Section 8 units, and supportive housing for the elderly or disabled. VAWA protects anyone who is:

- (1) A victim of actual or threatened domestic violence, dating violence, or stalking, or an immediate family member of the victim (spouse, parent, sibling, child, or any other person living in the household who is related by blood or marriage); AND
- (2) Living in, or seeking admission to, public, Section 8 voucher, or project-based Section 8 housing.

How does VAWA affect admissions and terminations?

An individual's status as a victim of domestic violence, dating violence, or stalking is not an appropriate basis for denial of admission or denial of housing assistance.

VAWA establishes an exception to the "one-strike" criminal activity eviction rule. Actual or threatened criminal activity directly relating to domestic violence, dating violence, or stalking does not constitute grounds for terminating assistance, tenancy, or occupancy rights of the victim or an immediate family member of the victim.

Despite the protections described above, a housing provider may still evict the victim if the housing provider can demonstrate an "actual and imminent threat" to other tenants or employees of the property if the victim is not evicted. An "actual and imminent threat" consists of a physical danger that is real, would occur within an immediate timeframe and could result in death or serious bodily harm. A housing provider can evict or terminate a victim's assistance only when there are no other actions that could be taken to reduce or eliminate the threat.

What about criminal activity unrelated to abuse?

VAWA does not protect tenants if the criminal incident for which they are being evicted or denied admission is unrelated to domestic violence, dating violence, or stalking. In determining whether to evict, a housing provider may not hold a victim of abuse to a more demanding standard than other tenants.

Can the abuser alone be evicted or terminated?

A housing provider may bifurcate (split) a lease to evict or terminate assistance to a tenant who commits acts of violence against family members. This action may be taken without evicting or terminating assistance to the victim who is also a tenant. Bifurcation applies to all leases in the public housing or Section 8 programs. The eviction or termination must comply with federal, state, and local law.

Can a housing provider ask for proof of the abuse?

Housing providers may, but are not required to, ask an individual for documentation that he or she is a victim of abuse if the individual seeks to assert VAWA's protections. At their discretion, housing providers may apply VAWA to an individual based solely on the individual's statement.

If a housing provider requests documentation, the victim may provide:

- A HUD-approved certification form (Form HUD-50066 or Form HUD-91066)
- Documentation signed by the victim and a victim service provider, an attorney, or a medical professional who has assisted the victim in addressing the abuse.
- A federal, state, tribal, territorial, or local police or court record.

After a housing provider requests certification, an individual has 14 business days to respond. If an individual fails to respond, a housing provider may terminate assistance. However, a housing provider is free to extend this timeframe.

Any information a victim provides regarding domestic violence, dating violence, or stalking must be kept confidential. Housing providers may not enter the information into any shared database or provide it to any related entity. A housing provider's employees cannot have access to information regarding domestic violence, dating violence, or stalking unless they are specifically and explicitly authorized to access this information because it is necessary to their work. The only exceptions to the confidentiality rules are: (1) the victim consents to disclosure in writing; (2) the information is required for use in an eviction proceeding; or (3) disclosure is otherwise required by law.

Where can I find this law?

- VAWA's public housing provisions are at 42 U.S.C. § 1437d; the project-based Section 8 provisions are at 42 U.S.C. § 1437f(c), (d); the voucher provisions are at 42 U.S.C. § 1437f(o).
- HUD has published regulations regarding VAWA at 75 Federal Register 66,246 (Oct. 27 2010).
- Form HUD-50066 is the form that applicants and tenants in public housing and the Section 8 voucher program may use to certify that they are victims of abuse.
- Form HUD-91066 is the form that applicants and tenants in the project-based Section 8 program may use to certify that they are victims of abuse.

Yolo County Housing
Yolo County, California

To: Co. Counsel ✓
Yolo County Housing ✓

CONSENT CALENDAR

Excerpt of Minute Order No. 16-03 Item No. 7, of the Yolo County Housing meeting of March 31, 2016.

MOTION: Davis. SECOND: Stallard. AYES: Davis, Stallard, Vanderford, Wienecke-Friedman. ABSENT: Aguiar-Curry, Johannessen, Thomson.

7.

Approval of the Minutes for the Meeting of December 17, 2015

Approved the minutes of the meeting of December 17, 2015 on Consent.

Yolo County Housing Yolo County, California

December 17, 2015

MINUTES

The Yolo County Housing met on the 17th day of December, 2015, in regular session in its Chambers in the Erwin W. Meier Administration Building, 625 Court Street, Woodland, California at 2:00 p.m.

Present: Cecilia Aguiar-Curry; Mark Johannessen; Tom Stallard; Helen Thomson; Karen Vanderford; Jennifer Wienecke-Friedman

Staff Present: Lisa Baker, CEO
Hope Welton, Agency Counsel
Janis Holt, General Managing Director
Julie Dachtler, Clerk

CALL TO ORDER

1. Pledge of Allegiance.
2. Consider approval of the agenda.

Minute Order No. 15-37: Approved agenda as submitted.

MOTION: Thomson. SECOND: Johannessen. AYES: Aguiar-Curry, Johannessen, Stallard, Thomson. Vanderford. ABSENT: Wienecke-Friedman.

3. Public Comment: Opportunity for members of the public to address the Housing Authority on subjects not otherwise on the agenda relating to Housing Authority business. The Board reserves the right to impose a reasonable limit on time afforded to any topic or to any individual speaker.

There was no public comment.

PRESENTATIONS

4. Presentation: Certificate of Appreciation to Julie Dachtler for 9 years of service

CEO Lisa Baker presented the Certificate of Appreciation to Julie Dachtler for 9 years of service.

5. Presentation: Certificate of Completion for EOC Operations Course to participating staff

Alberto Castillo presented the Certificates of Completion for EOC Operations Course to participating staff.

6. Presentation: WIB Certificate to Janis Holt

CEO Lisa Baker presented the WIB Certificate to Janis Holt.

CONSENT AGENDA

Minute Order No. 15-38: Approved Consent Agenda Item Nos. 7-10.

MOTION: Thomson. SECOND: Johannessen. AYES: Aguiar-Curry, Johannessen, Stallard, Thomson. Vanderford. ABSENT: Wienecke-Friedman.

7. Approval of the Minutes for the Meetings of August 13, 2015 and October 29, 2015

Approved the minutes for the meetings of August 13, 2015 and October 29, 2015 on Consent.

8. Review and Approve Destruction of YCH Records in Accordance with Revised Records and Retention Policy and Schedules (Holt)

Approved recommended action on Consent.

9. Receive and File the Financial Report for the Quarter Ended September 30, 2015 (Gillette)

Approved recommended action on Consent.

10. Review, Approve and Adopt Resolution to Amend Housing Voucher Payment Standards in Accordance with Regulatory Requirements (Jimenez-Perez)

Approved **Resolution No. 15-11** on Consent.

REGULAR AGENDA

11. Review, Approve and Adopt Resolution Authorizing CEO to Obtain Replacement Credit Card Account (Gillette)

Minute Order No. 15-39: Approved recommended action by **Resolution No. 15-12**.

MOTION: Thomson. SECOND: Stallard. AYES: Aguiar-Curry, Johannessen, Stallard, Thomson. Vanderford, Wienecke-Friedman.

12. Review, Approve and Ratify Property Transfer of 180 W. Beamer Street, Woodland, CA from County of Yolo (Baker)

Minute Order No. 15-40: Approved recommended action.

MOTION: Thomson. SECOND: Wienecke-Friedman. AYES: Aguiar-Curry, Johannessen, Stallard, Thomson. Vanderford, Wienecke-Friedman.

13. Review, Approve and Ratify Lease Option between YCH and Mercy Housing for 180 W. Beamer Street, Woodland, CA (Baker)

Minute Order No. 15-41: Approved recommended action.

MOTION: Thomson. SECOND: Johannessen. AYES: Aguiar-Curry, Johannessen, Stallard, Thomson. Vanderford, Wienecke-Friedman.

14. Review, Approve and Ratify Contract between Yolo County Housing and State of California Department of Social Services for Assistance with Butte Fire Recovery in Lake County (Baker)

Minute Order No. 15-42: Approved recommended action.

MOTION: Thomson. SECOND: Wienecke-Friedman. AYES: Aguiar-Curry, Johannessen, Stallard, Thomson. Vanderford, Wienecke-Friedman.

15. Receive Verbal Report Regarding PGE MASH Grants and Status (Baker)

Commissioner Johannessen provided a verbal update regarding the PGE MASH Grants and Status.

16. Receive Verbal Report Regarding El Rio Villas West Well and Overall Water Conservation (Ichtertz)

Fred Ichtertz provided a verbal report regarding the El Rio Villas East and West Wells. He noted that the East Well has received emergency repairs and should be up and running soon after Environmental Health finishes its testing. After the East Well is taken care of, they will begin working on the West Well. The plan is to dig a deeper well to avoid the nitrates. CEO Lisa Baker also reported that residents have been conserving water the past few months, which is positive news.

17. Receive Verbal Report from CEO YCH JPA formation (Baker)

CEO Lisa Baker provided an update on the YCH JPA formation noting that agreements are with the Cities and they expect the signed agreements mid-January.

18. Receive comments from CEO.

CEO Lisa Baker showed the Commissioners the agency's Facebook page.

19. Receive comments from Commissioners.

Commissioner Johannessen noted that an information packet has been developed on the context of how to properly dispose of controlled substances and medications, and drop off locations. He thought it might be helpful to distribute them to YCH residents to prevent folks from throwing them in the trash or flushing them down the toilet. CEO Lisa Baker concurred that it would be helpful to provide this information to seniors and the disabled populations. Commissioner Thomson was sorry to have missed the anniversary celebration but was glad to be back. Commissioners wished all Happy Holidays.

CLOSED SESSION

Conference with Labor Negotiator: Lisa A. Baker, CEO; Janis Holt, Resource Administrator; Hope Welton, Agency Counsel

Bargaining Units: General, Management

Public Report of action taken in Closed Session.

ADJOURNMENT

Next meeting is scheduled TBD

Cecilia Aguiar-Curry, Chair
Yolo County Housing

Julie Dachtler, Clerk
Yolo County Housing

Yolo County Housing
Yolo County, California

To: Co. Counsel ✓
Yolo County Housing ✓

CONSENT CALENDAR

Excerpt of Minute Order No. 16-03 Item No. 8, of the Yolo County Housing meeting of March 31, 2016.

MOTION: Davis. SECOND: Stallard. AYES: Davis, Stallard, Vanderford, Wienecke-Friedman. ABSENT: Aguiar-Curry, Johannessen, Thomson.

8. Review and Approve FY 2016 General Bargaining Unit Memorandum of Understanding (Baker and Holt)

Approved **Agreement No. 16-01** on Consent.



Yolo County Housing

147 W. Main Street
WOODLAND, CA 95695

Woodland: (530) 662-5428
Sacramento: (916) 444-8982
TTY: (800) 545-1833, ext. 626

DATE: March 31, 2016
TO: YCH Housing Commission
FROM: Lisa A. Baker, CEO
PREPARED BY: Janis Holt, General Director

SUBJECT: Review and Approve the 2016 Collective Bargaining Agreement with the General Unit

RECOMMENDED ACTION:

That the Board of Commissioners:

1. Approve the Collective Bargaining Agreement ("CBA") with the General Unit effective July 1, 2015; and
2. Commend the staff and representatives from the International Brotherhood of Teamsters, Local 856 for their work on behalf of YCH.

BACKGROUND / DISCUSSION

The General Unit has been operating under a tentative pact since July 1, 2015.

The major elements of the proposed successor agreement are listed below:

1. General unit members agree to a four percent (4%) wage adjustment effective July 1, 2015.
2. General unit members agree to a one hundred dollar (\$100.00) increase in the monthly cafeteria amounts and a fifty dollar (\$50.00) increase in the opt out coverage amount as follows:
 - a. Employee only: \$690.00
 - b. Employee plus one dependent: \$1,100.00
 - c. Employee plus two dependents: \$1,405.00
 - d. 0 Coverage (medical): \$545.00
3. General unit members agree to allowing any remaining cafeteria plan benefit to be taken in wages, directed to a deferred compensation account, or directed to cover the employee's share of the PERS contribution, at the employee's discretion.
4. General unit members agree to the Housing Authority paying eighty-eight dollar (\$88.00) per month for basic dental coverage.

5. General Unit members agree to paying the entire share of their contribution to PERS, up to seven percent (7%) effective the second full pay period in January 2016 for all classic employees.
6. General unit members agree that employees in the Maintenance Division are permitted to establish a rotational schedule for the purposes of covering weekend and on call requirements. Employees will not rotate more often than three (3) times a year or triennially.
7. The term of this agreement will expire June 30, 2016.

FISCAL IMPACT

None - the terms of the agreement have been accounted for in the FY 2016 budget.

CONCLUSION

Staff recommends that the Board review and approve the General Unit Collective Bargaining Agreement effective July 1, 2015.

Attachment: General Unit CBA

Agreement No. 16-01

AGREEMENT

BETWEEN

HOUSING AUTHORITY OF THE COUNTY OF YOLO

AND

INTERNATIONAL BROTHERHOOD OF TEAMSTERS,
LOCAL 856

COVERING ALL EMPLOYEES IN THE GENERAL UNIT

JULY 1, 2015 THROUGH JUNE 30, 2016

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PREAMBLE

- A. This Agreement (hereinafter referred to as "Agreement") has been entered into by Yolo County Housing (hereinafter referred to as "YCH" or "the Housing Authority"), and International Brotherhood of Teamsters Union, Local 856 (hereinafter referred to as "Union"). These parties have met and conferred in good faith, and this resulting Agreement has as its purpose the promotion of harmonious labor relations between the Housing Authority and the Union, establishment of an equitable and peaceful procedure for the resolution of differences regarding compliance with the Agreement, and the establishment of rates of pay, hours of work, and other conditions of employment in the general bargaining unit.
- B. The provisions of the YCH Personnel Policy and Procedure Manual and other YCH policies and rules are not a part of this Agreement and are applicable to general bargaining unit members only to the extent the subject matter addressed therein is not addressed in this Agreement. For example, leaves of absence, disciplinary action rules, health and welfare benefits, and compensation provisions for general bargaining unit employees are governed exclusively by this Agreement, and nothing on those subjects contained in the Personnel Policy and Procedure Manual or other YCH policies and rules shall be applicable to general bargaining unit employees. [By way of contrast, for example, YCH's Harassment-Free Policy in the Personnel Policy and Procedure Manual, while not a part of this Agreement, is applicable to all YCH employees.] To further clarify this distinction, the Yolo County Housing Board of Commissioners (hereinafter "Board of Commissioners") shall maintain in Section 2001.1 of the YCH Personnel Policy and Procedure Manual the following provision:

The provisions of this Manual are applicable to employees in a recognized bargaining unit only to the extent the subject matter addressed in this Manual is not addressed in the unit's collective bargaining agreement. The statement of this modification shall not be construed to make any matter not expressly covered by the Agreement subject to the Agreement's grievance procedure.

ARTICLE I DEFINITIONS

Applicability of Definitions: Unless otherwise noted, the definitions in this article apply to the provisions of this Agreement only. Terms used in this Agreement shall, unless the context clearly indicates a contrary intent, have the meaning accorded them by the definitions in this section.

- A. Authorized Position: A specific work position within a job classification in the general bargaining unit which is or may be held by an employee and which the YCH intends to fill.

- B. Compensatory Time Off: For each pay period in which a bargaining unit employee works authorized overtime, the employee may choose whether s/he shall receive overtime pay or receive compensatory time off.
- C. Continuous Employment: YCH employment which is uninterrupted except by authorized paid absences.
- D. Demotion: An involuntary change in job classification to one in a lower wage range.
- E. Department: A major administrative branch of YCH involving a general line of work, with one or more employees working under the direction of one or more supervisors.
- F. Dismissal: Involuntary termination of a permanent employee's employment with YCH for cause.
- G. Employee: A person who is employed to serve in a YCH job position in the general bargaining unit or who is on an authorized leave of absence from such position, unless otherwise specifically provided in this Agreement.
- H. Chief Executive Officer: The Chief Executive Officer of the Housing Authority or his/her designee.
- I. Job Classification: Descriptive title of a certain type of job performed by a YCH employee in the general bargaining unit. Inherent in each classification are certain duties, responsibilities, and degrees of authority.
- J. Leave of Absence: When authorized, an absence from duty for a specified period of time. An employee on authorized leave may return to the same or a similar position at the end of the authorized leave period.
- K. Limited-Term Employees: A limited-term employee shall mean a person employed in a position for which YCH has no long-range funding or has uncertain funding. When funding for a limited-term position ceases, the position is abolished, and the limited employee's employment shall end.
- L. Merit Pay Increase: An increase in pay based upon satisfactory performance (as affirmed by the employee's supervisor who is not in the employee's bargaining unit) and longevity of service. Merit Pay Increases will not occur during the term of this Agreement.
- M. Migrant Seasonal Employees: A person hired to work in an assignment in the Migrant Center which assignment is intended to be occupied on less than a year-round basis. During their active duty, all migrant seasonal employees shall earn all benefits that accrue to employees in the general bargaining unit.

- N. Overtime: Work performed by non-exempt employees in excess of forty (40) hours per workweek.
- O. Pay Period: The period from the first day of a calendar month through the fifteenth day of that calendar month, and the period from the sixteenth day of the month to the last day of the same calendar month. Paychecks shall normally be issued on or before the fifteenth day of the calendar month and on or before the last day of the calendar month.
- P. Performance Evaluation: A review and evaluation of an employee's performance and demonstrated capabilities in his/her authorized position by a person designated by the Chief Executive Officer who will normally be the employee's immediate supervisor not in the employee's bargaining unit.
- Q. Probationary Period: The probationary period is a step in YCH's hiring process. It allows YCH an opportunity to determine if this is the right person for the job. YCH will use the probationary period to continue its assessment of an applicant for regular employment. During the probationary period an employee serves at the will or the pleasure of YCH and may be discharged by the Chief Executive Officer without prior notice, without cause, and without a hearing. The probationary period for a new employee is one (1) year from the date of hire, unless the probationary period is extended for a longer period, in writing, by the Chief Executive Officer. A probationary employee does not have the Grievance Procedure rights specified in this Agreement.
- R. Provisional Employee: A person employed to fill a vacant position on an acting or temporary basis, not to exceed one (1) year, or to fill a position where the regular employee is on extended disability leave. A provisional appointment shall not be authorized for longer than one (1) year. Provisional employees shall earn all benefits that accrue to employees in the general bargaining unit. Promptly after the appointment of a provisional employee to fill a vacant position, YCH must begin the open, recruiting process to fill the vacancy.
- S. Permanent Full-Time Employee: A YCH employee who is regularly assigned to work forty (40) or more hours per workweek in an authorized general bargaining unit position and has successfully completed the probationary period.
- T. Permanent Part-Time Employee: A YCH employee who is regularly assigned to work fewer than forty (40) hours per workweek in an authorized general bargaining unit position and has successfully completed the probationary period. Permanent part-time employees shall be entitled to salary and fringe benefits that accrue to permanent full-time employees, but on a pro-rata basis.
- U. Salary Range: A category which determines the minimum and maximum salary payable for an employment classification.
- V. Supervisor: A person who has day-to-day direction and responsibility over the

work of one or more specific employees and who is not in the employee's bargaining unit.

- W. Suspension: A YCH-mandated temporary unpaid leave of absence, as distinguished from administrative leave, which is a YCH-mandated temporary paid leave of absence.
- X. Temporary Employee: An employee hired for a specific purpose for a limited period of time or an employee who works on an on-call or as needed basis. A temporary employee has no reasonable expectation that s/he will be called or re-employed by YCH in the future. A temporary employee shall receive no YCH-paid benefits and is not a regular fulltime or regular part-time employee, regardless of the hours the temporary employee is scheduled to work. Temporary employment shall not be used to permanently displace bargaining unit positions.
- Y. Vacancy: An unfilled authorized general bargaining unit position which YCH intends to fill.
- Z. Workweek: The regular workweek shall consist of forty (40) hours during a four day Monday through Thursday or such other forty hour schedule as assigned by the CEO. Overtime shall be paid only for work performed by non-exempt employees in excess of forty (40) hours per workweek. For purposes of computing overtime pay, the workweek shall begin at 8:00 a.m. Thursday and run through 7:59 a.m. the following Thursday morning.

ARTICLE II RECOGNITION

- A. The Housing Authority hereby recognizes the Union as the sole and exclusive collective bargaining agent for the regular employees in the general bargaining unit in the following job classifications, subject to the right of an employee to represent himself/herself as provided in Government Code section 3502:

Housing Specialist I/II
Housing Inspector
Client Services Coordinator
Resident Manager
Property Manager
Maintenance Worker I/II
Senior Maintenance Worker
Office Assistant I/II

Finance Specialist I/II
Accounting Assistant I/II
Accounting Technician
Senior Migrant Center Coordinator

Migrant Center Coordinator

**ARTICLE III
UNION RIGHTS AND RESPONSIBILITIES**

A. Dues Deductions

The Housing Authority agrees to establish payroll deductions for members of the Union for the normal and regular membership dues. All payroll deductions shall be subject to the following conditions:

1. Such deductions shall be made pursuant to the terms and conditions set forth in authorization forms approved by the Housing Authority. Such forms shall be those which are currently used. Any changes or modifications in the forms shall be agreed upon between the Housing Authority and the Union.
2. Such deductions shall be made only upon submission to the Housing Authority's Personnel Officer of said authorization form duly completed and executed by the employee and the Union.
3. The Union will be responsible for submitting to the Housing Authority's Personnel Officer any changes in the amounts to be payroll deducted from the paychecks of employees who have authorization forms on file with the Housing Authority. The Housing Authority may devise a payroll deduction input document for use by the Union.
4. The Housing Authority will remit to the Union a check for all the dues deductions.
5. The Housing Authority must approve, in advance, all payroll deductions other than Union membership dues and has discretion to not approve such deductions.
6. The Union agrees to indemnify, defend, and hold the Housing Authority and the County of Yolo, their officers, agents, and employees harmless against any claims made, and against any suits instituted against them or any one of them on account of any payroll deduction made pursuant to this Section A.

B. Union Security

1. a. Agency Shop - Service Fee

- (1) All employees in the general bargaining unit shall become

members of the Union or shall pay a service fee, described below, on or before the 31st day after the beginning of employment or after final ratification of this Agreement, whichever is later. The service fee required shall be an amount not to exceed the Union's uniformly-applied standard initiation fee, periodic dues, and general assessments. In computing such amounts, the Union shall exclude expenditures for members-only benefits and Union expenditures for political and ideological purposes unrelated to collective bargaining, contract administration, and grievance adjustment. Any dispute as to the service fee or the amount thereof shall be directed solely to the Union, and the Housing Authority shall not be a party to the dispute.

- (2) No career employee who is paid for less than one hour of salary during a 2-week pay period and no non-career employee who is paid for less than forty hours of salary during a 2-week pay period shall be required to pay a service fee under the full agency shop.

b. Religious Objection

- (1) Any employee otherwise required to pay a service fee under this Section and who is a member of a bona fide religion, body, or sect that has historically held conscientious objections to joining or financially supporting public employee organizations shall not be required to join or financially support the Union as a condition of continued employment; except that such employee shall pay, in lieu of a service fee, sums equal to such service fee to one of the following non-profit, nonreligious, nonlabor organizations qualifying under Section 501(c)(3) of Title 26 of the U.S. Internal Revenue Code.
 - a. United Way or any organization listed within United Way.
 - b. American Red Cross
 - c. American Cancer Society
- (2) Proof of payment and a written statement of objection along with verifiable evidence of membership in a religious body whose traditional tenets or teachings object to joining

or financially supporting employee organizations, pursuant to this paragraph b, shall be made on an annual basis to the Union with a copy to the Housing Authority as a condition of continued exemption from the provisions of Section B.1.a. of this Article. Payment shall be in the form of receipts and/or canceled checks indicating the amount paid, date of payment, and to whom payment in lieu of the service fee has been made. Such proof shall be presented on or before July 15 of each year.

c. Disclosure and Reporting

Pursuant to Government Code Section 3502.5(f), the Union, if required to file financial reports under the federal Labor Management Disclosure Act of 1959, 29 U.S. Code Section 401 et seq., covering employees governed by this Agreement, or if required to file financial reports under Section 3546.5 of the Government Code, may instead satisfy the financial reporting requirement of Government Code Section 3502.5(f) by providing the Housing Authority with a copy of the financial reports. In any event, the Housing Authority may obtain a copy of such financial reports from the Union.

d. Rescission of Agency Shop

Pursuant to Government Code Section 3502.5(d), the agency shop provision contained herein may be rescinded by a majority vote of all the employees in the bargaining unit, provided that: (1) a request for such a vote is supported by a petition containing the signatures of at least 30 percent (30%) of the employees in the unit; (2) the vote is by secret ballot; (3) the vote may be taken at any time during the term of this memorandum of understanding, but in no event shall there be more than one vote taken during that term. Notwithstanding the above, the Housing Authority and the Union may negotiate, and by mutual agreement provide for an alternative procedure or procedures regarding a vote on rescission of the agency shop.

e. Hold Harmless and Indemnification

The Union shall promptly refund to the Housing Authority any amounts paid to the Union in error under this Section.

f. Change of Law

In the event there is a change in the law whereby any provision hereof becomes invalid or if for any reason any provision of this

Section B is rendered unlawful by any published final appellate court decision, this Section shall forthwith be deemed amended to comply with the change or decision in question.

g. Termination Of Employment For Failure To Pay Agency Fee

Failure to pay the required agency shop fee under this Section B constitutes reasonable and just cause for discharge from employment pursuant to this Agreement. However, no employee shall be terminated under this Section unless:

- (1) The Union first has notified the employee by letter, explaining that s/he is delinquent in not tendering the required, agency shop fee, specifying the current amount of the delinquency, and warning the employee that unless such fee is tendered within fifteen (15) calendar days from the employee's receipt of the notice, the employee will be reported to the Housing Authority for termination as provided in this Section; and
- (2) The Union has furnished the Housing Authority with written proof that the procedure of subsection 1, above, has been followed, or has supplied the Housing Authority with a copy of the letter sent to the employee and notice that s/he has not complied with the request. The Union must further provide, when requesting the Housing Authority to terminate the employee, the following written notice to the Housing Authority:

"The Union certifies that (employee's name) has failed to tender the agency shop service fee required as a condition of employment under this Agreement and that under the terms thereof, the Union requests that Housing Authority terminate the employee."

C. Employee Rights

Employees covered by this Agreement shall have all rights specified in Government Code Section 3502. Employees shall be free to join or refrain from joining employee unions.

D. Union Stewards And Union Representation

1. The Housing Authority recognizes and agrees to deal with the accredited Union job stewards and non-employee representatives of the Union in all matters relating to grievances and the interpretation of this

Agreement.

2. A written list of the Union job stewards shall be furnished to the Chief Executive Officer upon request, and the Union shall notify the Chief Executive Officer promptly in writing of any changes of job stewards.
3. The number of Union job stewards shall not exceed two (2). Any change in the number of stewards shall be made only by mutual written agreement of the Chief Executive Officer and the Union.
4. While a steward for the bargaining unit of the aggrieved employee or a representative of the Local may investigate the specified grievance and assist in its presentation, investigation shall not occur during work time of either the steward or the aggrieved employee. If additional time is needed beyond the rest break and meal time, a reasonable amount of release time will be allowed subject to prior scheduling with and agreement with the employee's supervisor and steward's supervisor.
5. Upon notification to the Housing Authority's Chief Executive Officer, a representative of Local #856 who will be representing the employee in the grievance and appeal procedure may visit the Housing Authority at any time mutually agreeable to the Chief Executive Officer and the Union representative for the purpose of preparing the case for appeal. The Chief Executive Officer shall not unreasonably withhold agreement.
6. A representative of the Housing Authority, at the Chief Executive Officer's option, may accompany the parties. In addition, the representative and the Union President, or his/her designated representative may privately interview employees, one at a time, in possession of facts relevant to the grievance. The interviews shall be held at a place provided by the Housing Authority, not during an employee's work time, and for a reasonable period of time. If additional time is needed beyond the rest break and meal time, a reasonable amount of release time will be allowed subject to prior scheduling with and agreement with the employee's supervisor and steward's supervisor.
7. During any such visits, representatives, job stewards, and Union officers shall not in any way interfere with the orderly and efficient operation of the Housing Authority.
8. The Housing Authority's Chief Executive Officer shall, upon written request of the Union, meet monthly at a mutually agreed upon time with such job stewards of the Union who desire to attend the meeting. The purpose of any such meeting is to informally discuss matters of concern and/or interest to either party. The Union business agent may attend the meeting.

E. Union Business

1. Members of the Union Negotiating Committee shall be granted leave from duty with pay and benefits for the purpose of negotiating the terms of an agreement when such negotiating meetings take place at a time during which such members are scheduled to be on duty. Leave from duty shall not be granted for the purpose of planning for or preparation for negotiations.
2. Authorized non-employee Union representatives may have access to Housing Authority work locations after first notifying the Chief Executive Officer of the time of a visit to a work location and the nature of the business to be transacted, for the purpose of investigation and processing of grievances, provided that contact with bargaining unit members shall occur only on rest breaks or meal periods and not during work time. For grievance investigation and processing, if additional time is needed beyond the rest break and meal time, a reasonable amount of release time will be allowed subject to prior scheduling with and agreement with the employee's supervisor and steward's supervisor.
3.
 - a. The Housing Authority shall make available to the Union, upon its reasonable request, any existing documents, statistics, and records relevant to negotiations or necessary for proper enforcement of the terms of this Agreement.
 - b. The Housing Authority will provide the Union with copies of all personnel actions related to general bargaining unit members as they are issued. As used in this section, "personnel actions" shall be defined as all written notices of actual disciplinary actions (suspensions, demotions, reductions of pay step in class, or dismissals), notices of proposed disciplinary actions, and layoff notices.
4. The Housing Authority will arrange to transmit or make available to a Union designated job steward a copy of the Housing Authority Commission's regular and special meetings' public session agenda in advance of the meetings.
5. The Union shall be permitted, with the prior written notification to the Housing Authority's Chief Executive Officer, to place ballot boxes in Housing Authority-designated places at Housing Authority work locations for the purpose of collecting unit members' ballots on all Union issues subjected to ballot except ballots described in law and except ballots regarding job actions. Such boxes shall be the property of the Union, and neither the ballot boxes nor the ballots shall be subjected to the Housing Authority's review. The Housing Authority shall not be

responsible for damage to or loss of Union ballot boxes.

6. Incidental personal use of computers is permitted for business-oriented communication between bargaining unit employees and paid staff of the Union. Such personal use of Housing Authority computers must not consume more than a trivial amount of resources, must not interfere with employee productivity, must not interfere with or preempt any Housing Authority business, and must not be for the purpose of planning for or engaging in any concerted activities against the Housing Authority.
7. Employees may use the Housing Authority's messenger service for Union business, provided no violations of law are permitted and further provided letters shall not be placed in the messenger service, nor shall it be used for planning for or engaging in any concerted activities against the Housing Authority.

F. Bulletin Boards And Housing Authority Vehicles

1. For purposes of posting Union notices, the Housing Authority shall provide the Union with space on bulletin boards currently in any facility where the Union has employees it represents. Such notices may be posted by the Union. These same bulletin boards shall be utilized for the posting of job examination announcements and seniority lists.
2. In the event a dispute arises concerning the appropriateness of material posted by the Union, the Principal Officer of the Union Local will be advised by the Chief Executive Officer of the nature of the dispute, and the posted material will be removed until the dispute is resolved.
3. Without prior permission from the Chief Executive Officer, employees shall not place on any Housing Authority vehicle, facility, or property any Union decals, placards, or other Union insignia or sign or non-Union material.

G. List Of Employees

Upon written request of the Union, the Housing Authority will provide the Union with a list of general bargaining unit members. The Housing Authority shall not be obligated to provide such list more than once per three calendar months.

- H. The State Mediation and Conciliation Service may conduct any election required by law or required pursuant to a written agreement between the Union and the Housing Authority.

**ARTICLE IV
HOUSING AUTHORITY RIGHTS**

- A. All matters not specifically enumerated as within the scope of representation in Government Code §§3500-3511 and/or designated as rights shared with the Union are reserved to the Housing Authority. It is agreed that such reserved rights include, but are not limited to, the exclusive right and power to determine, implement, supplement, change, modify, or discontinue, in whole or in part, temporarily or permanently, any of the following:
1. The legal, operations, geographical, and organizational structure of the Housing Authority, including the chain of command, division and allocation of authority, organizational divisions and subdivisions, external and internal boundaries of all kinds, and advisory commissions and committees;
 2. The financial structure of the Housing Authority, including all sources and amounts of financial support, income, funding, taxes and debt, and all means and conditions necessary or incidental to the securing of same, including compliance with any qualifications or requirements imposed by law or by funding sources as a condition of receiving funds; all investment policies and practices; all budgetary matters and procedures, including the budget calendar, the budget formation process, accounting methods, fiscal and budget control policies and procedures, and all budgetary allocations, reserves, and expenditures apart from those expressly allocated to fund the wage and benefit obligations of this Agreement;
 3. The acquisition, disposition, number, location, types, and utilization of all Housing Authority properties, whether owned, leased, or otherwise controlled, including all facilities, grounds, parking areas, and other improvements, and the personnel, work, services, and activity functions assigned to such properties;
 4. All services to be rendered to the public and to Housing Authority personnel in support of the services rendered to the public; the nature, methods, quality, quantity, frequency, and standard of service, and the personnel, facilities, vendors, supplies, materials, vehicles, equipment, and tools to be used in connection with such services; the subcontracting of services to be rendered and functions to be performed;
 5. The utilization of personnel not covered by this Agreement, including but not limited to substitutes, consultants, supervisory and managerial personnel, so long as such utilization does not result in the layoff of existing bargaining unit members; and the methods of selection and assignment of such personnel;

6. The Housing Authority's policies, procedures, objectives, goals, and programs, including but not limited to housing admission, rejection, and exclusion; personnel; housing residents; public health and safety; racial and ethnic balances; and emergency situations with respect to such matters;
 7. The selection, classification, direction, promotion, demotion, discipline and termination of all personnel of the Housing Authority; equal employment policies and programs to improve the Housing Authority's utilization of women and minorities; the assignment of unit members to any location and also to any facilities, functions, activities, departments, tasks, or equipment; and the determination as to whether, when, and where there is a job opening;
 8. The job classification and the content and qualifications thereof;
 9. The duties, schedules and standards of performance of all employees; and whether unit members adequately perform such duties and meet such standards;
 10. The dates, times, and hours of operation of the Housing Authority's facilities, functions, and activities;
 11. Safety and security measures for housing residents, the public, properties, facilities, vehicles, materials, supplies, and equipment, including the various rules and duties of all personnel with respect to such matters;
 12. The rules, regulations, and policies for all unit members (which are not subject to meet and confer requirements), housing residents, and the public;
 13. The retirement of unit members under PERS for disability; and
 14. The termination or layoff of unit members, consistent with law, as a result of the exercise of any of the rights of the Housing Authority not limited by the language of this Agreement.
- B. All other rights of management of the Housing Authority not expressly limited by the language of this Agreement are also expressly reserved to the Housing Authority.
- C. The exercise of any right reserved to the Housing Authority herein in a particular manner or the non-exercise of any such right shall not be deemed a waiver of the Housing Authority's right or preclude the Housing Authority from exercising the right in a different manner, nor does the Union waive any rights guaranteed by law.

- D. The Housing Authority retains its rights to temporarily amend, modify, or rescind policies and practices referred to in this Agreement in cases of emergency. An emergency, for the purposes of this Article, shall be an incident where the safety or health of the public or employees is at threat.
- E. The explicit language of the other Articles of this Agreement shall take precedence over this Article in any dispute between the parties as to the violation of this Agreement.
- F. Any dispute arising out of or in any way connected with either the existence of or the exercise of any of the reserved rights of the Housing Authority is not subject to the grievance provisions set forth in this Agreement. However, this provision does not prevent the grievability of shared rights if found in the other language in the Articles of this Agreement.
- G. Housing Authority to appoint, promote, transfer, demote, suspend, reduce pay in class, separate, and/or terminate the employment of Housing Authority personnel is vested in the Chief Executive Officer.

ARTICLE V COMPENSATION

- A. When new positions in the general bargaining unit are established by YCH or if the job description of an existing position in the bargaining unit is substantially changed, YCH shall assign a proposed wages range to the position and forward the information to the Union for review. Pending review and any resulting negotiations, YCH may pay wages in the proposed wages range to affected employees. The Agreement will then be subject to reopening for the sole purpose of negotiating a wages range for the position, and only if so requested in writing by the Union and filed with the Chief Executive Officer within fifteen (15) calendar days after the information is forwarded to the Union.
- B. Wages:
 - 1. Notwithstanding any other provision of this Agreement, during the term of this Agreement, the parties have agreed that covered employees will work a forty (40) hour, four day work week subject to the scheduling rights of the YCH.
 - 2. Employees will receive a four percent (4%) wage adjustment effective July 1, 2015.
- C. Anniversary Date: The anniversary date for each employee for purposes of wages schedule movement is the employee's first day of paid service in probationary status.
- D. Merit Pay Annual Increase:

1. Each bargaining unit classification shall have a wages range which includes five steps. Permanent full-time employees will receive and shall be entitled to a one step increase in wages annually on his/her anniversary date (up to the top (fifth) step in the range) during the term of this Agreement unless his/her overall job performance has been evaluated by his/her evaluator as less than satisfactory. In that event, the employee shall remain at the same wage until s/he has received the next annual evaluation and has received an overall performance rating of satisfactory or higher at which time, prospectively, the employee shall receive the one step increase, up to the maximum wage step in the range (unless s/he was already at the maximum wage step in the range). Failure of an evaluator to meet a time deadline for completion of an evaluation shall not prevent the withholding of a merit increase unless the delay exceeded sixty (60) days; it is the fact of an evaluation, albeit delayed, that is key.
2. A new probationary employee shall not be entitled to a merit pay (annual) increase during the probationary period, even if such period is extended beyond one (1) year.
3. Denial of a merit pay (annual) increase based upon less-than-satisfactory performance shall not be subject to the grievance procedure, but a less-than-satisfactory rating that causes a denial of the merit pay increase may be appealed to the Chief Executive Officer. The Chief Executive Officer's decision shall be final and binding on the parties.

D. Longevity Steps: Permanent full-time employees will receive and shall be entitled to longevity steps during the term of this Agreement. An employee who has been at the existing maximum wage for three (3) years and has received at least a satisfactory overall rating in each of the last three annual evaluations shall be entitled to a two and one-half percent (2 ½%) increase above the maximum wage. A second longevity pay increase of two and one-half percent (2 ½%) shall be awarded following an additional three years of employment during which the employee has received at least a satisfactory overall rating in each of the three annual evaluations. A third and final longevity pay increase of two and a half percent (2 ½%) shall be awarded following an additional five (5) years of employment beyond the effective date of the second longevity pay increase provided the employee obtains at least a satisfactory overall rating in each of the three annual evaluations. No further or additional longevity pay increases shall be awarded with respect to any particular job classification.

E. Health and Welfare Benefits:

1. Upon execution of this Agreement the Housing Authority shall implement a cafeteria benefit plan for medical, buy up dental and vision insurance plans for each employee. Under the cafeteria benefit plan,

employees shall receive a monthly amount to put towards the cost of medical, dental and vision insurance as set forth below:

- a. Employee only: \$690.00
 - b. Employee plus one dependent: \$1,100.00
 - c. Employee plus family: \$1,405.00
 - d. 0 coverage (medical): \$545.00
2. The Housing Authority will pay \$88 per month towards basic dental premiums for all covered employees effective January 1, 2016.
 3. Married employees shall not individually select employee only plans and shall decide amongst themselves whom shall be the designated employee for the purposes of enrollment in the employee chosen plan. All dependents shall be enrolled under the designated employees plan.
 4. Employees may select from the PERS medical insurance plans now in effect. Unless there is a written agreement between the parties to leave the PERS medical plans, the medical plans utilized through PERS will remain in effect. Employees must continue dental coverage. Buy up dental and vision coverage is optional.
 5. Any amount remaining in the cafeteria plan after payment of medical, dental and vision insurance premiums selected by the employee or any amount remaining of any opt out payment may be taken in wages, directed to a deferred compensation account, or directed to cover the employee's share of the PERS contribution.
 6. An employee may opt out of the cafeteria plan upon providing written verification of equivalent medical insurance to the Housing Authority. In the event of such an opt out by an employee the employee shall receive an opt out payment in the amount of \$545.00.
 7. Stop loss. If during the term of this agreement, the cost of the least expensive medical insurance for a family offered shall exceed the cafeteria plan amount set forth herein by more than \$10.00 per month, the Agency shall increase the cafeteria amount by an amount not to exceed \$100.00 per month to meet the increased cost of the cafeteria plan and limit the employees share of any increase to \$10.00 per month unless and until the amount paid by the Agency to meet such increased cost shall reach \$100.00 per month per employee.
 8. The Agency shall research and provide information to the Union regarding available Medicare options for those qualifying employees during the term of this Agreement.

F. Bilingual Differential.

1. Employees qualifying as bilingual pursuant to a test given by an outside provider selected by the Housing Authority shall receive differential pay in the amount of \$40.00 per month for employees qualifying as bilingual for a second spoken language other than English and \$70.00 per month for employees qualifying as bilingual in a second language other than English with respect to reading, writing and speaking. This provision shall not apply where only single non-English speaking ability (e.g. Spanish) is the requirement for a particular job classification or assignment. Employees who speak, read and write more than one language other than English are eligible for only one bilingual differential pay.

**ARTICLE VI
HOURS AND CONDITIONS OF WORK**

A. Alternate Work Schedules

1. Any employee or group of employees desiring an alternate work schedule may request in writing that such be established by YCH.
2. For purposes of this Section, alternative work schedules shall mean a biweekly work schedule consisting of eighty (80) hours of work in no fewer than eight (8) work days with no more than ten (10) hours scheduled on any workday.
3. Employees in the Maintenance Division are permitted under this Agreement to establish a rotational schedule for the purposes of covering weekend and on call job requirements. In no event shall employees rotate more often than three (3) times a year or triennially and the final determination and approval of any such flexible schedule shall be made by the Housing Authority based on the reasonable needs of the Authority.
4. The Housing Authority shall work with any covered employee so desiring to establish a flexible forty hour per week schedule under the terms of this Agreement. The final determination and approval of any such flexible schedule shall be made by the Housing Authority based on the reasonable needs of the Authority.

B. Mileage:

1. An employee shall be entitled to reimbursement for each mile traveled on

YCH business in his/her private vehicle.

- a. Travel between home and office is not reimbursable.
- b. Travel from office to office and return, on YCH business, is reimbursable.
- c. Travel between home and a YCH business destination (not regular office) may be only partially reimbursable. Only the mileage in excess of the usual home/office round trip commute is reimbursable.
- d. All mileage claims are due within thirty (30) days after incurred. A check will be issued to the employee during the next accounts payable run, but not later than fourteen (14) days. The rate of reimbursement shall be equal to the rate approved by the Internal Revenue Service without attribution to income.

C. Meals:

1. Employees shall be entitled to reimbursement for reasonable and necessary meal expense incurred while on official YCH business approved by the Chief Executive Officer.
2. Employees will be reimbursed for reasonable and necessary meal expenses incurred and approved during the next scheduled accounts payable processing, but not more than thirty (30) days after submission.
3. Meal reimbursement shall be made in conformance with IRS regulations. Advance meal reimbursement will be at the following rates:

		General Areas	Designated High-Cost Areas
Meals			
Breakfast	Up to	\$8.00	Up to \$10.00
Lunch	Up to	\$13.00	Up to \$15.00
Dinner	Up to	\$25.00	Up to \$31.00
	Total per Day	\$46.00	Total per day \$56.00

The rates stated above include an allowance of fifteen percent (15%)

for tips. Receipts are not required for per-deim reimbursements at the rates consistent with IRS regulations.

D. Lodging:

Employees shall be entitled to reimbursement for reasonable and necessary lodging while out of the County on official YCH business, as approved.

E. Advance Travel:

YCH may provide employees with advance travel funds.

F. Miscellaneous Travel:

1. Costs of taxi fares, telephone calls, internet access, business center services (i.e. printing, computer use) and similar items necessarily incident to the performance of official business shall be considered reimbursable items.
2. Reimbursement for these costs, where receipts are not available, shall be submitted to the Chief Executive Officer to determine the reasonableness of cost, and shall be paid upon the Chief Executive Officer's written approval.
3. Hourly employees shall be paid for time spent traveling round trip and attending work related activities including conferences and trainings with prior approval of such attendance or travel according to state and federal law.

G. Timekeeping

1. Accurately recording time worked is the responsibility of every employee. Federal and state laws require the Housing Authority to keep an accurate record of time worked in order to calculate employee pay and benefits. Time worked is defined as the time actually spent on the job performing assigned responsibilities.
2. Employees shall accurately record the time they begin and end their work as well as the beginning and ending time of any split-shift or departure from work.
3. Altering, falsifying, or tampering with time records, or recording time on another employee's time record is cause for disciplinary action, up to and including immediate dismissal from employment, pursuant to the procedure set forth in this Agreement.
3. Altering, falsifying, or tampering with records, or recording time on

another employee's time record is cause for disciplinary action, up to and including immediate dismissal from employment, pursuant to the procedure set forth in this Agreement.

4. It is the employee's responsibility to sign his/her time record to certify the accuracy of all time recorded. Employees are prohibited from signing another person's time record for that person. The supervisor will review and then initial the time record before submitting for payroll processing. In addition, if corrections or modifications are made to the time record, both the employee and the supervisor must verify the accuracy of the changes by initialing the time record.
5. YCH may implement a time-clock system for recording time worked and may develop and promulgate rules for employees in the use of such a system.

H.. Breaks:

- I. During each full (10 hours) workday, employees are entitled to two (2) paid rest periods of fifteen (15) minutes each. To the extent possible, the employee should take rest periods as close to the middle of each four-hour work period as possible. Since rest periods are counted as hours worked, employees must not be absent from their workstations during the allotted rest period without the permission of their supervisor. Rest periods cannot be saved and used to extend lunch or to leave early/come in late to work. Supervisors are responsible for scheduling rest periods.

I. Overtime

1. When operating requirements or other needs cannot be met during regular working hours, employees may be scheduled by their supervisor to work overtime hours. The Chief Executive Officer reserves the right to assign employees to jobs other than their usual assignments when required. Advance notification of these mandatory assignments will be provided whenever possible. Overtime assignments will be distributed as equitably as practical to all employees qualified to perform the required work. No employee may work overtime without the prior approval of his/her supervisor for that particular overtime work. However, Senior Maintenance Worker and Senior Migrant Center Coordinator class staff or above is authorized to provide up to three hours of overtime work for after-hours emergency repair situations without prior approval of the supervisor. Any additional time over this three hour authorization must have prior approval of the supervisor.
2. If an employee covered by the FLSA works more than forty (40) hours in a workweek, any hours worked in excess of forty (40) shall be paid at the rate of one and one-half (1 ½) times the employee's regular rate of pay

during non-overtime hours.

3. Paid holidays, sick days, vacation, or other paid leave do not count as hours worked for purposes of overtime.
4. Time worked: Employees shall record all time worked including time worked over their normal schedule on the time sheet at the time it actually occurs. Compensatory time off (CTO) will be logged on a daily basis.
5. Weekends: Weekend work does not automatically qualify for CTO. Hours worked on Saturday/Sunday qualify only if qualified as overtime hours.

J. Weekend Pay Differential

1. Employees in the Maintenance Division who are required to work on Saturday or Sunday shall be entitled to a pay differential in the amount of \$2.50 per hour worked. Said differential shall not apply to paid holidays, sick days, vacation, or other paid leave.

K. Compensatory Time Off (CTO)

1. For each pay period in which an employee works authorized overtime, the employee shall choose whether the employee is to be paid for the overtime or is to receive compensatory time off. Compensatory time off for overtime is earned at the same rates as overtime pay. For the term of this Agreement, no employee may accrue more than one hundred (100) hours of compensatory time off credit. There is no employee buy-back right for accumulated CTO, except at termination of employment.

K. Call Back Pay

1. When an employee is called back to work after s/he has completed an assigned shift and has left the work site, the employee shall be credited for one (1) hour of work, plus any and all time worked in excess of one (1) hour in which the employee is continually engaged in assigned work. The time worked for which the employee is entitled to compensation shall include reasonable travel to and from the employee's residence via the shortest commonly traveled route. Commencing July 1, 2012, the employee shall be credited for two (2) hours of work, plus any and all time worked in excess of two (2) hours in which the employee is continually engaged in assigned work.

L. Stand By Duty

1. Assignment of stand-by duty will be mandatory to the Senior Maintenance

Worker class or above at the discretion of management. Stand by duty may be assigned to Maintenance II Worker class by management. When an employee is assigned stand-by duty, the employee's supervisor or management shall attempt to inform the employee at least one (1) week in advance except in unforeseen circumstances. Stand-by duty shall be assigned on a weekly basis. In the event an employee is unable to fulfill the stand-by duty due to illness or other reasons, it is the employee's responsibility to find a backup. The employee shall notify the supervisor in the event of any changes to the stand-by duty schedule. If the employee is unable to find a backup, the employee shall contact the supervisor for assistance.

3. Employees on stand-by duty shall be paid at the rate of thirty dollars (\$30) per day, except on Fridays, Saturdays, Sundays, and holidays. Employees on stand-by duty shall be paid at a rate of forty-eight dollars (\$48) per day on Saturdays, Sundays, and holidays. If an employee who is on stand-by duty is required to work, s/he shall also be paid compensatory time for those hours worked during the stand-by period. If an employee who is on stand-by duty is required to work, s/he shall be paid compensatory time for those hours worked during the stand-by period at the following rates: a) for any hours up to forty in a workweek, s/he shall be paid at his/her regular rate of pay; or b) for any hours in excess of forty in a workweek, s/he shall be paid at the same rates as overtime pay.
4. Stand-by duty requires the employees so assigned:
 - a. To be ready to respond immediately to calls for service;
 - b. To be reachable by telephone or radio;
 - c. To remain within a reasonable distance of the work location; and
 - d. To refrain from activities which might impair their ability to perform assigned duties.

M. Uniform Allowance.

1. The Housing Authority shall provide a reasonable uniform and work boot allowance for employees required to wear uniforms in an amount to be determined by Housing Authority management and listed in Schedule A.

**ARTICLE VII
LEAVES OF ABSENCE, HOLIDAYS AND VACATION**

A. Attendance and Absences.

1. One of the basic indicators of an employee's performance is regular

attendance. An employee must be on time. Whenever an employee is unable to come to work or will be more than a few minutes late, the employee must let his/her immediate supervisor know of the expected absence or late arrival as soon as possible.

2. If an employee is sick or injured and cannot come to work, YCH needs an employee's cooperation to properly cover her/his job. Therefore, an employee must notify his/her immediate supervisor/Department Head that s/he will be absent and of when s/he expects to return to work. If an employee does not know his/her return date, the employee must call his/her immediate supervisor/Department Head each day within the one (1) hour period before the beginning of his/her regularly scheduled shift.
3. If an employee knows in advance that s/he is going to be absent, s/he must schedule the absence with his/her immediate supervisor/Department Head a reasonable time in advance of the absence.
4. Excessive absence and failure to report absence on time may lead to discipline, up to and including dismissal from employment. Absences are excessive if they occur frequently or if they show a pattern.

B. Holidays

1. All YCH general bargaining unit employees shall be entitled to the following holidays with eight (8) hours of holiday pay:
 - a. Independence Day-July 4th
 - b. Labor Day-(1st Monday of September)
 - c. Veteran's Day (November 11th)
 - d. Thanksgiving Day (4th Thursday of November)
 - e. Day After Thanksgiving
 - f. Christmas Day (December 25th)
 - g. New Year's Day (January 1st)
 - h. Martin Luther King Jr.'s Birthday (Observed 3rd Monday of January)
 - i. President's Day (3rd Monday in February)
 - j. Memorial Day (last Monday in May)

- k. Four (4) Floating Holidays. (See Section B.6, below.)
 - l. All other days appointed by the President of the United States or Governor of the State of California for a public fast, thanksgiving or holiday and approved by the YCH.
2. Should a holiday fall on a scheduled work day, the employee shall take that work day off from work. Should a holiday fall on a non-scheduled work day, an employee shall be entitled to the previous or subsequent work day to the holiday, or to add the holiday hours to his/her holiday bank; providing that the observance is scheduled and approved in advance with the employee's supervisor.
 3. If a holiday falls during an employee's approved vacation period, the employee will be paid for the holiday and will not be charged with a vacation day for the day the holiday is observed.
 4. Employees on leave of absence for any reason are ineligible for holiday benefits for holidays that are observed during the period they are on leave of absence.
 5. Employees who are required to work on a holiday shall be compensated at one and a half (1 ½) times the employee's regular rate of pay.
 6. All YCH general bargaining unit employees receive during a given fiscal year four (4) paid floating holidays which may be taken off at any time during the year with the advance approval of the immediate supervisor/Department Head. An employee may have only four floating holidays during any given fiscal year. If an employee has four (4) unused floating holidays on the books, s/he will not be given any new floating holidays until some of the four (4) unused days have been used. Upon termination of employment, the employee's unused floating holiday(s) shall be paid at his/her current straight-time rate.
 7. Employees hired after July 1st shall be credited with floating holiday time at the rate of two (2) hours for each month remaining in the fiscal year from the date of employment.

C. Vacation

1. Paid vacation is available to eligible employees to provide opportunities for rest, relaxation, and personal pursuits.
2. Temporary employees are not eligible for vacation leave. All other general bargaining unit employees shall be entitled to accrue vacation days beginning on the first day of employment. Permanent full-time and part-time employees are eligible to earn and use vacation time at a pro rata accrual rate, depending on the number of hours worked per

workweek. Probationary full-time and part-time employees are eligible to earn non-vested vacation time at a pro rata accrual rate beginning on the first day of employment, depending on the number of hours worked per workweek. During the first six months of employment for a probationary employee, credit for vacation time is earned but does not accrue or vest and is not usable within the first six months of employment. The non-vested vacation credit earned by probationary employees will become vested and usable after six months of employment is completed.

3. In order to allow a well-coordinated schedule, an employee shall submit his/her request for vacation leave at least thirty (30) calendar days prior to when s/he would like to take his/her vacation. The form is to be signed by the employee and the employee's immediate supervisor/Department Head or his/her designee, and attached to the appropriate month's time sheet. The request form shall be submitted to the Chief Executive Officer for approval. Approval will depend on whether, in the Chief Executive Officer's determination, the request would impose an undue hardship on YCH's workload.
4. The maximum amount of paid vacation time, monthly accrual rate, and maximum vacation accrual amounts increase with length of service. The maximum vacation time and maximum permissible accruals listed in this section are in addition to any compensatory time off (CTO) to which the employee may be entitled.
5. Vacation Accrual for Regular, Full-Time Employees:

Years of Service	Maximum Vacation per Year (Days (8 hrs.))	Accrual Rate (Hours/Month)	Maximum Permissible Accrual
3 years or less	10 days	6.67 hours	280 hours
After 3 years	15 days	10.00 hours	280 hours
After 11 years	16 days	10.67 hours	280 hours
After 12 years	17 days	11.33 hours	280 hours

After 13 years	18 days	12.00 hours	320 hours
After 14 years	19 days	12.67 hours	320 hours
After 15 years	20 days	13.33 hours	320 hours
After 16 years	21 days	14.00 hours	320 hours

The accrual rates in the above table are based on a forty hour work week. Part-time employees will accrue vacation on a pro rata basis based on the number of hours worked during a week.

6. An employee who reaches the maximum accrual amount does not accrue additional vacation leave until s/he utilizes vacation leave so that there is room under the maximum accrual cap. The maximum accrual amount is two hundred eighty (280) hours for employees with less than 13 years of service and three hundred twenty (320) hours for all others.
7. When an employee is within six months of reaching the employees maximum accrual of vacation, the employee and the employee's supervisor shall agree to a schedule of time off to avoid exceeding the maximum accrual. In the event that it is not possible for the employee to schedule the appropriate time off the employee will either be allowed to exceed the maximum accrual or receive cash payment each pay period for accrued vacation at the agency's option until it is appropriate for the employee to take time off.
8. Any employee who has accrued compensatory time in excess of one hundred (100) hours shall be ineligible to accrue any further CTO. Employees having existing CTO balances in excess of one hundred hours at the effective date of this agreement, shall not have such balances reduced by this provision, but once such employees have used that portion of excess CTO leave and reduced their CTO balance to or below one hundred hours, the hundred hour limit shall be the maximum amount of CTO all such employees may accrue.
9. An employee continues to accrue vacation leave while on any authorized and compensated paid leave but does not accrue any vacation leave during any leave without pay.
10. Upon separation from YCH employment, employees will be paid for unused vacation time, CTO, and personal holidays. Probationary employees will not

receive payment for non-vested vacation time if separation occurs prior to six months employment. The employee's current rate of pay prior to the date of termination will be used to calculate payment.

11. An employee who becomes ill while on vacation and desires to claim sick leave rather than vacation leave shall make such a request as soon as possible after s/he desires sick leave to begin. The Chief Executive Officer may require a medical doctor's certification that the employee has been examined and is ill.

D. Leave Buy-Back

1. Employees may sell back up to forty (40) hours of vacation during any calendar year ***so long as they maintain at least a minimum balance of forty hours after any such sell back of leave time.***
2. All requests for buy-back shall be submitted in writing to the YCH Accounting Department for processing. Payments will be issued as soon as administratively feasible.

E. Sick Leave

1. Sick leave is an employee benefit provided by the YCH for periods of temporary absence due to illnesses or injuries. YCH temporary employees are not eligible for sick leave. All other YCH general unit employees, including probationary employees, shall be entitled to accrue sick leave. It is not an earned right to be used like vacation time. Sick leave is granted to an employee when s/he must be absent from duty because of an illness or injury.
2. All regular full-time employees shall accrue eight (8) hours of sick leave with pay for each one month of service. Regular part-time employees shall accrue sick leave at their pro rata rate. Sick leave shall be credited as of the first of each month following the completion of one (1) month of employment. All unused sick leave may be carried forward into the next year.
3. Pay for any day of sick leave absence shall be the same as the pay that would have been received had the employee worked on the day of illness.
4. Employees who are unable to report to work due to illness or injury shall notify their supervisor by telephone before the scheduled start of their workday. Their supervisor must also be contacted on each additional day of absence, unless other arrangements have been made with the supervisor. When the employee returns to work, s/he must sign an absence request form and have it approved by the immediate supervisor/Department Head; otherwise the employee shall be docked for

the time absent. All employees may be required to submit a physician's written verification of the employee's illness or injury for any such absence.

5. Notwithstanding the provisions of this section E, and recognizing a potential for abuse of sick leave, the Chief Executive Officer may employ reasonable means to determine the validity of any sick leave use. The Chief Executive Officer may require a licensed physician's statement verifying the need for any sick leave of three (3) days or more including medical appointments, illness, injury, and beginning and expected ending dates. Any employee who is on an excused absence for more than three (3) days due to illness or injury must contact his/her immediate supervisor/Department Head prior to returning to the workplace.
6. Sick leave may be applied to:
 - a. An absence due to an employee's personal illness or injury.
 - b. Medical and dental appointments provided the employee notifies the Department Head or his designee, in advance.
 - c. Care for an ill spouse, child, or other member of the employee's household.
 - d. Death in the employee's immediate family.

F. Leaves of Absence

1. Introduction:

- a. It is YCH's policy to grant leaves of absence under certain circumstances to all eligible employees on a nondiscriminatory basis. Except as otherwise indicated, all leaves of absence approved by YCH are on an unpaid basis.
- b. Subject to any applicable legal restrictions, requests for leaves of absence will be considered on the basis of the employee's length of service, performance, level of responsibility, the reason for the request, and YCH's ability to obtain a satisfactory replacement during the time the employee is away from work.
- c. Employees having any questions regarding this policy should contact the Resource Administrator.

2. Family Care and Medical Leave:

- a. Eligibility: To be eligible for family care and medical leave, an employee must:

- (1) have worked for YCH for at least twelve (12) months prior to the date on which the leave is to commence; and
 - (2) have worked for YCH at least 1,250 hours in the twelve (12) months preceding the leave.
- b. Permissible Uses of Family Care and Medical Leave: "Family care leave" may be requested for:
- (1) the birth or adoption of an employee's child;
 - (2) the placement of a foster child with the employee; or
 - (3) the serious health condition of an employee's child, spouse, or parent. "Medical Leave" may be requested for an employee's own serious health condition. "Serious health condition" is one that requires either inpatient care in a medical facility or continuing treatment or supervision by a health care provider.
- c. Substitution of Paid Leave for Family Care and Medical Leave: Employees are required to substitute accrued vacation time and other paid personal leave for all family care and medical leaves. Employees are required to substitute sick leave only for medical leaves.
- d. Amount of Leave:
- (1) Provided all the conditions of this policy are met, an employee may take a maximum of twelve (12) weeks of family care and medical leave in a twelve (12) month period. The twelve (12) month period commences on the first day on which the first family care or medical leave is taken. Spouses who are both employed by YCH may take a maximum combined total of twelve (12) weeks of family care leave in a twelve (12) month period for the birth, adoption, or foster care of their child.
 - (2) The substitution of accrued paid leave for family care or medical leave does not extend the total duration of family care and medical leave to which an employee is entitled to beyond twelve (12) weeks in a twelve (12) month period. For example, if an employee has accrued four (4) weeks of unused paid vacation time at the time of the request for family care or medical leave, that paid vacation time will be substituted for the first four (4) weeks of family care or medical leave, leaving up to eight (8) additional weeks of unpaid leave.
 - (3) Family care leave taken for the birth, adoption, or foster care

placement of a child must begin within one (1)year of the birth, adoption, or placement and may not be taken intermittently or on a reduced schedule without the Chief Executive Officer's permission. The Chief Executive Officer retains the discretion to temporarily transfer the employee to an alternative position for which the employee is qualified and which better accommodates recurring periods of intermittent leave or leave on a reduced schedule taken for the employee's own serious medical condition. (29 CFR Sec. 825.204(a).)

e. Procedure for Requesting Family Care and Medical Leave:

(1) Notice requirements:

- (a) The employee should notify the Chief Executive Officer of his/her request for family care or medical leave as soon as s/he is aware of the need for such leave. For foreseeable events, if possible, the employee must provide thirty (30) calendar days' advance written notice to the Chief Executive Officer of the need for family care or medical leave. For events that are unforeseeable thirty (30) days in advance, but are not emergencies, the employee must notify the Chief Executive Officer, in writing, as soon as s/he learns of the need for the leave, ordinarily no later than two (2) to three (3) working days after the employee learns of the need for the leave. If the leave is requested in connection with a planned, non-emergency medical treatment, the employee may be asked to reschedule the treatment so as to minimize disruption of the Housing Authority operations. If an employee fails to provide the requisite thirty (30) day advance notice for foreseeable events without any reasonable excuse for the delay, the Chief Executive Officer reserves the right to deny the taking of the leave until at least thirty (30) days after the date the employee provides notice of the need for family care or medical leave.
- (b) All requests for family care or medical leave should include the anticipated date(s) and duration of the leave. Any requests for extensions of a family care or medical leave must be received at least five (5) working days before the date on which the employee was originally scheduled to return to work and must include the revised anticipated date(s) and duration of the family care or medical leave.

(2) Medical Certification:

- (a) Any, request for medical leave for an employee's own serious health condition or for family care leave to care for a child, spouse, or parent with a serious health condition must be supported by medical certification from a health care provider.
- (b) The employee must provide the required medical certification within fifteen (15) calendar days after the Chief Executive Officer's request for certification, unless it is not practicable under the circumstances to do so. Failure to provide the required medical certification may result in the denial of foreseeable leaves until such certification is provided. In the case of unforeseeable leaves, failure to provide the required medical certification within fifteen days of being asked to do so may result in a denial of the employee's continued leave. Any request for an extension of the leave also must be supported by an updated medical certification. The medical certification for a child, spouse, or parent with a serious health condition shall include (a) the date on which the serious health condition commenced; (b) the probable duration of the condition; (c) the health care provider's estimate of the amount of time needed for family care; and (d) the health care provider's assurance that the health care condition requires family care leave.
- (c) The medical certification for leave for the employee's own serious health condition shall include (a) the date on which the serious health condition commenced; (b) the probable duration of the condition; and (c) a statement that, due to the serious health condition, the employee is unable to perform the functions of his/her position. In addition, the Chief Executive Officer may require the employee to obtain a second opinion from a doctor of the Chief Executive Officer's choosing at YCH's expense. If the employee's health care provider and the doctor providing the second opinion do not agree, the Chief Executive Officer may require a third opinion, also at YCH's expense, performed by a mutually agreeable doctor who will make a final determination. Before permitting the employee to return to work, the Chief Executive Officer also may require the employee to provide medical certification that s/he is able to return to

work.

- f. Leave's Effect on Pay: Except to the extent that other paid leave is substituted for family care or medical leave, family care leave is unpaid.
- g. Leave's Effect on Benefits:
 - (1) During an employee's family care or medical leave, YCH shall continue to pay for the employee's participation in YCH's group health plans, pension and retirement plans, and supplemental unemployment benefit plans, to the same extent and under the same terms and conditions as would apply had the employee not taken leave.
 - (2) If the employee fails to return from the leave for a reason other than the recurrent or continuation of the health condition that brought about the leave or other circumstances beyond the employee's control, the employee shall reimburse YCH for any health premiums paid by YCH on the employee's behalf during any unpaid periods of the leave.
- h. Leave's Effect on Reinstatement:
 - (1) Employees returning from family care or medical leave are entitled to reinstatement to the same or comparable position consistent with applicable law. YCH retains the right to deny reinstatement to employees who are among the highest-paid ten percent (10%) of YCH's employees and whose reinstatement would cause substantial and grievous economic injury to YCH's operations.
 - (2) If the employee fails to return from the leave for a reason other than the recurrence or continuation of the health condition that brought about the leave or other circumstances beyond the employee's control, the employee may, at YCH's option, be required to reimburse YCH for any health premiums paid by YCH on the employer's behalf during any unpaid periods of the leave. The employee also may, at YCH's option, be required to reimburse YCH for such health premiums paid during the employee's unpaid leave if, upon the employee's return, the employee requests and is granted a reduced work schedule for which such benefits would not be paid by YCH.
 - (3) Employees on family care medical leave accrue employment benefits, such as sick leave and vacation benefits, only when paid leave is being substituted for unpaid leave and only if the

employee would otherwise be entitled to such accrual.

- i. Non-Discrimination. YCH recognizes the value of family care and medical leave and will not discriminate against any employee who exercises his/her right to such leave. Details concerning the applicability of the federal Family Medical Leave Act and California's Family Rights Act to an employee's particular situation are available from the Resource Administrator.

3. Pregnancy-Related Disability:

- a. Any employee who is disabled on account of pregnancy, childbirth, or a related medical condition may request a pregnancy-related disability leave. This leave may be for the period the employee's doctor verifies that the employee is disabled by pregnancy, childbirth, or a related medical condition, and that the employee is unable to perform her job, up to a maximum of four months. This leave is in addition to any family care or medical leave to which the employee may be entitled under YCH's Family Care and Medical Leave policy. The employee must consult with YCH and make a reasonable effort to schedule any planned medical treatment or supervision so as to minimize disruption to YCH's operations. Any scheduling, however, shall be subject to the approval of the employee's health care provider.
- b. YCH will provide a reasonable accommodation to an employee disabled by pregnancy, childbirth, or related medical condition, if she so requests, with the advice of her health care provider. Such reasonable accommodation may include a temporary, transfer to a less strenuous or hazardous position, if the employee so requests and is qualified to perform the job, with the advice of her physician. However, YCH will not create an additional position for such an accommodation nor will the Chief Executive Officer discharge any employee or transfer an employee with more seniority.
- c. Leave Requests:
 - (1) For foreseeable events, if possible, the employee must provide thirty (30) days advance notice of the need for such leave. For events that are unforeseeable thirty (30) days in advance, the employee must notify the Chief Executive Officer as soon as practicable.
 - (2) All leave requests must include the anticipated date(s) and duration of the leave. Any requests for extension of such leave must be received by the Chief Executive Officer at least five (5) working days before the date on which the employee

was originally scheduled to return to work and must state the revised anticipated date(s) and duration of the leave.

d. Terms of Pregnancy Leave

Pregnancy disability leave may be taken intermittently or on a reduced work schedule when medically available, as determined by the employee's health care provider. If it is medically advisable for an employee to take intermittent leave or leave on a reduced work schedule and it is foreseeable based on planned medical treatment because of pregnancy, the Chief Executive Officer may require the employee to transfer to an available alternative position. This alternative position shall have the equivalent rate of pay and benefits; the employee must be qualified for the position; and it must better accommodate recurring periods of leave than the employee's regular job. It does not have to have equivalent duties. Transfers to an alternative position may include altering an existing job to accommodate better the employee's need for intermittent leave or a reduced work schedule.

e. Certificate of Eligibility

- (1) Employees must consult with the Resource Administrator to determine their eligibility for the leave, the length and terms of the leave, and reinstatement.
- (2) The provisions of YCH's Family Care and Medical Leave policy regarding notice (Section F(2)(e)(1)), the effect of the leave on medical certification requirements (Section F(2)(e)(2)), the effect of the leave on pay (Section F(2)(f)), and the leave's effect on reinstatement (Section F(2)(h)) also apply to all pregnancy-disability related leaves.

d. Non-Discrimination

YCH recognizes the value of pregnancy disability leave and will not discriminate against any employee who exercises her right to such leave. Details concerning the applicability of the pregnancy-related disability leave provisions in California's Fair Employment and Housing Act to an employee's particular situation are available from the Chief Executive Officer or designee.

4. Other Disability Leaves: In addition to medical leaves described in the other provisions of Section F, an employee may request a temporary disability leave of absence if necessary to reasonably accommodate a work place injury or an ADA-qualified disability. Any disability leave under this section will begin after the employee has exhausted any medical leave to which the employee is

entitled under Section F(2) (Family Care, Medical and Other Leave) of this Article. Employees taking disability leave must comply with the Family Care and Medical Leave provisions regarding substitution of paid leaves (Section F(2)(f), and medical certification (Section F(2)(e)(2)). For the purpose of applying these provisions, a disability will be considered to be a serious health condition. During a disability leave under this section, employees are not entitled to any continued employer contributions towards any employee benefit plan. An employee, however, may elect to continue participating in such benefit plans, at the employee's own expense, to the extent permitted by such plans.

5. Legally Required Leaves of Absence:

- a. Employees will be granted leaves of absence as required by law for the purpose of fulfilling any required legal or military obligation, including but not limited to jury duty, appearance as a witness in a legal proceeding, military reserve duty, appearance at school by a parent when requested (pursuant to the Education Code), performance of emergency duty by a volunteer fire-fighter, and appearance as a victim of domestic violence in a legal proceeding to obtain relief to ensure the health, safety, or welfare of the employee or his/her child. Jury duty paid leave will be limited to eighty (80) hours except with the express prior approval of the Chief Executive Officer.
- b. Employees who are parents, guardians, or grandparents having custody of one or more children in grades 1-12, inclusive, or if the children attend a licensed child day care facility, such employees may take off up to forty (40) hours each year, not exceeding eight (8) hours in any calendar month to participate in activities of the school or licensed child day care facility of any of the employee's children attending such facilities. Any employee taking time off pursuant to this paragraph shall utilize existing vacation, compensatory time off, or leave of absence without pay. Any such employee must give at least two weeks advance notice to the Chief Executive Officer prior to taking the time off. Any such leave shall be in compliance with the provisions of Labor Code §230.8.
- c. Employees who are not seeking leave for court appearances as victims of domestic violence are required to provide reasonable advance notice of any need for such leave and are expected to return to work each day or portion of the day that they are not selected for jury duty or called as a witness.
- d. Employees who are seeking leave for court appearances as victims of domestic violence are required to provide notice of such leave

unless an emergency court appearance is required for the health, safety, or welfare of the domestic violence victim or his/her child. When an unscheduled or emergency court appearance is required, the employer shall not take any action against the employee if the employee, within a reasonable time after the appearance, provides evidence from the court or prosecuting attorney that s/he has appeared in court.

- e. For employees who are not exempt from the minimum wage and overtime requirements of the Federal Labor Standards Act, this leave will be unpaid. For exempt employees, salary during leave will be offset by any amounts received as jury or witness fees or as military pay.
- f. Employees who do not have sufficient time outside of their regular working hours to vote in a statewide election may request time off to vote. If possible, employees should make their request at least two days in advance of the election. Up to two hours of paid time off will be provided at the beginning or end of the employee's regular shift, whichever will allow the most free time for voting and the least time off work.

6. Leave of Absence Without Pay:

- a. Any regular employee may be granted a leave of absence without pay upon recommendation of his/her Department Head and approval by the Chief Executive Officer. A leave of absence without pay may be granted for illness, disability, or other appropriate personal reasons. An employee on leave of absence without pay may make arrangements, satisfactory with YCH's business officer, for continued medical and dental insurance; the employee will be required to pay both YCH's and the employee's contribution.
- b. Request for any leave of absence without pay shall be made in writing to the Department Head and shall state specifically the reasons for the request, the date the desired leave is to begin, and the probable date of return. The Department Head shall respond within ten working days, recommending either granting or denying the request. If recommending denial, the Department Head shall state in writing the reasons for the denial. If the requested leave of absence without pay is for illness or disability, then the employee shall request leave according to the procedures set forth in Section F(2)(e)(1) and (2), above.
- c. A leave of absence without pay for a period of not more than one year may be granted upon recommendation of the Department Head and approved by the Chief Executive Officer. If an employee wishes to

return to work early from a leave of absence, s/he shall provide reasonable advance notice to the Department Head and receive the Department Head's and Chief Executive Officer's approval. Failure to return to work at the expiration of a leave of absence shall be considered abandonment of position and cause for immediate dismissal.

G. Absence Without Authorization

1. If an employee is absent without proper authorization or approval, deduction shall be made from his/her pay for the period of absence, and may be considered sufficient cause for suspension or dismissal of the employee.
2. Absence without authorization or approval of more than five working days shall be considered abandonment of position and be cause for immediate dismissal.

H. Notice on Application of Leave

Any employee who is off work on pregnancy disability leave, industrial accident leave, or non-industrial disability leave (SDI) may choose to have accrued paid sick leave, vacation leave, or compensatory time applied to time off, or may choose not to have such paid leave applied. When an employee requests leave under any of the provisions mentioned above, s/he must indicate in writing before or two weeks after leave begins a preference that paid accrued leave is not to be used. In the absence of a written statement of preference from the employee that paid accrued leave is not to be used, YCH will charge paid accrued leave in an amount equal to the difference between the amount of workers' compensation or SDI benefits to which the employee is entitled and the employee's full wage or salary. Under no circumstances may the employee be paid more than his/her full wage or salary.

**ARTICLE VIII
EVALUATION AND PERSONNEL INFORMATION**

A. Performance Evaluation

1. The performance of each employee shall be evaluated by the Chief Executive Officer at least once each year, except in the employee's probationary period during which the employee shall be evaluated more frequently (but not more than three (3) times without an extension of the probationary period). The immediate supervisor of the employee shall recommend evaluation contents and ratings to the Chief Executive Officer at least sixty (60) calendar days before the employee's anniversary date, and after considering the recommendations, the Chief Executive Officer shall make the final determination, complete the evaluation, and provide a copy to

the employee at least thirty (30) calendar days before the employee's anniversary date. If the completed performance evaluation is not provided to the employee at least thirty (30) calendar days before the employee's anniversary date, the employee shall be considered to have received a "satisfactory" evaluation for purposes of any applicable merit or longevity increases. The format for the evaluation (i.e., the evaluation document) shall be developed by mutual agreement of the Chief Executive Officer and the Union; until that agreement is reached, the Chief Executive Officer's determination of the evaluation documents shall be in effect.

2. If an employee feels that a performance evaluation is in error, s/he may request a meeting with the Chief Executive Officer to review the evaluation. The employee shall specify in writing any issues of disagreement. The Chief Executive Officer shall render a written decision on the controverted issues within ten (10) working days of the receipt of the request for review. The request for review may be filed only if the employee receives an overall rating of less than satisfactory. Within fifteen (15) calendar days after receiving a final evaluation, the employee may file a written response to the evaluation with the Chief Executive Officer, and the response shall be attached to the evaluation in the personnel file.
3. The performance ratings in an evaluation are not subject to the grievance procedure. Violations of the evaluation procedure are grievable but one or more procedural errors shall not result in invalidation of an evaluation unless the errors were material and adversely affected the employee's ability to perform his/her duties satisfactorily and obtain an overall satisfactory rating.

B. Personnel Information

1. All employee personnel files are the property of the Housing Authority. An employee's permanent personnel file contains application materials, payroll records, performance appraisals, supervisory notes and records, and any administrative action related to the employee's employment. With the approval of their immediate supervisor/Department Head and the Resource Administrator, employees may request materials be placed in their file. This personnel file is maintained under the supervision of the Chief Executive Officer. It is confidential and only those with the responsibility and the need to know will have access to it. Employees who wish to see their personnel files may make arrangements by contacting the Chief Executive Officer or designee. The file may be viewed in the presence of the Chief Executive Officer or designee at a mutually convenient time during regular business hours.

All employees are required to notify the Chief Executive Officer or designee in writing as changes in their personnel information occur.

Notification of changes of address, telephone number, marital status, number of dependents, insurance beneficiaries, educational accomplishments, or emergency information should be submitted as soon as possible in order to keep payroll, insurance, benefits, and personnel information accurate and up-to-date.

ARTICLE IX CLASSIFICATION AND RECLASSIFICATION

A. Classification

The Board of Commissioners shall determine the need for and number of positions and the classifications necessary to perform Housing Authority services. The Board of Commissioners retains the right to create or abolish any position or classes of positions, subject to any transfer or layoff rights provided by this Agreement.

B. Reclassification

1. Any employee may petition the Department Head with a request to initiate a position classification review.
2. The Department Head shall present requests to the Chief Executive Officer to receive authorization to initiate position classification review.
3. If the Chief Executive Officer authorizes a position classification review, the review will be scheduled from the period of January 1 through June 30 of each year.
4. All affected employees should receive a copy of the recommendation from the Department Head and a summary of the rationale for the recommendation.
5. Position classification determinations are not subject to the Agreement's grievance procedure but may be reviewed by the Yolo County Housing Commission, upon request by the Union.
6. An approved position classification will be effective on the date set by the Board of Commissioners.

C. Salary Placement Related To Reclassification

1. If the position is reclassified to a class having the same salary range, the salary and anniversary date of the employee shall not change.
2. If the position is reclassified to a class having a higher salary range, the employee so reclassified shall receive the minimum pay in the new range, except there shall be a minimum of a five percent (5%) increase in salary, subject to the maximum salary of the new range, excluding

longevity ranges. The employee shall receive a new salary anniversary date upon the reclassification.

3. If the position is reclassified to a class having a lower salary range, the employee so reclassified shall receive the maximum pay in the new range, excluding longevity ranges. The employee shall not receive a new anniversary date.
4. Where an entire class of positions in any department is reclassified, the employee incumbents in the positions shall be entitled to serve in the new positions. When a position or positions less than the total class is or are reclassified, the reclassified position(s) shall be filled by the Chief Executive Officer first from employee incumbents in the positions within the department who have been in the position(s) for one year or more.
5. Reclassification of a position to a position with a higher salary range and greater responsibility shall be considered a promotion, and provisions regarding probationary period and rejection during probation shall apply

ARTICLE X SAFETY

A. Working Conditions

1. YCH shall maintain adequate rest room, lavatory, and existing lunchroom facilities for use by YCH employees.
2. YCH will do its best to maintain adequate heating and cooling and ventilation at YCH workstations.
3. Pursuant to applicable law and YCH's intent to provide a safe and healthful work environment, smoking is prohibited in all YCH facilities and vehicles. Smoking also is prohibited within twenty (20) feet of any YCH facility. Smoking may be permitted in locations beyond twenty (20) feet of any YCH facility.

B. Safety Committee

1. Five (5) employees of the Housing Authority will make up the Safety Committee. The Safety Committee shall consist of the following staff members:
 - a. Safety Coordinator (Resource Administrator);
 - b. Department Managers;
 - c. Supervisors, and;

- d. Two employees (rotating basis).
 - 2. The Committee shall inquire into matters relating to safe working conditions and make recommendations to the Chief Executive Officer as appropriate.
- C. Alcohol and Drug Policy
- 1. YCH recognizes that employee involvement with alcohol or drugs can be extremely disruptive and harmful to the work place. Such involvement can adversely affect the quality of work and the performance of employees, pose serious safety and health risks to the user and others, and has a negative impact on work efficiency and productivity. Employees with alcohol or drug dependencies are encouraged to seek assistance.
 - 2. The following conduct is considered unacceptable behavior:
 - a. Use, possession, manufacture, distribution, transfer, sale, or solicitation of illegal drugs on YCH property, including YCH vehicles and facilities, or while conducting YCH business;
 - b. Use, possession, manufacture, distribution, transfer, or sale, or solicitation of alcohol on YCH property, including YCH vehicles and facilities, or while conducting YCH business;
 - c. Reporting to work or conducting YCH business under the influence of alcohol or drugs, including prescription drugs that may impair the employee's ability to function properly.
 - 3. YCH reserves the right to investigate any possible violations of this Alcohol and Drug Policy as provided for in Section 2002.3 of YCH's Personnel Policy and Procedure Manual. An investigation may involve medical testing of employees, upon reasonable suspicion, for drug and/or alcohol use. If an employee refuses to cooperate in or participate in such an investigation, the Chief Executive Officer may take such disciplinary action as s/he deems appropriate, up to and including dismissal of employment.

ARTICLE XI PROBATIONARY PERIOD

- A. 1. The probationary period of all new general bargaining unit employees shall be one (1) year from the date of hire. The probationary period is a step in YCH's hiring process. It allows the probationary employee and YCH an opportunity to determine if this is the right job for this person and the right person for the job. YCH will use the probationary period to continue its assessment of an applicant for regular employment. Approximately six (6)

months into the one-(1) year probationary period and again prior to conclusion of the probationary period, the Department Head shall conduct a performance evaluation of the probationary employee.

2. During the probationary period an employee serves at the will or the pleasure of YCH and may be discharged by the Chief Executive Officer without prior notice, without cause, and without a hearing. To the extent permitted by law, employee absences, except for pre-approved vacation and compensatory time off, totaling more than forty (40) hours shall serve to suspend the accumulation of credit toward completion of the probationary period for new employees.
- B. The probationary period for promotional candidates in the same bargaining unit who have achieved permanent status in a lower position shall be one hundred eighty-three (183) calendar days dating from the first day of paid service in the higher position.
 - C. The Chief Executive Officer shall have the authority to order an extension of a probationary period under sections A and B, above.
 - D. If a promotional candidate is rejected from probation, the employee shall be returned to the classification and the actual position previously held with permanent status, if the classification and position still exist; if it does not exist, and the employee served in a lower classification and position with permanent status prior to the one that no longer exists, s/he shall be returned to that position.
 - E. All applicable procedures under Article IX – Layoffs of this Agreement shall apply if a layoff should occur due to the rejection of a promotional candidate during the probationary period, unless an immediate return of the rejected promotional candidate occurs, in which case the prior notice requirement of layoff shall be reduced or eliminated so that two (2) employees are not serving in the same position simultaneously.

ARTICLE XII TRANSFERS

A. Transfer

The Chief Executive Officer reserves the right to transfer employees in accordance with the needs of the Housing Authority as determined in good faith by the Chief Executive Officer. No employee shall be permanently transferred between locations without ten (10) calendar days prior written notice. No employee shall be temporarily transferred without at least one (1) calendar day prior notice, except in case of emergency. Temporary transfers shall be for a period not to exceed forty-five (45) working days.

ARTICLE XIII LAYOFFS

A. Layoff

When for reasons of lack of funds, lack of work, reclassification, or reorganization, the Housing Authority has determined a layoff is necessary, the Chief Executive Officer shall give notice thereof to the affected employees. Thereafter, persons to be laid off shall be determined in accordance with the rules set forth in this Article. YCH shall make an effort to transfer any employee who is to be affected by a reduction in force to another vacant position for which the employee qualifies.

1. Order of Layoff: Layoffs shall be made by classification within a department. Within each affected classification in a department, all extra-help employees shall be laid off before any provisional employees. All provisional employees shall be laid off before any limited-term employees. All limited-term employees shall be laid off before any probationary employees. All part-time probationary employees shall be laid off before any full-time probationary employees. All probationary employees shall be laid off before any permanent employees. All part-time permanent employees shall be laid off before any full-time permanent employees. Within each of the above categories employees shall be laid off in the inverse order of seniority.
2. Seniority: The seniority date of an employee for purposes of layoff and rehire shall be based upon the first day of paid service. A break in employment shall result in the acquisition of a new seniority date. Any employee laid off again after acquiring permanent status shall, after reinstatement, regain the seniority s/he possessed at the time of layoff. Periods of approved absences in paid status shall be credited as continuous Housing Authority employment.
3. Ties in Seniority:
 - a. If the seniority of two or more persons in the affected classification within a department in the same category is identical, seniority within the classification shall be determinative.
 - b. If the seniority of two or more persons in the affected classification within a department in the same category and seniority within the classification are identical, seniority in the department shall be determinative.

- c. If a tie in seniority still exists, the order of seniority shall be determined by lot.

4. Bumping:

- a. Any employee designated to be laid off may bump into the same or any lower classification in his/her current series. If the employee has previously held permanent status in another position or positions in the Housing Authority, s/he may bump back to the last previously held position, provided it has not been abolished and the qualifications have not changed. An employee who cannot bump into his/her last held position because of lack of seniority over the incumbent or other reasons may then bump into the position s/he held prior to that time. An employee who has previously held more than one position in the Housing Authority shall bump back in sequence from the most recent to the earliest position held.
- b. Notwithstanding the provisions of Section paragraph 4 above, an employee may exercise the bumping rights provided therein only on condition that the employee:
 - 1. has more Housing Authority-wide seniority than the employee to be displaced;
 - 2. is willing to accept the reduced compensation level;
 - 3. meets the minimum qualification for the lower class, as determined by the Chief Executive Officer; and
 - 4. requests displacement action in writing to the Chief Executive Officer within five (5) days after receipt of the notification of layoff.
- c. Notwithstanding the above,
 - 1. Part-time employees shall not have the right to bump full-time employees.
 - 2. If an employee is bumped, the employee shall be laid off in the same manner as an employee whose position has been abolished.

3. Any employee displaced as a result of bumping shall, in addition to the bumping rights described above, have the right to be placed in any vacant position in the Housing Authority for which, as determined by the Chief Executive Officer, s/he may be retrained within a reasonable period of time. To the fullest extent possible, reductions in status and/or salary shall be prevented or minimized.
4. Employees in the .general unit may not bump into positions outside of the general unit, and employees cannot bump into a position in a higher wages range.
5. Notice of Layoff:
 - a. The employee shall be given written notice of layoff by the Chief Executive Officer at least twenty-one (21) calendar days in advance of the effective date of such layoff. The notice of layoff shall include the following information: Reason for layoff, effective date of layoff, a form to assert displacement rights, and any information required by Unemployment Insurance Code § 1089 and 22 CCR section 1089-1.
 - b. An employee who, has been notified of his/her impending layoff shall be granted up to forty-eight (48) hours released time without a loss of pay or benefits, through prior arrangement with his/her supervisor, to obtain other employment. In addition, employees may request scheduling of accrued vacation or compensatory time off for this purpose once notice is given to the employee.
6. Health Insurance: An employee who has been laid off may elect to continue health insurance coverage in the group at his/her own cost, as provided by COBRA, provided that the insurance policy involved allows such continuance. It is the employee's responsibility to make mutually agreeable arrangements for such coverage with the Housing Authority's Resource Administration
7. Preferential Rehire Rights:
 - a. For a period of eighteen (18) months, the names of permanent employees who were laid off and/or reduced in class or displaced shall be placed on the reemployment list for their class at the time of layoff in order of seniority. Any vacancy occurring in the class from which employees have been laid off shall be filled by a person on preferential rehire

status for that class in order of seniority. Any vacancy occurring in the class from which employees have been laid off shall be filled by a person on preferential rehire status for that class, in order of seniority, provided s/he is qualified and available for this position.

- b. A permanent employee who has been laid off may request in writing that his/her name be placed on the reemployment list for a lower class in his/her current series, also for a period of eighteen months.
- c. Any employee who has held permanent status with the Housing Authority, who has been laid off, regardless of whether or not the person is currently serving a promotional probationary period, may request that his/her name be placed on the reemployment list for a classification s/he previously held in the Housing Authority, provided that such classification was held prior to the effective date of layoff.
- d. Permanent employees who have been laid off or reduced in class or displaced shall remain on preferential rehire status for a period of eighteen (18) months after their effective layoff date.
- e. Preferential rehire status cannot be revoked. However, if the person indicates unavailability or if attempts to reach the individual are unsuccessful, active placement activities may be suspended. It is the responsibility of each laid-off employee to maintain current contact information with YCH in the event of a change of address or telephone number. Active placement efforts must resume if the person later indicates availability in the eighteen (18) month preferential rehire period. Also, if the person declines three (3) job offers, the person's name may be removed from the rehire list.
- f. When a person is re-employed from a preferential rehire status, the employee shall be entitled to accrue sick leave and vacation at the same rate at which it was accrued prior to layoff. The employee's status in relation to probationary period, merit salary increases, and seniority shall be the same as at the time of layoff. Any unused and unpaid sick leave and vacation shall be reinstated.

8. Affected Positions: At the time notices of layoff are sent to employees, the Housing Authority shall post a list of all Housing Authority employees in

departments affected, arranged by classification and seniority date, in the Administrative Office. Such a list for the affected department shall also be posted in the department. An employee shall be entitled to obtain, on request, a similar list for positions s/he previously held in other departments of the Housing Authority, but such list may contain only the names and seniority dates of employees in that classification in that department.

ARTICLE XIV GRIEVANCE PROCEDURE

A. Definition

A grievance is any dispute between (a) the parties, or (b) the Housing Authority and an employee or employees in the general bargaining unit with respect to a claim of violation of one or more specific provisions of this Agreement that adversely affects the claimant grievant. The Articles on Disciplinary Action and Housing Authority Rights are not subject to this grievance procedure. This grievance procedure is not applicable to probationary employees.

B. Intent

It is the intent of the parties to this Agreement to anticipate and diminish causes of grievances and to settle any which arise informally at the lowest practicable level of supervision, and as fairly and promptly as possible. Therefore, it is agreed that there should be time limits for the initiation of a grievance after the alleged violation of this Agreement, time limits between steps of the grievance procedure, and time limits for answers at the steps of the procedure. Any grievance not initiated or pursued by the Union or aggrieved employee, as the case may be, within these time limits will be considered settled on the basis of the last act or answer by the Housing Authority, unless the time limit is extended by written agreement of both parties. Failure of the Housing Authority to respond in a timely manner at any step shall entitle the grievant to proceed to the next step in the procedure. This procedure shall be the exclusive procedure for adjustment of grievances for all employees in the bargaining unit.

C. Procedure

Grievances will be processed in the following manner and within the stated time limits.

D. Informal Grievance

The aggrieved employee or group of employees or a representative of the Union (if the Union is the grievant) shall orally present the grievance

to the employee's appropriate supervisor or his/her designated representative within twenty (20) calendar days after the grievant knew or should have known of the act or omission constituting the grievable event but in no event more than forty-five (45) calendar days after the act or omission. The supervisor shall give his/her oral answer within twenty (20) calendar days of the date of receipt of the informal grievance.

E. Formal Grievance - Step 1

1. If the grievance is not resolved under Section D, it may be reduced to writing on the Housing Authority's form setting forth the following:
 - a. Name of grievant;
 - b. Class title;
 - c. Department;
 - d. Grievant's mailing address;
 - e. A clear statement of the nature of the grievance, citing the applicable section of this Agreement alleged to have been violated and all pertinent facts;
 - f. The date upon which the alleged grievance occurred;
 - g. The proposed solution to the grievance;
 - h. The date of execution of the grievance form;
 - i. The date of presentation of the informal grievance and the name of the person to whom it was presented.
 - j. The signature of the grievant; and
 - k. The name and signature of the grievant's representative, if any. A grievance without all of the information set forth above shall not be processed.
2. The written formal grievance must be presented to the employee's Department Head within ten (10) calendar days after the supervisor's answer under Section D, above, or, if no timely answer was given, within ten (10) calendar days after the deadline for such an answer. The Department Head may meet with the grievant, but in any case shall render a written decision

within fifteen (15) calendar days after receiving the formal grievance at Step 1.

F. Formal Grievance - Step 2

If the grievance is not satisfactorily resolved at Step 1, the written grievance may be presented to the Chief Executive Officer within ten (10) calendar days after the grievant's receipt of the Step 1 written answer, or if no timely Step 1 written answer is received, within ten (10) calendar days after the deadline for such an answer. The Chief Executive Officer shall investigate the grievance in such manner as s/he deems proper and may meet with the aggrieved employee and/or the Union representative in an attempt to resolve the grievance. The Chief Executive Officer shall then render a written decision on the grievance within twenty (20) calendar days after receiving the written grievance from Step 1.

G. Formal Grievance - Step 3

1. If the grievance is not satisfactorily resolved at Step 2, the Union may, within ten (10) calendar days after delivery of the Step 2 decision, request a hearing by a hearing officer to be agreed upon by the Union and the Chief Executive Officer from a list supplied by the State Mediation and Conciliation Service. The request for a hearing shall be made in writing to the Chief Executive Officer who shall notify the hearing officer or Office of Administrative Hearings (see Section G.2, below) of the request. The hearing officer or Office of Administrative Hearings shall then schedule the hearing taking into account the availability of all the parties.
2. If the parties do not agree on a hearing officer within fifteen (15) calendar days after the parties' receipt of the list from the State Mediation and Conciliation Service, the matter shall be heard by an administrative law judge from the State Office of Administrative Hearings.
3. The hearing officer or administrative law judge (hereinafter "the Arbitrator") shall conduct the hearing, and shall render a written decision containing findings of fact and determinations on issues. A copy of the decision shall be served upon the grievant and any Union representative. The decision shall be final and binding upon the employee, the Union, and the Housing Authority.

H. Miscellaneous

1. The Union and the Housing Authority shall each pay one-half

(1/2) the fees and costs of the Arbitrator and any transcript or reporter fees and costs.

2. The Arbitrator shall have no power to alter, amend, change, add to, or subtract from any of the terms of this Agreement, but shall determine only whether or not there has been a violation of this Agreement as complained of by the grievant. The decision of the Arbitrator shall be based solely upon the evidence and arguments presented to him/her by the respective parties in the presence of each other, and upon post-hearing briefs of the parties.
3. This Agreement constitutes a contract between the parties which shall be interpreted and applied by the parties and by the Arbitrator in the same manner as any other contract under the laws of the State of California. The function and purpose of the Arbitrator is to determine disputed interpretation of terms actually found in the Agreement, or to determine disputed facts upon which the application of the Agreement depends. The Arbitrator shall therefore not have authority, nor shall s/he consider it his/her function to decide any issue not submitted or to so interpret or apply the Agreement as to change what can fairly be said to have been the intent of the parties as determined by generally accepted rules of contract construction. Past practice of the parties in interpreting or applying terms of this Agreement may be relevant evidence, but shall not be used so as to justify, or result in, what is in effect a modification (whether by addition or detracting) of the written terms of this Agreement. The Arbitrator shall not render any decision or award, or fail to render any decision or award, merely because in his/her opinion such decision or award is fair or equitable.
4. No decision or award rendered by the Arbitrator shall be retroactive beyond the beginning of the last payroll period prior to the ten (10) day period specified in Step 1 of the grievance procedure. The Arbitrator shall have no power to render a decision or award on any grievance occurring before or after the term of this Agreement.
5. Processing and discussing the merits of an-asserted grievance shall not constitute a waiver by the Housing Authority of a defense that the dispute is not grievable.
6. The Arbitrator may hear and determine only one (1) grievance at a time unless the Chief Executive Officer expressly agrees otherwise. However, both parties will in good faith endeavor to handle in an expeditious and convenient manner cases which involve the same or similar facts and issues.

7. Motions to Dismiss

If the Chief Executive Officer claims that a grievance should be dismissed because, for example, it falls outside the scope of the procedure, or was filed or processed in an untimely manner, such a claim shall be heard and ruled upon by the Arbitrator prior to any hearing on the merits of the grievance. Upon the request of either party, there shall be a suitable stay/continuance between such a ruling and any further proceedings which may be necessary. The Chief Executive Officer may forego the above preliminary motion procedure and have such a claim heard and ruled upon at the hearing prior to the receipt of evidence on the merits.

8. It is expressly understood that the only matters which are subject to arbitration under this Article are grievances which were processed and handled in accordance with the grievance procedure above set forth, and which are not excluded from arbitration by other provisions of this agreement.

9. Neither the Housing Authority nor the Union shall take any reprisal against any employee for his/her participation in the grievance procedure

**ARTICLE XV
DISCIPLINARY PROCEDURE**

A. Purpose

1. To provide the Housing Authority and bargaining unit members with permanent status an appropriate procedure for processing disciplinary actions and to insure that such employees are provided the rights to which they are entitled under the Constitutions of the United States and the State of California, and any applicable State and Federal laws.

2. To specify the procedure for notice, response meetings, and formal hearings on appeal after disciplinary action.

B. Definitions

1. Disciplinary Action: Dismissal, demotion, reduction of pay in class, or suspension without pay of a permanent employee for cause.

2. Parties: The affected employee and the Housing Authority.

3. Days: Calendar days, unless otherwise stated.
4. Response Meeting: Informal meeting at which the employee has an opportunity to respond to charges prior to disciplinary action.
5. Hearing: Formal hearing held due to appeal of employee from disciplinary action taken by the Chief Executive Officer.
6. Notice: Notice shall be given by personal delivery or by certified mail.

C. Exclusive Procedure

This procedure shall be the exclusive procedure for taking disciplinary action against bargaining unit employees with permanent status and for appealing those actions.

D. Notice Of Proposed Disciplinary Action

1. Employees shall be given written notice of a proposed disciplinary action at least ten (10) working days in advance of the date the action is proposed to be taken.
2. The notice of proposed disciplinary action shall contain the following:
 - a. The specific disciplinary action proposed to be initiated;
 - b. The causes for the action and factual charges for the proposed action, including any rule, regulation, ordinance, or statute alleged to have been violated;
 - c. A statement that the employee is entitled to an opportunity to respond to the charges (orally or in writing or both, personally or with a Union representative) to the Chief Executive Officer or a person designated by the Chief Executive Officer; and
 - d. A statement that if no timely written response or personal response is received by the Chief Executive Officer or a person designated by the Chief Executive Officer, the Chief Executive Officer may order the proposed action into effect.
3. The notice of proposed disciplinary action shall be accompanied by either copies of the material on which the

charges and proposal are based, or if the materials are too voluminous to copy easily, a description of the materials and a reasonable opportunity to inspect, summarize, or make copies.

- a. The employee may copy and inspect all materials designated as the basis for the charges and proposed disciplinary action.
 - b. The employee may copy and inspect his/her personnel file upon reasonable request to the Chief Executive Officer or his/her designee and at such time as the Chief Executive Officer or his/her designee shall set.
 - c. The employee may copy and inspect other Housing Authority records which the employee generated in his/her job.
4. If, during the ten (10) working-day period after service of the notice of proposed disciplinary action, the employee does not deliver a written response to the Chief Executive Officer or meet with the person designated by the Chief Executive Officer and respond to the charges, the Chief Executive Officer may order the proposed action into effect immediately.
 5. If the employee requests an opportunity to respond, the Chief Executive Officer shall give the employee at least three (3) workdays prior written notice of the time and place of the meeting (preferably at the main offices of the Housing Authority), at which time the employee may respond. The meeting shall be held within the ten (10) day period described in paragraph 4 above, if practicable. If a meeting is scheduled after the ten (10) day period, the Chief Executive Officer shall not take the final action until the conclusion of the response meeting, except as otherwise provided in this article.

E. Response To Notice Of Proposed Disciplinary Action; Meeting

1. At the time and place set for the response meeting, the employee may respond orally or in writing, alone or with a Union representative.
2. The employee shall not be entitled to call witnesses, shall answer all questions asked by the Chief Executive Officer or his/her designee, and shall provide any other information or documents requested.
3. At the meeting, the Chief Executive Officer or his/her designee may consider information contained in the proposed charges as well as

information presented by the employee or his/her Union representative. If new information relating to new charges is introduced, or if a theory constituting a new ground or occurrence as a basis for discipline is introduced, the employee may request a reasonable continuance to copy materials and respond to these new matters.

4. After the response meeting, the Chief Executive Officer shall determine whether or not to issue a Notice of Disciplinary Action.

F. Causes: In addition to any causes provided for by statute or by policy or regulation of the Housing Authority, each of the following constitutes cause for disciplinary action against a permanent employee:

1. Falsifying or altering any information supplied to the Housing Authority, including but not limited to information supplied on application forms, employment records, or any other Housing Authority records.
2. Incompetency or unsatisfactory performance.
3. Inefficiency.
4. Neglect of duty.
5. Insubordination.
6. Dishonesty.
7. Drunkenness on duty or being under the influence of alcohol on duty.
8. Intemperance.
9. Use of controlled substances or being under the influence of a controlled substance on duty.
10. Absence without leave.
11. Conviction of a felony or conviction of a misdemeanor involving moral turpitude. A plea or verdict of guilty, or a conviction following a plea of nolo contendere, to a charge or a felony or any offense involving moral turpitude is deemed to be a conviction within the meaning of this section.

12. Immoral conduct.
13. Improper political activity.
14. Willful disobedience.
15. Refusal to take and subscribe any oath or affirmation which is required by law in connection with employment.
16. Unlawful discrimination, including harassment, on the basis of race, religion, creed, color, national origin, ancestry, physical handicap, marital status, sex, age, or sexual orientation against another employee or against a member of the public while acting in the capacity of a Housing Authority employee.
17. Misrepresentation or concealment of any fact in connection with obtaining employment.
18. Abuse of illness or leave privileges.
19. Misappropriation of Housing Authority funds or property for personal use or for sale.
20. Discourteous, offensive, or abusive conduct toward or treatment of the public, a Board Commissioner, unrepresented employees, or managers, confidential unit employees, or general unit employees.
21. For employees who drive a vehicle in the course of their employment:
 - a. Failure to maintain a good personal or business driving record;
 - b. Failure to satisfy the insurability requirements of the Housing Authority's insurance carrier under Housing Authority policies. The Housing Authority's ability to obtain insurance for the employee under a high risk or any policy other than the regular insurance policies does not mitigate this failure.
 - c. Failure to maintain a valid California driver's license in full force and effect preventing the operation of those vehicles that the employee must drive in the course of employment.
 - d. Driving a motor vehicle while the employee is under the influence of alcohol or drugs.

22. Falsifying any information supplied to the Housing Authority such as work time sheets, requests for reimbursements, or any other Housing Authority records.
23. Refusal or failure to submit to an examination by a licensed physician when directed to do so by the Chief Executive Officer based upon reasonable suspicion of abuse of leave privileges, of use of alcohol or drugs, or reasonable concern about fitness for duty.
24. Other failure of good behavior either during or outside of duty hours which is of such nature that it causes discredit to the Housing Authority or the person's employment.

G. Initiation And Notification Of Charges

1. The Chief Executive Officer may initiate disciplinary action as defined herein against a permanent full-time or part-time employee.
2. In all cases involving disciplinary action, the Chief Executive Officer shall serve on the employee a written Notice Of Disciplinary Action either personally or by certified mail, at the employee's last known address. A copy shall be mailed to the Union. The Notice shall include:
 - a. A statement of the nature of the disciplinary action (suspension without pay, demotion, reduction of pay in class, discharge);
 - b. A statement of the cause or causes for the disciplinary action, as set forth in paragraph F, above;
 - c. A statement of the specific acts or omissions upon which the causes are based; and
 - d. A statement of the employee's right to appeal from the disciplinary action and the manner and time within which the appeal must be filed.

H.. Right To Appeal

1. Within ten (10) calendar days after receiving a Notice of Disciplinary Action described above, the employee may appeal in writing. Any written document signed, dated, and appropriately filed within the specified time limit by the employee shall constitute a sufficient appeal. An appeal is filed only by delivering the written appeal to the office of the Chief Executive Officer during normal work hours of that office. An appeal may be mailed to the office of

the Chief Executive Officer but must be received or postmarked no later than the time limit stated herein.

2. The appeal shall contain a statement of the specific grounds and reasons for the appeal and a copy of any materials upon which the employee intends to rely in the appeal.
3. If the employee fails to file an appeal within the time specified, s/he shall be deemed to have waived his/her right to appeal.

I. Amended/Supplemental Charges

At any time before a final decision on appeal, the Chief Executive Officer may serve on the employee an amended or supplemental notice of disciplinary action. If the amended or supplemental notice presents new causes or allegations, the employee shall be afforded a reasonable opportunity to prepare his/her defense. Any new causes or allegations shall be deemed controverted and any objections to the amended or supplemental causes or allegations may be made orally at the hearing and shall be noted on the record.

J. Proceedings On Appeal

1. The Chief Executive Officer shall, within fifteen (15) calendar days, set a date for the hearing which shall be held within thirty (30) days of the date the appeal is received by the Chief Executive Officer, subject to the availability of an agreed-upon hearing officer. These time limits may be extended by the mutual written agreement of the parties. If the parties do not agree on the hearing officer within seven (7) calendar days of the receipt of the appeal, the hearing shall be conducted by an administrative law judge from the State Office of Administrative Hearings. The costs of the hearing officer or administrative law judge (hereinafter "the Arbitrator"), the court reporter, and of providing a record (transcript) of the hearing shall be divided equally between the Union and the Housing Authority.
2. Any appeal from disciplinary action must be made through this procedure. The grievance procedure shall not apply to contest the validity of any disciplinary action or any alleged contract violation related to any disciplinary action.
3. At least five (5) working days prior to the hearing, each party shall serve a list of witnesses and copies of all intended exhibits on the other party. If additional witnesses or evidence are added after this date, the opposing party shall be entitled to a reasonable continuance at the discretion of the Arbitrator.
4. The hearing shall be held at the earliest administratively convenient

date, taking into consideration the availability of the Arbitrator and the availability of counsel and witnesses. The hearing shall be a private hearing.

5. The employee may be represented by the Union, or if the employee chooses not to be represented by the Union, the employee may be self-represented. The employee has the further right to pay for and retain independent counsel for representation at the hearing.
6. The employee shall be entitled to appear personally at the hearing and produce evidence.
7. The Union shall have the right to attend the hearing if the Union is not chosen by the employee as his/her representative.
8. The Housing Authority may also be represented by counsel.
9. At the hearing, the Housing Authority shall have the burden of going forward first with evidence in support of the allegations contained in the order of disciplinary action and shall have the burden of establishing facts by a preponderance of the evidence. The Arbitrator shall administer oaths and take official notice of facts as authorized by law.
10. Oral evidence shall be taken only on oath or affirmation.
11. A court reporter shall take a transcript of the hearing.
12. The Arbitrator may consider the records of any prior disciplinary actions against the employee which are final, and any records contained in the employee's personnel files if such records were introduced at the hearing.
13. Each party may call and examine witnesses; introduce exhibits; cross-examine opposing witnesses on any matter relevant to the issues even though that matter was not covered in the direct examination; impeach any witness; and rebut evidence. The employee-appellant may be called and examined as if under cross-examination.
14. The hearing need not be conducted according to technical rules relating to evidence and witnesses. Any relevant evidence shall be admitted if it is the sort of evidence on which responsible persons are accustomed to rely in the conduct of serious affairs, regardless of the existence of any common law or statutory rule which might make improper the admission of such evidence over objection in civil

actions. Hearsay evidence may be used for the purpose of supplementing or explaining other evidence, but shall not be sufficient alone to support a finding unless it would be admissible over objection in civil actions. The rules of privilege shall be effective to the extent that they are otherwise required by statute to be recognized at the hearing, and irrelevant and unduly repetitious evidence shall be excluded.

15. a. Following the hearing, the Arbitrator shall promptly prepare and submit to the parties to the hearing a decision in the case. The decision shall contain and be limited to specific factual findings relating to the facts alleged in the disciplinary order and any facts asserted by the appellant for purposes of defense or mitigation; a determination of legal issues, if any; a determination of whether the facts found constitute good cause for discipline; and an order that affirms, modifies, or sets aside the order of disciplinary action imposed by the Chief Executive Officer.
 - b. If good cause for discipline is found, the Arbitrator shall not modify the action imposed by the Chief Executive Officer unless the Arbitrator determines that the discipline imposed by the appointing authority constitutes an abuse of discretion as a matter of law.
16. The decision of the Arbitrator shall be final and binding.
 17. The Housing Authority agrees that employees shall not suffer loss of compensation for time during work hours spent as a witness at any hearing held pursuant to this Article. The employee and the Union agree that the number of witnesses requested to attend and their scheduling shall be reasonable.

ARTICLE XVI MISCELLANEOUS

A. Discrimination

The Housing Authority and the Union agree not to unlawfully discriminate against any employee on the basis of Union membership or non-membership or on the basis of Union activity protected under the California Meyers-Milias-Brown Act.

B. Savings

If any part of this Agreement is found by a court of competent jurisdiction to be illegal,

such illegality shall not in any way invalidate any other parts of this Agreement.

C. Concerted Activities And Lockouts

For the duration of this Agreement and any good faith negotiations to create a successor Agreement, the Union and its members agree that they, and each of them, shall not call, sanction, or engage in any strike (including sympathy strike), slowdown, suspension of or stoppage of work activity, sickout, or any other activity against the Housing Authority which would involve suspension of or interference with the normal work of the Housing Authority, and the Housing Authority shall not cause or engage in any lockout of bargaining unit members. In the event that bargaining unit members participate in any such activity, the Union shall notify them to cease and desist from such activity and instruct them to return to their normal duties.

D. Driver License And Insurability

1. Current practices regarding the use of personal vehicles for YCH business by employees shall continue unchanged. An employee may be required as a condition of employment to provide a personal vehicle for YCH business.
2. An employee who is authorized to drive an YCH vehicle or personal vehicle in the course of his/her employment shall be required as a condition of employment to maintain the required driver license for the vehicle utilized on the job and the minimum insurance on the personal vehicle which is required by State law.
3. In addition, an employee who is authorized to drive a YCH vehicle in the course of his/her employment shall maintain a safe driving record such that no assigned risk or insurability penalties are applied to YCH's insurance rates. Failure to do so will necessitate that the employee provide their personal vehicle for use on the job where possible, and in other instances, may result in disciplinary action and/or the employee payment of the increased insurance charges.
4. The employee shall notify his/her supervisor of the loss, suspension, or cancellation of his/her driver's license on the first working day following such loss.

E. Retirement Contributions To PERS

1. The Housing Authority shall pay the employer share of the PERS contribution
2. Effective the second full pay period in January 2016, employees shall pay the entire share of their contribution to PERS, up to seven percent (7.0%) for employees. Employee contributions shall be made on a pretax basis as provided for under IRS Code Section 414(h).3. The parties agree to renegotiate in good faith the amount of the employee share of PERS

contribution, if any, paid by employees during negotiations for any subsequent agreement.

4. The parties agree that the Housing Authority will comply with the Public Employees Pension Reform Act of 2013 (Cal. Government Code §§7500, et seq.) with respect to pension formulas and contributions with respect to all new and current employees.

F. Term of Agreement

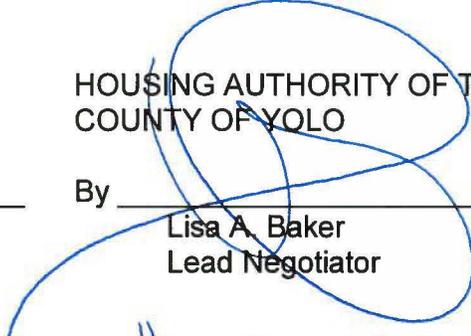
1. This Agreement shall remain in full force and effect from upon final ratification of this Agreement by both parties retroactive to July 1, 2015 to and including June 30, 2016. In the event that after January 1, 2016, changes to the state or federal funding of the Housing Authority or to the state or federal budget dealing with funds directed to the Housing Authority results in a situation in which additional cuts to the Housing Authority budget for the fiscal year covered by the term of this MOU, the parties agree that if requested by the Housing Authority the parties shall reopen negotiations to negotiate in good faith over steps to address the new budgetary shortfall caused by state or federal actions or budget issues.
2. The provisions of this Agreement have been implemented in good faith by the parties as of the effective date stated above and shall be effective on the effective date stated above except as otherwise specifically provided.

///

INTERNATIONAL BROTHERHOOD OF
TEAMSTERS, LOCAL 856

HOUSING AUTHORITY OF THE
COUNTY OF YOLO

By _____
Kenneth Akins
Lead Negotiator

By _____

Lisa A. Baker
Lead Negotiator

By _____
Joe Kozima
Shop Steward

By Hope P. Welton
Hope P. Welton
Agency Counsel

By _____
Peter Finn, Secretary/Treasurer
Teamsters Local 856

Approved by Final Determination of the Yolo County Housing Commission on this
31st day of March, 2016.

Cecilia Aguilar-Curry, Chairwoman
Yolo County Housing Commission
Housing Authority of the County of Yolo

Approved as to Form:

By Hope P. Welton
Hope P. Welton, Agency Counsel

Attest:

Julie Dachtler, Deputy Clerk
Board of Commissioners of the
Housing Authority of the County of Yolo

By Julie Dachtler
Deputy



Yolo County Housing
Yolo County, California

To: Co. Counsel ✓
Yolo County Housing ✓

CONSENT CALENDAR

Excerpt of Minute Order No. 16-03 Item No. 9, of the Yolo County Housing meeting of March 31, 2016.

MOTION: Davis. SECOND: Stallard. AYES: Davis, Stallard, Vanderford, Wienecke-Friedman. ABSENT: Aguiar-Curry, Johannessen, Thomson.

9.

Review, Approve and Adopt Resolution for PEMHCA Contributions (Holt)

Approved **Resolution No. 16-02** on Consent.



Yolo County Housing

147 W. Main Street
WOODLAND, CA 95695

Woodland: (530) 662-5428
Sacramento: (916) 444-8982
TTY: (800) 545-1833, ext. 626

DATE: March 31, 2016
TO: YCH Housing Commission
FROM: Lisa A. Baker, CEO
PREPARED BY: Janis Holt, General Director
SUBJECT: Resolution Fixing the Employer Contributions under the Public Employees' Medical and Hospital Care Act (PEMHCA)

RECOMMENDED ACTION:

That the Board of Commissioners Review, Approve and Adopt Resolution Fixing the Employer Contributions under PEMHCA.

BACKGROUND / DISCUSSION

In 2007, YCH instituted a cafeteria benefit plan for active employees. Effective through June 30, 2015, through the cafeteria benefit plan, employees received a monthly amount to put towards the cost of medical, dental and vision insurance for the following amounts which included a stop loss provision:

- a. Employee only: \$590.00
- b. Employee plus one dependent: \$1,000.00
- c. Employee plus family: \$1,305.00

Upon approval of the YCH Collective Bargaining Agreements (CBA's) for the General Unit the cafeteria amounts were increased as follows including the stop loss provision:

- a. Employee only: \$690.00
- b. Employee plus one dependent: \$1,100.00
- c. Employee plus family: \$1,405.00

Stop loss. If during the term of this agreement, the cost of the least expensive medical insurance for a family offered shall exceed the cafeteria plan amount set forth herein by more than \$10.00 per month, the Agency shall increase the cafeteria amount by an amount not to exceed \$100.00 per month to meet the increased cost of the cafeteria plan and limit the employees share of any increase to \$10.00 per month unless and until the amount paid by the Agency to meet such increased cost shall reach \$100.00 per month per employee.

Effective January 1, 2016, the least expensive medical insurance premium increased the cafeteria amount in the employee only category by \$10.00 per month and the employee plus one dependent and employee plus family categories by \$100.00 per month. The new cafeteria plan amounts will be as follows:

- a. Employee only: \$700.00
- b. Employee plus one dependent: \$1,200.00
- c. Employee plus family: \$1,505.00

Because a change occurred in the calculation of the employer's contributions, Yolo County Housing is required to submit a revised, resolution to CalPERS.

YCH is required to notify CalPERS of the change to the employer contributions in accordance with our health benefits contract.

FISCAL IMPACT

The increase in employer contributions was already budgeted. There will be no further fiscal impact at this time.

CONCLUSION

Staff recommends that the Board approve the Resolution Fixing the Employer Contributions under the (Public Employees' Medical and Hospital Care Act (PEMHCA) to assure accurate employer contributions are applied to medical benefits.

Attachment: Resolution Fixing the Employer's Contribution under the Public Employees' Medical and Hospital Care Act

**YOLO COUNTY HOUSING
RESOLUTION NO. 16-02**

**Resolution Revising Employer's Contribution Under the Public Employees'
Medical and Hospital Care Act (PEMHCA)**

WHEREAS, Government Code Section 22892(a) provides that a local agency contracting under the Public Employees' Medical and Hospital Care Act (PEMHCA) shall fix the amount of the employer's contribution at an amount not less than the amount required under Section 22892(b)(a) of the Act; and

WHEREAS, Government Code Section 22892(c) provides that a contracting agency may fix the amount of the employer's contribution for employees and the employer's contribution for annuitants at different amounts, provided that the monthly contribution for annuitants is annually increased to equal an amount not less than the number of years the contracting agency has been subject to this subdivision multiplied by 5 percent of the current monthly contribution for employees, until such time as the amounts are equal; and

WHEREAS, Yolo County Housing, hereinafter referred to as Public Agency, is the local agency contracting under the Act.

NOW, THEREFORE, BE IT RESOLVED:

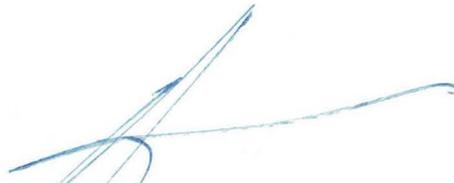
- I. That the employer's contribution for each employee shall be the amount necessary to pay the full cost of his/her enrollment, including the enrollment of his/her family members in a health benefits plan up to a maximum of:

CODE	BARGAINING UNIT	CONTRIBUTION PER MONTH		
		1-Party	2-Party	Family
001	GENERAL	\$700	\$1,200	\$1,505
002	MANAGEMENT	\$700	\$1,200	\$1,505

- II. That Yolo County Housing has fully complied with any and all applicable provisions of Government code Section 7507 in electing the benefits set forth above.

PASSED AND ADOPTED, by the Board of Commissioners of the Housing Authority of the County of Yolo, State of California, this 31st day of March, 2016 by the following vote:

AYES: Davis, Stallard, Vanderford, Wienecke-Friedman.
NOES: None.
ABSENT: Aguiar-Curry, Johannessen, Thomson.
ABSTAIN: None.



Mark Johannessen, Vice-Chair
Board of Commissioners of the
Housing Authority of the County of Yolo

Approved as to Form:



Hope Welton, Agency Counsel

Attest:

Julie Dachtler, Clerk
Board of Commissioners of the
Housing Authority of the County of Yolo

By  _____



Yolo County Housing
Yolo County, California

To: Co. Counsel ✓
Yolo County Housing ✓

CONSENT CALENDAR

Excerpt of Minute Order No. 16-03 Item No. 10, of the Yolo County Housing meeting of March 31, 2016.

MOTION: Davis. SECOND: Stallard. AYES: Davis, Stallard, Vanderford, Wienecke-Friedman. ABSENT: Aguiar-Curry, Johannessen, Thomson.

10.

Review and Approve Revision to Senior Accountant Position to Confidential Exempt Senior Accountant (Holt and Gillette)

Approved recommended action on Consent.



Yolo County Housing

147 W. Main Street
WOODLAND, CA 95695

Woodland: (530) 662-5428
Sacramento: (916) 444-8982
TTY: (800) 545-1833, ext. 626

DATE: March 31, 2016
TO: YCH Board of Commissioners
FROM: Lisa A. Baker, Executive Director
PREPARED BY: Janis Holt, General Director
SUBJECT: Review and Approve Revision from Senior Accountant Position to Confidential Exempt Senior Accountant

RECOMMENDED ACTION:

That the Board of Commissioners approve the change from Senior Accountant Position to Confidential Exempt Senior Accountant Position

BACKGROUND / DISCUSSION:

The Housing Commission approved the restructure of the Finance Department and the job description for the Senior Accountant position on October 23, 2007. At that time, the job classification was added to the General Bargaining Unit with the International Brotherhood of Teamsters, Local 856.

The Senior Accountant position serves in a lead role to the Finance Specialist II and I within the Department and is responsible for staff payroll, benefits, and other human resource related duties associated with Confidential positions. During the 2015-2016 labor negotiations, the Union agreed that the responsibilities, duties and tasks associated with this position supports reclassifying the position to Confidential Exempt.

The Senior Accountant position is currently vacant therefore this change will not impact existing staff. Once the position has been updated, YCH will move forward with filling the vacant position.

FISCAL IMPACT

None.

CONCLUSION

Staff recommends approval of the Confidential Exempt Senior Accountant position.

**YOLO COUNTY HOUSING
SENIOR ACCOUNTANT
CONFIDENTIAL EXEMPT POSITION**

SENIOR ACCOUNTANT

*Class specifications are intended to present a description list of the range of duties performed by employees in the class. Specifications are **not** intended to reflect all duties performed within the job.*

DEFINITION

To oversee the various accounting functions and perform a variety of complex financial, analytical, statistical and narrative reports regarding financial transactions, budgetary status, grant programs or trusts and to provide highly responsible support to the Finance Director and to other departments as necessary.

SUPERVISION RECEIVED AND EXERCISED

Receives direction from the Finance Director and serves at the will of the Chief Executive Officer. May exercise technical and functional supervision over lower level departmental staff.

ESSENTIAL FUNCTION STATEMENTS

Essential and other important responsibilities and duties may include, but are not limited to, the following:

Essential Functions:

1. Provides technical and functional supervision over assigned accounting personnel; assigns, reviews work of other accounting staff, train others in accounting systems and procedures.
2. Performs the most difficult and responsible types of duties assigned to classes within this series including responsibility for the full range of professional accounting relating to the maintenance of the general ledger and overseeing the annual and special audits including monitoring visits from granting agencies.
3. Provides lead direction to lower level staff.
4. Oversees all operations of the department including payroll, accounts payable, accounts receivable, maintenance of accounting systems.
5. Personally perform professional accounting work for the department, including maintenance of overall General Ledger.

6. Reviews work of lower level staff.
7. Assist in the preparation of monthly financial reports.
8. Ensures timely recording of financial transactions.
9. Responds to questions from other departments as required by the Finance Director.
10. Act as a departmental representative as required by the Finance Director.
11. In accordance with Government Code 3100, perform the duties as disaster services worker as assigned in the event of a declared disaster or state of emergency by the Yolo County Housing CEO, Yolo County OES and/or the State of California DHS.
12. Perform all duties in a safe and conscientious manner following the YCH Injury Illness and Prevention Guidelines, reporting all injuries within 24 hours to your supervisor or member of the management team; reporting any safety concerns to your supervisor, member of the management team, or member of the YCH safety committee.
13. Abide by the YCH Risk Control Policy Statement assuring the highest level of safety and well being of residents, tenants, employees, volunteers and visitors, abiding by all applicable laws and regulations which govern the health and safety of all, and employing risk control methods where feasible to prevent and control losses. Report any observed or reported health, safety, and risk concerns to your supervisor, a member of the management team, or member of the YCH risk control committee.
14. Performs other related duties as required.

QUALIFICATIONS

Knowledge of:

- Methods, practices and terminology used in public sector accounting and financing.
- Principles and practices of accounting for housing and community development activities, including asset management.
- Principles of lead supervision and training.
- Pertinent Federal, State, and local codes, laws, and regulations.
- Public Accounting Certification a plus.

Ability to:

- Perform complex accounting and statistical, budgetary and narrative reports.
- Maintain a General Ledger.
- Maintain the financial systems.
- Train others in accounting and the financial systems.
- Ability to maintain a variety of accounting records.
- Establish and maintain effective working relationships with co-workers.
- Facilitate the annual and special audits.
- Perform other accounting duties as assigned.

Experience and Training Guidelines

Any combination of experience and training that would likely provide the required knowledge and abilities is qualifying. A typical way to obtain knowledge and abilities would be:

Experience:

- Two years of progressively responsible, professional or journey level accounting or auditing experience, preferably in governmental or public agency setting.
- Demonstrated proficiency in preparation of spreadsheets and narrative reports.

Training/Education:

- Bachelor's degree from an accredited college or university with major course work in accounting, business administration or a related field is required.

Physical Demands:

Essential functions may require maintaining physical condition necessary for sitting or standing for prolonged periods of time in both indoor office and external housing environment. Have the hand strength and manual dexterity to operate keyboard equipment. Must be able to stretch, bend, and lift up to 25 pounds and climb stairs. Reasonable accommodations for physical requirements will be considered and made on a case-by-case basis. Requests for reasonable accommodations can be made to the Chief Executive Officer or designee.

Special Requirements:

- Must have access to an automobile or other means of transportation, when and if required to travel on YCH business.
- Must possess current automobile insurance in accordance with California law and, a valid California driver's license, including a driving record acceptable to the YCH insurance company.
- Must be insurable by YCH insurance carriers.
- Provide required proof of legal right to work in the United States.
- Public employees under Government Code 3100-3109 are required to perform duties as disaster service workers in the event of a natural, man-made, or war-caused emergency. To prepare for this service, employees in this classification code are required to complete, at a minimum, NIMS 100 Certification within their first year of employment.

Yolo County Housing is an equal opportunity employer.

Yolo County Housing
Yolo County, California

To: Co. Counsel ✓
Yolo County Housing ✓

CONSENT CALENDAR

Excerpt of Minute Order No. 16-03 Item No. 11, of the Yolo County Housing meeting of March 31, 2016.

MOTION: Davis. SECOND: Stallard. AYES: Davis, Stallard, Vanderford, Wienecke-Friedman. ABSENT: Aguiar-Curry, Johannessen, Thomson.

11.

Review and Approve Proposed Contract with New Hope CDC to deliver services (Baker, Holt, Gillette)

Approved recommended action on Consent.



Yolo County Housing

147 W. Main Street
WOODLAND, CA 95695

Woodland: (530) 662-5428
Sacramento: (916) 444-8982
TTY: (800) 545-1833, ext. 626

DATE: March 31, 2016
TO: YCH Board of Commissioners
FROM: Lisa A. Baker, CEO

**SUBJECT: Review and Approve Proposed Contract with New Hope CDC
for Service Delivery**

RECOMMENDED ACTION:

That the Board of Commissioners:

- a) Approve the Agreement to provide services to New Hope CDC; and
- b) Authorize the CEO to enter into agreements for operations.

BACKGROUND / DISCUSSION

New Hope CDC is an instrumentality of Yolo County Housing. New Hope CDC does not have separate personnel from YCH. In order to ensure that New Hope CDC pays its fair share towards costs of operations, New Hope proposes entering into an agreement with YCH for the provision of services using YCH personnel, paid for by New Hope CDC in order to deliver its mission.

For several years, New Hope CDC was in recovery poor real estate investments made by prior management and had significant amounts of deferred developer fee. At this time, New Hope's business activities have picked up and although it does not have a large annual income, nevertheless, it depends on YCH personnel and staff for its executive functions, as well as for some maintenance, operations and social services. At this time, it provides paid maintenance services through budgeted line items for Cottonwood and Crosswood Apartments and social services to Cottonwood and to Crosswood as well. Entering into a formal agreement will allow those budgeted items to be codified. In addition, New Hope relies on YCH for budgeting, compliance, executive management and management services. These would also be codified within the Agreement.

This proposed Agreement will make the relationship between YCH and New Hope more explicit and continue to enforce the separation between the two entities.

FISCAL IMPACT

None anticipated. Better reporting and monitoring of services.

CONCLUSION

Staff recommends that the Board approve the Agreement and authorize the CEO to execute.

Attachment: Proposed Agreement

AGREEMENT NO. NHCDC 01-16

This Agreement is made and entered into this 31st day of March, 2016, by and between New Hope Community Development Corporation (hereinafter referred to as Owner), and Housing Authority of the County of Yolo (hereinafter referred to as "YCH"), who agree as follows:

1. TERM

The term of this agreement is from April 1, 2016 to and including April 30, 2019.

2. WORK ACTIVITIES

- a. YCH agrees to provide supervised work personnel as needed to fulfill the mission of Owner. This includes executive management, board clerk, operations, management and maintenance staff. YCH will provide all equipment, personnel and labor necessary to provide the foregoing services in accordance with this Agreement.
- b. The complete contract shall include the following Exhibits attached hereto and incorporated herein:

Exhibit A: Work Exhibit

In the event of any conflict between any of the provisions of this Agreement (including Exhibits), the provision that requires the highest level of performance from YCH for Owner's benefit shall prevail.

3. PAYMENT

- a. YCH will submit an invoice on a monthly basis, unless the parties mutually agree otherwise. Within fifteen (15) days at the end of each month, YCH will submit an invoice to Owner for services rendered under the Agreement to the Finance Department.

The invoice submitted pursuant to this Paragraph shall show the number of hours worked by each person who performed services during the billing period, the hourly rate of pay for each person who performed services, the dates on which the services were performed, a description of the services performed, and such other information as Owner may reasonably require.

Within thirty (30) calendar days of the Executive Director's authorization for payment of an invoice, the Finance Director shall either issue the payment or advise YCH in writing of any concerns that the Finance Director has with the request and any need for further documentation.

Owner reserves the right to withhold payments in the event of YCH's performance being materially non-compliant with the Agreement. YCH's final invoice shall be clearly marked "FINAL."

4. PROVISION OF WORK ACTIVITY, EQUIPMENT AND MATERIALS

Work shall be provided in accordance with Exhibit "A", Statement of Understanding. All work undertaken by YCH personnel on behalf of Owner must be within the scope of work. Owner may, from time to time, amend tasks. YCH will only undertake work once pre-approved.

Prior to commencing work under the Agreement YCH shall submit to Owner a proposed budget and cost for task to be performed by YCH on behalf of Owner. Such budget and costs shall be included in this contract on annual basis as if fully set forth within this Agreement.

5. COMMISSION OR BROKERAGE FEES

YCH warrants that no person or selling agency has been employed or retained to solicit commission, percentage, brokerage or contingent fee, excepting bona fide employees of YCH.

6. CONFIDENTIALITY

YCH understands that each employee subject to this Agreement will be required to sign a Confidentiality Form. YCH understands that an employee will not be permitted to work at New Hope CDC until the employee has signed the Confidentiality Form. YCH understands that if any employee fails to abide by the terms and conditions of the Confidentiality Form, Owner, at its sole discretion, shall have the right to discontinue the employee from working with Owner.

9. AVAILABILITY OF RECORDS

Owner through any authorized representative shall have access to and the right to examine, audit, excerpt and transcribe any books, documents, papers and records of YCH that are related to the YCH's provision of services pursuant to this Agreement. When examining all such records, Owner agrees to maintain confidential all private information related to YCH's employees, applicants, clients, tenants, and vendors. All such records must be kept and maintained for a period of not less than five (5) years after completion of the Agreement or until an audit is completed by the State of California or the United States Department of Labor and all questions arising therefrom are finally resolved, whichever is later. Final resolution means that all litigation related to this Agreement is completed.

10. MONITORING

Owner has the right to observe and monitor all conditions and activities involved in the performance of this Agreement, and to verify cost and price information submitted with respect to this Agreement. YCH also understands and agrees that Owner has the right to make unannounced monitoring visits to YCH's facility to observe and monitor all conditions and activities involved in the performance of this Agreement.

11. NEPOTISM

No relative by blood, adoption or marriage of any executive or employee of the YCH or Owner will receive more favorable treatment when considered for work by YCH.

12. TERMINATION

- a. Either party may terminate this Agreement for any reason upon thirty (30) days' prior written notice.
- b. Owner may immediately terminate this Agreement if:
 - 1) Through any cause YCH shall fail to fulfill in a timely and proper manner its obligations under this Agreement.
 - 2) YCH violates any provision of this Agreement.
 - 3) YCH is unable or unwilling to comply with such additional conditions as may be applied by the State of California and the United States Department of Labor to the grant under which this Agreement is made.
- c. YCH may immediately terminate this Agreement if:
 - 1) Through any cause Owner shall fail to fulfill in a timely and proper manner its obligations under this Agreement.
 - 2) The Owner violates any provisions of this Agreement.
- d. The termination of this Agreement shall not relieve YCH of liability to Owner for any damages sustained by the Owner by virtue of any breach of this Agreement by YCH, and Owner may offset any such damages against any reimbursement or payments otherwise due YCH pursuant to this Agreement. Owner may also take any corrective action as otherwise provided by State or Federal laws and regulations. The termination of this Agreement shall not relieve Owner of liability to YCH for any damages sustained by YCH by virtue of any breach of this Agreement by Owner.

13. INDEPENDENT CONTRACTOR STATUS

It is specifically agreed that in the making and execution of this Agreement, YCH and any agents and employees of YCH are independent contractors and are not and shall not be construed to be agents or employees of the Owner. It is further specifically agreed that in the making and execution of this Agreement, Owner and any agents and employees of Owner are independent contractors and are not and shall not be construed to be agents or employees of the YCH and that Owner shall have no authority, expressed or implied, to act on behalf of YCH or to bind YCH to any obligation whatsoever.

14. ASSIGNMENT; SUBCONTRACTING

No performance of this Agreement or any portion thereof may be assigned or subcontracted without the express mutual consent of both parties. Any attempt by YCH or Owner to assign or subcontract any performance of this Agreement shall be null and void and shall constitute a breach of this Agreement.

15. NON-DISCRIMINATION IN SERVICES AND BENEFITS

- a. YCH agrees that it will provide services under this Agreement without discrimination based on

color, race, creed, national origin, religion, sex, age, sexual preferences, or physical or mental disability in accordance with all applicable Federal, State and local laws and regulations

16. INDEMNIFICATION

c. YCH shall defend, indemnify and hold the Owner harmless from and against any and all liability, loss, expense, attorneys' fees, or claims for injury or damages arising from YCH's operations or the performance of this Agreement, with the exception of, and in proportion to, matters that are based upon the negligent or intentional acts or omissions of the Owner, its officers, agents, employees or volunteers. The Owner shall defend, indemnify and hold YCH, its officers, agents, employees or volunteers harmless from and against any and all liability, loss, expense, attorneys' fees, or claims for injury or damages arising from the performance of this Agreement, in proportion to, and to the extent that they are based upon, the negligent or intentional acts or omissions of the Owner, its officers, agents, employees or volunteers.

17. INSURANCE

a. During the term of this Agreement, each Party, at its sole cost and expense, shall obtain and maintain throughout the entire term of this Agreement, insurance coverage at the minimum limits of:

- 1) General Liability: One Million Dollars (\$1,000,000) per occurrence for bodily injury, personal injury and property damage.
- 2) Automobile Liability: One Million Dollars (\$1,000,000) per accident for bodily injury and property damage.
- 3) Workers' Compensation: Statutory limit.

b. Owner, its representatives, officers, agents, employees and volunteers shall be named as additional insured or as additional covered party for self-insurance, on all liability insurance or self-insurance maintained by YCH other than workers' compensation insurance. Any insurance maintained by Owner shall apply in excess of, and not contribute with, insurance provided by YCH's liability insurance policy. YCH, its elected representatives, officers, agents, employees and volunteers shall be named as additional insured or as additional covered party for self-insurance, on all liability insurance or self-insurance maintained by Owner other than workers' compensation insurance. Any insurance maintained by YCH shall apply in excess of, and not contribute with, insurance provided by Owner's liability insurance policy. Each insurance policy shall be endorsed to state that coverage shall not be suspended, voided, canceled by either party, reduced in coverage or in limits except after thirty (30) days' prior written notice by certified mail, return receipt requested, has been given to the other party. Upon request, each party shall provide the other party proof of such insurance coverage.

18. COMPLIANCE WITH APPLICABLE LAWS

Each party shall comply with all applicable laws, decisions, statutes, regulations, ordinances, policies and procedures of the United States, the State of California, and local governments.

19. NOTICES

All notices shall be deemed to have been given when made in writing and delivered or mailed to the respective representatives of Owner and YCH at their respective addresses as follows:

YCH:

Attn: CEO
Yolo County Housing
147 W. Main Street
Woodland, CA 95695
Telephone No.: 530-662-5428
Facsimile No.: 530-662-5429

Owner:

Attn: Executive Director
New Hope CDC
147 W. Main Street
Woodland, CA 95695
Telephone No.: 530-669-2219
Facsimile No.: 530-662-5429

Any party may change the address or facsimile number to which such communications are to be given by providing the other party with written notice of such change at least fifteen (15) calendar days prior to the effective date of the change.

20. SUCCESSORS

This Agreement shall inure to the benefit and bind successors of each of the parties.

21. AUTHORIZED REPRESENTATIVE

The persons executing this Agreement on behalf of YCH and Owner affirmatively represent that s/he has the requisite legal authority to enter into this Agreement on behalf of YCH or Owner and to bind YCH and Owner to the terms and conditions of this Agreement. Both the persons executing this Agreement on behalf of YCH and Owner understand that the Owner and YCH are relying on this representation in entering into this Agreement.

22. SEVERABILITY

If any provision of this Agreement is held invalid, the remainder of this Agreement shall not be affected thereby, if such remainder would then continue to conform to terms and requirements of applicable law.

23. ALTERATION TO AGREEMENT

No alteration or variation of the terms of this agreement shall be valid and/or binding unless made in writing and signed by the parties hereto.

24. ENTIRE AGREEMENT

This Agreement constitutes the entire agreement between the Owner and YCH and supersedes all prior negotiations, representations, or agreements, whether written or oral. In the event of a dispute between the parties as to the language of this Agreement or the construction or meaning of any term hereof, this Agreement shall be deemed to have been drafted by the parties in equal parts so that no presumptions or inferences concerning its terms or interpretation may be construed against any party to this Agreement.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the day and year first set forth above.

YCH:

**HOUSING AUTHORITY
OF THE COUNTY OF YOLO**

Signature

Date

Print Name and Title

Firm Name

Address and Telephone Number

New Hope Community Development Corp:

NEW HOPE CDC

Signature

Date

Print Name and Title

Name of Employment Specialist

Telephone Number

EXHIBIT A

Date of Plan _____

Funding Source: _____

SPECIFIC PROVISION

1. Address of Worksite: _____

2. Telephone Number of Worksite: _____

3. Days Per Week: _____ Hours Per Day: _____ Maximum Number of Hours: _____

SPECIFIC PROVISIONS AND TASKS

1. _____

2. _____

3. _____

4. _____

5. _____

6. _____

7. _____

EXHIBIT B

Yolo County Housing
Yolo County, California

Meeting Date: March 31, 2016

To: County Counsel ✓
Yolo County Housing ✓

12.

Receive 2014-2015 Audit Report (Gillette)

Minute Order No. 16-04: Approved recommended action.

MOTION: Davis. SECOND: Vanderford. AYES: Davis, Stallard, Vanderford, Wienecke-Friedman. ABSENT: Aguiar-Curry, Johannessen, Thomson



Yolo County Housing

Lisa A. Baker, Chief Executive Officer

147 W. Main Street
WOODLAND, CA 95695

Woodland: (530) 662-5428

Sacramento: (916) 444-8982

TTY: (800) 545-1833, ext. 626

DATE: March 31, 2016
TO: YCH Board of Commissioners
FROM: James D. Gillette, Finance Director

SUBJECT: **Review, Approve, and Accept the FY 2014-2015 Audit Reports for Yolo County Housing**

RECOMMENDATION:

Staff recommends that the Board of Commissioners review, approve, and accept the FY 2014-2015 Yolo County Housing audit reports, which include the Single Audit and Report to the Housing Commission.

BACKGROUND/DISCUSSION:

Staff presents the audit reports from our independent certified public accountant (CohnReznick LLP) for the fiscal year ended June 30, 2015. The auditors have issued an unqualified opinion on the financial statements, but continues to have a qualified opinion related to an issue of questionable balance in the interfund accounts which was originally identified in 2010 and has been substantially resolved. Management has made great progress in resolving this issue. The interfund balance has been reduced from a high of \$1,582,716 on June 10, 2010 and currently remains at \$363,794 on June 30, 2015. Based on direction from HUD during the year, this item will remain a finding until it has been fully repaid at some point in the future. Staff is currently working on payment options to present to the board.

There are no new findings.

The most significant items that occurred during the year were the change in accounting procedures related to New Hope CDC (NH CDC), the sale of Crosswood Apartments to a tax credit partnership, and the impact of the adoption of GASB 68 for the defined benefit pension plan liability. Based on these significant changes and the results of operations, YCH had total revenue in excess of expenses totaling \$1.3 million (or \$2.1 million, excluding depreciation). Approximately \$1 million of which was related to an accounting change at New Hope CDC (shown as the Blended Component Unit) where we recognized the present value of deferred developer and other fees that have been earned. These fees will be paid out of excess cash from the three partnerships over the next seven to ten years.

This increase in net position from operations of \$1.3 million (revenue in excess of expenses) was offset by a net decrease in net position of \$2.8 Million related to the GASB 68

adjustment made. The most significant difference using GASB 68 is that reporting standard is to recognize the total liability related to the defined benefit pension plans rather than continue to recognize these costs on a “pay as you go” basis.

The activities of the new Crosswood tax credit partnership activities are shown in the financial statements as the Discrete Component Unit, which has added over \$6 million (net of the book value of the property removed from the consolidated total) to both assets and liabilities in the combined statement of net position. You will note that the increase in net position (assets less liabilities) for the partnership is \$74,996. Additional detail can be found in the notes to the financial statements.

During FY2014-2015, YCH adopted GASB 68 reporting standards which resulted in a decrease in net position of about \$2.8 million due to a prior period adjustment and the recognition of the net pension liability. This adjustment consists of a one-time prior period adjustment of \$2.4 million plus a net decrease in fund balance of deferred outflows of resources (\$234,723) and deferred inflows of resources (\$691,128). These deferred outflows of resources (show on the asset side of the balance sheet) represent contributions made to the pension plan during the fiscal year which were after the measurement date of June 30, 2014. Whereas, the deferred inflows of resources (shown on the liability side of the balance sheet) represent the actual plan earnings during the fiscal year, which were after the measurement date of June 30, 2014. For clarity, if the measurement date of the pension plan actuarial report had been June 30, 2015 rather than June 30, 2014, then both of these amounts would be included as part of the pension liability rather than stated separately on the balance sheet.

The audit report is on record at the Clerk of the Board. Interested persons can review the report at either the Clerk of the Board at 625 Court Street, or at the office of YCH at 147 W. Main Street, Woodland, CA during normal business hours.

Staff wishes to thank the auditors for its conscientious approach during the audit process and for completing the work in a timely manner.

Fiscal Impact:

Agency-wide, YCH had a pre-depreciation decrease in net position of \$743,364. With the inclusion of depreciation, this decrease in net position is \$1.6 million. The primary reasons for this decrease were:

- The net revenues over expenses of \$1.3 million was primarily related to an accounting change to recognize the present value of deferred fees to be received over time.
- The sale of Crosswood has made a significant change to the size of the balance sheet as it is shown as a discrete component unit due to NHCDC being the sole general partner in the partnership. YCH took back a seller note of \$775,000 and NHCDC will earn \$674,838 of developer fees over the next seven to ten years. Both of these amounts will be paid with excess cash from the partnership only.
- The reporting requirements for GASB 68 (pension liability reporting rules) that was required to be implemented this year has generated an additional \$2.4 million of long term liability shown as a prior period adjustment.

Conclusion:

Staff recommends that the Board receive, approve, and accept the audit reports as submitted.

Attachments:

- FDS Summary Reports with Eliminations
- Basic Financial Statements and Independent Auditor's Report
- Single Audit Reports on Internal Controls and Program Compliance
- Report to the Housing Commission

Housing Authority of the County of Yolo (CA044)

WOODLAND, CA

Entity Wide Balance Sheet Summary

Submission Type: Audited/A-133

Fiscal Year End: 06/30/2015

	Project Total	10.427 Rural Rental Assistance Payments	14.870 Resident Opportunity and Supportive Services	14.871 Housing Choice Vouchers	6.1 Component Unit - Discretely Presented	6.2 Component Unit - Blended	2 State/Local	1 Business Activities	COCC	Subtotal	ELIM	Total
111 Cash - Unrestricted	1,004,967	63,326		520,881	45,410	220,689	576,353	12,819	170,711	2,615,156		2,615,156
112 Cash - Restricted - Modernization and Development	-	54,585			3,740,207		958,170			4,752,962		4,752,962
113 Cash - Other Restricted	-			165,021		152,209	9,006		22,954	349,190		349,190
114 Cash - Tenant Security Deposits	169,252	3,239			13,561	17,665	52,998			256,715		256,715
115 Cash - Restricted for Payment of Current Liabilities	200,000			42,000						242,000		242,000
100 Total Cash	1,374,219	121,150	-	727,902	3,799,178	390,563	1,596,527	12,819	193,665	8,216,023		8,216,023
121 Accounts Receivable - PHA Projects	-											-
122 Accounts Receivable - HUD Other Projects	-				1,353					1,353		1,353
124 Accounts Receivable - Other Government	-			10,507		310,646	586,286		38,610	946,049	(215,878)	730,171
125 Accounts Receivable - Miscellaneous	15,320			289					87,774	103,383		103,383
126 Accounts Receivable - Tenants	11,607				2,781	2,429	10,921			27,738		27,738
126.1 Allowance for Doubtful Accounts - Tenants	(7,278)				-	(1,778)	(900)			(9,956)		(9,956)
126.2 Allowance for Doubtful Accounts - Other	-				-	-	-			-		-
127 Notes, Loans, & Mortgages Receivable - Current	-								7,246	7,246	(7,246)	-
128 Fraud Recovery	-									-		-
128.1 Allowance for Doubtful Accounts - Fraud	-									-		-
129 Accrued Interest Receivable	-									-		-
120 Total Receivables, Net of Allowances for Doubtful Accounts	19,649	-	-	10,796	4,134	311,297	596,307	-	133,630	1,075,813		852,689
131 Investments - Unrestricted	-					100				100		100
132 Investments - Restricted	-									-		-
135 Investments - Restricted for Payment of Current Liability	-									-		-
142 Prepaid Expenses and Other Assets	45,222			210,347	13,554	9,363	15,707		159,288	453,481	(210,347)	243,134
143 Inventories	50,674					1,228				51,902		51,902
143.1 Allowance for Obsolete Inventories	-					-				-		-
144 Inter Program Due From	364,136						106,850			470,986	(470,986)	-
145 Assets Held for Sale	-									-		-
150 Total Current Assets	1,853,900	121,150	-	949,045	3,816,866	712,551	2,315,391	12,819	486,583	10,268,305		9,363,848
161 Land	3,185,656	40,839			90,000	239,463	177,220		278,120	4,011,298		4,011,298
162 Buildings	26,916,544	369,175			6,165,107	1,508,372	741,895		4,637,902	40,338,995		40,338,995
163 Furniture, Equipment & Machinery - Dwellings	144,449					77,110				221,559		221,559
164 Furniture, Equipment & Machinery - Administration	206,826			79,273	5,647				377,675	669,421		669,421
165 Leasehold Improvements	-									-		-
166 Accumulated Depreciation	(19,948,589)	(294,918)		(58,189)	(75,402)	(557,797)	(100,070)		(2,378,526)	(23,413,491)		(23,413,491)
167 Construction in Progress	14,996						142,699	46,278		203,973		203,973
168 Infrastructure	-									-		-
160 Total Capital Assets, Net of Accumulated Depreciation	10,519,882	115,096	-	21,084	6,185,352	1,267,148	961,744	46,278	2,915,171	22,031,755		22,031,755
171 Notes, Loans and Mortgages Receivable - Non-Current	-					674,838			775,000	1,449,838		1,449,838
172 Notes, Loans, & Mortgages Receivable - Non Current - Past Due	-									-		-
173 Grants Receivable - Non Current	-									-		-
174 Other Assets	-				434,762	19,052			38,395	492,209	(38,386)	453,823
176 Investments in Joint Ventures	-									-		-

Housing Authority of the County of Yolo (CA044)

WOODLAND, CA

Entity Wide Balance Sheet Summary

Submission Type: Audited/A-133

Fiscal Year End: 06/30/2015

	Project Total	10.427 Rural Rental Assistance Payments	14.870 Resident Opportunity and Supportive Services	14.871 Housing Choice Vouchers	6.1 Component Unit - Discretely Presented	6.2 Component Unit - Blended	2 State/Local	1 Business Activities	COCC	Subtotal	ELIM	Total
180 Total Non-Current Assets	10,519,882	115,096	-	21,084	6,620,114	1,961,038	961,744	46,278	3,728,566	23,973,802		23,935,416
200 Deferred Outflow of Resources	70,519	460		43,244		2,247	40,561		77,692	234,723		234,723
290 Total Assets and Deferred Outflow of Resources	12,444,301	236,706	-	1,013,373	10,436,980	2,675,836	3,317,696	59,097	4,292,841	34,476,830	(942,843)	33,533,987
311 Bank Overdraft	1,605									1,605		1,605
312 Accounts Payable <= 90 Days	10,500				181,184		88,377		252,171	532,232		532,232
313 Accounts Payable >90 Days Past Due	-									-		-
321 Accrued Wage/Payroll Taxes Payable	-									-		-
322 Accrued Compensated Absences - Current Portion	3,919		75	8,850		271	4,612		25,841	43,568		43,568
324 Accrued Contingency Liability	-									-		-
325 Accrued Interest Payable	-				17,888	2,076			794	20,758		20,758
331 Accounts Payable - HUD PHA Programs	-									-		-
332 Account Payable - PHA Projects	-									-		-
333 Accounts Payable - Other Government	121,702						668,678			790,380	(215,878)	574,502
341 Tenant Security Deposits	155,317	2,801			12,247	18,566	52,934		2,520	244,385		244,385
342 Unearned Revenue	-				8,335	120,206	327,990		3,329	459,860		459,860
343 Current Portion of Long-term Debt - Capital Projects/Mortgage Revenue	-				5,223,501	33,533	2,950		71,670	5,331,654		5,331,654
344 Current Portion of Long-term Debt - Operating Borrowings	-									-		-
345 Other Current Liabilities	-					7,246	125,935		78,135	211,316	(7,246)	204,070
346 Accrued Liabilities - Other	150			1,138	87,173				149,291	237,752		237,752
347 Inter Program - Due To	109,084	12,017	958	39,345		50,331	209,872	12,819	36,560	470,986	(470,986)	-
348 Loan Liability - Current	-									-		-
310 Total Current Liabilities	402,277	14,818	1,033	49,333	5,530,328	232,229	1,481,348	12,819	620,311	8,344,496		7,650,386
351 Long-term Debt, Net of Current - Capital Projects/Mortgage Revenue	-				3,381,818	1,926,876	8,582		738,720	6,055,996		6,055,996
352 Long-term Debt, Net of Current - Operating Borrowings	-									-		-
353 Non-current Liabilities - Other	-			85,085	1,449,838		369,664			1,904,587	(38,386)	1,866,201
354 Accrued Compensated Absences - Non Current	11,756		224	26,551		812	13,837		77,522	130,702		130,702
355 Loan Liability - Non Current	-									-		-
356 FASB 5 Liabilities	-									-		-
357 Accrued Pension and OPEB Liabilities	797,020	5,134	7,400	440,073		31,872	414,525		1,115,740	2,811,764	(210,347)	2,601,417
350 Total Non-Current Liabilities	808,776	5,134	7,624	551,709	4,831,656	1,959,560	806,608	-	1,931,982	10,903,049		10,654,316
300 Total Liabilities	1,211,053	19,952	8,657	601,042	10,361,984	2,191,789	2,287,956	12,819	2,552,293	19,247,545		18,304,702
400 Deferred Inflow of Resources	207,637	1,355		127,330		6,617	119,429		228,759	691,127		691,127
508.4 Net Investment in Capital Assets	10,519,881	115,096	-	21,084	1,162,145	(695,336)	950,212	46,278	2,103,987	14,223,347		14,223,347
511.4 Restricted Net Position	-	54,585	-	54,213	-	152,209	752,309	-	-	1,013,316		1,013,316
512.4 Unrestricted Net Position	505,730	45,718	(8,657)	209,704	(1,087,149)	1,020,557	(792,210)	-	(592,198)	(698,505)		(698,505)
513 Total Equity - Net Assets / Position	11,025,611	215,399	(8,657)	285,001	74,996	477,430	910,311	46,278	1,511,789	14,538,158		14,538,158
600 Total Liabilities, Deferred Inflows of Resources and Equity - Net	12,444,301	236,706	-	1,013,373	10,436,980	2,675,836	3,317,696	59,097	4,292,841	34,476,830	(942,843)	33,533,987

Housing Authority of the County of Yolo (CA044)

WOODLAND, CA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/A-133

Fiscal Year End: 06/30/2015

	Project Total	10.427 Rural Rental Assistance Payments	14.870 Resident Opportunity and Supportive Services	14.871 Housing Choice Vouchers	6.1 Component Unit - Discretely Presented	6.2 Component Unit - Blended	2 State/Local	1 Business Activities	COCC	Subtotal	ELIM	Total
70300 Net Tenant Rental Revenue	1,679,375	36,139			361,242	303,176		71,575	34,566	2,486,073		2,486,073
70400 Tenant Revenue - Other	43,111	545			536					44,192		44,192
70500 Total Tenant Revenue	1,722,486	36,684			361,778	303,176		71,575	34,566	2,530,265		2,530,265
70600 HUD PHA Operating Grants	1,056,799		75,556	11,850,762						12,983,117		12,983,117
70610 Capital Grants	316,683								143,631	460,314		460,314
70710 Management Fee	-								688,846	688,846	(688,846)	-
70720 Asset Management Fee	-								93,228	93,228	(93,228)	-
70730 Book Keeping Fee	-								177,832	177,832	(177,832)	-
70740 Front Line Service Fee	-								747,857	747,857	(747,857)	-
70750 Other Fees	-								56,974	56,974		56,974
70700 Total Fee Revenue	1,373,482		75,556	11,850,762					1,908,368	15,208,168		13,500,405
70800 Other Government Grants	-					6,119	1,671,115	46,278		1,723,512		1,723,512
71100 Investment Income - Unrestricted	1,857	257		1,021	1,171	542			403	5,251		5,251
71200 Mortgage Interest Income	-							2		2		2
71300 Proceeds from Disposition of Assets Held for Sale	-									-		-
71310 Cost of Sale of Assets	-									-		-
71400 Fraud Recovery	-			3,906						3,906		3,906
71500 Other Revenue	24,329			17,977	250,959	977,251	127,979	1,155	281,027	1,680,677	(96,539)	1,584,138
71600 Gain or Loss on Sale of Capital Assets	-							173,658	117,742	291,400		291,400
72000 Investment Income - Restricted	-									-		-
70000 Total Revenue	3,122,154	36,941	75,556	11,873,666	613,908	1,287,088	1,799,094	292,668	2,342,106	21,443,181	(1,804,302)	19,638,879
91100 Administrative Salaries	202,210	4,448	2,211	304,568	30,541	18,684	59,414	7,036	722,032	1,351,144	(747,857)	603,287
91200 Auditing Fees	37,500			12,500	11,500	10,600	4,000	806	10,694	87,600		87,600
91300 Management Fee	366,534	5,022		223,452	23,040		162,769			780,817	(688,846)	91,971
91310 Book-keeping Fee	38,176			139,658	5,454					183,288	(177,832)	5,456
91400 Advertising and Marketing	330		54	2,827						3,211		3,211
91500 Employee Benefit contributions - Administrative	162,028	2,733	5,264	133,845	8,286	11,778	94,404	1,708	305,896	725,942		725,942
91600 Office Expenses	144,138	1,335	8,177	116,091	10,416	9,560	48,786	9,655	171,950	520,108	(96,539)	423,569
91700 Legal Expense	10,515				1,191		500	1,710	50,000	63,916		63,916
91800 Travel	3,437		362	1,666	903		3,062		14,245	23,675		23,675
91810 Allocated Overhead	-									-		-
91900 Other	-	1,197			776					1,973		1,973
91000 Total Operating - Administrative	964,868	14,735	16,068	934,607	92,107	50,622	372,935	20,915	1,274,817	3,741,674		2,030,600
92000 Asset Management Fee	51,720				14,088	19,320	8,100			93,228	(93,228)	
92100 Tenant Services - Salaries	19,863		49,911	15,272						85,046		85,046
92200 Relocation Costs	-									-		-
92300 Employee Benefit Contributions - Tenant Services	1,341		11,803	3,910						17,054		17,054
92400 Tenant Services - Other	1,715			5,000						6,715		6,715
92500 Total Tenant Services	22,919		61,714	24,182						108,815		108,815
93100 Water	170,236	4,405			6,643	7,575	87,926	3,825	2,252	282,862		282,862
93200 Electricity	93,245	23			5,439	5,173	128,603	1,195	24,172	257,850		257,850
93300 Gas	7,922	12			6,216	932	48,502	1,455	1,361	66,400		66,400

Housing Authority of the County of Yolo (CA044)

WOODLAND, CA

Entity Wide Revenue and Expense Summary

Submission Type: Audited/A-133

Fiscal Year End: 06/30/2015

	Project Total	10.427 Rural Rental Assistance Payments	14.870 Resident Opportunity and Supportive Services	14.871 Housing Choice Vouchers	6.1 Component Unit - Discretely Presented	6.2 Component Unit - Blended	2 State/Local	1 Business Activities	COCC	Subtotal	ELIM	Total
93400 Fuel	-	-	-	-	-	-	-	-	-	-	-	-
93500 Labor	-	-	-	-	-	-	-	-	-	-	-	-
93600 Sewer	244,700	5,450	-	-	15,322	16,826	111,977	2,949	597	397,821	-	397,821
93700 Employee Benefit Contributions - Utilities	-	-	-	-	-	-	-	-	-	-	-	-
93800 Other Utilities Expense	-	-	-	-	-	-	-	-	-	-	-	-
93000 Total Utilities	516,103	9,890	-	-	33,620	30,506	377,008	9,424	28,382	1,004,933	-	1,004,933
94100 Ordinary Maintenance and Operations - Labor	-	208	-	-	-	-	214,081	-	275,349	489,638	-	489,638
94200 Ordinary Maintenance and Operations - Materials and Other	111,889	1,142	-	511	67	1,695	27,853	2,912	8,245	154,314	-	154,314
94300 Ordinary Maintenance and Operations Contracts	846,622	17,297	-	1,856	46,408	23,336	93,377	31,015	94,481	1,154,392	-	1,154,392
94500 Employee Benefit Contributions - Ordinary Maintenance	-	-	-	-	-	-	68,149	-	91,278	159,427	-	159,427
94000 Total Maintenance	958,511	18,647	-	2,367	46,475	25,031	403,460	33,927	469,353	1,957,771	-	1,957,771
95100 Protective Services - Labor	-	-	-	-	-	-	-	-	-	-	-	-
95200 Protective Services - Other Contract Costs	3,189	-	-	-	-	624	2,254	-	9,909	15,976	-	15,976
95300 Protective Services - Other	-	-	-	-	-	-	-	-	-	-	-	-
95500 Employee Benefit Contributions - Protective Services	-	-	-	-	-	-	-	-	-	-	-	-
95000 Total Protective Services	3,189	-	-	-	-	624	2,254	-	9,909	15,976	-	15,976
96110 Property Insurance	86,767	1,145	-	-	-	5,516	82,496	8,927	2,094	186,945	-	186,945
96120 Liability Insurance	12,003	336	-	6,319	7,528	4,838	9,877	3,625	209	44,735	-	44,735
96130 Workmen's Compensation	9,339	138	1,672	11,278	5,840	903	18,975	1,383	61,546	111,074	-	111,074
96140 All Other Insurance	4,125	-	-	1,070	-	-	4,430	-	8,025	17,650	-	17,650
96100 Total insurance Premiums	112,234	1,619	1,672	18,667	13,368	11,257	115,778	13,935	71,874	360,404	-	360,404
96200 Other General Expenses	46,961	1,032	-	26,730	179,860	7,348	7,514	49	47,984	317,478	-	317,478
96210 Compensated Absences	279	(176)	(2,641)	1,041	-	86	(7,410)	-	30,069	21,248	-	21,248
96300 Payments in Lieu of Taxes	121,702	-	-	-	-	17,950	-	-	-	139,652	-	139,652
96400 Bad debt - Tenant Rents	20,500	-	-	-	-	-	-	64	-	20,564	-	20,564
96500 Bad debt - Mortgages	-	-	-	-	-	-	-	-	-	-	-	-
96600 Bad debt - Other	-	-	-	-	-	-	-	-	-	-	-	-
96800 Severance Expense	-	-	-	-	-	-	-	-	-	-	-	-
96000 Total Other General Expenses	189,442	856	(2,641)	27,771	179,860	25,384	104	113	78,053	498,942	-	498,942
96710 Interest of Mortgage (or Bonds) Payable	-	25	-	-	77,267	51,004	148,314	-	20,844	297,454	-	297,454
96720 Interest on Notes Payable (Short and Long Term)	-	-	-	-	-	-	-	21,516	-	21,516	-	21,516
96730 Amortization of Bond Issue Costs	-	-	-	-	6,725	1,369	-	-	-	8,094	-	8,094
96700 Total Interest Expense and Amortization Cost	-	25	-	-	83,992	52,373	148,314	21,516	20,844	327,064	-	327,064
96900 Total Operating Expenses	2,818,986	45,772	76,813	1,007,594	463,510	215,117	1,427,953	99,830	1,953,232	8,108,807	(1,804,302)	6,304,505
97000 Excess of Operating Revenue over Operating Expenses	303,168	(8,831)	(1,257)	10,866,072	150,398	1,071,971	371,141	192,838	388,874	13,334,374	-	13,334,374
97100 Extraordinary Maintenance	-	-	-	-	-	4,332	-	-	-	4,332	-	4,332
97200 Casualty Losses - Non-capitalized	-	-	-	-	-	-	-	-	-	-	-	-
97300 Housing Assistance Payments	-	-	-	11,081,225	-	-	-	-	-	11,081,225	-	11,081,225
97350 HAP Portability-In	-	-	-	-	-	-	-	-	-	-	-	-
97400 Depreciation Expense	647,570	12,108	-	11,636	75,402	43,370	18,548	-	139,359	947,993	-	947,993

Housing Authority of the County of Yolo (CA044)

WOODLAND, CA

Project Balance Sheet Summary

Submission Type: Audited/A-133

Fiscal Year End: 06/30/2015

	CA044000001	CA044000002	CA044000003	Total
111 Cash - Unrestricted	319,993	408,071	276,903	1,004,967
112 Cash - Restricted - Modernization and Development				-
113 Cash - Other Restricted				-
114 Cash - Tenant Security Deposits	63,994	59,645	45,613	169,252
115 Cash - Restricted for Payment of Current Liabilities	116,000	84,000	-	200,000
100 Total Cash	499,987	551,716	322,516	1,374,219
121 Accounts Receivable - PHA Projects				-
122 Accounts Receivable - HUD Other Projects				-
124 Accounts Receivable - Other Government				-
125 Accounts Receivable - Miscellaneous	9,380	5,940	-	15,320
126 Accounts Receivable - Tenants	4,366	5,648	1,593	11,607
126.1 Allowance for Doubtful Accounts - Tenants	(3,356)	(3,604)	(318)	(7,278)
126.2 Allowance for Doubtful Accounts - Other	-	-	-	-
127 Notes, Loans, & Mortgages Receivable - Current				-
128 Fraud Recovery				-
128.1 Allowance for Doubtful Accounts - Fraud				-
129 Accrued Interest Receivable				-
120 Total Receivables, Net of Allowances for Doubtful Accounts	10,390	7,984	1,275	19,649
131 Investments - Unrestricted				-
132 Investments - Restricted				-
135 Investments - Restricted for Payment of Current Liability				-
142 Prepaid Expenses and Other Assets	19,673	7,356	18,193	45,222
143 Inventories	49,945		729	50,674
143.1 Allowance for Obsolete Inventories	-		-	-
144 Inter Program Due From		245,648	118,488	364,136
145 Assets Held for Sale				-
150 Total Current Assets	579,995	812,704	461,201	1,853,900
161 Land	63,308	1,202,816	1,919,532	3,185,656
162 Buildings	7,965,926	10,388,775	8,561,843	26,916,544
163 Furniture, Equipment & Machinery - Dwellings			144,449	144,449
164 Furniture, Equipment & Machinery - Administration	107,593	31,715	67,518	206,826
165 Leasehold Improvements				-
166 Accumulated Depreciation	(7,196,077)	(8,058,720)	(4,693,792)	(19,948,589)
167 Construction in Progress		14,996		14,996
168 Infrastructure				-
160 Total Capital Assets, Net of Accumulated Depreciation	940,750	3,579,582	5,999,550	10,519,882
171 Notes, Loans and Mortgages Receivable - Non-Current				-
172 Notes, Loans, & Mortgages Receivable - Non Current - Past				-
173 Grants Receivable - Non Current				-
174 Other Assets				-
176 Investments in Joint Ventures				-
180 Total Non-Current Assets	940,750	3,579,582	5,999,550	10,519,882
200 Deferred Outflow of Resources	22,241	26,544	21,734	70,519
290 Total Assets and Deferred Outflow of Resources	1,542,986	4,418,830	6,482,485	12,444,301

Housing Authority of the County of Yolo (CA044)

WOODLAND, CA

Project Balance Sheet Summary

Submission Type: Audited/A-133

Fiscal Year End: 06/30/2015

	CA044000001	CA044000002	CA044000003	Total
311 Bank Overdraft	1,605			1,605
312 Accounts Payable <= 90 Days		10,500		10,500
313 Accounts Payable >90 Days Past Due				-
321 Accrued Wage/Payroll Taxes Payable				-
322 Accrued Compensated Absences - Current Portion	1,747	1,133	1,039	3,919
324 Accrued Contingency Liability				-
325 Accrued Interest Payable				-
331 Accounts Payable - HUD PHA Programs				-
332 Account Payable - PHA Projects				-
333 Accounts Payable - Other Government	43,141	41,394	37,167	121,702
341 Tenant Security Deposits	58,066	52,926	44,325	155,317
342 Unearned Revenue				-
343 Current Portion of Long-term Debt - Capital				-
344 Current Portion of Long-term Debt - Operating Borrowings				-
345 Other Current Liabilities				-
346 Accrued Liabilities - Other			150	150
347 Inter Program - Due To	38,727	39,718	30,639	109,084
348 Loan Liability - Current				-
310 Total Current Liabilities	143,286	145,671	113,320	402,277
351 Long-term Debt, Net of Current - Capital Projects/Mortgage				-
352 Long-term Debt, Net of Current - Operating Borrowings				-
353 Non-current Liabilities - Other				-
354 Accrued Compensated Absences - Non Current	5,242	3,398	3,116	11,756
355 Loan Liability - Non Current				-
356 FASB 5 Liabilities				-
357 Accrued Pension and OPEB Liabilities	255,885	294,167	246,968	797,020
350 Total Non-Current Liabilities	261,127	297,565	250,084	808,776
300 Total Liabilities	404,413	443,236	363,404	1,211,053
400 Deferred Inflow of Resources	65,487	78,156	63,994	207,637
508.4 Net Investment in Capital Assets	940,750	3,579,582	5,999,549	10,519,881
511.4 Restricted Net Position				-
512.4 Unrestricted Net Position	132,336	317,856	55,538	505,730
513 Total Equity - Net Assets / Position	1,073,086	3,897,438	6,055,087	11,025,611
600 Total Liabilities, Deferred Inflows of Resources and Equity -	1,542,986	4,418,830	6,482,485	12,444,301

Housing Authority of the County of Yolo (CA044)

WOODLAND, CA

Project Revenue and Expense Summary

Submission Type: Audited/A-133

Fiscal Year End: 06/30/2015

	CA044000001	CA044000002	CA044000003	Total
70300 Net Tenant Rental Revenue	601,581	631,654	446,140	1,679,375
70400 Tenant Revenue - Other	14,740	15,231	13,140	43,111
70500 Total Tenant Revenue	616,321	646,885	459,280	1,722,486
70600 HUD PHA Operating Grants	412,533	379,573	264,693	1,056,799
70610 Capital Grants	35,290	101,343	180,050	316,683
70710 Management Fee	-	-	-	-
70720 Asset Management Fee	-	-	-	-
70730 Book Keeping Fee	-	-	-	-
70740 Front Line Service Fee	-	-	-	-
70750 Other Fees	-	-	-	-
70700 Total Fee Revenue	447,823	480,916	444,743	1,373,482
70800 Other Government Grants	-	-	-	-
71100 Investment Income - Unrestricted	627	842	388	1,857
71200 Mortgage Interest Income	-	-	-	-
71300 Proceeds from Disposition of Assets Held for Sale	-	-	-	-
71310 Cost of Sale of Assets	-	-	-	-
71400 Fraud Recovery	-	-	-	-
71500 Other Revenue	12,715	9,096	2,518	24,329
71600 Gain or Loss on Sale of Capital Assets	-	-	-	-
72000 Investment Income - Restricted	-	-	-	-
70000 Total Revenue	1,077,486	1,137,739	906,929	3,122,154
91100 Administrative Salaries	66,869	70,151	65,190	202,210
91200 Auditing Fees	12,500	12,500	12,500	37,500
91300 Management Fee	127,537	119,411	119,586	366,534
91310 Book-keeping Fee	13,418	12,368	12,390	38,176
91400 Advertising and Marketing	110	110	110	330
91500 Employee Benefit contributions - Administrative	46,954	72,744	42,330	162,028
91600 Office Expenses	49,578	42,190	52,370	144,138
91700 Legal Expense	2,323	4,853	3,339	10,515
91800 Travel	1,342	1,191	904	3,437
91810 Allocated Overhead	-	-	-	-
91900 Other	-	-	-	-
91000 Total Operating - Administrative	320,631	335,518	308,719	964,868
92000 Asset Management Fee	18,240	16,800	16,680	51,720
92100 Tenant Services - Salaries	9,300	5,379	5,184	19,863
92200 Relocation Costs	-	-	-	-
92300 Employee Benefit Contributions - Tenant Services	486	402	453	1,341
92400 Tenant Services - Other	1,700	-	15	1,715
92500 Total Tenant Services	11,486	5,781	5,652	22,919
93100 Water	96,381	43,417	30,438	170,236
93200 Electricity	32,907	29,491	30,847	93,245
93300 Gas	1,208	613	6,101	7,922
93400 Fuel	-	-	-	-
93500 Labor	-	-	-	-
93600 Sewer	51,409	149,059	44,232	244,700
93700 Employee Benefit Contributions - Utilities	-	-	-	-
93800 Other Utilities Expense	-	-	-	-

Housing Authority of the County of Yolo (CA044)

WOODLAND, CA

Project Revenue and Expense Summary

Submission Type: Audited/A-133

Fiscal Year End: 06/30/2015

	CA044000001	CA044000002	CA044000003	Total
93000 Total Utilities	181,905	222,580	111,618	516,103
94100 Ordinary Maintenance and Operations - Labor				-
94200 Ordinary Maintenance and Operations - Materials and	40,765	36,634	34,490	111,889
94300 Ordinary Maintenance and Operations Contracts	318,596	327,732	200,294	846,622
94500 Employee Benefit Contributions - Ordinary Maintenance				-
94000 Total Maintenance	359,361	364,366	234,784	958,511
95100 Protective Services - Labor				-
95200 Protective Services - Other Contract Costs	711	720	1,758	3,189
95300 Protective Services - Other				-
95500 Employee Benefit Contributions - Protective Services				-
95000 Total Protective Services	711	720	1,758	3,189
96110 Property Insurance	21,021	17,086	48,660	86,767
96120 Liability Insurance	4,774	3,680	3,549	12,003
96130 Workmen's Compensation	3,266	3,113	2,960	9,339
96140 All Other Insurance	4,125			4,125
96100 Total insurance Premiums	33,186	23,879	55,169	112,234
96200 Other General Expenses	30,823	5,531	10,607	46,961
96210 Compensated Absences	(935)	(526)	1,740	279
96300 Payments in Lieu of Taxes	43,141	41,394	37,167	121,702
96400 Bad debt - Tenant Rents	8,000	10,000	2,500	20,500
96500 Bad debt - Mortgages				-
96600 Bad debt - Other				-
96800 Severance Expense				-
96000 Total Other General Expenses	81,029	56,399	52,014	189,442
96710 Interest of Mortgage (or Bonds) Payable				-
96720 Interest on Notes Payable (Short and Long Term)				-
96730 Amortization of Bond Issue Costs				-
96700 Total Interest Expense and Amortization Cost	-	-	-	-
96900 Total Operating Expenses	1,006,549	1,026,043	786,394	2,818,986
97000 Excess of Operating Revenue over Operating Expenses	70,937	111,696	120,535	303,168
97100 Extraordinary Maintenance				-
97200 Casualty Losses - Non-capitalized				-
97300 Housing Assistance Payments				-
97350 HAP Portability-In				-
97400 Depreciation Expense	162,279	242,349	242,942	647,570
97500 Fraud Losses				-
97600 Capital Outlays - Governmental Funds				-
97700 Debt Principal Payment - Governmental Funds				-
97800 Dwelling Units Rent Expense				-
90000 Total Expenses	1,168,828	1,268,392	1,029,336	3,466,556
10010 Operating Transfer In				-
10020 Operating transfer Out				-
10030 Operating Transfers from/to Primary Government				-
10040 Operating Transfers from/to Component Unit				-

Housing Authority of the County of Yolo (CA044)

WOODLAND, CA

Project Revenue and Expense Summary

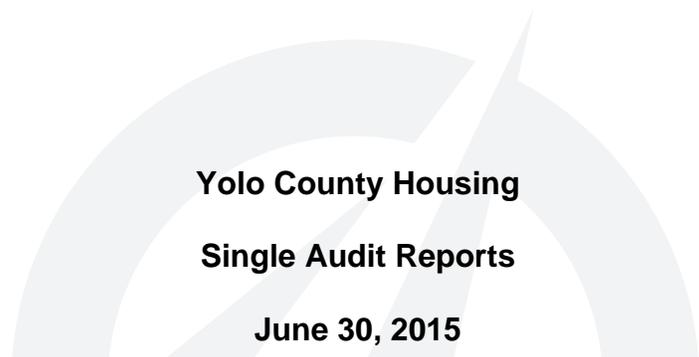
Submission Type: Audited/A-133

Fiscal Year End: 06/30/2015

	CA044000001	CA044000002	CA044000003	Total
10050 Proceeds from Notes, Loans and Bonds				-
10060 Proceeds from Property Sales				-
10070 Extraordinary Items, Net Gain/Loss				-
10080 Special Items (Net Gain/Loss)				-
10091 Inter Project Excess Cash Transfer In				-
10092 Inter Project Excess Cash Transfer Out				-
10093 Transfers between Program and Project - In				-
10094 Transfers between Project and Program - Out				-
10100 Total Other financing Sources (Uses)	-	-	-	-
10000 Excess (Deficiency) of Total Revenue Over (Under) Total	(91,342)	(130,653)	(122,407)	(344,402)
11020 Required Annual Debt Principal Payments	-	-	-	-
11030 Beginning Equity	1,500,188	4,420,047	6,518,923	12,439,158
11040 Prior Period Adjustments, Equity Transfers and Correction	(335,760)	(391,956)	(341,429)	(1,069,145)
	OK	OK	OK	OK
11180 Housing Assistance Payments Equity				
11190 Unit Months Available	1,824	1,680	1,668	5,172
11210 Number of Unit Months Leased	1,790	1,649	1,648	5,087
11270 Excess Cash	284,537	330,583	147,961	763,081
11610 Land Purchases	-	-	-	-
11620 Building Purchases	-	-	-	-
11630 Furniture & Equipment - Dwelling Purchases	-	-	-	-
11640 Furniture & Equipment - Administrative Purchases	-	-	-	-
11650 Leasehold Improvements Purchases	-	-	-	-
11660 Infrastructure Purchases	-	69,107	-	69,107
13510 CFFP Debt Service Payments	-	-	-	-
13901 Replacement Housing Factor Funds	-	-	-	-

Yolo County Housing
Basic Financial Statements
(With Supplementary Information) and
Independent Auditor's Report

June 30, 2015



Yolo County Housing

Single Audit Reports

June 30, 2015

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Yolo County Housing

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Independent Auditor's Report on Internal Control over Financial Reporting and
on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards*

To the Housing Commission
Yolo County Housing

We have audited, 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, the financial statements of Yolo County Housing ("YCH"), formally known as the Housing Authority of the County of Yolo, a component unit of the County of Yolo, California, and its discretely presented component unit, which comprise the statement of net position as of June 30, 2015, and the related statements of revenues, expenses and changes in net position, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 25, 2016.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered YCH's internal control over financial reporting ("internal control") to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of YCH's internal control. Accordingly, we do not express an opinion on the effectiveness of YCH'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 Yolo County Housing's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions and requirements 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 YCH's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering YCH's internal control and compliance. Accordingly, this communication is not suited for any other purpose.

A handwritten signature in cursive script that reads "Cohn Reznick LLP".

Sacramento, California
March 25, 2016

Independent Auditor's Report on Compliance for Each Major Program and on
Internal Control over Compliance Required by OMB Circular A-133 and
Schedule of Expenditures of Federal Awards

To the Housing Commission
Yolo County Housing

Report on Compliance for Each Major Federal Program

We have audited Yolo County Housing ("YCH")'s compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of YCH's major federal programs for the year ended June 30, 2015. YCH's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of YCH's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about YCH's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of YCH's compliance.

Basis for Qualified Opinion

As described in item 2015-001 in the accompanying Schedule of Findings and Questioned Costs (which finding was originally identified in 2010 as item 2010-4), the issue of questionable balances in the interprogram accounts has not yet been fully resolved by YCH and as of June 30, 2015, YCH's Asset Management Projects have a net inter-fund receivable of \$363,794 within the program under CFDA No. 14.850 - Public and Indian Housing. In our opinion, such resolution is necessary to comply with the requirements applicable to that program.

Qualified Opinion on CFDA No. 14.850 - Public and Indian Housing

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, YCH complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its Public and Indian Housing Program for the year ended June 30, 2015.

Unmodified Opinion on the Other Major Program

In our opinion, YCH complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its other major federal program identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs for the year ended June 30, 2015.

Other Matters

YCH's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. YCH's response was not subjected to the auditing procedures applied in the audit of compliance, and accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Management of YCH is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered YCH's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of YCH's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control

over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Schedule of Expenditures of Federal Awards

We have audited, 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, the financial statements of Yolo County Housing and its discretely presented component unit, which comprise the statement of net position as of June 30, 2015, and the related statements of revenues, expenses and changes in net position, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 25, 2016. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

This report on the Schedule of Expenditures of Federal Awards is intended solely for the information and use of the Housing Commission and YCH management, and federal awarding agencies and pass-through entities, and is not suitable for any other purpose.



Sacramento, California
March 25, 2016

Yolo County Housing

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2015**

<u>Federal Grantor / Passthrough Grantor Program Title:</u>	<u>Federal CFDA Number</u>	<u>Agency or Pass-Through Number</u>	<u>Federal Expenditures Amount</u>
<i><u>Direct Programs</u></i>			
U.S. Department of Housing and Urban Development			
Public and Indian Housing	14.850 ⁽¹⁾	N/A	<u>\$ 1,056,799</u>
Housing Voucher Cluster			
Section 8 Housing Choice Vouchers	14.871 ⁽¹⁾	N/A	<u>11,850,762</u>
Sub Total - Housing Voucher Cluster			<u>11,850,762</u>
Capital Fund Cluster			
Public Housing Capital Fund	14.872	N/A	<u>460,313</u>
Sub Total - Capital Fund Cluster			<u>460,313</u>
Resident Opportunity and Supportive Services	14.870	N/A	<u>75,556</u>
Sub Total - Direct Programs			<u>13,443,430</u>
Total - federal awards			<u><u>\$ 13,443,430</u></u>

(1) Audited as major programs

See Notes to Schedule of Expenditures of Federal Awards.

Yolo County Housing

Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2015

Note 1 - Reporting Entity

Yolo County Housing ("YCH") was established pursuant to the State Health and Safety Code in 1950 by the Yolo County Board of Supervisors. YCH is a public entity organized under the laws of the State of California's Health and Safety Code to provide housing assistance to low- and moderate-income families at rents they can afford.

Note 2 - Summary of Significant Accounting Policies

Basis of Accounting

The expenditures included in the Schedule of Expenditures of Federal Awards (the Schedule) were reported under the accrual basis of accounting.

Schedule of Expenditures of Federal Awards

The Schedule summarizes the expenditures of YCH under the programs of the federal government for the year ended June 30, 2015. Award amounts may represent multi-year awards while the expenditures represent current year expenditures only.

The Schedule presents only the expenditures incurred by YCH that are reimbursable under federal programs of federal agencies providing financial assistance. For the purpose of the Schedule, financial assistance includes both federal financial assistance received directly from a federal agency, as well as federal funds received indirectly by YCH from a non-federal agency or other organization. Only the portion of program expenditures reimbursable with such federal funds is reported in the Schedule. Program expenditures in excess of the maximum federal reimbursement authorized or the portion of the program expenditures that were funded with state, local or other non-federal funds are excluded from the Schedule.

The Schedule was prepared from only the accounts of the grant programs and, therefore does not represent the financial position or results of operations of YCH.

Yolo County Housing

**Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2015**

Note 3 - Discrete Component Unit Federal Expenditures

YCH has one discretely presented component unit New Hope Crosswood Associates LP whose federal expenditures are excluded from the Schedule because its federal expenditures are separately audited and reported to HUD. The federal expenditures for programs of New Hope Crosswood Associates LP for the period ended June 30, 2015 are as follow:

<u>Federal Grantor / Passthrough Grantor Program Title:</u>	<u>Federal CFDA Number</u>	<u>Agency or Pass-Through Number</u>	<u>Federal Expenditures Amount</u>
<i>Direct Programs</i>			
U.S. Department of Housing and Urban Development			
Federal Housing Administration - Insured loans under Section 207 and 223(f)		CA30M000858	\$ 3,337,265
Housing Voucher Cluster Section 8 Housing Choice Vouchers	14.871	N/A	<u>140,980</u>
Total			<u><u>\$ 3,478,245</u></u>

Yolo County Housing

**Schedule of Findings and Questioned Costs
June 30, 2015**

A. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued on the financial statements: Unmodified

Internal control over financial reporting:

*Material weakness(es) identified? Yes X No
 *Significant deficiency(ies) identified? Yes X None reported
 Noncompliance material to the financial
 statements noted? Yes X No

Federal Awards

Internal control over major programs:

*Material weakness identified? Yes X No
 *Significant deficiency identified? Yes X None reported

Type of auditor's report issued on compliance for major programs:

<u>CFDA Numbers</u>	<u>Type of Opinion</u>
14.850 Public and Indian Housing	Modified
14.871 Section 8 Housing Choice Vouchers	Unmodified

Any audit findings disclosed that are
 required to be reported in accordance with
 section 510(a) of OMB Circular A-133? X Yes No

Identification of major programs:

<u>CFDA Numbers(s)</u>	<u>Name of Federal Program or Cluster</u>
14.850	Public and Indian Housing
14.871	Section 8 Housing Choice Vouchers

Dollar threshold used to distinguish between Type A and
 Type B programs: \$403,303

Auditee qualified as low-risk auditee Yes X No

Yolo County Housing

Schedule of Findings and Questioned Costs June 30, 2015

B. Findings - Financial Statements Audit

- None reported

C. Findings And Questioned Costs - Major Federal Award Programs Audit

2015-001 Interprogram Accounts Review (CFDA #14.850)

Criteria - The U.S. Department of Housing and Urban Development's ("HUD") regulations state that funds advanced should be properly documented to avoid misuse of the funds of any Asset Management Project ("AMPs"). The funds of each of the AMPs should remain in the AMP until a determination is made as to the amounts that can be withdrawn or transferred to other AMPs.

Condition - In prior years, the AMPs advanced funds to the Central Office Cost Center ("COCC") and as of June 30, 2015, the AMPs collectively had a net outstanding receivable from the COCC of \$363,794.

Questioned Costs - \$363,794

Cause – In prior years, proper accounting was not maintained for the inter-fund accounts to ensure that the inter-fund account balances between the AMPs and the COCC are properly supported and documented.

Effect – In prior years, federal funds were inadvertently loaned from the AMPs to the COCC.

Recommendation - The entire amount due of \$363,794 originated from prior years. While management made a great effort in paying down the balance from a high of \$1,582,716 on June 30, 2010 to a low of \$363,794 at June 30, 2015, management should continue its efforts to investigate the reasons for the remaining balance to determine the best approach to cure the deficit.

Views of Responsible Officials: YCH agrees with this finding and continues to research the underlying causes. YCH believes that the primary cause has been identified and will establish a satisfactory cure.

Yolo County Housing

Status of Prior Audit Findings June 30, 2015

The previous audit report for the year ended June 30, 2014 contained the following audit finding. A description of the prior year audit finding and its status are as follows:

Section III - Major Federal Award Programs Findings

III-2014-1 Intercompany Accounts Review (CFDA #14.850)

The prior audit included a finding related to the advances the AMPs made to the Central Office Cost Center. This finding continues to exist. See finding 2015-001.

Yolo County Housing

Management Corrective Action Plan June 30, 2015

2015-001 Interprogram Accounts Review (CFDA #14.850)

Date of Implementation: June 30, 2015

Responsible Officer: James D. Gillette, Director of Finance

Contact Information: Telephone: 530-669-2222. Email: jgillette@ych.ca.gov

Action Plan:

A. YCH agrees that there were questionable balances in the interprogram accounts.

B. After the 2010 and 2011 audits identified this problem:

- YCH hired an expert in our TenMast software to help identify the source of these balances.
- A concerted effort was made to reduce the outstanding balances via corrections to historical activity that was found to be questionable and purposeful reduction of appropriate transfers from the AMPs and HCV to the central accounts payable account.
- Documentation is prepared and retained prior to every transfer between programs and the COCC's central accounts payable account.
- This resulted in 2010-2011 in the elimination of finding 2010-5 related to the HCV interfund balance and a more than 50% reduction in the interfund balance between the LIPH program and COCC.
- A further reduction was achieved during the 2011-12 year
- As part of its continuing efforts to resolve this issue during the 2013-2014 year, YCH discovered \$574,093 of construction costs related to the build out of the maintenance shop for use by the AMPs in the administration building had been paid for by the AMPs, but the related building improvement asset had not previously been transferred to the AMP balance sheets. This has been corrected ; and
- No additional reductions could be found during the 2014-15 year so the remaining interprogram balance due from COCC to the AMPs of \$363,794 will need to be repaid by COCC to the AMPs over time.
- YCH has been instructed by HUD to keep this as a finding until such time as the balance has been repaid to the program or another solution can be agreed to. YCH will continue to evaluate options for a final resolution.

Yolo County Housing

Management Corrective Action Plan June 30, 2015

- C. This is a continuation of findings since 2010 (2010-4). YCH is confident that this issue has been resolved and no current funds are being transferred incorrectly and that complete resolution of the balances will be achieved. The primary source of the balances has been identified and YCH is now negotiating with HUD to cure the remaining balance over time.

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Yolo County Housing

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Independent Auditor's Report

To the Housing Commission
Yolo County Housing

Report on the Financial Statements

We have audited the accompanying financial statements of Yolo County Housing ("YCH"), a component unit of the County of Yolo, California, and its discretely presented component unit as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise YCH's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Yolo County Housing and its discretely presented component unit as of June 30, 2015, and the changes in its financial position and where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As described in Note 25 to the financial statements, during the year ended June 30, 2015, YCH adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 to 17 be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise YCH's financial statements. The combining schedules and the Financial Data Schedule required by the U.S. Department of Housing and Urban Development (HUD), listed in the table of contents as supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining schedules and the Financial Data Schedule required by HUD are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining schedules and the Financial Data Schedule required by HUD listed in the table of contents as supplementary information are 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 March 25, 2016 on our consideration of YCH's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements, and other matters. The purpose of the report is 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 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 YCH's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "CohnReznick LLP". The signature is written in a cursive, flowing style.

Sacramento, California
March 25, 2016

Yolo County Housing

Management Discussion and Analysis June 30, 2015

As management of the Housing Authority of the County of Yolo ("YCH"), we offer readers of YCH's financial statements this narrative overview and analysis of the financial activities of YCH for the year ended June 30, 2015. Since the MD&A is designed to focus on the current year's activities, resulting changes and currently known facts, please read it in conjunction with YCH's financial statements beginning on page 18.

This discussion and analysis is intended to serve as an introduction to the basic financial statements for YCH. The MD&A is designed to:

- Assist the reader to focus on significant financial issues;
- Provide an overview of YCH's financial activity;
- Identify changes in YCH's financial position (i.e. its ability to address the next and subsequent years' challenges); and
- Identify individual program issues or concerns.

Financial Highlights

The following represents a brief summary highlighting selected changes in YCH's net position comparing fiscal year 2015 to the previous fiscal year:

- During 2015, YCH had total revenues exceeding total expenses by \$1.2 million
- Total assets decreased by 9% and total liabilities decreased by 13% mainly due to the sale of the Crosswood Apartments project to the tax credit partnership.
- During 2015, YCH adopted GASB 68 which mainly resulted in a decrease in net position of \$2.8 million due to a prior period adjustment, and the recognition of the net pension liability for \$2.4 million.

Overview of the Financial Statements

YCH's financial statements are designed to provide readers with a broad overview of YCH's finances in a manner similar to a private sector business. YCH employs, exclusively, Enterprise Funds which utilize the full accrual basis of accounting. The Enterprise method of accounting is similar to accounting utilized by the private sector. All Enterprise Funds and business-type activities are consolidated into a total for the agency taken as a whole.

YCH's financial statements include a Statement of Net Position (similar to a balance sheet), a Statement of Revenues, Expenses and Changes in Net Position (similar to an Income Statement), a Statement of Cash Flows, the Notes to financial statements, and certain supplementary information.

Yolo County Housing

Management Discussion and Analysis June 30, 2015

Certain programs administered by YCH are provided by the U.S. Department of Housing and Urban Development ("HUD"). Others are segregated to enhance accountability and control. A summary of YCH programs is presented below:

Low-Income Public Housing

Under the Low-Income Public Housing ("LIPH") program, YCH rents units that it owns to low, very low, or extremely low income households. The LIPH Program is operated under an Annual Contributions Contract ("ACC") with HUD. Public Housing Agencies are limited by law in the amount of rent collected to no more than thirty percent (30%) of a family's adjusted income, or the resident may choose what is known as "flat rent," which is a set amount comparable to local market rents that does not increase or decrease over a three-year period and is independent of the resident's actual income. The flat rent is designed to encourage self-sufficiency and to avoid creating disincentives for continued residency by families that are attempting to become economically self-sufficient.

HUD, through the ACC, provides an operating subsidy to cover the gap between rents collected and annual operating expenses.

Public Housing Capital Fund Program

The ACC provides a Capital Fund Program designed to enable YCH to make capital improvements to its properties and otherwise provide long term assets for the benefit of tenants and the administration.

Housing Choice Voucher ("HCV") Program

Under the Housing Choice Voucher Program (formerly known as Section 8 tenant-based assistance), YCH administers contracts with independent landlords that own rental property. YCH subsidizes the families' rents through a Housing Assistance Payment (HAP) payable to the landlord. The program is administered under an ACC with HUD that provides annual funding to enable YCH to subsidize participant rent at between thirty percent (30%) and forty percent (40%) of household income. YCH receives a fixed monthly administrative fee for each unit under lease on the first of every month to operate the program.

Vouchers can also be applied toward the purchase of a home by tenants participating in the Family Self Sufficiency ("FSS") program. YCH will use HUD's HAP funds to subsidize the participant's home loan for fifteen years unless the participant is disabled or elderly in which case there is no time limit on the use of HAP funds to subsidize the loan.

New Hope Community Development Corporation (Component Unit)

New Hope Community Development Corporation ("NHCDC") is a 501(c)(3) non-profit corporation created to develop affordable housing and community based economic development ventures. Its primary business activities during the year ended June 30, 2015, was the operation of Cottonwood Meadows Senior Apartments.

Yolo County Housing

Management Discussion and Analysis June 30, 2015

Office of Migrant Services, Migrant Farm Labor Program (Other State/Local)

YCH manages Migrant Centers in Davis, Madison, and Dixon, California. Pursuant to contracts with the State of California Department of Housing and Community Development, Office of Migrant Services, YCH remits rents collected from tenants to the State Office of Migrant Services ("OMS"), which in turn reimburses YCH for its costs of operating the Migrant Centers. The Dixon Migrant Center is managed by YCH on behalf of the Dixon Housing Authority of Solano County.

Other Programs

- Business Activities - used to administer various other programs. This also includes the operation of the Administration Building and the development of a new community center in conjunction with the City of Woodland.
- Davis Solar Rural Rental Assistance (Other State/Local).

Required Financial Statements

The financial statements of YCH offer both short-term and long term financial information about YCH activities and include:

- The **Statement of Net Position** which is similar to a balance sheet. The Statement of Net Position reports all of YCH assets and liabilities for the year ended June 30, 2015 and provides information about the nature and amounts of investments in resources (assets) and the obligations to YCH's creditors (liabilities). It also provides the basis for evaluating the capital structure of YCH and assessing the liquidity and financial flexibility of YCH. The statement is presented in a format in which assets minus liabilities equals "Net Position", also known as equity. Assets and liabilities are presented in order of liquidity, and are classified as "current" (convertible to cash within one year), and "non-current".
- The **Statement of Revenues, Expenses and Changes in Net Position** accounts for all of YCH's revenue and expenses for the year ended June 30, 2015. The statement reflects the results of YCH's operations over the year and can be used to determine YCH's credit worthiness and its ability to successfully recover all its costs through grants, tenant charges and other income.
- The **Statement of Cash Flows** provides information about YCH's cash receipts and cash payments during the year ended June 30, 2015. This statement reports cash receipts, cash payments, and net changes in cash resulting from operations, capital and related financing, and noncapital financing and investing activities. The statement provides answers to questions of where cash came from, what cash was used for and what caused changes in cash for the reporting period covered.
- The accompanying **Notes to financial statements** provide additional information that is essential to a full understanding of the data provided in the financial statements.

Yolo County Housing

Management Discussion and Analysis June 30, 2015

- In addition to the basic financial statements and accompanying notes, this report also presents certain **supplementary information**. This supplementary information section contains the Combining Schedule of Net Position, Combining Schedule of Revenues, Expenses and Change in Net Position and Combining Schedule of Cash Flows, along with the annual Financial Data Submission Summary (“FDS”) report electronically submitted to HUD.

Financial Analysis of YCH as a Whole

The following analysis focuses on YCH's net position and revenues, expenses and changes in net position during the years ended June 30, 2015 and 2014.

Net Position				
	2015	2014	Net Change	%
Assets				
Current assets	\$ 4,087,703	\$ 3,319,139	\$ 768,564	23%
Restricted assets	1,459,279	2,001,729	(542,450)	-27%
Capital assets, net	15,846,403	19,633,996	(3,787,593)	-19%
Other non-current assets	1,468,890	227,499	1,241,391	546%
Total assets	\$ 22,862,275	\$ 25,182,363	\$ (2,320,088)	-9%
Deferred outflows of resources	\$ 234,723	\$ -	\$ 234,723	
Liabilities				
Current liabilities	\$ 1,618,253	\$ 4,991,020	\$ (3,372,767)	-68%
Payable from restricted cash	232,138	227,432	4,706	2%
Non-current liabilities	6,092,316	3,884,792	2,207,524	57%
Total liabilities	\$ 7,942,707	\$ 9,103,244	\$ (1,160,537)	-13%
Deferred inflows of resources	\$ 691,128	\$ -	\$ 691,128	
Net position				
Investment in capital assets	\$ 13,061,203	\$ 14,151,061	\$ (1,089,858)	-8%
Restricted	1,013,316	1,668,204	(654,888)	-39%
Unrestricted	388,644	259,854	128,790	50%
Total net position	\$ 14,463,163	\$ 16,079,119	\$ (1,615,956)	-10%

Yolo County Housing

Management Discussion and Analysis June 30, 2015

The assets of YCH exceed its liabilities as of June 30, 2015 by \$14,463,163 which is a 10% decrease compared to June 30, 2014. This change is primarily comprised of the following items:

- Current assets:
 - Additional \$210,063 of deferred developer fees received and another \$296,696 of fees receivable recognized at New Hope CDC during the year.
 - Additional \$248,323 of cash administration funds for HCV received from HUD during the year.
- Restricted cash (restricted assets) available for the Housing Assistance Payments (HAP) decreased by \$494,973 during the year since much of the \$578,411 of cash in this program at June 30, 2014 was used to start growing the program again to serve more families.
- Crosswood Apartments, which had a book value of \$2,912,733, was sold to a partnership and removed capital assets during the year. The remaining decrease is due to \$872,592 of depreciation expense recognized during the year.
- The change in other non-current assets includes a \$775,000 note receivable and another \$674,838 of deferred developer fees due from the discrete component unit (the new Crosswood Apartments partnership).
- Under the new GASB 68 pension liability reporting rules, deferred outflows of resources of \$234,723 represents an amount contributed to the retirement plan (CalPERS basic and PEPRA) during the year. Since these contributions were made subsequent to the measurement date of the related actuarial study of June 30, 2014, these are treated as deferred outflows of resources for financial statement purposes.
- Current liabilities:
 - Bank debt of \$2,165,567 was paid off with the sale of Crosswood Apartments to the partnership during the year.
 - \$946,260 of rent collected for the migrant program in the prior year was paid to the State during the current year.
- Non-current liabilities include an additional net pension liability of \$2,388,659 which was recognized under the new GASB 68 reporting rules.
- Under the new GASB 68 reporting rules, \$691,128 representing differences between the projected and actual earnings on the pension plan investments as of June 30, 2014 are included as deferred inflows of resources for financial statement purposes.

Yolo County Housing

Management Discussion and Analysis June 30, 2015

- The decrease in restricted net position during the year is primarily related to the reduction in HAP funds of \$494,973, as noted above.
- The decrease in capital assets and increase in unrestricted net assets is primarily related to the sale of Crosswood Apartments.

The net result of normal operations and the above items is a 10% decrease in **Total Net Position**.

Changes in Net Position

	2015	2014	Net Change	%
Operating revenues				
Operating revenues - tenants	\$ 2,168,487	\$ 2,543,529	\$ (375,042)	-15%
HUD HCV Grants	11,850,762	12,351,967	(501,205)	-4%
HUD Operating and Capital Grants	1,592,668	2,257,015	(664,347)	-29%
Other government grants	1,537,338	1,348,293	189,045	14%
Other revenue	1,580,227	385,779	1,194,448	310%
Total operating revenues	18,729,482	18,886,583	(157,101)	-1%
Operating expenses				
Administration	2,073,855	2,203,890	(130,035)	-6%
Tenant services	108,815	135,716	(26,901)	-20%
Utilities	971,317	1,033,439	(62,122)	-6%
Ordinary maintenance and	1,939,858	1,768,176	171,682	10%
General expenses	508,308	631,611	(123,303)	-20%
Housing assistance payments	11,081,225	11,105,297	(24,072)	0%
Depreciation expense	872,592	992,304	(119,712)	-12%
Total operating expenses	17,555,970	17,870,433	(314,463)	-2%
Non-operating revenue (expenses)				
Investment income - restricted cash	1,166	1,166	-	
Interest income	2,922	3,992	(1,070)	-27%
Interest expense	(241,704)	(324,249)	82,545	-25%
Financing costs expensed	(1,369)	(17,207)	15,838	-92%
Other income (expenses)	291,400	-	291,400	
Net non-operating revenue (expenses)	52,415	(336,298)	388,713	-116%
Changes in net position	1,225,927	679,852	546,075	80%
Beginning net position	16,079,119	15,399,267	679,852	4%
Prior period adjustment	(2,841,883)	-	(2,841,883)	
Ending net position	\$ 14,463,163	\$ 16,079,119	\$ (1,615,956)	-10%

Yolo County Housing

Management Discussion and Analysis June 30, 2015

The net decrease in operating revenues of \$157,101 (-1%) compared to FY2014 is comprised of the following:

- Crosswood Apartments was sold on August 29, 2014, so only two months of rent were collected during the current fiscal year, which is a tenant operating revenue decrease of \$348,543 compared to FY2014.
- Capital funding related to ADA improvements was put on hold during the year in order to transition to emergency well repairs at that site. The delay in making this transition reduced the amount actually spent on site improvements by \$676,425 compared to the prior year.
- The increase in other income is primarily related to asset management fees of \$13,950 and developer fees of \$586,463 (discounted by \$88,375 for NPV) at Crosswood that were recognized as revenue and a receivable of \$674,838 (shown as an asset). In addition, deferred development fees of \$185,727 (net of \$11,380 NPV discount) and \$186,931 (net of \$20,451 NPV discount) were recognized for Cesar Chavez Plaza and Rochdale Grange, respectively.

Operating expenses decreased by \$314,463 (-2%) compared to FY2014 primarily due to the following:

- Tenant services costs were reduced by \$26,901 compared to FY2014 due to some turnover and restructuring of the department.
- General expenses were reduced by the sale of Crosswood at the beginning of the year and a continued focus on cost controls throughout the organization.
- Depreciation Expense remained essentially constant, except for the impact of the Crosswood property sale during the year.

The reduction in interest expense is related to the sale of Crosswood at the beginning of the year and ongoing principal payments of bank debt for the administration building and Cottonwood Senior Apartments.

Other non-operating income is related to the gain on sale of Crosswood Apartments.

Yolo County Housing

Management Discussion and Analysis June 30, 2015

Cash Flows

	2015	2014	Net Change	%
Cash flows from operating activities				
Tenant receipts	\$ 2,149,811	\$ 2,533,539	\$ (383,728)	-15%
Other receipts	1,700,747	374,009	1,326,738	355%
Operating and administrative expenditures	(5,410,987)	(6,204,061)	793,074	-13%
Housing assistance payments	(11,081,225)	(11,105,297)	24,072	0%
Net cash used in operating activities	<u>(12,641,654)</u>	<u>(14,401,810)</u>	<u>1,760,156</u>	<u>-12%</u>
Cash flows from noncapital financing activities				
Operating grants received	<u>13,606,597</u>	<u>14,783,461</u>	<u>(1,176,864)</u>	<u>-8%</u>
Net cash provided by noncapital financing activities	<u>13,606,597</u>	<u>14,783,461</u>	<u>(1,176,864)</u>	<u>-8%</u>
Cash flows from capital and related financing activities				
Grants to acquire capital assets	460,313	1,234,987	(774,674)	-63%
Proceeds from sale of property	2,468,025	-	2,468,025	
Acquisition of capital assets	(57,926)	(766,097)	708,171	-92%
Other assets and project costs paid	(775,000)	(116,963)	(658,037)	563%
Principal paid on debt	(2,697,419)	(218,826)	(2,478,593)	1133%
Interest paid on debt	(242,020)	(324,300)	82,280	-25%
Net cash used in capital and related financing activities	<u>(844,027)</u>	<u>(191,199)</u>	<u>(652,828)</u>	<u>341%</u>
Cash flows from investing activities:				
Interest income - restricted cash	1,166	1,166	-	
Interest income	2,922	3,992	(1,070)	-27%
Net cash provided by investing activities	<u>4,088</u>	<u>5,158</u>	<u>(1,070)</u>	<u>-21%</u>
Net increase (decrease) in cash	125,004	195,610	(70,606)	-36%
Cash, beginning of year	<u>4,291,843</u>	<u>4,096,233</u>	<u>195,610</u>	<u>5%</u>
Cash, end of year	<u>\$ 4,416,847</u>	<u>\$ 4,291,843</u>	<u>\$ 125,004</u>	<u>3%</u>
Cash and cash equivalents	\$ 2,957,568	\$ 2,290,114	\$ 667,454	29%
Restricted cash and cash equivalents	<u>1,459,279</u>	<u>2,001,729</u>	<u>(542,450)</u>	<u>-27%</u>
Total cash, end of year	<u>\$ 4,416,847</u>	<u>\$ 4,291,843</u>	<u>\$ 125,004</u>	<u>3%</u>

Yolo County Housing

Management Discussion and Analysis June 30, 2015

Since many of the changes in cash flows are discussed in the prior two sections, references to prior discussions are highlighted for clarification:

- Operating Activities increase in cash of \$1,760,156 was related to:
 - The decrease in tenant receipts is related to lost revenue from the sale of Crosswood at the beginning of the fiscal year.
 - Increase to other receipts is related to the proceeds from the sale of Crosswood and faster payments made by the state for the migrant programs
 - Operating expenses paid were reduced primarily by the sale of Crosswood at the beginning of the fiscal year.
- Cash from capital and related financing activities was a net reduction of \$652,828 primarily due to the following:
 - Capital fund projects in Winters were put on hold while well repairs were designed and will be addressed in FY2016. This also reflects as a reduction in the acquisition of capital assets.
 - The proceeds from sale of property are related to Crosswood.
 - Predevelopment costs for Crosswood are reflected in the increase in project costs paid, which was converted into a seller note receivable at the sale.
 - The vast majority of the debt repayment increase is related to the bank note and other debt at Crosswood which was repaid upon sale.
 - The reduction in Crosswood debt at the beginning of the fiscal year is also reflected in the reduction in interest paid during the year.

Yolo County Housing

Management Discussion and Analysis June 30, 2015

Comparison of Actual to Budget for the Year Ended June 30, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Net Change</u>	<u>%</u>
Operating Revenue				
Tenant	\$ 2,168,487	\$ 2,543,529	\$ (375,042)	-15%
Interfund fees	1,804,302	1,512,010	292,292	19%
HUD HCV Grants	11,850,762	12,351,967	(501,205)	-4%
HUD Operating and Capital Grants	1,592,668	2,257,015	(664,347)	-29%
Other Government Grants	1,537,338	1,348,293	189,045	14%
Other income	1,580,227	385,779	1,194,448	310%
Total operating revenue	<u>20,533,784</u>	<u>20,398,593</u>	<u>135,191</u>	<u>1%</u>
Operating Expenses				
Administration	3,878,157	3,715,900	162,257	4%
Tenant services	108,815	135,716	(26,901)	-20%
Utilities	971,317	1,033,439	(62,122)	-6%
Ordinary maintenance and operations	1,939,858	1,768,176	171,682	10%
General expenses	508,308	631,611	(123,303)	-20%
Housing assistance payments	11,081,225	11,105,297	(24,072)	0%
Depreciation expense	872,592	992,304	(119,712)	-12%
Total operating expenses	<u>19,360,272</u>	<u>19,382,443</u>	<u>(22,171)</u>	<u>0%</u>
Non-Operating Revenue (Expenses)				
Interest income - restricted	1,166	1,166	-	0%
Interest income - unrestricted	2,922	3,992	(1,070)	-27%
Interest expense	(241,704)	(324,249)	82,545	-25%
Other income (expense)	291,400	(17,207)	308,607	-1793%
Net non-operating revenue (expenses)	<u>52,415</u>	<u>(336,298)</u>	<u>388,713</u>	<u>-116%</u>
Changes in net assets	<u>\$ 1,225,927</u>	<u>\$ 679,852</u>	<u>\$ 546,075</u>	<u>80%</u>

The recognition of developer fee revenue related to Crosswood, Cesar, and Rochdale (noted above) was not anticipated in the budget and represents the vast majority of the budget to actual difference in other income. This additional \$892,598 of additional developer fees recognized had a direct impact on the increase in net assets compared to the budget.

Significant expense variations from budget include:

- Administration costs were lower due to a continued focus on cost controls and conservative cost budgets based on the downward pressure on subsidy from HUD and local governments.
- Tenant services costs were lower than projected due to some turnover and restructuring done during the year.

Yolo County Housing

Management Discussion and Analysis June 30, 2015

- Ordinary maintenance costs were lower due to lower cost of materials and supplies used than expected.
- Offsetting this savings was the \$872,592 cost of depreciation and amortization which we do not include in the budget since it is noncash cost.

The gain on sale of Crosswood was not included in the budget.

Summary of Capital Assets

	Balance, 6/30/2014	Additions	Deletions and Transfers	Balance, 6/30/2015
Capital Assets				
Land	\$ 3,921,298	\$ -	\$ -	\$ 3,921,298
Construction in progress	302,575	57,926	(156,528)	203,973
Building and improvements	37,151,617	-	(2,977,730)	34,173,887
Furniture, equipment and vehicles	885,330	-	-	885,330
Total capital assets	42,260,820	57,926	(3,134,258)	39,184,488
Less accumulated depreciation	(22,626,824)	(872,592)	161,331	(23,338,085)
Total capital assets, net	<u>\$ 19,633,996</u>	<u>\$ (814,666)</u>	<u>\$ (2,972,927)</u>	<u>\$ 15,846,403</u>

The additions to construction in progress are related to the new boxing club/community center work and the deletions are due to the sale of Crosswood.

Yolo County Housing

Management Discussion and Analysis June 30, 2015

Summary of Long-Term Debt

	Balance, 6/30/2014	Additions	Reductions	Balance, 6/30/2015
Low Income Public Housing				
Office building, mortgage 1	\$ 956,718	\$ -	\$ (146,328)	\$ 810,390
Total low rent public housing	956,718	-	(146,328)	810,390
Cottonwood				
HCD Note	368,800	-	-	368,800
Cottonwood Note	1,624,256	-	(32,648)	1,591,608
Total Cottonwood	1,993,056	-	(32,648)	1,960,408
Crosswood				
First Northern Bank	2,203,973	-	(2,203,973)	-
California Affordable Housing Agency	75,000	-	(75,000)	-
California Affordable Housing Agency	220,000	-	(220,000)	-
California Affordable Housing Agency	16,000	-	(16,000)	-
Total Crosswood	2,514,973	-	(2,514,973)	-
Esparto Development				
Esparto project - CDBG	14,395	-	(2,863)	11,532
Total Esparto development	14,395	-	(2,863)	11,532
Davis Solar Rural Rental Assistance				
USDA Note	607	-	(607)	-
Total long-term debt	<u>\$ 5,479,749</u>	<u>\$ -</u>	<u>\$ (2,697,419)</u>	<u>\$ 2,782,330</u>

- Normal monthly and annual payments were responsible for the reductions in Long Term for the Administration Building, Cottonwood, and Esparto Project loans.
- The four loans related to Crosswood were paid in full or assumed by the partnership with the sale of the property in August 2014.
- The final payment on the Davis Solar loan was paid during the year.

Yolo County Housing

Management Discussion and Analysis June 30, 2015

Financial Reporting Entity

In accordance with Governmental Accounting Standards Board ("GASB") Statement 61, NHCDC is incorporated into the accompanying financial statements as a blended component unit and New Hope Crosswood Associates LP ("Crosswood") is included as a discretely presented component unit. NHCDC and Crosswood are each separately audited by CohnReznick LLP.

Significant Environmental and Economic Factors Affecting YCH

Significant environment and economic factors affecting YCH include:

- Federal funding from HUD;
- Funding from OMS;
- Local labor supply and demand which affect salary and wage rates;
- Local inflation, recession and employment trends can affect resident income and therefore the amount of rental income;
- Local rental market and economy, which has a direct effect on the ability to find viable privately-owned rental properties that are available to our HCV program;
- Rising costs in particular water, utilities and gasoline; and
- Continued underfunding of deferred maintenance throughout LIPH and migrant housing continues to increase maintenance costs due to additional and larger emergency repairs.

Contacting YCH

This financial report is designed to provide a general overview of YCH's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Lisa A. Baker, Chief Executive Officer, Yolo County Housing, 147 W. Main Street, Woodland, California 95695.

Yolo County Housing
Statement of Net Position
June 30, 2015

	Primary Government	Component Unit
<u>Assets</u>		
Current assets		
Cash and cash equivalents	\$ 2,957,568	\$ 45,410
Restricted cash and cash equivalents	1,459,279	3,753,768
Accounts receivable - tenant, net	14,999	2,781
Accounts receivable - other	442,528	-
Accounts receivable - funding source	353,886	1,353
Note receivable and due from component unit	37,140	-
Inventories, net	51,352	-
Prepaid items and other assets	230,230	13,554
	<u>5,546,982</u>	<u>3,816,866</u>
Total current assets		
Noncurrent assets		
Note receivable and due from component unit	1,449,838	-
Capital assets not being depreciated	4,125,271	90,000
Capital assets, net of accumulated depreciation	11,721,132	6,095,352
Other assets, net	19,052	434,762
	<u>17,315,293</u>	<u>6,620,114</u>
Total noncurrent assets		
	<u>\$ 22,862,275</u>	<u>\$ 10,436,980</u>
Total assets		
	<u>\$ 234,723</u>	<u>\$ -</u>
Deferred outflows of resources		

Yolo County Housing
Statement of Net Position
June 30, 2015

	Primary Government	Component Unit
<u>Liabilities</u>		
Current liabilities		
Accounts payable - vendors	\$ 353,791	\$ 181,483
Accounts payable - funding source	452,800	-
Accrued compensated absences - current portion	43,568	-
Accrued interest payable	2,870	17,888
Accrued liabilities - other	3,310	50,033
Notes payable - current portion	108,152	5,223,501
Note payable and due to Primary Government	-	37,140
Deposits payable	232,138	12,247
Unearned revenue	327,990	-
Other current liabilities	325,772	8,036
	<u>1,850,391</u>	<u>5,530,328</u>
Total current liabilities		
Noncurrent liabilities		
Accrued compensated absences - net of current portion	130,701	-
Notes payable - net of current portion	2,674,178	3,381,818
Note payable and due to Primary Government	-	1,449,838
Family self sufficiency escrows	85,085	-
Other post-employment benefits	358,889	-
Net pension liability	2,388,659	-
Other liabilities	331,269	-
	<u>6,092,316</u>	<u>4,831,656</u>
Total noncurrent liabilities		
	<u>7,942,707</u>	<u>10,361,984</u>
Total liabilities		
Deferred inflows of resources	\$ 691,128	\$ -
	<u>691,128</u>	<u>-</u>
<u>Net Position</u>		
Net investment in capital assets	\$ 13,061,203	\$ 1,162,145
Restricted	1,013,316	-
Unrestricted	388,644	(1,087,149)
	<u>14,463,163</u>	<u>74,996</u>
Total net position		

See Notes to Financial Statements.

Yolo County Housing

Statement of Revenues, Expenses and Changes in Net Position Year Ended June 30, 2015

	Primary Government	Component Unit
Operating revenues		
Rental income	\$ 2,168,487	\$ 361,778
Other revenue	1,574,108	1,818
	<u>3,742,595</u>	<u>363,596</u>
Total operating revenues		
Operating expenses		
Administrative expenses	2,073,855	100,601
Tenant services	108,815	8,360
Maintenance	1,939,858	16,475
Utilities	971,317	33,620
General expenses	508,308	66,297
Housing assistance payments	11,081,225	-
Depreciation	872,592	75,402
Amortization	1,369	6,725
	<u>17,557,339</u>	<u>307,480</u>
Total operating expenses		
Operating loss	<u>(13,814,744)</u>	<u>56,116</u>
Nonoperating revenues (expenses)		
Grant revenue	14,526,574	-
Other revenue (expenses) (including gains and losses)	291,400	(154,165)
Interest income	4,088	1,171
Interest expense	(241,704)	(77,267)
	<u>14,580,358</u>	<u>(230,261)</u>
Total nonoperating revenues (expenses)		
Change in net position before capital grants and contributions	<u>765,614</u>	<u>(174,145)</u>
Capital grants	460,313	-
Capital contributions	-	249,141
	<u>1,225,927</u>	<u>74,996</u>
Change in net position		
Net position		
Beginning of year	16,079,119	-
Prior period adjustment (GASB 68 adoption)	(2,841,883)	-
	<u>14,463,163</u>	<u>74,996</u>
End of year	<u>\$ 14,463,163</u>	<u>\$ 74,996</u>

See Notes to Financial Statements.

Yolo County Housing
Statement of Cash Flows
Year Ended June 30, 2015

	<u>Primary Government</u>
Cash flows from operating activities	
Cash received from tenants	\$ 2,149,811
Other operating cash received	1,700,747
Cash payments for general and administrative expenses	(5,410,987)
Cash payments for housing assistance expenditures	<u>(11,081,225)</u>
Net cash used in operating activities	<u>(12,641,654)</u>
Cash flows from capital and related financing activities	
Principal paid on notes payable	(2,697,419)
Proceeds from sale of property	2,468,025
Advances under note receivable	(775,000)
Cash received from capital grants	460,313
Acquisition and construction of capital assets	(57,926)
Interest paid	<u>(242,020)</u>
Net cash used in capital and related financing activities	<u>(844,027)</u>
Cash flows from noncapital financing activities	
Cash received from HUD operating grants	1,169,629
Cash received from Housing Choice Voucher program	11,746,875
Cash received from other grants	<u>690,093</u>
Net cash provided by noncapital financing activities	<u>13,606,597</u>
Cash flows from investing activities	
Interest income	<u>4,088</u>
Net cash provided by investing activities	<u>4,088</u>
Net increase in cash and cash equivalents	125,004
Cash and cash equivalents	
Beginning of year	<u>4,291,843</u>
End of year	<u><u>\$ 4,416,847</u></u>
Financial statement presentation	
Cash and cash equivalents	\$ 2,957,568
Restricted cash and cash equivalents	<u>1,459,279</u>
Total cash and cash equivalents	<u><u>\$ 4,416,847</u></u>

Yolo County Housing
Statement of Cash Flows
Year Ended June 30, 2015

	<u>Primary Government</u>
Reconciliation of operating loss to net cash used in operating activities	
Operating loss	\$ (13,814,744)
Adjustments to reconcile operating loss to net cash used in operating activities	
Depreciation and amortization	873,961
Changes in operating assets and liabilities	
Decrease (increase) in assets	
Tenant accounts receivable	4,078
Other receivables	(153,083)
Inventories	14,455
Prepaid items and other assets	(64,544)
Increase (decrease) in liabilities:	
Accounts payable	10,657
Other post-employment benefits	176,768
Accrued compensated absences	21,247
Deposits payable	36,215
Unearned revenue	116,390
Other liabilities	<u>136,946</u>
Net cash used in operating activities	<u><u>\$ (12,641,654)</u></u>

Yolo County Housing

Notes to Financial Statements June 30, 2015

Note 1 - The Financial Reporting Entity

Primary Government

Yolo County Housing ("YCH"), formally known as the Housing Authority of the County of Yolo, was established pursuant to the State Health and Safety Code in 1950 by the Yolo County Board of Supervisors. YCH is a public entity organized under the laws of the State of California's Health and Safety Code to provide housing assistance to low and moderate income families at rents they can afford. Eligibility is determined by family composition and income in areas served by YCH. To accomplish this purpose, YCH has entered into Annual Contributions Contracts with the U.S. Department of Housing and Urban Development ("HUD") to operate assisted housing programs.

On June 20, 2006, the County's Board of Supervisors exercised its authority under Health and Safety Code section 34290, due to the resignation of the independent housing commission, and declared itself to be the commissioners of YCH for a temporary period. In January 2012, YCH adopted a change in its governance under which the Board of Supervisors became a Board of Governors and a new board with representatives appointed by the cities (three of the four cities have representation with the 4th city as an alternate), a representative from the County, an At Large member and two tenant commissioners. Following the change in governance, YCH is considered a component unit of the County. While YCH is a separate legal entity, it is included in the financial statements of the County as a discrete component unit.

Component Units

The governmental reporting entity for which these financial statements have been prepared consists of YCH (the primary government) and its component units. Component units are legally separate organizations for which the primary government is financially accountable, or other organizations whose nature and significant relationships with YCH are such that exclusion would cause YCH's financial statements to be misleading or incomplete. Financial accountability is defined as the appointment of a voting majority of the component unit's board, and (i) either YCH's ability to impose its will on the organization or (ii) there is potential for the organization to provide a financial benefit to or impose a financial burden on YCH. The basic financial statements include both blended and discretely presented component units. Although the component units follow accounting principles of the Financial Accounting Standards Boards ("FASB"), certain transactions may be reflected differently in these statements than in the separately issued information in order to conform to the presentation of the Primary Government.

YCH has one blended component unit. The blended component unit, although a legally separate entity, is in substance part of YCH operations. The component unit is known as the New Hope Community Development Corporation ("NHCDC"). NHCDC owns and operates a rental housing project under the State of California Rental Housing Community Development ("RHCP") program. See Note 21 for additional information about the blended component unit.

Yolo County Housing

Notes to Financial Statements June 30, 2015

YCH has one discretely presented component unit which is a financially and legally separate entity from YCH. New Hope Crosswood Associates LP ("Crosswood") financial statements are presented in a separate column from the financial information of YCH. See Note 22 for additional information about the discretely presented component unit.

Note 2 - Summary of Significant Accounting Policies

Government-Wide and Fund Financial Statements

The government-wide financial statements report information of the primary government and its component units. The primary government is reported separately from certain legally separate discrete component unit for which the primary government is financially accountable. For financial reporting purposes, YCH reports all of its operations as a single business activity in a single enterprise fund. Therefore, the government-wide and fund financial statements are the same.

Basic Financial Statements

The basic financial statements (i.e. the Statement of Net Position, the Statement of Revenues, Expenses and Changes in Net Position and the Statement of Cash Flows) report information on all of the business-type activities of YCH and its component units. These basic financial statements are presented in accordance with the Governmental Accounting Standards Board ("GASB") standards.

YCH has entered into an agreement with the Housing Authority of the City of Dixon ("HACD") to administer its only program - a Migrant Center funded by the California Department of Housing and Community Development ("HCD"). YCH carries no real property or long-term debt for this program as HACD owns the land and some of the buildings being managed by YCH under this program. YCH uses its staff and other resources to operate this program. The operations of this program are considered by management to be, in substance, part of YCH and as such are reported as part of YCH financial statements.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The basic financial statements are prepared using the economic resource measurement focus and the accrual basis of accounting. Accordingly, all assets and deferred outflows of resources and liabilities and deferred inflows of resources are included on the Statement of Net Position. The Statement of Revenues, Expenses and Changes in Net Position presents increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred.

YCH distinguishes operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services. Operating expenses include the cost of services, general and administrative expenses and depreciation of

Yolo County Housing

Notes to Financial Statements June 30, 2015

capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

New Accounting Pronouncements

During the fiscal year ending June 30, 2015, YCH has implemented the following new accounting standards issued by GASB:

- Statement No. 68, "Accounting and Financial Reporting for Pensions: an Amendment of GASB Statement No. 27". GASB Statement No. 68 improves financial reporting by state and local governments for pensions and the information they provide about financial support for pensions. Statement 68 requires governments providing defined benefit pensions to recognize their long-term obligation for pension benefits as a liability for the first time, and to more comprehensively and comparably measure the annual costs of pension benefits. This Statement also enhances accountability and transparency through disclosures and required supplementary information. The adoption of this statement resulted in the recording of a net pension liability of \$2,388,659, deferred inflows of resources of \$691,128, deferred outflows of resources of \$234,723, and a decrease in net position of \$2,845,064 in the YCH's financial statements for the year ended June 30, 2015.
- Statement No. 71, "Pension Transition for Contributions Made Subsequent to the Measurement Date - an Amendment to GASB Statement No. 68". GASB Statement No. 71 improves accounting and financial reporting by resolving conflicting guidance surrounding differences in Statement No.68. Statement No. 71 requires that, at transition, a government recognize a beginning deferred outflow of resources for its pension contribution, if any, made subsequent to the measurement date of the beginning net pension liability. The adoption of this statement resulted in the recording of deferred outflows of resources of \$234,723 in the YCH's financial statements for the year ended June 30, 2015.

Cash and Cash Equivalents

YCH's cash and cash equivalents are considered to be cash on hand and all highly-liquid instruments purchased with an original maturity of three months or less.

Restricted Cash and Cash Equivalents

Restricted cash and cash equivalents represent reserves and security deposit accounts.

Accounts Receivable

Tenant accounts receivable are carried at the amount considered by management to be collectible, net of an allowance for doubtful accounts of \$9,958. Other accounts receivable are principally amounts due from HUD and California State agencies. The allowance for doubtful accounts has been provided based on the likelihood of the recovery.

Yolo County Housing

Notes to Financial Statements June 30, 2015

Interprogram Receivables and Payables

Interprogram due from/to have been eliminated in the financial statements as prescribed by GASB standards in regards to interfund activities, payables and receivables.

Inventories

Inventories are valued at the lower of cost or market on an average cost basis. YCH to keep track of small supplies used unit turnover and routine repairs and maintenance as prepaid materials rather than inventory. The Inventory at June 30, 2015 consists of expendable maintenance supplies of energy efficient equipment purchased in prior years and held for consumption. Such equipment bought new did not experience any obsolescence and therefore no allowance is considered necessary as of June 30, 2015. The value of the maintenance supplies inventory as of June 30, 2015 is \$51,352.

Capital Assets

Capital assets are stated at cost or estimated historical cost. Contributed capital assets are recorded at estimated fair market value at the time received. Net interest costs are capitalized on projects during the construction period. The capitalization threshold for all capital assets is \$5,000.

Depreciation is charged to operations using the straight-line method based on the estimated useful life of the related asset. The estimated useful life of the assets is as follows:

	<u>Years</u>
Buildings	40
Building improvements	15
Furniture and fixtures	7
Vehicles	5

Property acquired with HUD funds is considered to be owned by YCH while used in the program for which it was purchased. However, HUD may have a reversionary interest in the property and ownership of any proceeds from disposition thereof.

The costs of normal maintenance and repair that do not add to the value of the asset or materially extend asset lives are not capitalized.

Impairment of Capital Assets

YCH 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 June 30, 2015, there has been no impairment of the capital assets.

Yolo County Housing

Notes to Financial Statements June 30, 2015

Accrued Compensated Absences

In accordance with GASB standards, vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if the leave is attributable to past service and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

Permanent employees are entitled to receive compensation at their current base salary for certain types of unused annual leave upon termination or retirement.

It is YCH's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since YCH does not have a policy to pay any amounts when employees separate from service with YCH. All vacation pay is accrued when incurred. Total liability for YCH is \$174,269 based on year-end hourly rates. Of this amount, \$43,568 is considered by YCH to be a current liability.

In providing direction for conversion to GAAP basis of accounting, HUD's Accounting Brief No. 6 discusses the conflicting direction given in HUD grant handbooks, which are not considered GAAP, and the cost principles of GAAP. In its final analysis, HUD opines that "Compensation for personnel services includes all remuneration, paid currently or accrued, for services rendered during the period of performance under federal awards, including but not necessarily limited to wages, salaries, and fringe benefits." Since federal awards extend for a limited time period, and accrued benefits may not be paid out during the term of the award, the above analysis can be reasonably interpreted to mean that costs may be drawn down at the close of the award period to fund unpaid compensated absences.

Notes Payable and Interest Payable

Notes payable consists of notes from banks and other California state agencies. Interest on these notes is accrued at year end.

Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the YCH California Public Employees' Retirement System (CalPERS) plans (Plans) and additions to/deductions from the Plans' 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.

Unearned Revenue

Unearned revenue includes rents received in advance from tenants, and grant funds received from other governmental agencies, which are conditioned upon incurring certain qualifying costs or meeting other conditions. The rents from tenants will be recognized as

Yolo County Housing

Notes to Financial Statements June 30, 2015

revenue when earned and the grant funds will be recognized as revenue when the qualifying costs are incurred and the possibility of not meeting the conditions are remote.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial element, Deferred Outflows of Resources, represents a consumption of net position that applies to a future period and so will not be recognized as an expense until then.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial element, Deferred Inflows of Resources, represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then.

Net Position

In the Statement of Net Position, Net Position is classified in the following categories:

- *Net Investment in Capital Assets* - This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt that is attributed to the acquisition, construction, or improvement of the assets.
- *Restricted* - This amount is restricted by external creditors, grantors, contributors, or laws or regulations of other governments.
- *Unrestricted* - This amount is all net position that does not meet the definition of "net investment in capital assets" or "restricted net position."

Use of Estimates

The preparation of financial statements in accordance with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Income Taxes

YCH is exempt from federal and state income taxes. YCH is also exempt from property taxes but normally and historically made payments in lieu of taxes on owned public housing properties.

Yolo County Housing

**Notes to Financial Statements
June 30, 2015**

Note 3 - Cash, Cash Equivalents and Investments

Cash, cash equivalents and investments at June 30, 2015 consist of the following:

Deposits	\$ 2,957,273
Petty cash	<u>295</u>
Total cash and investments	2,957,568
Restricted cash and cash equivalents	<u>1,459,279</u>
Total	<u>\$ 4,416,847</u>

Deposits

The carrying amounts of YCH's cash deposits were \$2,957,568 at June 30, 2015. Bank balances at June 30, 2015, were approximately \$3,110,420. The bank balances were fully insured and/or collateralized with securities held by the pledging financial institutions in YCH's name as discussed below.

The California Government Code requires California banks and savings and loan associations to secure YCH's cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor. Thus, collateral for cash deposits is considered to be held in YCH's name.

The fair value of pledged securities must equal at least 110% of YCH's cash deposits. California law also allows institutions to secure deposits by pledging first trust deed mortgage notes having a value of 150% of YCH's total cash deposits. YCH may waive collateral requirements for cash deposits that are fully insured by the Federal Deposit Insurance Corporation. YCH, however, has not waived the collateralization requirements.

Investment Policy

In accordance with State statutes, HUD regulations and its own investment policy, YCH may invest its funds in U.S. Treasury, U.S. Government agencies, local government pooled investment funds, and other investments as outlined in YCH's investment policy.

Investment Risk Factors

There are many factors that can affect the value of investments. Some, such as credit risk, custodial risk, concentration of credit risk and market risk, may affect both equity and fixed income securities. Equity and debt securities respond to such factors as economic conditions, individual company earnings performance and market liquidity, while fixed income securities are particularly sensitive to credit risk and changes in interest rates. It is the investment policy of YCH to invest substantially all of its funds in fixed income securities which limits YCH's exposure to most types of risk.

Yolo County Housing

Notes to Financial Statements June 30, 2015

Credit Risk

Credit risk is the risk that an issuer will fail to pay interest or principal in a timely manner or that negative perceptions of the issuer's ability to make these payments will cause security prices to decline. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

Custodial Risk

Custodial risk is the risk that, in the event of the failure of the custodian, the investments may not be returned.

Concentration of Credit Risk

Generally, credit risk is the risk associated with a lack of diversification, such as having substantial investments in a few individual issuers, thereby exposing YCH to greater risks resulting from adverse economic, political, regulatory, geographic or credit developments. Investments issued or guaranteed by the U.S. Government and investments in external investment pools are not considered subject to concentration of credit risk.

Market Risk

Market risk is the risk that the value of an investment will change due to changes in the financial market. Changes in market conditions can increase Interest Rate Risk, Liquidity Risk and Reinvestment Risk.

- *Interest Rate Risk* is the risk associated with declines or rises in interest rates which cause an investment in a fixed-income security to increase or decrease in value. The terms of a debt investment may cause its fair value to be highly sensitive to interest rate changes. As of June 30, 2015, YCH has no exposure to interest rate risk.
- *Liquidity Risk* is the risk of being unable to liquidate an investment prior to maturity. Related to liquidity risk is the concept of marketability, or the ability to sell an instrument on short notice without incurring a meaningful loss in price.
- *Reinvestment Risk* is the risk that the proceeds from a fixed-income security cannot be reinvested at the same rate of return currently generated by that holding. This risk is common with securities that are callable.

YCH maintains its portfolio in readily available demand deposits. These ensure liquidity is maintained in order to meet ongoing operations, maximize return and limit exposure to changing market conditions.

Yolo County Housing

Notes to Financial Statements June 30, 2015

Note 4 - Restricted Cash and Cash Equivalents

Restricted cash and cash equivalents consist of funds held in escrow, tenant deposits, replacement reserves required by the lender and other funds being held by YCH on behalf of its clients. The balances are as follows:

HUD funds restricted in use for HAP payments	\$	78,223
Replacement reserves		
Davis Migrant Center		520,864
Madison Migrant Center		79,073
NHCDC		152,209
Rural Rental USDA Davis		54,585
Tenant security deposits		243,154
Bridge 2 housing escrow		22,954
Family Self Sufficiency Program participants' escrow funds		86,798
Migrant Centers (CARE reserves)		<u>221,419</u>
Total restricted cash	\$	<u><u>1,459,279</u></u>

The amounts held in the replacement reserve accounts of the USDA Rural Economic and Community Development ("USDA") and HCD for the RHCP and Migrant Programs cannot be disbursed without the approval of the USDA or the HCD. These amounts are offset by restricted net position.

The amounts held for the operations of the Migrant programs can be disbursed only on expenditures that have been pre-approved by the HCD, Office of Migrant Services ("OMS"). These amounts are offset by restricted net position; however, they are not fully funded due to outstanding receivables from the State of California.

The amounts held by YCH on behalf of Family Self Sufficiency Program participants and tenants are reported as payable from restricted assets. These liabilities have been fully funded as of June 30, 2015.

Yolo County Housing

Notes to Financial Statements June 30, 2015

Note 5 - Accounts Receivable - other

At June 30, 2015, due from funding sources consist of the following:

Source	Program	Amount
County	COCC	\$ 3,721
City	SHRA	10,507
State	OMS-Grant funds	111,111
State	OMS-Davis	14,685
State	OMS-Madison	26,175
State	OMS-Dixon	88,966
City	Pacifico	98,721
Total		\$ 353,886

All amounts are expected to result in payment in the next fiscal year.

Note 6 - Capital Assets

A summary of changes in capital assets for the year ended June 30, 2015 is as follows:

	Balance, June 30, 2014	Additions	Transfers / Retirements	Balance, June 30, 2015
Capital assets, not being depreciated				
Land	\$ 3,921,298		\$ -	\$ 3,921,298
Construction in progress	302,575	57,926	(156,528)	203,973
Total capital assets, not being depreciated	4,223,873	57,926	(156,528)	4,125,271
Capital assets, being depreciated				
Building improvements	37,151,617		(2,977,730)	34,173,887
Equipment	885,330	-	-	885,330
Total capital assets, being depreciated	38,036,947	-	(2,977,730)	35,059,217
Less accumulated depreciation:	(22,626,824)	(872,592)	161,331	(23,338,085)
Total capital assets being depreciated, net	15,410,123	(872,592)	(2,816,399)	11,721,132
Total capital assets, net	\$ 19,633,996	\$ (814,666)	\$ (2,972,927)	\$ 15,846,403

Yolo County Housing

**Notes to Financial Statements
June 30, 2015**

Note 7 - Note receivable and due from component unit

YCH extended a note to Crosswood, secured by the property in the amount of \$775,000. The loan is payable in annual installments of principal and interest on May 1 starting the year following completion of the rehabilitation or May 1, 2016, whichever comes first, and is payable from residual receipts. The loan bears interest at 3.16% per annum and matures on August 28, 2069.

As of June 30, 2015, Crosswood owes NHCDC developer fees payable of \$674,838 and advances of \$37,140 which are included in due from component unit on the statement of net position.

Note 8 - Accounts Payable - Funding Source

At June 30, 2015, accounts payable - funding source consist of the following:

State of California - Migrant rent collection	
Davis Center	\$ 44,129
Madison Center	129,719
Dixon Center	<u>278,952</u>
 Total	 <u>\$ 452,800</u>

HCD provides YCH with grants to operate each of the three migrant centers. In general, all rents and other charges collected from the tenants of these centers are payable to HCD. The above represents collections retained, but not yet forwarded to HCD as of June 30, 2015 for each center.

Note 9 - Interfund Balances

YCH utilizes a few cash accounts to make payments to vendors and for payroll. Costs are accrued to appropriate funds, which necessitates the use of interfund accounts. Costs are reimbursed on a periodic basis. The interfund receivable/payable balance of \$470,986 was eliminated in the Statement of Net Position.

Yolo County Housing

**Notes to Financial Statements
June 30, 2015**

The interfund receivable balances are as follows:

Public Housing:		
AMP 2	\$	245,648
AMP 3		118,146
		<hr/>
Total public housing	\$	363,794
State and local		
Migrant Housing (HCD) - all programs		106,850
Capital Fund		342
		<hr/>
Total interfund balances	\$	<u>470,986</u>

The interfund payables are as follows:

Public Housing:		
AMP 1	\$	38,727
AMP 2		39,718
AMP 3		30,638
		<hr/>
Total public housing	\$	109,083
Housing Choice Vouchers		39,345
Ross Grant		959
Rental Rural Davis Housing (USDA)		12,017
State and local		
ADMH	\$	22,772
Esparto (Joe Serna Grant)		88,997
Pacifico		98,103
		<hr/>
Total state and local programs		209,872
Central office cost center		36,560
NHCDC - Cottonwood RHCP		50,331
Business Type Activities - Crosswood		12,819
		<hr/>
Total interfund balances	\$	<u>470,986</u>

These interfund payables/receivables have been recorded as current assets and liabilities at the program level and have been eliminated in YCH's Statement of Net Position. A number of YCH's programs have significant liabilities, but few liquid assets. This may make repayment of these interfund liabilities on a timely basis problematic.

Yolo County Housing

Notes to Financial Statements June 30, 2015

Note 10 - Long-Term Debt

The following is a schedule of the changes in long-term debt as of June 30, 2015:

Type of obligations	Interest rates	Maturity date	Balance, 6/30/2014	Additions	Payments	Balance, 6/30/2015	Short-term Portion	Long-term Portion
Office Mortgage 1	2.35%	2030	\$ 956,718	\$ -	\$ (146,328)	\$ 810,390	\$ 71,670	\$ 738,720
Esparto CDBG	3.00%	2019	14,395	-	(2,863)	11,532	2,950	8,582
USDA Davis Note	1.00%	2018	607	-	(607)	-	-	-
NHCDC:								
Cottonwood RHCP	0.00%	2017	368,800	-	-	368,800	-	368,800
Cottonwood	3.13%	2030	1,624,256	-	(32,648)	1,591,608	33,532	1,558,076
Crosswood:								
First Northern Bank	4.00%	2016	2,203,973	-	(2,203,973)	-	-	-
California Affordable	4.00%	2017	75,000	-	(75,000)	-	-	-
California Affordable	4.00%	2017	220,000	-	(220,000)	-	-	-
California Affordable	4.00%	2017	16,000	-	(16,000)	-	-	-
Total			<u>\$ 5,479,749</u>	<u>\$ -</u>	<u>\$ (2,697,419)</u>	<u>\$ 2,782,330</u>	<u>\$ 108,152</u>	<u>\$ 2,674,178</u>

Yolo County Housing

Notes to Financial Statements June 30, 2015

Following is a schedule of debt payment requirements to maturity for the mortgages and loans noted above subsequent to June 30, 2015:

	Office Mortgages		Government Loans		NHDCDC Mortgages		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2016	\$ 71,670	\$ 20,479	\$ 2,950	\$ 291	\$ 33,532	\$ 50,163	\$ 108,152	\$ 70,933
2017	69,513	18,744	3,039	201	403,550	48,945	476,102	67,890
2018	71,188	17,021	3,132	108	35,868	47,827	110,188	64,956
2019	72,952	15,258	2,411	18	37,023	46,672	112,386	61,948
2020	74,587	11,499	-	-	38,091	45,604	112,678	57,103
2021-2025	400,368	30,062	-	-	210,213	208,263	610,581	238,325
2026-2030	50,112	531	-	-	246,322	172,154	296,434	172,685
2031	-	-	-	-	955,809	15,031	955,809	15,031
Total	\$ 810,390	\$ 113,594	\$ 11,532	\$ 618	\$ 1,960,408	\$ 634,659	\$ 2,782,330	\$ 748,871

Yolo County Housing

Notes to Financial Statements June 30, 2015

As of June 30, 2015, YCH has the following outstanding debt secured by the underlying real estate properties:

- Office Mortgage 1 - \$2,240,000 borrowed at an initial rate of 2.35% per annum from the First Northern Bank. This note is collateralized by YCH's main office building at 147 Main Street, Woodland, California. The loan matures on December 15, 2030 and is being paid in monthly installments of \$13,991.
- On May 25, 2004, the County of Yolo, Planning and Public Works Department loaned YCH \$38,250. The loan was made from the County's Community Development Block Grant ("CDBG") to aid in the funding of the development located in Esparto, California. The loan earns interest at a rate of 3% per annum and requires quarterly payments of \$816.
- The USDA Davis note accrued interest at 1% per annum with monthly payments of \$77.50. The note was paid in full during fiscal year 2015.
- YCH administers three Migrant Housing Centers on behalf of HCD. These Migrant Centers typically sit on land owned by the County and the majority of the buildings are owned by the State. On an annual basis, YCH receives operating and rehabilitation grants to operate and maintain these centers. Two of the centers have been extensively remodeled using grants and loans from USDA. These loans are obligations of the State. However, the annual operating grant contains a value for the servicing of this debt. This amount is requisitioned from HCD, paid to USDA and included in interest expense in YCH's books of accounts. Neither the capital assets nor the long-term debt is reported in YCH's financial statements.
- On October 23, 2001, NHCDC purchased property known as the Cottonwood Meadows Apartments (47 units). These apartments were originally built with funding from HCD under RHCP. To acquire this property, YCH was required to assume the RHCP regulatory agreement and a \$368,800 note with HCD. Among other things, the regulatory agreement restricts the occupancy of 14 of the apartments to tenants with certain specified income levels and requires the establishment and maintenance of replacement and operating reserves, including annual deposits into each. The HCD note is deferred until 2017 at which time the principal balance of \$368,800 is due.
- On December 22, 2005, NHCDC refinanced the property known as Cottonwood Meadows Apartments. NHCDC borrowed \$1,900,000 from First Northern Bank. This loan is amortized over 25 years, requires monthly payments of \$11,868 and earns interest at a rate of 3.13% per annum. On January 15, 2011, this loan was renegotiated to decrease the monthly payment to \$6,974.59. The interest rate and maturity date of December 31, 2030, remain the same. The terms of the loan, as they are now, requires a balloon payment of \$935,986 at maturity.

Yolo County Housing

Notes to Financial Statements June 30, 2015

- On May 17, 2012, NHCDC obtained a new loan on the property known as Cottonwood Meadows Apartments. NHCDC borrowed \$254,325 from YCH. This loan is amortized over 25 years, requires no monthly payments and earns interest at a rate of 0% per annum. The terms of the loan, as they are now, requires a balloon payment of the outstanding balance at maturity. This note is payable to YCH and the outstanding balance of \$7,246 at June 30, 2015 has been eliminated in consolidation. The \$7,246 was paid subsequent to year-end.
- During the fiscal year ended June 30, 1999, HUD directed YCH to remove all HUD-guaranteed debt from its books. This debt included \$6,847,600 of HUD permanent notes and \$6,590,186 of interest accrued on these notes, \$103,720 of outstanding Federal Financing Bank notes, and \$205,000 of outstanding New Housing Bonds. These HUD-guaranteed notes and bonds have not been forgiven by HUD. The Public Housing Program's Annual Contributions Contract ("ACC") states that all debt service requirements related to these notes will be HUD's responsibility. Therefore, it is management's opinion that YCH is not liable for this debt unless the federal government fails to honor the ACC. Accordingly, these amounts have been removed from YCH's books.
- In April 2012, YCH acquired and refinanced the property known as Crosswood Apartments ("Crosswood"). Crosswood borrowed \$2,292,000 from First Northern Bank. This loan is amortized over 5 years, requires monthly payments of \$10,942 and earns interest at a rate of 4% per annum. On March 19, 2013, the loan terms were amended with the maturity date extended to April 11, 2016. In August 2014 YCH sold the Crosswood property to a tax credit partnership and this loan was paid in full as a result of that transaction.
- In April 2012, YCH borrowed \$311,000 under three separate promissory notes from California Affordable Housing Agency ("CalAHA") for the Crosswood project. The notes required no monthly payments and earned interest at 4% per annum until maturity on April 1, 2017. In August 2014, following the sale of the Crosswood property, the CalAHA notes have been paid in full.

Yolo County Housing

**Notes to Financial Statements
June 30, 2015**

A detailed schedule of interest activity for the loans is as follows:

	<u>Interest Expensed</u>	<u>Interest Paid</u>	<u>Current Payable</u>
Office Mortgage 1	\$ 20,844	\$ 21,118	\$ 794
Esparto CDBG	400	400	-
USDA Davis Note	25	25	-
NHCDC - Cottonwood	51,004	51,046	2,076
Migrant - Davis Housing	59,779	59,779	-
Migrant - Madison Housing	88,136	88,136	-
Crosswood	21,516	21,516	-
	<u>\$ 241,704</u>	<u>\$ 242,020</u>	<u>\$ 2,870</u>

Note 11 - Other Liabilities

On October 2, 2003, YCH received a Joe Serna Jr. Farmworker Housing Grant from the State of California. The grant, totaling \$600,000, was issued by the State to assist in the acquisition and development of real property located in Esparto, California. Between March 2004 and October 2005, YCH requisitioned and received \$331,269 of this grant. The property was purchased and the building permits pulled. No further activity has occurred. YCH has reported this grant as a long-term liability. This presentation is the most conservative, until the project is complete and the State is satisfied with the manner in which their funds were spent. No interest has been paid or accrued in relation to this grant.

YCH is actively looking for a developer partner to complete the construction of the buildings and sell the homes within the requirements of the grant. YCH expects to complete the project and satisfy the requirements under the terms of the grant within the next 18 to 24 months, at which time the grant will be recognized as revenue.

Note 12 - Pilot Taxes

In connection with the Public Housing Program, YCH is obligated to make annual payments in lieu of property taxes ("PILOT") to the County of Yolo based on the lesser of the assessable value of owned housing, times the current tax rate; or 10% of the dwelling rents collected, net of utilities expense. In an agreement dated April 2, 2009, the County of Yolo and YCH agreed to use only the 10% of shelter rent calculation for PILOT for fiscal years ending 2003, and 2005-2012. This agreement also forgave the payment of PILOT for the fiscal years ended 2003 and 2005 and set up a repayment agreement for the PILOT owed for the fiscal years ended 2006-2008. During the year ended June 30, 2015, \$121,702 was

Yolo County Housing

Notes to Financial Statements June 30, 2015

incurred and \$121,702 remains payable as of June 30, 2015 and is included in other current liabilities in the statement of net position.

Note 13 - Unearned Revenue

During the year ended June 30, 2011, YCH received a grant from USDA department of Rural Development through the California Housing and Community development Office of Migrant Services for improvements of the Water Well system at the OMS Davis project. The grant has been recorded as unearned revenue and is being recognized into revenue as the related cost is incurred. As of June 30, 2015, unused grant funds of \$327,990 are included in unearned revenue and classified as current liability. As of June 30, 2015, YCH has not yet received a portion of the grant in the amount of \$111,111 which is included in accounts receivable – funding source on the statement of net position.

Note 14 - Net Position

Net Investment in Capital Assets

Net Investment in capital assets as of June 30, 2015 consists of the following:

Capital assets, net of depreciation	\$ 15,846,403
Long-term debt	(2,674,178)
Current portion of long-term debt	(108,152)
Accrued interest on long-term debt	<u>(2,870)</u>
Net	<u><u>\$ 13,061,203</u></u>

Restricted Net Position

Net Position is reported as restricted when constraints placed on the net position use are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation. YCH has reported the following as restricted net position:

Excess HAP funding - Housing Choice Voucher	\$ 54,213
Madison Migrant Center replacement reserve	79,073
Davis Migrant Center replacement reserve	520,864
Dixon Migrant Center replacement reserve	152,372
Cottonwood RHCP replacement reserve	152,209
USDA Davis replacement reserve	<u>54,585</u>
Total	<u><u>\$ 1,013,316</u></u>

The excess HAP restricted reserves represent funds received from HUD in excess of the amounts expended by YCH for HAP. Based on HUD directive, these funds may only be used for future HAP payments and any excess received must be restricted in its use. In May 2009, HUD advised all housing authorities that a portion of the excess HAP reserve

Yolo County Housing

Notes to Financial Statements June 30, 2015

may be recaptured through reduced funding. YCH had no excess HAP funding recaptured during fiscal year 2015. The current excess HAP funding activity as of June 30, 2015 is as follows:

Balance, June 30, 2014		<u>\$ 446,108</u>
HUD funding for HAP	\$ 10,687,377	
HAP expense	<u>(11,081,225)</u>	
Excess HAP expense		(393,848)
Interest and fraud recovery revenue		<u>1,953</u>
Balance, June 30, 2015		<u><u>\$ 54,213</u></u>

Net Position

A detailed schedule of all YCH's programs' net position as of June 30, 2015 is as follows:

	Net investment in capital assets	Restricted net position	Unrestricted net position	Total net position
Public Housing	\$ 10,519,882	\$ -	\$ 505,488	\$ 11,025,370
Housing Choice Vouchers	21,084	54,213	209,704	285,001
Ross Grant	-	-	(8,658)	(8,658)
Capital Fund	-	-	342	342
USDA - Davis Solar	115,096	54,585	45,718	215,399
Central Office Cost Center	2,150,265	-	(592,199)	1,558,066
Migrant - Madison Housing Center	-	79,073	(88,429)	(9,356)
Migrant - Davis Housing Center	-	520,864	(27,021)	493,843
Migrant - Dixon Housing Center	-	152,372	(192,702)	(40,330)
Esparto Development	308,387	-	(420,266)	(111,879)
ADMH	641,825	-	(38,464)	603,361
NHCDC - RHCP - Cottonwood	(695,336)	152,209	1,020,458	477,331
Pacifico	-	-	(25,327)	(25,327)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	<u><u>\$ 13,061,203</u></u>	<u><u>\$ 1,013,316</u></u>	<u><u>\$ 388,644</u></u>	<u><u>\$ 14,463,163</u></u>

Yolo County Housing

Notes to Financial Statements June 30, 2015

Note 15 - Pension Plans

Plan Descriptions

The public agency cost-sharing multiple-employer defined benefit pension plan (the "Plan") is administered by the California Public Employees' Retirement System ("CalPERS"). The Plan consists of a miscellaneous pool and a safety pool (referred to as "risk pools"), which are comprised of individual employer miscellaneous and safety rate plans, respectively. Individual employers may sponsor more than one miscellaneous and safety rate plan. Employer allocations in the Schedule of Allocated Pension Amounts by Employer (the "Schedule") represent the sum of the allocated pension amounts for each employer's respective rate plans. Each individual employer rate plan has 100 or fewer active members.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

YCH has two rate plans with CalPERS: the Miscellaneous Plan (Rate Plan 469) and the and the PEPRM Miscellaneous Plan (Rate Plan 26351).

Yolo County Housing

Notes to Financial Statements June 30, 2015

The provisions and benefits in effect at June 30, 2015 are the same for both plans and are summarized as follows:

	Receiving	Active Miscellaneous
Benefit formula		2.0% @ 55
Social Security Coverage		Yes
Full/Modified		Modified
Final Average Compensation Period		36 months
Sick Leave Credit		Yes
Non-Industrial Disability		Standard
Industrial Disability		No
Pre-Retirement Death Benefits		
Optional Settlement 2W		Yes
1959 Survivor Benefit Level		No
Special		No
Alternate (firefighters)		No
Post-Retirement Death Benefits		
Lump Sum	\$ 500	\$ 500
Survivor Allowance (PRSA)	No	No
COLA	2%	2%

Contributions

Section 20814(c) of the California Public Employees' Retirement Law ("PERL") requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through the CalPERS' annual actuarial valuation process. For public agency cost-sharing plans covered by either the Miscellaneous or Safety risk pools, the Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plans' allocated share of the risk pool's costs of benefits earned by employees during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the measurement period ended June 30, 2014 (the measurement date), the active employee contribution rate is 6.891% of annual pay, and the average employer's contribution rate is 11.518% of annual payroll. Employer contributions rates may change if plan contracts are amended. It is the responsibility of the employer to make necessary accounting adjustments to reflect the impact due to any Employer Paid Member Contributions or situations where members are paying a portion of the employer contribution.

Yolo County Housing

**Notes to Financial Statements
June 30, 2015**

For the year ended June 30, 2015, the contributions recognized as part of pension expense for each Plan were as follows:

	<u>Miscellaneous</u>	<u>Miscellaneous PEPRA</u>
Contributions - employer	\$ 235,342	\$ 6,276
Contributions - employee (paid by employer)	-	-

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

As of June 30, 2015, YCH reported net pension liabilities for its proportionate shares of the net pension liability of each Plan as follows:

	<u>Proportionate Share of net Pension Liability</u>
Miscellaneous	\$ 2,388,539
Miscellaneous PEPRA	<u>120</u>
Total net pension liability	<u><u>\$ 2,388,659</u></u>

The YCH net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2014, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2013 rolled forward to June 30, 2014 using standard update procedures. The Local Government's proportion of the net pension liability was based on a projection of the Local Government's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

Yolo County Housing

**Notes to Financial Statements
June 30, 2015**

For the year ended June 30, 2015, YCH recognized pension expense of \$241,618. At June 30, 2015, the Local Government 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
Miscellaneous Plan		
Differences between actual and expected experience	\$ -	\$ -
Changes in assumptions	-	-
Net differences between projected and actual earnings on plan investments	-	(675,772)
Adjustment due to differences in proportions	-	(9,052)
	-	(9,052)
Total	\$ -	\$ (684,824)

	Deferred outflows of resources	Deferred inflows of resources
Miscellaneous PEPRA Plan		
Differences between actual and expected experience	\$ -	\$ -
Changes in assumptions	-	-
Net differences between projected and actual earnings on plan investments	-	(40)
Adjustment due to differences in proportions	-	(6,264)
	-	(6,264)
Total	\$ -	\$ (6,304)

\$234,723 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year ended June 30	Miscellaneous Plan	PEPRA Miscellaneous Plan
2016	\$ (172,176)	\$ (2,247)
2017	(172,176)	(2,247)
2018	(171,529)	(1,800)
2019	(168,943)	(10)

Yolo County Housing

Notes to Financial Statements June 30, 2015

Actuarial Assumptions

The total pension liabilities in the June 30, 2013 actuarial valuations were determined using the following actuarial assumptions:

Actuarial Cost Method	Entry Age Normal in accordance with the requirements of GASB Statement No. 68
Actuarial Assumptions	
Discount Rate	7.50%
Inflation	2.75%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.50% Net of Pension Plan Investment and Administrative Expenses; includes Inflation
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2013 valuation were based on the results of a January 2014 actuarial experience study for the period 1997 to 2011. Further details of the Experience Study can be found on the CalPERS website.

Discount Rate

The discount rate used to measure the total pension liability was 7.50% for each Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.50% discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.50% will be applied to all plans in the Public Employees Retirement Fund ("PERF"). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

According to Paragraph 30 of GASB Statement 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The 7.50% investment return assumption used in this accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. An investment return excluding administrative expenses would have been 7.65%. Using this lower discount rate has resulted in a slightly higher Total Pension Liability and Net Pension

Yolo County Housing

Notes to Financial Statements June 30, 2015

Liability. CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management ("ALM") review cycle that is scheduled to be completed in February 2018. Any changes to the discount rate will require Board action and proper stakeholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB 67 and 68 calculations through at least the 2017-18 fiscal year. CalPERS will continue to check the materiality of the difference in calculation until such time as CalPERS has changed its methodology.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of 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 took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 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 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 equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1 - 10</u>	<u>Real Return Years 11+</u>
Global Equity	47.00%	5.25%	5.71%
Global Fixed Income	19	0.99	2.43
Inflation Sensitive	6	0.45	3.36
Private Equity	12	6.83	6.95
Real Estate	11	4.50	5.13
Infrastructure and Forestland	3	4.50	5.09
Liquidity	2	(0.55)	(1.05)

Yolo County Housing

**Notes to Financial Statements
June 30, 2015**

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents YCH's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what YCH's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	Net Pension Liability	
	Miscellaneous Plan	PEPRA Miscellaneous Plan
1% Decrease (6.50%)	\$ 4,010,573	\$ 214
Current Discount Rate (7.50%)	2,388,539	120
1% Increase (8.50%)	1,042,406	42

Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

Payable to the Pension Plan

At June 30, 2015, YCH reported a payable of \$24,059 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2015.

Yolo County Housing

**Notes to Financial Statements
June 30, 2015**

Schedule of the Proportionate Share of the Net Pension Liability

	Miscellaneous Plan 6/30/2014	PEPRA Miscellaneous Plan 6/30/2014
	<u>6/30/2014</u>	<u>6/30/2014</u>
Plan's Proportion of the Net Pension Liability/(Asset)	0.03839%	0.00000%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	\$ 2,388,539	\$ 120
Plan's Covered-Employee Payroll	1,847,346	124,495
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered-Employee Payroll	129.30%	0.10%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	80.46%	83.05%
Plan's Proportionate Share of Aggregate Employer Contributions	266,041	16

Schedule of Contributions

	Miscellaneous Plan 6/30/2014	PEPRA Miscellaneous Plan 6/30/2014
	<u>6/30/2014</u>	<u>6/30/2014</u>
Actuarilly Determined Contribution	\$ 182,623	\$ 8,184
Contributions in Relation to the Actuarially Determined Contribution	<u>(182,623)</u>	<u>(8,184)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 1,847,346	\$ 124,495
Contributions as a Percentage of Covered-employee payroll	9.89%	6.57%

Yolo County Housing

Notes to Financial Statements June 30, 2015

Note 16 - Other Post-Employment Benefit Program ("OPEB")

Plan Description

The OPEB provided by YCH is medical plan coverage. YCH offers its retired employees/commissioners health insurance through CalPERS. To be eligible for this benefit, the former employee/commissioner must be fifty years of age, have five years of credited service, and retire from YCH. The employee cannot terminate employment before meeting the age condition and be entitled to receive benefits. The plan provides the same benefit to its retired employees as it does for its active employees. The plan provides for 100% of the medical premium for retired employees and spouses and 40% of the medical premium for retired commissioners and their spouses.

Eligibility

As of June 30, 2015, twelve employees and one commissioner were eligible to receive these benefits. YCH had another 33 employees who are eligible for the program, but are not receiving benefits due to the fact that they are not retired from YCH as of June 30, 2015.

Requirements of GASB 45

GASB has mandated disclosure of OPEB liabilities for all government employers. During the prior fiscal years, YCH had administered this program on a pay-as-you-go basis. Actual program costs were expensed in the period incurred. To comply with GASB 45, YCH received an actuarial report for the program which estimated the present value of the projected benefits of the OPEB program. The valuation date of YCH's most recent actuarial report was July 1, 2013. The actuarial report was performed by Bickmore Risk Services & Consulting.

Funding Policy

The goal of GASB 45 is to match recognition of retiree medical expense with the periods during which the benefit is earned. The entry age normal cost method effectively meets this goal in most circumstances. YCH has adopted an entry age normal cost, pay-as-you-go, approach to the funding of its OPEB liability. YCH makes 100% of the retired employees/commissioner medical premium payments to the healthcare benefit provider. YCH is reimbursed 60% of the premiums for the retired commissioner. During the year ended June 30, 2015, YCH made payments totaling \$90,091 to reduce its OPEB liability. The difference between the actuarially determined OPEB annual required contribution and the actual amounts paid to the healthcare benefit provider on behalf of retirees for the current fiscal year has been allocated to all programs, based on the current retirees' allocation, and as of June 30, 2015 YCH has a long-term OPEB liability of \$358,889.

Yolo County Housing

**Notes to Financial Statements
June 30, 2015**

Annual OPEB cost, net of OPEB Obligation and funding status as of June 30, 2015 is as follows:

Actuarial present value of projected benefits	
Actives	\$ 2,427,096
Retirees	<u>1,202,795</u>
Total	<u>\$ 3,629,891</u>
Actuarial accrued liability ("AAL")	
Actives	\$ 1,505,910
Retirees	<u>1,202,795</u>
AAL (all unfunded)	<u>\$ 2,708,705</u>
Annual required contribution ("ARC")	
Normal costs	\$ 130,609
Amortization of unfunded AAL	81,669
Interest as of June 30, 2013	<u>15,921</u>
Total ARC (annual OPEB costs)	228,199
Adjustments due to change in funding policy	8,117
Contributions made	<u>90,091</u>
Increase in OPEB obligation	146,225
Net OPEB obligation, beginning of year	<u>212,664</u>
Net OPEB obligation, end of year	<u>\$ 358,889</u>
Covered payroll	<u>\$ 1,776,185</u>

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Subsequent to year-end, in July 2015, YCH paid \$146,131 toward its OPEB obligation due at June 30, 2015.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of

Yolo County Housing

Notes to Financial Statements June 30, 2015

benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The valuation date of YCH's most recent actuarial report was July 1, 2013. The funding method used was the entry age normal cost, level% of pay. The plan has not been funded; but if it had, the market value of assets method would have been used to value the assets. The actuarial assumptions included a 7.5% discount rate for unfunded plans, salary increases assumed at 3.25% per year, and assumed increases for amortization of payments of 3.25% per year.

Note 17 - Deferred Compensation Plan

YCH offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457, *State and Local Government Deferred Compensation Plans*. The plan is administered by the ICMA Retirement Corporation. The plan, available to all regular employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are held in trust for the exclusive benefits of participants and their beneficiaries.

As of June 30, 2015, the funds are being held by the ICMA Retirement Corporation on behalf of YCH's employees. These funds are not recorded as assets of YCH since they are held in trust for the exclusive benefit of participants and their beneficiaries and are not subject to claims of YCH's general creditors.

Note 18 - Risk Management

Worker's Compensation

YCH is a member of the California Housing Worker's Compensation Authority ("CHWCA"), which provides worker's compensation insurance. CHWCA provides employer liability coverage to its members, in the amount of \$500,000 each accident. CHWCA has purchased excess insurance coverage from \$1,000,000 to statutory, for all of its members.

CHWCA is a joint powers authority consisting of 31 public housing authorities, housing commissions, and agencies organized under a joint powers agreement to fund a self-insurance program for worker's compensation. Each member has equal representation on the Board of Directors. The Board elects a seven-member Executive Committee for a two-year term which has the responsibility for overseeing all operations of CHWCA. The Board of Directors has total responsibility for all actions of CHWCA.

Yolo County Housing

Notes to Financial Statements June 30, 2015

Annual premiums and assessments are approved by the Board of Directors and are adjusted each year based on the following criteria:

- Each member's incurred losses;
- Each member's share of such losses and other expenses as a proportion of all members' such losses;
- Each member's contribution to reserves, including reserves for incurred but not reported losses; and
- Each member's share of costs to purchase excess insurance and any additional coverage.

If CHWCA is dissolved, the remaining assets, after all premiums and assessments have been paid and final disposition of all claims has been determined, will be distributed to members proportionate to each member's cash contributions made during the life of CHWCA. Until dissolution, however, no member has identifiable equity.

Property and Liability Insurance

YCH procured insurance beginning June 1, 2009 through the Housing Authority Insurance Group with the Housing Authority Risk Retention Group and Travelers. The limits for property and liability insurance are \$5 million for both YCH and the Dixon Housing Authority, with deductibles of \$25,000 per occurrence. The limits for automobile insurance are \$5 million for owned autos, \$1 million for non-owned hired autos, and \$1 million for uninsured motorist. The limit for employee benefit administration liability is \$1 million, with a deductible of \$1,000.

Note 19 - Economic Dependency

YCH receives the majority of its funding from HUD. HUD is subject to the federal budget allocation process each year. For the fiscal year ended June 30, 2015, YCH's budget included \$11,536,060 of estimated HUD funding. A reduction in funding from HUD could significantly change the services provided by YCH.

Note 20 - Commitments and Contingencies

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

Yolo County Housing

**Notes to Financial Statements
June 30, 2015**

Note 21 - Blended Component Unit

YCH has one blended component unit, NHCDC. NHCDC is a nonprofit corporation created to develop affordable housing and community development based economic development ventures. NHCDC's primary business activity is the operation of the Cottonwood Meadows Senior Apartments. A summary of the financial statements of NHCDC as of June 30, 2015 which are included in the YCH financial statements is presented below:

Assets	
Current assets	\$ 1,387,389
Capital assets, net	1,267,148
Other assets	<u>18,676</u>
Total assets	<u><u>\$ 2,673,213</u></u>
Liabilities	
Current liabilities	\$ 30,726
Long term liabilities	<u>2,165,156</u>
Total liabilities	<u><u>\$ 2,195,882</u></u>
Net Position	
Net investment in capital assets	\$ 1,267,148
Unrestricted	<u>(789,817)</u>
Total net position	<u><u>\$ 477,331</u></u>
Change in net position	
Revenues	\$ 1,287,088
Expenses	<u>(262,733)</u>
Change in net position	1,024,355
Net position beginning of the year	<u>(547,024)</u>
Net position end of the year	<u><u>\$ 477,331</u></u>

Note 22 - Discretely presented component Unit

YCH has one discretely presented component unit, Crosswood. Crosswood is a limited partnership with the purpose to invest in real estate and to provide low-income housing through the acquisition, construction, rehabilitation, operation, and leasing of a 48-unit apartment complex located in Woodland, California, operating under the name of Crosswood Apartments.

Yolo County Housing

Notes to Financial Statements June 30, 2015

Acquisition of rental property

On August 29, 2014, Crosswood acquired the property from YCH in a common control transaction. The Property was acquired for a total consideration of \$3,036,898. In accordance with accounting guidance for business combinations under common control, the acquired assets are recorded at their respective net book values at the date of acquisition as reflected on the seller's books and the difference with the purchase price is reflected as a component of changes in net position in the statement of revenues, expenses and changes in net position.

The acquisition price was allocated to land and building based upon their carryover basis, as follows:

Land	\$ 90,000
Building and improvements	<u>2,822,733</u>
Total fixed assets at carryover basis	2,912,733
Excess value of land and building improvements	<u>124,165</u>
Purchase price	<u><u>\$ 3,036,898</u></u>

The total consideration of \$3,036,898 has been financed as follows:

Assumption of existing note (CalAHA)	\$ 96,331
Seller carryback notes (YCH)	775,000
New loan proceeds used to pay off existing mortgage	<u>2,165,567</u>
	<u><u>\$ 3,036,898</u></u>

Deferred costs and amortization

Loan fees in the amount of \$409,410 are being amortized over the term of the related loans using the effective yield method. As of June 30, 2015, accumulated amortization is \$6,369.

Tax credit fees of \$32,077 are being amortized using the straight-line method over the tax credit compliance period beginning in 2015. As of June 30, 2015, accumulated amortization is \$356.

Yolo County Housing

Notes to Financial Statements June 30, 2015

Estimated annual amortization expense for each of the next five years subsequent to June 30, 2015 is as follows:

	<u>Mortgage Financing Fees</u>	<u>Low-income Housing Tax Credit Costs</u>		<u>Total</u>
2016	\$ 14,185	\$ 2,138	\$	16,323
2017	14,304	2,138		16,442
2018	14,412	2,138		16,550
2019	14,506	2,138		16,644
2020	14,585	2,138		16,723

Capital Assets

A summary of changes in capital assets for the year ended June 30, 2015 is as follows:

	<u>Balance, June 30, 2014</u>	<u>Additions</u>	<u>Transfers / Retirements</u>	<u>Balance, June 30, 2015</u>
Capital assets, not being				
Land	\$ -	\$ 90,000	\$ -	\$ 90,000
Buildings	-	2,822,733	-	2,822,733
Building improvements	-	3,017,870	-	3,017,870
Land improvements	-	324,504	-	324,504
Furniture and fixtures	-	5,647	-	5,647
Total assets	-	6,260,754	-	6,260,754
Less accumulated depreciation:	-	75,402	-	75,402
Total capital assets, net				<u>\$ 6,185,352</u>

Yolo County Housing

**Notes to Financial Statements
June 30, 2015**

Mortgages and notes payable

Mortgages and notes payable consist of the following at June 30, 2015:

<u>Lender</u>	<u>Interest rate</u>	<u>Maturity</u>	<u>Principal balance as of 6/30/2015</u>	<u>Monthly principal and interest or other repayments terms</u>
CBRE HMF, Inc.	3.39%	09/01/49	\$ 3,337,265	\$ 13,736
PNC Bank	2.50%	08/26/16	1,571,723	(1)
Agency (CalAHA)	4.00%	12/31/51	96,331	(2)
CalAHA	0.45%	12/01/15	3,600,000	(3)
Total			<u>\$ 8,605,319</u>	

(1) Montly installments of interest only until maturity.

(2) Loan interest payable annually from surplus cash.

(3) Bond loan paid off in September 2015 with Bond Fund Collateral reserve.

Future estimated principal payments on the above mortgages and notes payable for each of the next five years and thereafter following June 30, 2015 are as follows:

	<u>CBRE HMF, Inc.</u>	<u>PNC Bank</u>	<u>CalAHA</u>	<u>Total</u>
2016	\$ 51,778	\$ 1,571,723	\$ 3,600,000	\$ 5,223,501
2017	55,405	-	-	55,405
2018	57,323	-	-	57,323
2019	59,366	-	-	59,366
2020	61,333	-	-	61,333
Thereafter	3,052,060	-	96,331	3,148,391
Total	<u>\$ 3,337,265</u>	<u>\$ 1,571,723</u>	<u>\$ 3,696,331</u>	<u>\$ 8,605,319</u>

Yolo County Housing

Notes to Financial Statements June 30, 2015

In addition to the above mortgages, Crosswood owes YCH \$775,000 of which \$225,000 is expected to be paid in 2016 out of the proceeds from the limited partner's capital contributions and the remaining \$550,000 will be paid out of available cash flow of the Partnership.

Restricted cash and cash equivalents

Restricted cash and cash equivalents consist of the following at June 30, 2015:

Security deposits	\$ 13,561
Replacement reserve	109,220
Escrow deposits	20,355
Operating reserve	1,625
Bond reserve	<u>3,609,007</u>
Total	<u>\$ 3,753,768</u>

Construction contract

Crosswood entered into a construction contract with SW Allen Construction, Inc., an unrelated party. The contract including change orders amounts to \$1,799,001 all of which has been incurred as of June 30, 2015 and capitalized as cost of the rental property. As of June 30, 2015, \$175,891 remains due and is included in accounts payable in the statement of net position.

Note 23 - Other Matters

YCH is a co-general partner in one tax credit property known as Eleanor Roosevelt Circle. YCH ownership interest is .003% in the partnership and the other general partners are responsible for the partnership and its management. The majority of the project is owned by the limited partner, National Equity Fund, a tax credit syndicator.

NHCDC is a managing general partner in two tax credit partnerships known as Cesar Chavez Plaza and Rochdale Grange. NHCDC's ownership is .003% in each partnership and the other general partners are responsible for the partnership and its management. The majority of the project is owned by the limited partner tax credit investor.

Note 24 - Related Party Transactions

YCH received legal services from the County of Yolo, Office of the County Counsel services at a rate of \$12,500 per quarter. In addition to legal services, YCH also purchases from the County fleet maintenance/fuel and clerk services for Board meetings.

Yolo County Housing

**Notes to Financial Statements
June 30, 2015**

Note 25 - Prior Period Adjustment

YCH adopted GASB 68 and as a result recorded a prior period adjustment to decrease net position and recognized deferred outflows of resources, deferred inflows of resources and net pension liability. The net effect of the adoption of GASB 68 is as follows:

Net pension liability	\$	2,388,659
Deferred inflows of resources		691,128
Deferred outflows of resources		(234,723)
Pension expense		(3,181)
Net position (prior period adjustment)		(2,841,883)

Note 26 - Subsequent Events

Management evaluated the activity of YCH through March 25, 2016, the date the financial statements were available to be issued, and concluded that no subsequent event has occurred that would require recognition in the financial statements or disclosure in the notes to financial statements.

Supplementary Information

Yolo County Housing

**Combining Statement of Net Position
June 30, 2015**

	<u>Business activities</u>	<u>Federal funds</u>	<u>State funds</u>	<u>Eliminations</u>	<u>Primary Government</u>	<u>Component Unit</u>
<u>Assets</u>						
Current assets						
Cash and cash equivalents	\$ 404,219	\$ 1,767,848	\$ 785,501	\$ -	\$ 2,957,568	\$ 45,410
Restricted cash and cash equivalents	192,828	334,273	932,178	-	1,459,279	3,753,768
Accounts receivable - tenant, net	651	4,329	10,019	-	14,999	2,781
Accounts receivable - other	396,169	15,609	30,750	-	442,528	-
Accounts receivable - funding source	3,721	10,507	555,536	(215,878)	353,886	1,353
Note receivable and due from component unit	44,386	-	-	(7,246)	37,140	-
Interprogram due from	-	364,136	106,850	(470,986)	-	-
Inventories, net	1,228	50,124	-	-	51,352	-
Prepaid items and other assets	168,651	256,219	15,707	(210,347)	230,230	13,554
Total current assets	1,211,853	2,803,045	2,436,541	(904,457)	5,546,982	3,816,866
Noncurrent assets						
Note receivable and due from component unit	1,449,838	-	-	-	1,449,838	-
Capital assets not being depreciated	563,861	3,200,652	360,758	-	4,125,271	90,000
Capital assets, net of accumulated depreciation	3,664,736	7,340,314	716,082	-	11,721,132	6,095,352
Other assets, net	57,447	-	-	(38,395)	19,052	434,762
Total noncurrent assets	5,735,882	10,540,966	1,076,840	(38,395)	17,315,293	6,620,114
Total assets	\$ 6,947,735	\$ 13,344,011	\$ 3,513,381	\$ (942,852)	\$ 22,862,275	\$ 10,436,980
Deferred outflows of resources	\$ 79,939	\$ 113,763	\$ 41,021	\$ -	\$ 234,723	\$ -

Yolo County Housing

**Combining Statement of Net Position
June 30, 2015**

	<u>Business activities</u>	<u>Federal funds</u>	<u>State funds</u>	<u>Eliminations</u>	<u>Primary Government</u>	<u>Component Unit</u>
<u>Liabilities</u>						
Current liabilities						
Accounts payable - vendors	\$ 252,171	\$ 13,243	\$ 88,377	\$ -	\$ 353,791	\$ 181,483
Accounts payable - funding source	-	-	668,678	(215,878)	452,800	-
Accrued compensated absences - current portion	26,112	12,844	4,612	-	43,568	-
Accrued interest payable	2,870	-	-	-	2,870	17,888
Accrued liabilities - other	3,160	150	-	-	3,310	50,033
Interprogram due to	99,710	149,387	221,889	(470,986)	-	-
Notes payable - current portion	105,202	-	2,950	-	108,152	5,223,501
Note payable and due to Primary Government	7,246	-	-	(7,246)	-	37,140
Deposits payable	21,086	155,317	55,735	-	232,138	12,247
Unearned revenue	-	-	327,990	-	327,990	-
Other current liabilities	78,135	121,702	125,935	-	325,772	8,036
Total current liabilities	595,692	452,643	1,496,166	(694,110)	1,850,391	5,530,328
Non-current liabilities						
Accrued compensated absences - net of current portion	78,334	38,530	13,837	-	130,701	-
Notes payable - net of current portion	2,665,596	-	8,582	-	2,674,178	3,381,818
Note payable and due to Primary Government	-	-	-	-	-	1,449,838
Family self sufficiency escrows	-	85,085	-	-	85,085	-
Unearned revenue - net of current portion	123,535	-	-	-	123,535	-
Other post-employment benefits	480,241	86,788	2,207	(210,347)	358,889	-
Net pension liability	813,502	1,157,705	417,452	-	2,388,659	-
Other liabilities	-	-	369,664	(38,395)	331,269	-
Total liabilities	\$ 4,756,900	\$ 1,820,751	\$ 2,307,908	\$ (942,852)	\$ 7,942,707	\$ 10,361,984
Deferred inflows of resources	\$ 235,377	\$ 334,968	\$ 120,783	\$ -	\$ 691,128	\$ -
<u>Net Position</u>						
Net investment in capital assets	\$ 1,454,929	\$ 10,540,966	\$ 1,065,308	\$ -	\$ 13,061,203	\$ 1,162,145
Restricted	152,209	54,213	806,894	-	1,013,316	-
Unrestricted	428,259	706,876	(746,491)	-	388,644	(1,087,149)
Total net position	\$ 2,035,397	\$ 11,302,055	\$ 1,125,711	\$ -	\$ 14,463,163	\$ 74,996

Yolo County Housing

**Combining Statement of Revenues, Expenses and Changes in Net Position
Year Ended June 30, 2015**

	<u>Business activities</u>	<u>Federal funds</u>	<u>State funds</u>	<u>Eliminations</u>	<u>Primary Government</u>	<u>Component Unit</u>
Operating revenues						
Rental income	\$ 409,317	\$ 1,722,486	\$ 36,684	\$ -	\$ 2,168,487	\$ 361,778
Fee revenue	1,764,737	-	-	(1,764,737)	-	-
Other revenue	1,305,711	46,212	261,750	(39,565)	1,574,108	1,818
Total operating revenues	3,479,765	1,768,698	298,434	(1,804,302)	3,742,595	363,596
Operating expenses						
Administrative expenses	1,451,505	2,028,101	398,551	(1,804,302)	2,073,855	100,601
Tenant services	-	108,815	-	-	108,815	8,360
Maintenance	542,883	974,452	422,523	-	1,939,858	16,475
Utilities	68,312	516,107	386,898	-	971,317	33,620
General expenses	115,078	275,820	117,410	-	508,308	66,297
Housing assistance payments	-	11,081,225	-	-	11,081,225	-
Depreciation	182,729	659,206	30,657	-	872,592	75,402
Amortization	1,369	-	-	-	1,369	6,725
Total operating expenses	2,361,876	15,643,726	1,356,039	(1,804,302)	17,557,339	307,480
Net operating loss	1,117,889	(13,875,028)	(1,057,605)	-	(13,814,744)	56,116

Yolo County Housing

**Combining Statement of Revenues, Expenses and Changes in Net Position
Year Ended June 30, 2015**

	<u>Business activities</u>	<u>Federal funds</u>	<u>State funds</u>	<u>Eliminations</u>	<u>Primary Government</u>	<u>Component Unit</u>
Nonoperating revenues (expenses)						
Grant revenue	6,119	12,983,117	1,537,338	-	14,526,574	-
Gain on disposition of capital assets	291,400	-	-	-	291,400	(154,165)
Interest income	947	2,878	263	-	4,088	1,171
Interest expense	(93,364)	-	(148,340)	-	(241,704)	(77,267)
Total nonoperating revenues	205,102	12,985,995	1,389,261	-	14,580,358	(230,261)
Change in net position before capital grants and transfers	1,322,991	(889,033)	331,656	-	765,614	(174,145)
Capital grants		460,313			460,313	-
Capital contributions	-	-	-	-	-	249,141
Change in net position before transfers	1,322,991	(428,720)	331,656	-	1,225,927	74,996
Operating transfers in	143,631	316,340	-	-	459,971	-
Operating transfers out	-	(459,971)	-	-	(459,971)	-
Change in net position	1,466,622	(572,351)	331,656	-	1,225,927	74,996
Net position - beginning of year	1,321,282	13,467,123	1,290,714	-	16,079,119	-
Prior period adjustment	(967,857)	(1,377,367)	(496,659)	-	(2,841,883)	-
Equity transfers and reclassifications	215,350	(215,350)	-	-	-	-
Net position - end of year	\$ 2,035,397	\$ 11,302,055	\$ 1,125,711	\$ -	\$ 14,463,163	\$ 74,996

Yolo County Housing

**Combining Statement of Cash Flows
Year Ended June 30, 2015**

	<u>Business activities</u>	<u>Federal funds</u>	<u>State funds</u>	<u>Eliminations</u>	<u>Primary Government</u>
Cash flows from operating activities					
Cash received from tenants	\$ 402,095	\$ 1,718,603	\$ 29,113	\$ -	\$ 2,149,811
Other operating cash received	1,432,350	46,212	261,750	(39,565)	1,700,747
Cash payments for general and administrative expenses	(2,187,568)	(3,824,310)	(1,203,411)	1,804,302	(5,410,987)
Cash payments for housing assistance expenditures	-	(11,081,225)	-	-	(11,081,225)
Fees received from other funds	<u>1,764,737</u>	<u>-</u>	<u>-</u>	<u>(1,764,737)</u>	<u>-</u>
Net cash provided by (used in) operating activities	<u>1,411,614</u>	<u>(13,140,720)</u>	<u>(912,548)</u>	<u>-</u>	<u>(12,641,654)</u>
Cash flows from capital and related financing activities					
Principal paid on notes payable	(2,693,949)	-	(3,470)	-	(2,697,419)
Proceeds from sale of property	2,468,025	-	-	-	2,468,025
Advances under note receivable	(775,000)	-	-	-	(775,000)
Cash received from capital grants	143,631	316,682	-	-	460,313
Acquisition and construction of capital assets	(46,278)	(11,648)	-	-	(57,926)
Interest paid	<u>(93,680)</u>	<u>-</u>	<u>(148,340)</u>	<u>-</u>	<u>(242,020)</u>
Net cash provided by (used in) capital and related financing activities	<u>(997,251)</u>	<u>305,034</u>	<u>(151,810)</u>	<u>-</u>	<u>(844,027)</u>
Cash flows from noncapital financing activities					
Cash received from HUD operating grants	-	1,169,629	-	-	1,169,629
Cash received from Housing Choice Voucher program	-	11,746,875	-	-	11,746,875
Cash received from other grants	<u>6,119</u>	<u>-</u>	<u>683,974</u>	<u>-</u>	<u>690,093</u>
Net cash (used in) provided by noncapital financing activities	<u>6,119</u>	<u>12,916,504</u>	<u>683,974</u>	<u>-</u>	<u>13,606,597</u>

Yolo County Housing

**Combining Statement of Cash Flows
Year Ended June 30, 2015**

	<u>Business activities</u>	<u>Federal funds</u>	<u>State funds</u>	<u>Eliminations</u>	<u>Primary Government</u>
Cash flows from investing activities					
Interest income	<u>947</u>	<u>2,878</u>	<u>263</u>	<u>-</u>	<u>4,088</u>
Net cash provided by investing activities	<u>947</u>	<u>2,878</u>	<u>263</u>	<u>-</u>	<u>4,088</u>
Net increase (decrease) in cash and cash equivalents	421,429	83,696	(380,121)	-	125,004
Cash and cash equivalents					
Beginning of year	<u>177,716</u>	<u>2,016,882</u>	<u>2,097,245</u>	<u>-</u>	<u>4,291,843</u>
End of year	<u><u>\$ 599,145</u></u>	<u><u>\$ 2,100,578</u></u>	<u><u>\$ 1,717,124</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 4,416,847</u></u>

Yolo County Housing

**Combining Statement of Cash Flows
Year Ended June 30, 2015**

	<u>Business activities</u>	<u>Federal funds</u>	<u>State funds</u>	<u>Eliminations</u>	<u>Primary Government</u>
Reconciliation of operating loss to net cash provided by (used in) operating activities					
Operating loss	\$ 1,117,889	\$ (13,875,028)	\$ (1,057,605)	\$ -	\$ (13,814,744)
Adjustments to reconcile operating loss to net cash provided by (used in) operating activities					
Depreciation and amortization	184,098	659,206	30,657	-	873,961
Changes in operating assets and liabilities					
Decrease (increase) in assets:					
Tenant accounts receivable	(77)	11,726	(7,571)	-	4,078
Other receivables	(131,980)	(15,609)	(5,494)	-	(153,083)
Inventories	(1,228)	15,683	-	-	14,455
Prepaid items and other assets	(63,419)	(891)	(234)	-	(64,544)
Increase (decrease) in liabilities					
Accounts payable	(59,830)	(3,232)	73,719	-	10,657
Other post-employment benefits	176,674	(1)	95	-	176,768
Accrued compensated absences	30,155	(1,321)	(7,587)	-	21,247
Deposits payable	(13,312)	30,121	19,406	-	36,215
Unearned revenue	116,390	-	-	-	116,390
Due to/from other programs	-	38,626	(38,626)	-	-
Other liabilities	56,254	-	80,692	-	136,946
Net cash provided by (used in) operating activities	<u>\$ 1,411,614</u>	<u>\$ (13,140,720)</u>	<u>\$ (912,548)</u>	<u>\$ -</u>	<u>\$ (12,641,654)</u>

Housing Authority of the County of Yolo (CA044)

WOODLAND, CA

Entity Wide Balance Sheet Summary

Submission Type: Audited/A-133

Fiscal Year End: 06/30/2015

	Project Total	10.427 Rural Rental Assistance Payments	14.870 Resident Opportunity and Supportive Services	14.871 Housing Choice Vouchers	6.1 Component Unit - Discretely Presented	6.2 Component Unit - Blended	2 State/Local	1 Business Activities	COCC	Subtotal	ELIM	Total
111 Cash - Unrestricted	\$1,004,967	\$63,326		\$520,881	\$45,410	\$220,689	\$576,353	\$12,819	\$170,711	\$2,615,156		\$2,615,156
112 Cash - Restricted - Modernization and Development		\$54,585			\$3,740,207		\$958,170			\$4,752,962		\$4,752,962
113 Cash - Other Restricted				\$165,021		\$152,209	\$9,006		\$22,954	\$349,190		\$349,190
114 Cash - Tenant Security Deposits	\$169,252	\$3,239			\$13,561	\$17,665	\$52,998			\$256,715		\$256,715
115 Cash - Restricted for Payment of Current Liabilities	\$200,000			\$42,000						\$242,000		\$242,000
100 Total Cash	\$1,374,219	\$121,150	\$0	\$727,902	\$3,799,178	\$390,563	\$1,596,527	\$12,819	\$193,665	\$8,216,023	\$0	\$8,216,023
121 Accounts Receivable - PHA Projects												
122 Accounts Receivable - HUD Other Projects					\$1,353					\$1,353		\$1,353
124 Accounts Receivable - Other Government				\$10,507		\$310,646	\$586,286		\$38,610	\$946,049	-\$215,878	\$730,171
125 Accounts Receivable - Miscellaneous	\$15,320			\$289	\$0	\$0	\$0		\$87,774	\$103,383		\$103,383
126 Accounts Receivable - Tenants	\$11,607				\$2,781	\$2,429	\$10,921			\$27,738		\$27,738
126.1 Allowance for Doubtful Accounts - Tenants	-\$7,278				\$0	-\$1,778	-\$900			-\$9,956		-\$9,956
126.2 Allowance for Doubtful Accounts - Other	\$0			\$0	\$0	\$0	\$0		\$0	\$0		\$0
127 Notes, Loans, & Mortgages Receivable - Current									\$7,246	\$7,246	-\$7,246	\$0
128 Fraud Recovery												
128.1 Allowance for Doubtful Accounts - Fraud												
129 Accrued Interest Receivable												
120 Total Receivables, Net of Allowances for Doubtful Accounts	\$19,649	\$0	\$0	\$10,796	\$4,134	\$311,297	\$596,307	\$0	\$133,630	\$1,075,813	-\$223,124	\$852,689
131 Investments - Unrestricted						\$100				\$100		\$100
132 Investments - Restricted												
135 Investments - Restricted for Payment of Current Liability												
142 Prepaid Expenses and Other Assets	\$45,222			\$210,347	\$13,554	\$9,363	\$15,707		\$159,288	\$453,481	-\$210,347	\$243,134
143 Inventories	\$50,674					\$1,228				\$51,902		\$51,902
143.1 Allowance for Obsolete Inventories	\$0					\$0				\$0		\$0
144 Inter Program Due From	\$364,136					\$0	\$106,850			\$470,986	-\$470,986	\$0
145 Assets Held for Sale												
150 Total Current Assets	\$1,853,900	\$121,150	\$0	\$949,045	\$3,816,866	\$712,551	\$2,315,391	\$12,819	\$486,583	\$10,268,305	-\$904,457	\$9,363,848
161 Land	\$3,185,656	\$40,839			\$90,000	\$239,463	\$177,220		\$278,120	\$4,011,298		\$4,011,298
162 Buildings	\$26,916,544	\$369,175			\$6,165,107	\$1,508,372	\$741,895		\$4,637,902	\$40,338,995		\$40,338,995
163 Furniture, Equipment & Machinery - Dwellings	\$144,449					\$77,110				\$221,559		\$221,559
164 Furniture, Equipment & Machinery - Administration	\$206,826			\$79,273	\$5,647				\$377,675	\$669,421		\$669,421
165 Leasehold Improvements												
166 Accumulated Depreciation	-\$19,948,589	-\$294,918		-\$58,189	-\$75,402	-\$557,797	-\$100,070		-\$2,378,526	-\$23,413,491		-\$23,413,491
167 Construction in Progress	\$14,996						\$142,699	\$46,278		\$203,973		\$203,973
168 Infrastructure												
160 Total Capital Assets, Net of Accumulated Depreciation	\$10,519,882	\$115,096	\$0	\$21,084	\$6,185,352	\$1,267,148	\$961,744	\$46,278	\$2,915,171	\$22,031,755	\$0	\$22,031,755
171 Notes, Loans and Mortgages Receivable - Non-Current	\$0						\$674,838		\$775,000	1449838	0	1449838
172 Notes, Loans, & Mortgages Receivable - Non Current - Past Due												
173 Grants Receivable - Non Current												
174 Other Assets				\$0	\$434,762	\$19,052			\$38,395	\$492,209	-\$38,395	\$453,814
176 Investments in Joint Ventures												
180 Total Non-Current Assets	\$10,519,882	\$115,096	\$0	\$21,084	\$6,620,114	\$1,961,038	\$961,744	\$46,278	\$3,728,566	\$23,973,802	-\$38,395	\$23,935,407
200 Deferred Outflow of Resources	\$70,519	\$460		\$43,244		\$2,247	\$40,561		\$77,692	\$234,723		\$234,723
290 Total Assets and Deferred Outflow of Resources	\$12,444,301	\$236,706	\$0	\$1,013,373	\$10,436,980	\$2,675,836	\$3,317,696	\$59,097	\$4,292,841	\$34,476,830	-\$942,852	\$33,533,978

	Project Total	10.427 Rural Rental Assistance Payments	14.870 Resident Opportunity and Supportive Services	14.871 Housing Choice Vouchers	6.1 Component Unit - Discretely Presented	6.2 Component Unit - Blended	2 State/Local	1 Business Activities	COCC	Subtotal	ELIM	Total
311 Bank Overdraft	\$1,605									\$1,605		\$1,605
312 Accounts Payable <= 90 Days	\$10,500				\$181,184		\$88,377		\$252,171	\$532,232		\$532,232
313 Accounts Payable >90 Days Past Due												
321 Accrued Wage/Payroll Taxes Payable												
322 Accrued Compensated Absences - Current Portion	\$3,919		\$75	\$8,850		\$271	\$4,612		\$25,841	\$43,568		\$43,568
324 Accrued Contingency Liability												
325 Accrued Interest Payable					\$17,888	\$2,076			\$794	\$20,758		\$20,758
331 Accounts Payable - HUD PHA Programs												
332 Account Payable - PHA Projects												
333 Accounts Payable - Other Government	\$121,702						\$668,678			\$790,380	-\$215,878	\$574,502
341 Tenant Security Deposits	\$155,317	\$2,801			\$12,247	\$18,566	\$52,934		\$2,520	\$244,385		\$244,385
342 Unearned Revenue					\$8,335	\$120,206	\$327,990		\$3,329	\$459,860		\$459,860
343 Current Portion of Long-term Debt - Capital Projects/Mortgage Revenue					\$5,223,501	\$33,533	\$2,950		\$71,670	\$5,331,654		\$5,331,654
344 Current Portion of Long-term Debt - Operating Borrowings												
345 Other Current Liabilities						\$7,246	\$125,935		\$78,135	\$211,316	-\$7,246	\$204,070
346 Accrued Liabilities - Other	\$150			\$1,138	\$87,173				\$149,291	\$237,752		\$237,752
347 Inter Program - Due To	\$109,084	\$12,017	\$958	\$39,345		\$50,331	\$209,872	\$12,819	\$36,560	\$470,986	-\$470,986	\$0
348 Loan Liability - Current					\$0					\$0		\$0
310 Total Current Liabilities	\$402,277	\$14,818	\$1,033	\$49,333	\$5,530,328	\$232,229	\$1,481,348	\$12,819	\$620,311	\$8,344,496	-\$694,110	\$7,650,386
351 Long-term Debt, Net of Current - Capital Projects/Mortgage Revenue					\$3,381,818	\$1,926,876	\$8,582	\$0	\$738,720	\$6,055,996		\$6,055,996
352 Long-term Debt, Net of Current - Operating Borrowings												
353 Non-current Liabilities - Other				\$85,085	\$1,449,838		\$369,664			\$1,904,587	-\$38,395	\$1,866,192
354 Accrued Compensated Absences - Non Current	\$11,756		\$224	\$26,551		\$812	\$13,837		\$77,522	\$130,702		\$130,702
355 Loan Liability - Non Current						\$0				\$0		\$0
356 FASB 5 Liabilities												
357 Accrued Pension and OPEB Liabilities	\$797,020	\$5,134	\$7,400	\$440,073		\$31,872	\$414,525		\$1,115,740	\$2,811,764	-\$210,347	\$2,601,417
350 Total Non-Current Liabilities	\$808,776	\$5,134	\$7,624	\$551,709	\$4,831,656	\$1,959,560	\$806,608	\$0	\$1,931,982	\$10,903,049	-\$248,742	\$10,654,307
300 Total Liabilities	\$1,211,053	\$19,952	\$8,657	\$601,042	\$10,361,984	\$2,191,789	\$2,287,956	\$12,819	\$2,562,293	\$19,247,545	-\$942,852	\$18,304,693
400 Deferred Inflow of Resources	\$207,637	\$1,355		\$127,330		\$6,617	\$119,429		\$228,759	\$691,127		\$691,127
508.4 Net Investment in Capital Assets	\$10,519,881	\$115,096		\$21,084	\$1,162,145	-\$695,336	\$950,212	\$46,278	\$2,103,987	\$14,223,347		\$14,223,347
511.4 Restricted Net Position		\$54,585		\$54,213		\$152,209	\$752,309			\$1,013,316		\$1,013,316
512.4 Unrestricted Net Position	\$505,730	\$45,718	-\$8,657	\$209,704	-\$1,087,149	\$1,020,557	-\$792,210	\$0	-\$592,198	-\$698,505		-\$698,505
513 Total Equity - Net Assets / Position	\$11,025,611	\$215,399	-\$8,657	\$285,001	\$74,996	\$477,430	\$910,311	\$46,278	\$1,511,789	\$14,538,158	\$0	\$14,538,158
600 Total Liabilities, Deferred Inflows of Resources and Equity - Net	\$12,444,301	\$236,706	\$0	\$1,013,373	\$10,436,980	\$2,675,836	\$3,317,696	\$59,097	\$4,292,841	\$34,476,830	-\$942,852	\$33,533,978

Housing Authority of the County of Yolo (CA044)
WOODLAND, CA
Entity Wide Revenue and Expense Summary

Submission Type: Audited/A-133

Fiscal Year End: 06/30/2015

	Project Total	10.427 Rural Rental Assistance Payments	14.870 Resident Opportunity and Supportive Services	14.871 Housing Choice Vouchers	6.1 Component Unit - Discretely Presented	6.2 Component Unit - Blended	2 State/Local	1 Business Activities	COCC	Subtotal	ELIM	Total
70300 Net Tenant Rental Revenue	\$1,679,375	\$36,139			\$361,242	\$303,176		\$71,575	\$34,566	\$2,486,073		\$2,486,073
70400 Tenant Revenue - Other	\$43,111	\$545			\$536					\$44,192		\$44,192
70500 Total Tenant Revenue	\$1,722,486	\$36,684	\$0	\$0	\$361,778	\$303,176	\$0	\$71,575	\$34,566	\$2,530,265	\$0	\$2,530,265
70600 HUD PHA Operating Grants	\$1,056,799		\$75,556	\$11,850,762						\$12,983,117		\$12,983,117
70610 Capital Grants	\$316,682								\$143,631	\$460,313		\$460,313
70710 Management Fee									\$688,846	\$688,846	-\$688,846	\$0
70720 Asset Management Fee									\$93,228	\$93,228	-\$93,228	\$0
70730 Book Keeping Fee									\$177,832	\$177,832	-\$177,832	\$0
70740 Front Line Service Fee									\$747,857	\$747,857	-\$747,857	\$0
70750 Other Fees									\$56,974	\$56,974	0	\$56,974
70700 Total Fee Revenue									\$1,764,737	\$1,764,737	-\$1,707,763	\$56,974
70800 Other Government Grants						\$6,119	\$1,671,115	\$46,278		\$1,723,512		\$1,723,512
71100 Investment Income - Unrestricted	\$1,857	\$257		\$1,021	\$1,171	\$542			\$403	\$5,251		\$5,251
71200 Mortgage Interest Income								\$2		\$2		\$2
71300 Proceeds from Disposition of Assets Held for Sale												
71310 Cost of Sale of Assets												
71400 Fraud Recovery				\$3,906						\$3,906		\$3,906
71500 Other Revenue	\$24,329			\$17,977	\$250,959	\$977,251	\$127,979	\$1,155	\$281,027	\$1,680,677	-\$96,539	\$1,584,138
71600 Gain or Loss on Sale of Capital Assets								\$173,658	\$117,742	\$291,400		\$291,400
72000 Investment Income - Restricted												
70000 Total Revenue	\$3,122,153	\$36,941	\$75,556	\$11,873,666	\$613,908	\$1,287,068	\$1,799,094	\$292,668	\$2,342,106	\$21,443,180	-\$1,804,302	\$19,638,878
91100 Administrative Salaries	\$202,210	\$4,448	\$2,211	\$304,568	\$30,541	\$18,684	\$59,414	\$7,036	\$722,032	\$1,351,144	-\$747,857	\$603,287
91200 Auditing Fees	\$37,500			\$12,500	\$11,500	\$10,600	\$4,000	\$806	\$10,694	\$87,600		\$87,600
91300 Management Fee	\$366,534	\$5,022		\$223,452	\$23,040		\$162,769		\$780,817	\$688,846	-\$688,846	\$91,971
91310 Book-keeping Fee	\$38,176			\$139,658	\$5,454					\$183,288	-\$177,832	\$5,456
91400 Advertising and Marketing	\$330		\$54	\$2,827						\$3,211		\$3,211
91500 Employee Benefit contributions - Administrative	\$162,028	\$2,733	\$5,264	\$133,845	\$8,286	\$11,778	\$94,404	\$1,708	\$305,896	\$725,942		\$725,942
91600 Office Expenses	\$144,138	\$1,335	\$8,177	\$116,091	\$10,416	\$9,560	\$48,786	\$9,655	\$171,950	\$520,108	-\$96,539	\$423,569
91700 Legal Expense	\$10,515				\$1,191		\$500	\$1,710	\$50,000	\$63,916		\$63,916
91800 Travel	\$3,333		\$362	\$1,666	\$903		\$3,062		\$14,245	\$23,571		\$23,571
91810 Allocated Overhead												
91900 Other		\$1,197			\$776					\$1,973		\$1,973
91000 Total Operating - Administrative	\$964,764	\$14,735	\$16,068	\$934,607	\$92,107	\$50,622	\$372,935	\$20,915	\$1,274,817	\$3,741,570	-\$1,711,074	\$2,030,496
92000 Asset Management Fee	\$51,720				\$14,088	\$19,320	\$8,100			\$93,228	-\$93,228	\$0
92100 Tenant Services - Salaries	\$19,863		\$49,911	\$15,272						\$85,046		\$85,046
92200 Relocation Costs												
92300 Employee Benefit Contributions - Tenant Services	\$1,341		\$11,803	\$3,910						\$17,054		\$17,054
92400 Tenant Services - Other	\$1,715			\$5,000						\$6,715		\$6,715
92500 Total Tenant Services	\$22,919	\$0	\$61,714	\$24,182	\$0	\$0	\$0	\$0	\$0	\$108,815	\$0	\$108,815
93100 Water	\$170,236	\$4,405			\$6,643	\$7,575	\$87,926	\$3,825	\$2,252	\$282,862		\$282,862
93200 Electricity	\$93,245	\$23			\$5,439	\$5,173	\$128,603	\$1,195	\$24,172	\$257,850		\$257,850
93300 Gas	\$7,922	\$12			\$6,216	\$932	\$48,502	\$1,455	\$1,361	\$66,400		\$66,400
93400 Fuel												
93500 Labor												
93600 Sewer	\$244,700	\$5,450			\$15,322	\$16,826	\$111,977	\$2,949	\$597	\$397,821		\$397,821
93700 Employee Benefit Contributions - Utilities												
93800 Other Utilities Expense												
93000 Total Utilities	\$516,103	\$9,890	\$0	\$0	\$33,620	\$30,506	\$377,008	\$9,424	\$28,382	\$1,004,933	\$0	\$1,004,933

	Project Total	10.427 Rural Rental Assistance Payments	14.870 Resident Opportunity and Supportive Services	14.871 Housing Choice Vouchers	6.1 Component Unit - Discretely Presented	6.2 Component Unit - Blended	2 State/Local	1 Business Activities	COCC	Subtotal	ELIM	Total
94100 Ordinary Maintenance and Operations - Labor		\$208					\$214,081		\$275,349	\$489,638		\$489,638
94200 Ordinary Maintenance and Operations - Materials and Other	\$111,889	\$1,142		\$511	\$67	\$1,695	\$27,853	\$2,912	\$8,245	\$154,314		\$154,314
94300 Ordinary Maintenance and Operations Contracts	\$846,622	\$17,297		\$1,856	\$46,408	\$23,336	\$93,377	\$31,015	\$94,481	\$1,154,392		\$1,154,392
94500 Employee Benefit Contributions - Ordinary Maintenance							\$68,149		\$91,278	\$159,427		\$159,427
94000 Total Maintenance	\$958,511	\$18,647	\$0	\$2,367	\$46,475	\$25,031	\$403,460	\$33,927	\$469,353	\$1,957,771	\$0	\$1,957,771
95100 Protective Services - Labor												
95200 Protective Services - Other Contract Costs	\$3,190					\$624	\$2,254		\$9,909	\$15,977		\$15,977
95300 Protective Services - Other												
95500 Employee Benefit Contributions - Protective Services												
95000 Total Protective Services	\$3,190	\$0	\$0	\$0	\$0	\$624	\$2,254	\$0	\$9,909	\$15,977	\$0	\$15,977
96110 Property Insurance	\$86,767	\$1,145				\$5,516	\$82,496	\$8,927	\$2,094	\$186,945		\$186,945
96120 Liability Insurance	\$12,003	\$336		\$6,319	\$7,528	\$4,838	\$9,877	\$3,625	\$209	\$44,735		\$44,735
96130 Workmen's Compensation	\$9,339	\$138	\$1,672	\$11,278	\$5,840	\$903	\$18,975	\$1,383	\$61,546	\$111,074		\$111,074
96140 All Other Insurance	\$4,125			\$1,070			\$4,430		\$8,025	\$17,650		\$17,650
96100 Total insurance Premiums	\$112,234	\$1,619	\$1,672	\$18,667	\$13,368	\$11,257	\$115,778	\$13,935	\$71,874	\$360,404	\$0	\$360,404
96200 Other General Expenses	\$46,961	\$1,032		\$26,733	\$179,860	\$7,348	\$7,515	\$49	\$47,984	\$317,482		\$317,482
96210 Compensated Absences	\$279	-\$176	-\$2,641	\$1,041		\$86	-\$7,410		\$30,069	\$21,248		\$21,248
96300 Payments in Lieu of Taxes	\$121,702					\$17,950				\$139,652		\$139,652
96400 Bad debt - Tenant Rents	\$20,500							\$64		\$20,564		\$20,564
96500 Bad debt - Mortgages												
96600 Bad debt - Other												
96800 Severance Expense												
96000 Total Other General Expenses	\$189,442	\$856	-\$2,641	\$27,774	\$179,860	\$25,384	\$105	\$113	\$78,053	\$498,946	\$0	\$498,946
96710 Interest of Mortgage (or Bonds) Payable		\$25			\$77,267	\$51,004	\$148,314	\$21,516	\$20,844	\$318,970		\$318,970
96720 Interest on Notes Payable (Short and Long Term)												
96730 Amortization of Bond Issue Costs					\$6,725	\$1,369				\$8,094		\$8,094
96700 Total Interest Expense and Amortization Cost	\$0	\$25	\$0	\$0	\$83,992	\$52,373	\$148,314	\$21,516	\$20,844	\$327,064	\$0	\$327,064
96900 Total Operating Expenses	\$2,818,883	\$45,772	\$76,813	\$1,007,597	\$463,510	\$215,117	\$1,427,954	\$99,830	\$1,953,232	\$8,108,708	-\$1,804,302	\$6,304,406
97000 Excess of Operating Revenue over Operating Expenses	\$303,270	-\$8,831	-\$1,257	\$10,866,069	\$150,398	\$1,071,971	\$371,140	\$192,838	\$388,874	\$13,334,472	\$0	\$13,334,472
97100 Extraordinary Maintenance							\$4,332			\$4,332		\$4,332
97200 Casualty Losses - Non-capitalized												
97300 Housing Assistance Payments				\$11,081,225						\$11,081,225		\$11,081,225
97350 HAP Portability-In												
97400 Depreciation Expense	\$647,570	\$12,108		\$11,636	\$75,402	\$43,370	\$18,548		\$139,359	\$947,993		\$947,993
97500 Fraud Losses												
97600 Capital Outlays - Governmental Funds												
97700 Debt Principal Payment - Governmental Funds												
97800 Dwelling Units Rent Expense												
90000 Total Expenses	\$3,466,453	\$57,880	\$76,813	\$12,100,458	\$538,912	\$262,819	\$1,446,502	\$99,830	\$2,092,591	\$20,142,258	-\$1,804,302	\$18,337,956
10010 Operating Transfer In												
10020 Operating transfer Out												
10030 Operating Transfers from/to Primary Government								\$0		\$0		\$0
10040 Operating Transfers from/to Component Unit												
10050 Proceeds from Notes, Loans and Bonds												
10060 Proceeds from Property Sales												
10070 Extraordinary Items, Net Gain/Loss												
10080 Special Items (Net Gain/Loss)												
10091 Inter Project Excess Cash Transfer In												
10092 Inter Project Excess Cash Transfer Out												
10093 Transfers between Program and Project - In												
10094 Transfers between Project and Program - Out												
10100 Total Other financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	Project Total	10.427 Rural Rental Assistance Payments	14.870 Resident Opportunity and Supportive Services	14.871 Housing Choice Vouchers	6.1 Component Unit - Discretely Presented	6.2 Component Unit - Blended	2 State/Local	1 Business Activities	COCC	Subtotal	ELIM	Total
10000 Excess (Deficiency) of Total Revenue Over (Under) Total Expenses	-\$344,299	-\$20,939	-\$1,257	-\$226,792	\$74,996	\$1,024,269	\$352,592	\$192,838	\$249,515	\$1,300,923	\$0	\$1,300,923
11020 Required Annual Debt Principal Payments	\$0	\$0	\$0	\$0	\$52,800	\$33,532	\$2,950	\$0	\$143,338	\$232,620		\$232,620
11030 Beginning Equity	\$12,439,158	\$241,909	-\$7,400	\$1,035,364	\$0	-\$519,727	\$1,048,805	-\$146,560	\$1,987,569	\$16,079,118		\$16,079,118
11040 Prior Period Adjustments, Equity Transfers and Correction of Errors	-\$1069,145	-\$5,573		-\$523,571	\$0	-\$27,212	-\$491,086	\$0	-\$725,296	-\$2,841,883		-\$2,841,883
11050 Changes in Compensated Absence Balance												
11060 Changes in Contingent Liability Balance												
11070 Changes in Unrecognized Pension Transition Liability												
11080 Changes in Special Term/Severance Benefits Liability												
11090 Changes in Allowance for Doubtful Accounts - Dwelling Rents												
11100 Changes in Allowance for Doubtful Accounts - Other												
11170 Administrative Fee Equity				\$230,798						\$230,798		\$230,798
11180 Housing Assistance Payments Equity				\$54,203						\$54,203		\$54,203
11190 Unit Months Available	5172	84		20724	576	564			12	27132		27132
11210 Number of Unit Months Leased	5087	81		18550	531	564			12	24825		24825
11270 Excess Cash	\$1,122,795									\$1,122,795		\$1,122,795
11610 Land Purchases	\$0								\$0	\$0		\$0
11620 Building Purchases	\$0								\$0	\$0		\$0
11630 Furniture & Equipment - Dwelling Purchases	\$0								\$0	\$0		\$0
11640 Furniture & Equipment - Administrative Purchases	\$0								\$0	\$0		\$0
11650 Leasehold Improvements Purchases	\$0								\$0	\$0		\$0
11660 Infrastructure Purchases	\$69,107								\$0	\$69,107		\$69,107
13510 CFFP Debt Service Payments	\$0								\$167,904	\$167,904		\$167,904
13901 Replacement Housing Factor Funds	\$0								\$0	\$0		\$0

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Yolo County Housing
Report to the Housing Commission
June 30, 2015

March 25, 2016

To the Housing Commission
Yolo County Housing

We have audited the financial statements of Yolo County Housing (YCH), a component unit of the County of Yolo, California, as of and for the year ended June 30, 2015, and have issued our report thereon dated March 25, 2016.

Professional standards require that we provide you with the following information related to our audit. This letter serves to fulfill this professional requirement.

Specific areas to be communicated to you are as follows:

- Our responsibility under U.S. Generally Accepted Auditing Standards, Government Auditing Standards and OMB Circular A-133
- Planned Scope and Timing of the Audit
- Significant Audit Findings
- Other Matters

Our comments regarding these issues as they relate to the year ended June 30, 2015 audit of YCH are presented in the Attachment to this letter. We will be pleased to review these items at your request.

Very truly yours,



CohnReznick LLP

Our Responsibility under U.S. Generally Accepted Auditing Standards, Governmental Auditing Standards and OMB Circular A-133

As stated in our engagement letter dated July 21, 2015, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement and are fairly presented in accordance with accounting principles generally accepted in the United States of America. Because an audit is designed to provide reasonable, but not absolute, assurance and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered Yolo County Housing's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

As part of obtaining reasonable assurance about whether Yolo County Housing's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit. Also in accordance with OMB Circular A-133, we examined, on a test basis, evidence about Yolo County Housing's compliance with the types of compliance requirements described in the "U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement" applicable to each of its major federal programs for the purpose of expressing an opinion on Yolo County Housing's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on Yolo County Housing's compliance with those requirements.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to the management of YCH.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by YCH are described in note 2 to the financial statements. Also all new significant

GASB accounting standards adopted by YCH during the year ended June 30, 2015 are disclosed at Note 2 to the financial statements.

The adoption of new accounting pronouncements during the year (specifically GASB Statement No. 68) had a significant effect on the financial statements of YCH (refer to Note 2 and Note 25 to the financial statements for the impact of the adoption of GASB 68 on the YCH financial statements as a whole).

The application of existing policies was not changed during the year ended June 30, 2015. We noted no transactions entered into by YCH during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The most significant estimates reflected in the financial statements include:

- Allowances for accounts receivable and inventories
- Developer fees revenue recognition
- Depreciation estimates for capital assets including depreciation methods and useful lives assigned to the depreciable assets
- Accrued compensated absences
- Other post-employment benefit plans' employer and employee disclosures and contributions requirements
- Net pension liability and deferred inflows of resources

Management's estimates and judgments were based on the following:

- Estimated allowances for losses on accounts receivable and inventories were based upon historical collection experience for accounts receivable and management's assessment of the physical inventory items at the end of the year.
- Developer fees are recognized as revenue using the percentage of completion method and the likelihood of collection of the fees due based upon the expected future cash flows of the projects available for the payment of deferred developer fees

which have been discounted to record the present value of future collections as developer fees receivable.

- Useful lives and method of depreciation for capital assets were determined by management based upon the nature of the capital assets and their expected service lives.
- Accrual and disclosures of compensated absences were based on accrued eligible hours of vacation and sick leave at current pay rates for eligible employees.
- Other post-employment benefit plans' employer and employee contribution requirements and disclosures were based on the most recent actuarial valuation reports.
- Net pension liability and the deferred inflows of resources were based upon the actuarial valuations prepared by CalPERS.

For all significant estimates made by management, we evaluated the key factors and assumptions used to determine that the estimates are reasonable in relation to the financial statements as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statements users. The most sensitive disclosures affecting the financial statements are included in notes 1 through 25 to the financial statements. The disclosures in these notes are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit. The timing of completion of the audit was impacted by the implementation of new accounting standards (GASB 68) and the time for management to gather the necessary documents and data in order to reflect the proper accounting treatment in the books of YCH.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management provided significant adjustments after the initial trial balance was provided to us. All such adjustments have been included in the audited financial statements. There were no uncorrected misstatements detected as a result of the audit procedures.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 25, 2016.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to YCH's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as YCH's auditor. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

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