

Yolo County Housing Yolo County, California

April 17, 2019

MINUTES

The Yolo County Housing met on the 17th day of April, 2019, in regular session in its Chambers in the Erwin W. Meier Administration Building, 625 Court Street, Woodland, California at 3:00 p.m.

Present: Will Arnold; Richard Lansburgh; Pierre Neu; Babs Sandeen; Karen Vanderford; Joe Walters

Absent: Gary Sandy

Staff Present: Lisa Baker, CEO

Ron Martinez, Agency Counsel subbing for Hope Welton

Julie Dachtler, Clerk

CALL TO ORDER

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

Minute Order No. 19-19: Approved agenda as submitted with the CEO noting the presentation on Agenda Item No. 4 should have said Isaac Blackstock was being presented with the Fair Housing and Reasonable Accommodations Specialist Certificate, not the Family Self Sufficiency Certificate as noted on the agenda.

MOTION: Neu. SECOND: Sandeen. AYES: Arnold, Neu, Sandeen, Vanderford, Walters. ABSENT: Lansburgh, Sandy.

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 Certificate to Isaac Blackstock

Irma Jimenez-Perez presented the Fair Housing and Reasonable Accommodations Specialist Certificate, not the Family Self Sufficiency Certificate as noted on the agenda, to Isaac Blackstock.

CONSENT AGENDA

Minute Order No. 19-20: Approved Consent Agenda Item Nos. 5-6.

MOTION: Neu. SECOND: Sandeen. AYES: Arnold, Neu, Sandeen, Vanderford, Walters. ABSENT: Lansburgh, Sandy.

5. Review and Approve the Minutes of March 20, 2019

Approved the minutes of March 20, 2019 on Consent.

6. Review and Accept Proposal to Provide Audit Services and Authorize the CEO to Negotiate and Execute an Agreement with CohnReznick (Gillette, Inman)

Approved recommended action on Consent.

REGULAR AGENDA

7. Review and Approve Proposed FY 2018-2019 Mid-Year Financial Information and Budget Revisions through December 31, 2018 (Gillette, Holt, Ichtertz, Dogias and Jimenez-Perez)

Minute Order No. 19-21: Approved recommended action.

MOTION: Neu. SECOND: Sandeen. AYES: Arnold, Lansburgh, Neu, Sandeen, Vanderford, Walters. ABSENT: Sandy.

8. Review and Approve Direction on IT/IS Plan and Authorize the CEO to Implement (Gillette and Baker)

Minute Order No. 19-22: Approved recommended action.

MOTION: Sandeen. SECOND: Lansburgh. AYES: Arnold, Lansburgh, Neu, Sandeen, Vanderford, Walters. ABSENT: Sandy.

9. Review and Approve Proposed Executive Assistant/Office Manager Position Description and Salary Range (Holt, Gillette and Baker)

Minute Order No. 19-23: Approved recommended action.

MOTION: Lansburgh. SECOND: Neu. AYES: Arnold, Lansburgh, Neu, Sandeen, Vanderford, Walters. ABSENT: Sandy.

10. Review and Approve Opening of Housing Choice Voucher Wait List by Direct Referral Only for Targeted Funded Mainstream Vouchers (Holt, Jimenez-Perez)

Minute Order No. 19-24: Approved recommended action.

MOTION: Sandeen. SECOND: Walters. AYES: Arnold, Lansburgh, Neu, Sandeen, Vanderford, Walters. ABSENT: Sandy.

11. Receive Comments from CEO

Received the following comments from CEO Lisa Baker:

- Beginning stages of a "Bridge to Housing" Project with the County and City of Woodland and should they move forward on this project, it will come to the Commissioners at some point.
- Went over the flyer she handed out from the California Association of Housing Authorities, which is a statewide organization that represents the 103 housing authorities in California and works on behalf of housing authorities as their State and Federal Advocates. The flyer also talks about the affordable housing crisis and also facts about voucher program usage in California alone. It shows how many homeless there are in the United States, and specifically California, where there are over 200,000 homeless individuals.
- Spoke about her recent visit to Washington DC and meeting with California Delegates to discuss the housing issues plaguing California.

12. Receive Comments from Commissioners

Received the following comments from Commissioners:

- Commissioner Sandeen reminded everyone that New Hope Community Development Corporation is participating in the BIG Day of Giving on May 2, 2019.
- Commissioner Lansburgh provided an update of what was approved at the previous night's Woodland City Council meeting in regards to multi-housing.
- Commissioner Walters made comments about homeless veterans, to which CEO Baker responded that there is decline in families being homeless; however, she noted that the two largest homeless population are those 55 and older and those released from incarceration.

ADJOURNMENT

Adjourned in memory of:

- Larry Wright
- Noah Moyle

Next meeting is May 22, 2019 at 3:00 p.m.

YOLO COUNTY HOUSING

AGENDA

REGULAR MEETING

April 17, 2019

PLEASE NOTE TIME 3:00 p.m.



YOLO COUNTY HOUSING
HOUSING COMMISSION

WILL ARNOLD
RICHARD LANSBURGH
PIERRE NEU
BABS SANDEEN
GARY SANDY
KAREN VANDERFORD
JOE WALTERS

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

LISA A. BAKER
CHIEF EXECUTIVE OFFICER

RON MARTINEZ
AGENCY COUNSEL

Reminder: Please turn off cell phones.

CALL TO ORDER

1. Pledge of Allegiance.
2. Consider approval of the agenda.
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11. Receive Comments from CEO

12. Receive Comments from Commissioners

ADJOURNMENT

Next meeting is May 22, 2019 at 3:00 p.m.

I declare under penalty of perjury that the foregoing agenda was posted by Friday, April 12, 2019 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.
- 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

To: Co. Counsel ✓
Yolo County Housing ✓

CONSENT CALENDAR

Excerpt of Minute Order No. 19-20 Item No. 5, of the Yolo County Housing meeting of April 17, 2019.

MOTION: Neu. SECOND: Sandeen. AYES: Arnold, Neu, Sandeen, Vanderford, Walters. ABSENT:
Lansburgh, Sandy.

5. Review and Approve the Minutes of March 20, 2019

Approved the minutes of March 20, 2019 on Consent.

Yolo County Housing Yolo County, California

March 20, 2019

MINUTES

The Yolo County Housing met on the 20th day of March, 2019, in regular session in its Chambers in the Erwin W. Meier Administration Building, 625 Court Street, Woodland, California at 3:00 p.m.

Present: Will Arnold; Richard Lansburgh; Pierre Neu; Babs Sandeen; Gary Sandy; Karen Vanderford; Joe Walters

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

CALL TO ORDER

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

Minute Order No. 19-14: Approved agenda as submitted, noting the Orientation for New Members, Agenda Item No. 5, will be heard after the public hearings.

MOTION: Neu. SECOND: Sandy. AYES: Arnold, Lansburgh, Neu, Sandeen, Sandy, Vanderford, Walters.

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.

During public comment, General Director Janis Holt and Chair Arnold presented recognitions from the League of California Cities, State Legislature and Yolo County Board of Supervisors to CEO Lisa Baker as a recipient of the League of California Cities "2019 Woman of Persistence" Award.

PRESENTATIONS

4. Presentation of Certificate of Recognition to Yolo Interfaith Immigration Network (YIIN)

General Manager Janis Holt presented Certificate of Recognition to Yolo Interfaith Immigration Network (YIIN).

5. Presentation: Orientation for New Members, Introduction

CEO Lisa Baker presented the Orientation for New Members.

CONSENT AGENDA

Minute Order No. 19-15: Approved Consent Agenda Item No. 6.

MOTION: Sandeen. SECOND: Lansburgh. AYES: Arnold, Lansburgh, Neu, Sandeen, Sandy, Vanderford, Walters.

6. Review and Approve the Minutes of February 20, 2019

Approved the minutes of February 20, 2019 on Consent.

PUBLIC HEARINGS

7. Public Hearing to Consider Adoption of a Resolution Approving the Proposed FY 2019 Annual Plan and Authorize the CEO to Submit to the U.S. Department of Housing and Urban Development (HUD) (Holt, Baker)

Minute Order No. 19-16: Held public hearing and approved recommended action by **Resolution No. 19-02**.

MOTION: Sandy. SECOND: Sandeen. AYES: Arnold, Lansburgh, Neu, Sandeen, Sandy, Vanderford, Walters.

8. Public Hearing to Review, Approve and Adopt a Resolution Amending the YCH Conflict of Interest Code (Holt, Baker)

Minute Order No. 19-17: Held public hearing and approved recommended action by **Resolution No. 19-03**, with the clarification that Alternates be included under Appendix A, Designated Positions/Employees to read: Member, Housing Commission (and Alternates).

MOTION: Neu. SECOND: Lansburgh. AYES: Arnold, Lansburgh, Neu, Sandeen, Sandy, Vanderford, Walters.

9. Public Hearing to Consider Adoption of the FY 2019 Capital Fund and Annual Statement and Authorize the CEO to Execute the Required Documents and Submit to the U.S. Department of Housing and Urban Development (Ichtertz, Holt, Baker)

Minute Order No. 19-18: Held public hearing and approved recommended action.

MOTION: Sandy. SECOND: Neu. AYES: Arnold, Lansburgh, Neu, Sandeen, Sandy, Vanderford, Walters.

REGULAR AGENDA

10. Receive Comments from CEO

Received the following comments from CEO Lisa Baker:

- Update on the Family Unification and Mainstream Vouchers (checking availability from the waitlist)
- Beginning the first week of April, Lisa will be in Wash DC for the National Budget Discussion and as vice-chair for the Fannie Mae Duty to Serve Council, she will be meeting at Fannie Mae headquarters to talk about developing new financial tools specifically for housing authorities. In addition, she has been asked to make a presentation on public/private partnerships to a public/private partnership.

11. Receive Comments from Commissioners

Received the following comments from Commissioners:

- Commissioner Lansburgh was interested in knowing what the current administration's intentions were in addressing housing, to which Lisa Baker explained that the president's budget includes a cut to HUD of 17%, which really impacts them. Congress is usually a friend to housing authorities, as housing is a public issue, not a partisan one.
- Lisa Baker explained what the flyer for the upcoming Yolo County Annual Fair Housing Conference was about in answer to Commissioner Sandeen's question. Legal Services of Northern California puts on this Fair Housing Conference and YCH is the principal funder for this conference, with support through the cities of Davis and Woodland through the Community Development Block Grant Program. This conference is specifically geared to educate private landlords throughout the jurisdiction so they can be up-to-date on housing laws.

ADJOURNMENT

Next meeting is April 17, 2019 at 3:00 p.m.

Yolo County Housing
Yolo County, California

To: Co. Counsel ✓
Yolo County Housing ✓

CONSENT CALENDAR

Excerpt of Minute Order No. 19-20 Item No. 6, of the Yolo County Housing meeting of April 17, 2019.

MOTION: Neu. SECOND: Sandeen. AYES: Arnold, Neu, Sandeen, Vanderford, Walters. ABSENT: Lansburgh, Sandy.

6. Review and Accept Proposal to Provide Audit Services and Authorize the CEO to Negotiate and Execute an Agreement with CohnReznick (Gillette, Inman)

Approved recommended action on Consent.



Yolo County Housing

147 W. Main Street Woodland: (530) 662-5428
WOODLAND, CA 95695 Sacramento: (916) 444-8982
TTY: (800) 545-1833, ext. 626

DATE: April 17, 2019

TO: YCH Housing Commission

FROM: Lisa A. Baker, Chief Executive Officer

PREPARED BY: Scott Inman, Senior Accountant

SUBJECT: Review and Accept the Proposal of CohnReznick to Provide Audit Services and Authorize the CEO to Negotiate and Execute an Agreement

RECOMMENDED ACTIONS:

Staff recommends that the Board of Commissioners:

- 1) Review and accept the proposal from CohnReznick to provide audit services to YCH; and
- 2) Authorize the CEO to work with legal counsel to negotiate and execute an agreement with CohnReznick to provide these services beginning with the fiscal year ending June 30, 2019.

BACKGROUND/DISCUSSION:

Proposals

Staff prepared a Request for Proposal to provide audit services for the next three (3) years (2018-19 through 2020-21 fiscal years) with an option to extend an additional two (2) years (2021-22 through 2022-23 fiscal years), which was distributed to eight (8) audit firms compiled from referrals and RFP request list since the last RFP was issued in 2014. Receipt of this RFP document by each of the requestors was confirmed.

After receiving only a single proposal from CohnReznick, staff reached out to the other seven firms to ensure that their submissions had not been misplaced or lost in the mail. Of these prospective firms, we got a formal response from only one firm

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confirming that they would not be submitting a proposal. The other six firms were non-responsive.

Analysis

Due to the receipt of a single RFP submission by our current audit firm, the proposal was not reviewed or rated according to the criteria outlined in the RFP but rather in the completeness of their written responses, past performance with YCH, and the stated pricing for services compared to prior costs incurred.

The proposal from CohnReznick is very detailed with respect to their explanation of various aspects of what was requested in the RFP. Based on prior experience and internal discussions, staff believes that the audit hours proposed by our current audit firm (590 total) is realistic for the current structure, level of control, and reporting capabilities of the Agency. Any additional work required due to changes to YCH structure, complexity, or additional regulatory requirements may result in increased costs during the life of the agreement.

Over the past eight years, CohnReznick staff has been instrumental in helping YCH staff improve financial and controls while reducing the annual audit cost from a high of just over \$70,000 per year in its first few years to the prices noted in the table below - despite the increased complexity of programming, additional compliance requirements, and adding several new programs at YCH. In addition, CohnReznick worked with YCH staff over that same time period to eliminate the last legacy finding remaining from the longstanding issues it faced due to the actions of its prior administration.

Fiscal Impact:

Staff believes that the proposed total fees per the following table are reasonable and closely follow the current pricing plus an inflation factor over the next 5 years, assuming the option to extend for an additional two years is actually chosen.

YE 6/30/19	YE 6/30/20	YE 6/30/21	YE 6/30/22	YE 6/30/23
\$58,000	\$59,200	\$60,300	\$61,600	\$62,800

Conclusion:

Staff recommends acceptance of the CohnReznick proposal and that the Board authorize the CEO to work with legal counsel to negotiate and execute an agreement for audit

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services over the next three years beginning with the fiscal year ending June 30, 2019 with an option to extend for an additional two years.

Attachment: CohnReznick Audit Proposal

A Proposal to Provide Audit Services

Prepared for



March 7, 2019

CohnReznick
ADVISORY • ASSURANCE • TAX



CohnReznick LLP
FEIN: 22-1478099
License #: 5841

Contact: Ahamadou Alainchar Bocar, CPA
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Phone: 916-930-5722
Fax: 916-930-5743
Address: 400 Capitol Mall
Suite 900
Sacramento, CA 95814



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CohnReznick is the Clear Choice for You 35



3. Completed Certification and Representations of Offerors Non-Construction Contract (HUD-5369-C) at Exhibit B

Certifications and Representations of Offerors Non-Construction Contract

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

Public reporting burden for this collection of information is estimated to average 5 minutes 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.

This form includes clauses required by OMB's common rule on bidding/offering procedures, implemented by HUD in 24 CFR 85.36, and those requirements set forth in Executive Order 11625 for small, minority, women-owned businesses, and certifications for independent price determination, and conflict of interest. The form is required for nonconstruction contracts awarded by Housing Agencies (HAs). The form is used by bidders/offerors to certify to the HA's Contracting Officer for contract compliance. If the form were not used, HAs would be unable to enforce their contracts. 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.

1. Contingent Fee Representation and Agreement

(a) The bidder/offeror represents and certifies as part of its bid/offer that, except for full-time bona fide employees working solely for the bidder/offeror, the bidder/offeror:

- (1) has, has not employed or retained any person or company to solicit or obtain this contract; and
- (2) has, has not paid or agreed to pay to any person or company employed or retained to solicit or obtain this contract any commission, percentage, brokerage, or other fee contingent upon or resulting from the award of this contract.

(b) If the answer to either (a)(1) or (a) (2) above is affirmative, the bidder/offeror shall make an immediate and full written disclosure to the PHA Contracting Officer.

(c) Any misrepresentation by the bidder/offeror shall give the PHA the right to (1) terminate the resultant contract; (2) at its discretion, to deduct from contract payments the amount of any commission, percentage, brokerage, or other contingent fee; or (3) take other remedy pursuant to the contract.

2. Small, Minority, Women-Owned Business Concern Representation

The bidder/offeror represents and certifies as part of its bid/offer that it:

- (a) is, is not a small business concern. "Small business concern," as used in this provision, means a concern, including its affiliates, that is independently owned and operated, not dominant in the field of operation in which it is bidding, and qualified as a small business under the criteria and size standards in 13 CFR 121.
- (b) is, is not a women-owned small business concern. "Women-owned," as used in this provision, means a small business that is at least 51 percent owned by a woman or women who are U.S. citizens and who also control and operate the business.
- (c) is, is not a minority enterprise which, pursuant to Executive Order 11625, is defined as a business which is at least 51 percent owned by one or more minority group members or, in the case of a publicly owned business, at least 51 percent of its voting stock is owned by one or more minority group members, and whose management and daily operations are controlled by one or more such individuals.

For the purpose of this definition, minority group members are:

(Check the block applicable to you)

- Black Americans Asian Pacific Americans
- Hispanic Americans Asian Indian Americans
- Native Americans Hasidic Jewish Americans

3. Certificate of Independent Price Determination

(a) The bidder/offeror certifies that—

- (1) The prices in this bid/offer have been arrived at independently, without, for the purpose of restricting competition, any consultation, communication, or agreement with any other bidder/offeror or competitor relating to (i) those prices, (ii) the intention to submit a bid/offer, or (iii) the methods or factors used to calculate the prices offered;
- (2) The prices in this bid/offer have not been and will not be knowingly disclosed by the bidder/offeror, directly or indirectly, to any other bidder/offeror or competitor before bid opening (in the case of a sealed bid solicitation) or contract award (in the case of a negotiated solicitation) unless otherwise required by law; and
- (3) No attempt has been made or will be made by the bidder/offeror to induce any other concern to submit or not to submit a bid/offer for the purpose of restricting competition.

(b) Each signature on the bid/offer is considered to be a certification by the signatory that the signatory:

- (1) Is the person in the bidder/offeror's organization responsible for determining the prices being offered in this bid or proposal, and that the signatory has not participated and will not participate in any action contrary to subparagraphs (a)(1) through (a)(3) above; or
- (2) (i) Has been authorized, in writing, to act as agent for the following principals in certifying that those principals have not participated, and will not participate in any action contrary to subparagraphs (a)(1) through (a)(3) above (insert full name of person(s) in the bidder/offeror's organization responsible for determining the prices offered in this bid or proposal, and the title of his or her position in the bidder/offeror's organization);
(ii) As an authorized agent, does certify that the principals named in subdivision (b)(2)(i) above have not participated, and will not participate, in any action contrary to subparagraphs (a)(1) through (a)(3) above; and



(iii) As an agent, has not personally participated, and will not participate in any action contrary to subparagraphs (a)(1) through (a)(3) above.

(c) If the bidder/offeror deletes or modifies subparagraph (a)2 above, the bidder/offeror must furnish with its bid/offer a signed statement setting forth in detail the circumstances of the disclosure.

4. Organizational Conflicts of Interest Certification

(a) The Contractor warrants that to the best of its knowledge and belief and except as otherwise disclosed, it does not have any organizational conflict of interest which is defined as a situation in which the nature of work under a proposed contract and a prospective contractor's organizational, financial, contractual or other interest are such that:

- (i) Award of the contract may result in an unfair competitive advantage;
- (ii) The Contractor's objectivity in performing the contract work may be impaired; or
- (iii) That the Contractor has disclosed all relevant information and requested the HA to make a determination with respect to this Contract.

(b) The Contractor agrees that if after award he or she discovers an organizational conflict of interest with respect to this contract, he or she shall make an immediate and full disclosure in writing to the HA which shall include a description of the action which the Contractor has taken or intends to eliminate or neutralize the conflict. The HA may, however, terminate the Contract for the convenience of HA if it would be in the best interest of HA.

(c) In the event the Contractor was aware of an organizational conflict of interest before the award of this Contract and intentionally did not disclose the conflict to the HA, the HA may terminate the Contract for default.

(d) The Contractor shall require a disclosure or representation from subcontractors and consultants who may be in a position to influence the advice or assistance rendered to the HA and shall include any necessary provisions to eliminate or neutralize conflicts of interest in consultant agreements or subcontracts involving performance or work under this Contract.

5. Authorized Negotiators (RFPs only)

The offeror represents that the following persons are authorized to negotiate on its behalf with the PHA in connection with this request for proposals: (list names, titles, and telephone numbers of the authorized negotiators):

6. Conflict of Interest

In the absence of any actual or apparent conflict, the offeror, by submission of a proposal, hereby warrants that to the best of its knowledge and belief, no actual or apparent conflict of interest exists with regard to my possible performance of this procurement, as described in the clause in this solicitation titled "Organizational Conflict of Interest."

7. Offeror's Signature

The offeror hereby certifies that the information contained in these certifications and representations is accurate, complete, and current.

Signature & Date:

March 07, 2019

Typed or Printed Name:

Ahamadou Alainchar Bocar, CPA

Title:

Partner



4. Transmittal Letter

March 7, 2019

Mr. Scott Inman
Senior Accountant
Yolo County Housing
147 W. Main Street
Woodland, CA 95695

Dear Mr. Inman:

On behalf of CohnReznick, we are pleased to present this proposal to Yolo County Housing (YCH) to provide annual financial audit and tax return services for the three (3) fiscal years ending June 30, 2019, 2020, and 2021 with two (2) additional one year options including years ending June 30, 2022 and 2023. If we are selected to continue as your firm of choice, we are confident that we will continue to exceed your expectations. As evidenced in our breadth of experience and unique attributes we have summarized our qualifications within this transmittal letter and are honored once again with the opportunity to continue to service YCH.

Having worked with YCH for many years, we are very familiar with your operations, and the challenges you face as a public housing authority. As one of the largest accounting tax and advisory firms in the United States, CohnReznick can service your many needs with a breadth of services easily comparable to the Big Four or other large national firms in addition to providing the one-on-one service necessary to exceed your expectations. Additionally, we have a strong presence and solid reputation with affordable housing entities, public housing authorities, and other governmental agencies that account for a sizeable portion of our revenue.

- We have successfully serviced YCH and similar Public Housing Authorities (PHA) clients. As such, we will leverage our unparalleled housing authority experience and incumbent understanding of YCH, thus our efficiency to complete your audits on time will far exceed that of our competitors.
- We understand your needs and are prepared to render audit services in accordance with Generally Accepted Governmental Auditing Standards (GAGAS), OMB Uniform Guidance, Generally Accepted Auditing Standards (GAAS), and all other applicable Federal and state laws and regulations.
- Your assembled engagement team takes a vastly different audit approach than most other accounting firms. We take pride on the amount of time we spend on-site and in the amount of partner involvement in the audit process. We have found that being on-site for the majority of fieldwork helps foster stronger working relationships with client staff, reduces the inherent inefficiencies that working remotely can bring, and increases the value-added nature of our services by having the managers and partners involved to provide insights for improvements.
- The team we have assembled for YCH has extensive national PHA, affordable housing and project development auditing experience. Our team members have been actively involved in PHA audits within the past 15 years, including YCH's engagement. These audits range in size from approximately \$2 million in federal funds to in excess of \$250 million in federal funds. We are confident that we have assembled the best team possible to suit YCH's needs properly and for future audit and accounting endeavors.
- At any point in the engagement, CohnReznick can add to your audit team if additional experienced resources are needed. As a firm, we have dozens of other experienced PHA auditors. As further indication of our depth of experience and commitment to PHAs, CohnReznick has 10 experienced PHA audit partners in six (6) offices, whose counsel can be attained should the need arise.



As one of the largest accounting firms in the U.S., and as a firm focused on serving public housing authorities and the affordable housing industry, CohnReznick is uniquely qualified to provide the level of service and type of industry expertise that YCH requires. CohnReznick clients include public housing authorities, finance agencies, developers, property management companies, construction contractors, service providers, mortgage lenders, corporate/institutional investors, for-profits and non-profits, buyers, sellers, and clients who own and/or manage properties that either utilize low-income housing tax credits or properties financed and/or subsidized under virtually every HUD housing program. Our expertise includes financial projections, cost certifications, development finance, mortgage insurance, internal controls, and audit and tax issues all related to making public housing financially feasible and successful.

Thank you for the opportunity to propose. We look forward to continuing and strengthening our mutually beneficial business relationship with YCH. After your review of our proposal, if you have any questions or would like additional information, please do not hesitate to contact us directly.

We will not be seeking Section 3 business classification.

I am authorized to make representations and negotiate on behalf of the Firm. This offer is valid for 90 days after submittal.

Sincerely,

A handwritten signature in black ink that reads "Ahamadou Alainchar Bocar".

Ahamadou Alainchar Bocar, CPA
Partner
400 Capitol Mall
Suite 1200
Sacramento, CA 95814
P:916-930-5722
E: Ahamadou.Bocar@cohnreznick.com



5. Information about the Firm

5.A. Firm Profile



CohnReznick is a national audit, tax, and business advisory firm founded in 1919. As one of the top accounting firms in the United States, CohnReznick provides forward-thinking service across nearly two dozen industries and serves businesses ranging from multigenerational family-run enterprises to public companies in the Fortune 1000.

We have the deep resources and technical acumen of a large national accounting firm without sacrificing the hands-on, entrepreneurial approach that today's dynamic business environment demands. This combination allows us to offer the proactive insight and guidance our clients need as they grow and evolve.

CohnReznick has developed specialized practices in key industries, including public housing authorities and affordable housing, allowing us to specifically target and provide relevant service offerings and knowledgeable personnel to each client. Because of our depth of resources across service lines, we serve in a variety of client service roles, including primary auditor, advisor, tax consultant, and other specialized roles. In addition to solid capabilities in core practice areas, CohnReznick has expanded the breadth of our service offerings in response to our clients' needs. We foster collaborative connections across every level and branch of our organization so that the professionals who will serve you will have access to our firm-wide depth of resources.

ACCOUNTING AND ASSURANCE SERVICES

- Audits, Reviews, and Compilations
- Employee Benefit Plans
- IFRS
- SOC 1(SSAE 16), 2, and 3 Examinations
- Agreed-upon Procedures
- Accounting Outsourcing and Consultations
- Public Company Services
- IT Audit and Controls Review

TAX SERVICES

- Tax Compliance and Preparation
- Strategic Tax Planning
- Corporate Tax Outsourcing
- Private Clients
- Federal Tax
- Trust and Estate
- International Tax
- State and Local Tax
- Transfer Pricing
- Cost Segregation Studies
- New Market Tax Credits
- Tax Specialty Services
- Tax Credit Advisory

ADVISORY

- Bankruptcy and Restructuring
- Computer Forensics and eDiscovery
- Cybersecurity
- Forensic and Litigation
- Governance, Risk and Compliance
- Government and Public Sector
- Real Estate Advisory / NOI Strategies
- Technology and Digital Services
- Valuation



To ensure each client relationship is compliant with all regulatory, ethics, and independence standards, CohnReznick has organized several ventures into CohnReznick Affiliated Companies. By coupling our internal capabilities with highly reputable external organizations, we are able to offer consulting services related to employee benefits, investment, real estate, insurance, risk management, wealth management, and technology.

AFFILIATED COMPANIES



- Capital Markets Securities
- CohnReznick Benefits Consultants
- CohnReznick UIC Insurance Consulting, Inc.
- CohnReznick Real Estate LLC
- CohnReznick Wealth Management LLC
- WJ Technologies

With 25 offices throughout the U.S. and abroad, local engagement teams leverage our Firm-wide resources and deliver close, personal service.



Also:

- Cayman Islands*
- Chennai, India*
- Sydney, Australia*
- The Hague, The Netherlands*
- Nexia International—The tenth largest provider of audit and advisory services in the world. The network includes more than 20,000 professionals in 565 offices operating in over 100 countries.

*Foreign offices are subsidiaries of CohnReznick



5.B. Proposed Personnel

The professionals we have selected for this engagement have extensive experience performing financial and single audits for PHAs such as YCH.

Biographies have been included in “Item 10. Proposed Staff”

Partners and senior professionals will be responsible for the coordination of the engagement. Thus, we rely on a team of experienced professionals who plan, supervise and deliver at every stage of the engagement. All team members will be active throughout the engagement so that everyone understands your needs. Our approach to turnover, should it occur, is to have each member of the team “step down” and function at a lower level. Our understanding of your needs allows us to continue the engagement without any delays.

5.C. Firm Licensing and Continuing Education

CohnReznick is properly licensed and registered to conduct business and perform accounting services in California; **the Firm’s California CPA license is 5841**. Furthermore, all staff members manager and above are required to be licensed in the state in which they practice.

Regarding training, each partner and member of the professional staff of CohnReznick is required to complete the required hours of continuing professional education as outlined in the manuals of the PCPS Firm Practice Center and U.S. Securities and Exchange Commission (SEC) Sections of the American Institute of Certified Public Accountants (AICPA) Division for CPA Firms, the AICPA membership and other state requirements. Additionally, those involved in audits subject to Generally Accepted Government Auditing Standards (GAGAS) must also comply with the continuing education requirements included in GAGAS. This includes completing 80 hours of continuing education and training every two years, of which at least 24 hours are to be in subjects directly related to government auditing.

As a member of the AICPA’s Government Audit Quality Center (GAQC), CohnReznick maintains criteria to ensure compliance with GAQC, thus enhancing our understanding of Yellow Book and Uniform Guidance audits. These control measures contribute to the quality of our service and are enforced in a routine manner. Additionally, our firm also receives access to the premium resources on the GAQC website, including webinars, archived issues of GAQC newsletters and alerts, practice tools, the online member discussion forum, and other resources.

To encourage and assist staff in their professional growth, CohnReznick provides a minimum of 40 hours of continuing professional education per year for each professional staff person. Most of our professional staff far exceeds this minimum. Our Firm provides AICPA approved training in the specific areas of “Auditing State and Local Governments” and “Audits Conducted in Accordance with the Uniform Guidance.” These courses are required of those staff working on our government clients.



Governmental Accounting and Auditing Training Program

A key component of our quality control efforts is our training program. The most important objective of our program and its related courses is to provide each person with the skills required to function effectively on an engagement.

Accordingly, our courses are practice oriented and are taught by seasoned professionals with in-depth knowledge of the subject matter. These courses are both skill and industry specific and provide information on accounting, auditing and tax issues. During the last calendar year, the firm provided numerous in-house seminars on governmental accounting and auditing. The following listing includes a sample of what was provided:

- Government Auditing Standards - the Yellow Book
- Governmental Accounting and Auditing Update
- Auditing under OMB Uniform Guidance
- Auditing Update - HUD-financed projects

5. D. Independence with regard to YCH

CohnReznick monitors independence issues very closely. We have determined that no relationships or other circumstances exist between the Firm and YCH that would impair or appear to impair the Firm's independence as defined by generally accepted auditing standards. In the event we become aware of any circumstances that would affect the Firm's duty to conduct the audit in an objective and impartial manner, we will immediately advise YCH.

5. E. Peer Review Report

CohnReznick affirms that as an independent public accounting firm registered with the Public Company Accounting Oversight Board and as a member of the Center for Audit Quality of the American Institute of Certified Public Accountants, CohnReznick undergoes triennial peer reviews of our audit and accounting practices. We are proud to say that in our most recent peer review, CohnReznick received a peer review rating of "pass," the highest of the three ratings issued, indicating that our firm adheres to the highest standards of the profession.



Report on the Firm's System of Quality Control

To the Partners of CohnReznick, LLP and the National Peer Review Committee:

We have reviewed the system of quality control for the accounting and auditing practice of CohnReznick, LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended June 30, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans and examinations of service organizations (SOC 1 and SOC 2 engagements).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of CohnReznick, LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended June 30, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. CohnReznick, LLP has received a peer review rating of *pass*.

Baker Tilly Vorchaw Krause, LLP

Minneapolis, Minnesota
December 1, 2017





American Institute of CPAs
220 Leigh Farm Road
Durham, NC 27707-8110

December 07, 2017

Frank Longobardi
CohnReznick LLP
1301 Avenue OF The Americas , FL 7
New York

Dear Frank Longobardi:

It is my pleasure to notify you that on December 07, 2017, the National Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2020. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation and support of the profession's practice-monitoring programs.

Sincerely,

A handwritten signature in black ink that reads "Michael Fawley".

Michael Fawley
Chair - National PRC
nprc@aicpa.org 919-402-4503
National Peer Review Committee

CC: Jeffrey Gendreau, Steven Schenkel

Firm Number: 900010013024

Review Number: 532551



6. Prior Experience with Public Housing Authorities

Our experience includes conducting audits in accordance with the standards for financial audits contained in *Government Auditing Standards* (the *Yellow Book*) issued by the Comptroller General of the United States, the requirements of the Single Audit Act Amendments of 1996 (Single Audit Act), and the provisions of U.S. Office of Management and Budget's *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, which is referred to as the Uniform Guidance. The audit team assigned to YHC has experience planning and conducting audits under the Uniform Guidance and the applicable provisions of the Single Audit Act Compliance Supplement. Our individuals are recognized for their technical expertise with governmental audits under the Uniform Guidance and Single Audit Act.

In addition, CohnReznick:

- Audits 25% of the top 20 housing authorities in the country in terms of annual federal expenditures per the Federal Audit Clearinghouse
- Audits \$4.8 Billion in federal funds, with \$1.3 Billion of that through housing authority clients;
- In terms of volume of federal funds audited, is #2 in the country;
- Assists management in the preparation of appropriate required schedules to be included as supplementary information in the audited financial statements (Combining Schedules of YCH, its nonprofit New Hope CDC) and the required supplemental information under GASB 68 and GASB 75 and the Capital Fund Program Actual Modernization Cost Certificates;
- Assists management in the preparation of the final Financial Data Schedule (FDS) submission;
- Determines major and non-major programs and, if applicable, the determination of low-risk programs;
- Assists management in the implementation of new Governmental Accounting Standards Board (GASB) Statements;
- Evaluates the effectiveness of existing internal controls implemented by management, identifying additional internal controls that should be implemented, and communicating deficiencies to management via a management letter or other memorandum;

CohnReznick by the Numbers

Annually audit \$4.8 billion in Federal funds.

In the past two years we have completed over 3,300 audits subject to Government Auditing Standards, including over 50 PHA audits.

For 2013, according to the Federal Audit Clearinghouse, we have performed 327 single audits in compliance with the requirements of OMB Circular A-133.

Completed over 80 *Public Housing Authority* (PHA) audits in the last four years.

Most notably, CohnReznick completes an average 15 - 20 PHA audits annually. These audits have included some smaller PHAs and many large PHAs. The time incurred on these audits has ranged from approximately 300 hours to 2,300 hours. At CohnReznick, we understand that each clients' needs and technological capabilities are different, thus each engagement's budgeted time will vary. We are very flexible when it comes to scheduling time on-site or working from our offices to complete our audits by our clients' deadlines and with as little disruption as possible to their day-to-day operations.

In addition, the following list exemplifies our extensive experience with Housing Authorities across the country providing audit, tax and business advisory services. We provide each Housing Authority with the attention and experience each engagement and client deserves.



Below is a sample of some PHAs we service:

- San Diego Housing Commission, CA
- Housing Authority of the County of San Bernardino, CA
- Yolo County Housing, CA
- Cook Inlet Housing Authority, AK
- Housing Authority of New Orleans, LA
- Houston Housing Authority, TX
- Charleston-Kanawha Housing Authority, WV
- Housing Authority of the County of San Bernadino, CA
- Winder Housing Authority, GA
- Decatur Housing Authority, GA
- Denver Housing Authority, CO
- Housing Authority of the Town of Greenwich, CT
- Charlotte Housing Authority, NC
- Houma-Terrebonne Housing Authority, LA
- Housing Authority of Winston-Salem, NC
- Atlanta Housing Authority, GA
- Port Arthur Housing Authority, TX
- Housing Authority of Savannah, GA
- Dallas Housing Authority, TX
- Miami-Dade Public Housing and Community Development, FL
- Housing Authority of the County of Santa Clara, CA
- Biloxi Housing Authority

Active Industry Involvement

Keeping abreast on the current issues and challenges, our professionals remain actively involved with national and local chapter real estate, affordable housing and governmental industry associations and are often sought after as speakers, moderators and thought leaders.

Related associations in which CohnReznick representatives are actively involved include:

- Affordable Housing Association of Certified Public Accountants (RRHACPA)
- National Association of Housing and Redevelopment Officials (NAHRO)
- American Society of Association Executives and the Center for Association Leadership
- Associated Builders & Contractors
- Associated General Contractors
- Construction Financial Management Association
- DC Building Industry Association
- Finance and Accounting Roundtable
- Housing Association of Nonprofit Developers (HAND)
- Institute for Responsible Housing Preservation (IRHP)
- Institute of Real Estate Management
- International Council of Shopping Centers
- Metropolitan Subcontractors Association
- National Affordable Housing Management Association (NAHMA)
- National Association of Industrial and Office Properties
- Public Housing Authorities Directors Association (PHADA)
- National Association of Local Housing Finance Agencies (NALHFA)
- National Association of Real Estate Investment Trusts
- National Council of Real Estate Investment Fiduciaries
- National Council of State Housing Agencies (NCSHA)
- National Housing and Rehabilitation Association (NH&RA)
- National Housing Conference (NHC)
- National Leased Housing Association (NLHA)
- National Low Income Housing Coalition (NLIHC)
- National Multi-Housing Council (NMHC)
- Pension Real Estate Association
- National Association of Home Builders
- The Urban Land Institute (ULI)

Additionally, we participate in, attend, sponsor, and speak at various national and regional conferences including Cal-ALHFA, NAHRO, PHADA and NH&RA conferences.



Uniform Guidance Experience

As stated previously, CohnReznick has extensive experience conducting audits in accordance with the standards for financial audits contained in *Government Auditing Standards*, otherwise known as the “Yellow Book”, issued by the Comptroller General of the United States; the requirements of the Single Audit Act Amendments of 1996 (the “Single Audit Act”); and the provisions of U.S. Office of Management and Budget’s *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, which is referred to as the Uniform Guidance. In fact, in terms of total volume of audits, we are #2 in the country.

We have particular expertise auditing governmental and not-for-profit organizations receiving federal funds. Currently, CohnReznick performs more than 1,500 audits annually in accordance with *Government Auditing Standards*. As such, CohnReznick routinely participates in Quality Assurance Reviews from government oversight agencies, as well as internal and external SEC practice peer reviews.

Annually, we perform financial, compliance, and performance audits in accordance with generally accepted auditing standards and guidelines set forth by: American Institute of Certified Public Accountants (AICPA), Government Accountability Office (GAO), Governmental Accounting Standards Board (GASB), Federal Accounting Standards Advisory Board, the U.S. Department of Housing and Urban Development (HUD), and many various state regulatory agencies. CohnReznick prides itself on success and efficiency in audits of entities receiving government grants, awards, contracts, and other assistance.

CohnReznick utilizes a top-down, risk-based approach for many organizations, including those subject to Uniform Guidance government audit regulations. This top-down, risk-based approach sets a scope based on entity-level controls, such as control environment, financial reporting risk assessment, information and communication controls, and financial reporting competencies. In conjunction with the financial statement audit, we also document and, where deemed appropriate, test controls of applicable areas.

GASB Expertise

Recently, your engagement team has assisted several public housing clients in fulfilling their GASB 34, 61, 63, 65, 68 and 75 reporting requirements as well as increasing the quality of their overall financial reporting process. Our experience with HUD, state and local reporting and compliance requirements, coupled with an intimate knowledge of housing authorities’ operational and accounting issues, contributes to CohnReznick’s unmatched respect in the public housing industry. CohnReznick has assisted numerous governmental entities with new GASB pronouncements. We provide classes on GASB with topics including federal and related costing issues, bond issuance, and internal controls (including IT controls).

HUD Experience

The collective experience of the accounting and real estate professionals of CohnReznick makes the firm one of the nation’s deepest pools of knowledge in affordable housing, particularly about HUD financed properties. CohnReznick is one of the largest providers of audited financial statements filed with HUD and other regulatory bodies in the country. Our services offer a number of benefits:

- We currently service more than 1,200 HUD-insured or Section 8 properties located throughout the United States and Puerto Rico, who utilize federal, state and local financing programs, including various HUD subsidies and financing programs.
- We have addressed virtually every major accounting and reporting issue affecting the affordable housing industry, and we work continuously with our clients to generate information on management and performance “Best Practices” within the affordable housing industry.

We are actively involved in monitoring changes implemented under HUD’s various housing programs and assist our clients in implementing and capitalizing on recent changes to these programs.



Low Income Housing Tax Credits (LIHTC) Experience

CohnReznick has earned its reputation as an industry leader in connection with many of the federal tax credit and community development programs, specifically the LIHTC program. Since the inception of the LIHTC program, we have been at the forefront and have been an active participant in shaping the evolution of the LIHTC program. Since the addition of Section 42 to the U.S. Tax Code in 1986, the majority of new affordable housing developments, both new construction and rehabilitation, have used low income housing tax credits. CohnReznick prepares applications on behalf of developers for project financing and tax credit allocations in accordance with each state's procedures and Qualified Allocation Plans. Our professional staff will be available to provide LIHTC development consulting to YHC as needed and requested. CohnReznick will be your LIHTC business advisor and provide you with the technical expertise you will need to achieve your goals.

We perform the following services to our affordable housing and LIHTC clients:

- Represent clients in all areas of affordable housing including property managers, partnerships, developers, owners, syndicators, investors, mortgage companies, HUD, state agencies, PHAs and others
- Serve over 5,000 affordable housing entities
- Represent approximately 60 percent of the equity providers to affordable housing in the Nation
- Submit over 1,000 REAC filings annually
- Provide audit and tax services to over 5,000 real estate entities, including institutional and corporate investment companies
- Serviced billions of dollars in federally funded programs

Experience with HUD Programs Administered by PHAs

CohnReznick has audited nearly every federal program administered by Housing Authorities. The PHAs audited by your client service team in the past 3 years had annual federal expenditures from \$2 million to \$274 million with the following major programs:

- Public & Indian Housing: CFDA 14.850 - Operating Subsidy for AMPs
- Housing Voucher Cluster: CFDA 14.871 - Section 8 HCV; CFDA 14.879 - Mainstream Vouchers; VASH Program, and CFDA 14.880 - Family Unification Program (FUP)
- Capital Fund Cluster: CFDA 14.872 - Public Housing Capital Fund; CFDA 14.884 - Public Housing Capital Fund Competitive (ARRA); and CFDA 14.885 - Public Housing Capital Fund (Formula) (ARRA)
- Section 8 Moderate Rehabilitation - Single Room Occupancy: CFDA 14.249
- Section 8 Moderate Rehabilitation: CFDA 14.856
- Move To Work Demonstration Program: CFDA 14.881
- CDBG Cluster: CFDA 14.218 including CDBG and Neighborhood Stabilization Programs
- HOME Program: CFDA 14.239
- Homelessness Prevention and Rapid Re-Housing Program under ARRA: CFDA 14.257
- Shelter Plus Care: CFDA 14.238
- Continuum of Care: CFDA 14.267
- HOPE VI Urban Revitalization Program: CFDA 14.866
- Choice Neighborhoods Implementation Grants: CFDA 14.889
- Rental Assistance Demonstration (RAD) program
- Section 8 Contract Administration



CohnReznick's Cost Certification Services/Experience

Our professionals have performed HUD cost certifications, compliance, and operational audit compliance for more than 35 years. Our leaders have directed government housing program audits for numerous developer clients, including LIHTC Allocation Committee Final Cost Certifications in all 50 States, contractor and mortgage cost certifications and operating audits as required by HUD, local governments and numerous state housing agencies.

CohnReznick maintains a national audit, tax, and cost certification practice in affordable and market rate housing. We perform thousands of audits of multifamily HUD, state agency, and tax credit properties annually. We are the firm of choice in preparing cost certifications for HUD for FHA insured loans, as well as various HFAs for LIHTC projects and are regularly endorsed by attorneys and national lenders.

Services regularly performed for syndicators, investors, PHA developers and general partners include:

- Audits of final cost certifications
- Preparation of final cost certification statement and assistance with related submissions
- Agreed upon procedures reports for investor or lender specified breakeven and debt service coverage ratio requirements
- Calculation of eligible basis
- Preparation of 10% tests for carryover allocations of tax credits
- Analysis of 10% carryover allocations performed by other firms
- Conduct audits and prepare tax returns on an ongoing basis for many of these projects

HUD Rental Assistance Demonstration (RAD) Services

For more than 35 years, CohnReznick has helped our clients obtain financing through HUD. Using a consultative approach, CohnReznick helps our clients determine which program to apply for based on the specified project. We can then help them receive the maximum benefit under the applicable program by guiding them through the application process, addressing HUD regulatory requirements, providing cost certifications, audited financial statements and other documentation, and leveraging applicable federal and state tax credits. We also maintain relationships with major HUD approved lenders and can assist developers in finding, and working with an industry leading lender.

PIH/REAC Submission

CohnReznick is one of the largest providers of audited financial statements filed with HUD and other regulatory bodies in the country. We participated in HUD's automation of the annual financial statement collection and review process. Several of our partners and managers were active in HUD's AFS Data Standardization Task Force and the HUD 2020 Reorganization Industry Workshops. We worked with HUD in its first pilot program for the electronic submission of financial statements and continued through the second pilot program. CohnReznick was one of the first firms to transmit successfully an annual audited financial statement electronically to HUD. From this experience, we created a proprietary information technology system to facilitate submissions and automate key functions.

All audit submissions have been accepted by HUD REAC. Including multifamily submissions, we submit over 1,000 REAC filings annually.



References

We have put some client references below which are all serviced from our Sacramento office.

Client Name	Length of Relationship	Contact Name	Contact Information
Yolo County Housing 147 West Main Street Woodland, CA 95695	2010 - Present	James D. Gillette, Director of Finance	Phone: 530-669-2222 Email: jgillette@ych.ca.gov
San Diego Housing Commission (MTW) 1122 Broadway, Suite 300 San Diego, CA 92101	2004 - Present	Tracey McDermott, Vice President & CFO	Phone: 619-578-7711 Email: traceymc@sdhc.org
Housing Authority of the County of San Bernardino (MTW) 715 East Brier Drive San Bernardino, CA 92408	2014 - Present	Maria G. Razo, Executive Director	Phone: 909-890-0644 Email: mgrazo@hacsb.com
Cook Inlet Housing Authority 3510 Spenard Road Anchorage, AK 99503	2004 - Present	Jeff Judd, Executive Vice President Real Estate	Phone: 907-793-3021 Email: jjudd@cookinlethousing.org
NeighborWorks Homeownership Center Sacramento Region 2411 Alhambra Blvd Suite 200 Sacramento, CA 95817	2017 - Present	Linda Carroll Chief Operating Officer	Phone: 916-452-5356 Email: linda@nwsac.org



7. Familiarity with Applicable Affordable Housing Regulations

CohnReznick is exceedingly experienced in the various rules and regulations surrounding the development and operation of affordable and market rate housing. From the low-income housing tax credit to tax-exempt bond finance, HUD funding, Section 8, and public housing, we are well-versed in the federal, state, and local legal and regulatory requirements and issues surrounding them. Indeed, in many cases, CohnReznick has been instrumental in the development of some of these regulations, whether in a state's qualified allocation plan for allocation of the housing credit, HUD requirements, or IRS rulings and pronouncements.

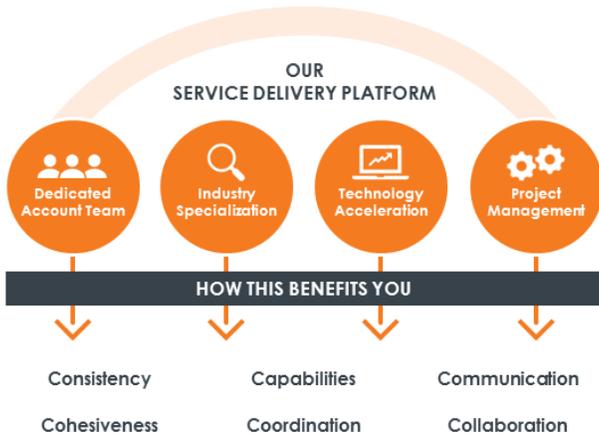
We have been involved in many developments which utilize multiple funding sources, with various permutations of the subsidies and financing involved, including:

- Low-Income Housing Tax Credits
- Tax-Exempt Bond Finance
- Rental Assistance Demonstration (RAD) Program
- HOME Investment Partnerships Program
- HOPE VI Public Housing Replacement
- Capital Fund Programs (CFP and CFFP)
- HUD Multifamily Programs (Sections 221, 223, 238, 202, and 811)
- Housing Choice Vouchers and HAP Contracts
- Annual Contribution Contracts
- New Markets Tax Credits and other CDFI Fund Programs

We have worked with these programs, often in addition to conventional financing structures. Our services include early strategic planning in order to ascertain the most advantageous structures to meet your goals and desired outcomes, and to ensure long term feasibility and viability. Our expertise and knowledge of the various structures, funding entities, and pertinent rules and regulations allow us to help you mix-and-match different programs, identify potential issues, and troubleshoot the structures to keep the developments in compliance with your various obligations.



8. Audit Approach and Timeline



When it comes to professional services, we know that success is predicated on the combination of industry-leading expertise and world-class client service. CohnReznick’s holistic approach to serve our clients hinges on a central point of contact that will lead an experienced engagement team with in-depth industry knowledge, and the diverse technical skills necessary to meet your service needs.

We will employ a well-coordinated team of senior-level professionals that will leverage our industry knowledge, proven service approach, and automated tools and technology to exceed your service expectations.

The size and diversity of our Assurance Services Practice has given us opportunity to research, design, and test our audit approach on a variety of organizations, which allows us to deliver a proven, but customized, approach adapted to the needs of each client. The knowledge we have gained through decades of experience has allowed us to tailor CohnReznick’s audit approach to yield maximum effectiveness and efficiency.

Proactive Planning

Effective planning is critical to ensuring a smooth and efficient audit. Accordingly, this stage is led by your engagement partner in coordination with each member of the engagement team to determine the nature, timing, and extent of the procedures for your audit. By identifying most potential problems before the audit, we are able to preemptively resolve issues that might otherwise impede our engagement. At CohnReznick, we emphasize planning in order to ensure an efficient audit engagement with minimal disruption to our clients’ staff.

Valuable Insights

Your engagement team will not only provide insightful management comments that focus on significant issues with impactful recommendations at year-end, but will identify accounting and reporting issues throughout the engagement. Partners, managers, and staff will be involved year-round, actively seeking ways to help enhance the management of operations and resolve accounting issues as they arise. They will not only communicate new audit and accounting pronouncements, HUD regulations, and industry related trends and best practices, but they will help you put these topics in context for your business. This vigilance allows for timely research and thoughtful solutions to issues

Seamless Continuity

CohnReznick will ensure a smooth continuity through expert leadership and stability of the team assigned to YCH. Immediately upon our appointment, we take a fresh look at your organization to evaluate systems and internal controls, account and operating policies, procedures and general business information to identify major areas of risk and new business activities and transactions. In addition, we focus on the objectives set forth by management and the techniques used to evaluate operations in designing our audit approach.

Ongoing Client Communication

We are dedicated to avoiding last minute “surprises” through a mindful, experience-driven engagement management approach that fosters frequent, open communication with our clients including:

- Periodic meetings to proactively inform and engage your management team
- Ad hoc meetings and telephone conversations as necessary to discuss financial and strategic challenges as they arise
- Industry-related newsletters, news alerts, and invitations to educational seminars periodically throughout the year
- Frequent communication and cooperation with staff to facilitate efficiency and timeliness



Service Approach

YCH will be serviced by an experienced engagement team with in-depth knowledge of public housing authorities, low-income housing tax credits, and other affordable housing programs. The size and diversity of our Assurance Services Practice has given us opportunity to research, design, and test our audit approach on a variety of organizations, which allows us to deliver a proven, but customized, approach tailored to each client.

Having successfully served clients such as YCH, we will leverage our industry expertise, proven audit approach, and automated tools to provide an objective audit with a minimal amount of disruption to YCH's staff. The knowledge we have gained through decades of experience serving organizations like YCH has allowed us to tailor CohnReznick's audit approach to yield maximum effectiveness and efficiency.

CohnReznick uses a risk-based methodology. Our approach incorporates procedures from the GAO *Yellow Book* standards as well as the GAO *Financial Audit Manual* (FAM). Necessary reviews of management, technical, and operational controls will be conducted through a combination of procedures, including observation, inquiry, inspection, reperformance, and other tests of key controls.

Project Management

CohnReznick utilizes a project management approach to coordinating the work to assure that progress is being made towards completion of the engagement and to ensure that the ultimate deadlines for final delivery are not missed. To accomplish this, we will establish a series of interim benchmark dates and milestones and will have meetings weekly, or more often if necessary, with YCH's personnel to review the status of the engagements and to develop strategies for overcoming obstacles to timely completion of services. The objective of these meetings is to identify potential problems early and to address them before they become critical. Your engagement partner, Ahamadou Alainchar Bocar, will be available for in-person meetings to review the work processes design and adjust as needed. In essence, we will develop a "critical path" and actively manage the engagement and the required progress to ensure successful completion. We do not let engagements languish; we push them through to a successful close.

Additionally, the engagement manager will provide weekly progress reports to the Finance Director and the Finance team. Included in these progress reports will be any issues encountered, any proposed audit adjustments, and any compliance or internal control comments that arise. Any exceptions encountered during our compliance or internal control testing will be immediately brought to your attention. You will be informed of any potential audit findings as soon as they are identified.

Audit Phases

Our audit approach, in general, is typically divided into the four phases: planning, interim fieldwork, year-end fieldwork, and report preparation.

- Planning - In many regards, the planning phase is a continuous process stretching from initial planning and scheduling to the final preparation of the report as the exact nature, timing and extent of our testing is constantly refined based on results from our testing and additional information we learn.
- Interim Fieldwork - During this phase, we perform most of our compliance testing, document and test the accounting system and internal controls, and perform some substantive testing of accounts where appropriate (for example, vouch fixed asset additions to supporting invoices). This encompasses accounting system and internal control documentation, IT assessments, accounting and IT internal control testing, and major federal program compliance and internal control testing.
- Year-End Fieldwork - This phase entails the bulk of our testing for financial statement account balances. Also, any open items from interim fieldwork will be addressed.



- Report Preparation - The financial statements and auditor's reports are drafted and reviewed with management. Upon approval by management, final versions of the reports are issued.

Audit Philosophy

Aspects of our engagement management that will ensure the highest quality audit, value-added services and seamless coordination with management include the following:

- Our partners are active with technical updates and sharing of information regarding technical information.
- We ensure continuity within the engagement team which leads to efficiencies and builds relationships year over year.
- We are very flexible and responsive to changes in circumstances throughout the engagement: We monitor the progress of our engagements regularly and are constantly making adjustments and changes to the audit plan based on results during the audit.
- We organize and coordinate information and tasks internally and with our clients, which makes for an efficient audit and minimal disruption to YCH.
- We maintain open and frequent communication throughout the year with YCH.
- We provide highly experienced professionals throughout the engagement.
- We address issues timely during the audit process in order to eliminate "surprises" at year-end.
- We will make the audit process as streamlined, automated, and technologically feasible as possible, which will include requesting all information to be provided by you in electronic format and using a paperless file.

Proactive Planning Approach

The planning stage is critical to ensure a smooth and efficient audit. During this stage, your engagement team will determine the nature, timing, and extent of the procedures for your audit. The engagement partner will be active in the planning process. By identifying most potential problems before the audit, we are able to preemptively resolve issues that might otherwise impede the engagement.

YCH will benefit from the depth of knowledge and experience of our professionals. The following are among the benefits you will find from our services:

- A well-planned, well-controlled audit that employs communication and cooperation with your staff to produce a high-quality, efficient product
- Periodic meetings to proactively inform and engage your management team
- An innovative style in which our partners, managers, and staff will be involved year-round, actively seeking and communicating ways to help enhance the management of operations and resolve issues as they arise
- A fresh look at your organization, which includes an evaluation of the accounting system and internal controls as an integral part of the overall engagement
- A thorough understanding of the applicable U.S. generally accepted accounting principles and a practical approach to industry implementation
- A fair and competitive fee arrangement



We will employ a unified audit and tax work flow approach. This will be accomplished through close coordination among the audit and tax professionals and by taking maximum advantage of our integrated systems. Our auditors will coordinate closely with our tax professionals during all phases of the engagement, thereby increasing the efficiency of the overall engagement.

PHA Audit Fieldwork and Sampling Approach

CohnReznick's approach to audits of PHAs is a highly tailored adaptation of standardized governmental audit programs. These programs have been modified to incorporate both CohnReznick's Audit Methodology and our expertise in auditing PHAs. These modifications serve two purposes: they streamline the audit procedures to make us more efficient; and, more importantly, they focus the audit procedures to make us more effective.

CohnReznick's planned methods for selecting transactions for sampling are as follows:

- Cash, cash equivalents and Investments - we will select accounts for confirmation with financial institutions
- Accounts payable disbursements - we will select a random sample of checks paid during the year and vouch to the supporting documents - invoices, purchase orders, etc. This sample will be made from all checks written during the year except for payroll checks.
- Payroll - we will select a random sample of payroll checks written during the year and vouch the payments to personnel files and timesheets or other appropriate documentation of hours worked.
- HCV client files - we will select a random sample of HCV checks written during the year to make selections of HCV client files to examine. If the HCV check is to a landlord for more than one program participant, we will select one of the participants to test. If the HCV check is to the participant for a utility allowance, we will select that participant to test.
- Public Housing client files - we will select a sample of tenants in public housing during the year to examine the client files for program eligibility.
- Journal entries - a sample of journal entries will be selected to test for compliance with internal control procedures as well as testing of "higher risk" journal entries for propriety.
- Perform program compliance testing under Uniform Guidance not addressed above.
- Our understanding of your internal control structure will be obtained through a combination of interviews with YCH's personnel, questionnaires, and walk-through procedures.
- We will determine the laws and regulations that are applicable to YCH through training in *Government Auditing Standards*, the Single Audit Act, and auditing of PHAs. We will monitor information posted to HUD's website and to the Massachusetts State Auditor's website. CohnReznick has a national audit and accounting group that is also responsible for monitoring changes in professional standards and audit requirements, and providing the professional staff with the required information.
- Based on our risk assessments, we will perform tests of financial statement account balances. This will include testing of source documents and confirmation of various information with vendors and other third parties.
- Additionally, we will use various analytical procedures to identify potential errors in the accounting records to test. Among these procedures are comparing account balances to the prior year and to budgets, and scanning the general ledger for large or unusual items.
- Concluding the audit includes review of legal letters, workpaper review, report preparation and review of draft reports with YCH's management.



The results of our fieldwork provide the basis for the issuance of our reports. All fieldwork will first be reviewed by a manager, before being reviewed by the engagement partner. Each resulting report and supporting workpapers will then be reviewed by concurring reviewer with substantial PHA audit experience. After the concurring review, we will then circulate a draft to YCH management for your approval, after which we will issue the report.

Computer Assisted Audit Techniques (CAATs)

In organizations with high volumes of transactions that are stored electronically, it is sometimes more efficient to use data extraction and analysis techniques, often referred to as Computer Assisted Audit Techniques (CAATs), to assist in auditing transactions. In some situations, labor-intensive tasks like stratifying data, checking mathematical accuracy, ageing transactions, identifying unusual items, selecting samples, etc., can be performed by the computer resulting in more efficient and effective results.

Communication Plan

As always, we are dedicated to avoiding last minute “surprises” through a mindful, experience-driven engagement management approach; hence, we believe in frequent, open communication with our clients. The engagement partner, Ahamadou Alainchar Bocar, and other key team members will conduct meetings with management throughout the entire audit engagement process to review the status of the engagement, as well as throughout the year, to bring management up-to-date on new audit and accounting pronouncements, HUD rules and regulations, and other industry related trends and best practices that we see in the market. We encourage inquiries from YCH throughout the engagement.

This same spirit of frequent and open communication with YCH’s accounting personnel will be extended to all communications with the key members of your management team. We welcome the chance to meet and discuss all aspects of our work at YCH and find that this open dialogue enhances the long-term working relationship with YCH. To this end, you will receive industry-related newsletters, news alerts, and invitations to educational seminars periodically throughout the year.

In addition to understanding the accounting system and records of YCH, we focus on the objectives set forth by management and the techniques used by management to evaluate operations in designing our audit approach.

Financial Statements Audit

Auditing standards generally accepted in the United States require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining on a test basis, evidence supporting the amounts, and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. The objective of this portion of the engagement will be the completion of the foregoing audits and, upon their completion and subject to their findings, the rendering of our reports.



As required by auditing standards generally accepted in the United States, we will plan and perform our audit to obtain reasonable, but not absolute, assurance about whether the financial statements are free of material misstatement, and our audit will be performed on a test basis as described. Accordingly, an audit is not a special examination to detect fraud, nor is any such audit a guarantee of the accuracy of the financial statements and is subject to the inherent risk that errors, irregularities (or other illegal acts), if they exist, might not be detected. If we become aware of any such matters during the course of our audit, we will promptly bring them to the attention of management. Should management then wish us to expand our normal auditing procedures, we would be pleased to develop a separate engagement for that purpose. Additionally, no extended services will be performed without prior written authorization of YCH.

Compliance Audit

In connection with the audit of YCH's accounts and records, we will apply auditing procedures as required by *Government Auditing Standards*. Based on the results, we will issue an Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting Based on an Audit of Financial Statements in Accordance with *Government Auditing Standards*, and an Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance. We will also prepare a Schedule of Findings and Questioned Costs and express an opinion on the Schedule of Expenditures of Federal Awards.

Auditor's Responsibilities

Annually, the Engagement Team Partner will provide detailed recommendations for improvement of existing processes/procedures and present the results of the audit to senior management and the Administrator. CohnReznick will prepare draft financial statements and audit reports for management's review and approval. We will print, bind, and distribute the audit reports and financial statements. In addition, we will be responsible for performing the required certification procedures related to the final FDS submission to REAC. We will also provide assistance in preparing the Management's Discussion and Analysis. Upon completion of the audit, we will also perform the necessary procedures related to the electronic submission of the Data Collection Form with the Federal Audit Clearinghouse.

Additional Information and Agreed Upon Procedures

After the compliance and financial statement testing has been completed, the next major hurdle for completing a PHA engagement is getting through the REAC filing process. Based on years of experience in auditing and submitting PHA REAC filings, we understand there are many unique aspects and nuances to completing the filings that extend beyond the basic financial statement numbers and disclosures. We have developed checklists to ensure that all of the "tricky" filing requirements have been adequately addressed and that any edit flags from the draft submission have been discussed with the client and appropriately commented on to avoid any REAC rejections.

Internal Quality Control Procedures

Our primary goal is to provide quality service to our clients in accordance with the standards of the profession. To accomplish this, we have adopted various policies and procedures that ensure a quality practice. These policies and procedures are monitored through an annual internal inspection program. We also use a peer review and a standards maintenance program to assure a high-level audit.



Workplace Technology

CohnReznick invests a great percentage of annual revenues into automation tools and technology to enable our professionals to be as efficient and effective as possible. Our focus on cutting edge workplace technology is a differentiator that delivers cost savings to our clients, streamlines work processes, enhances our ability to be responsive to client needs, and provides the ability to back up all work papers, tax returns, and permanent files. CohnReznick utilizes six reputable, robust systems:

<p>SharePoint is CohnReznick’s preferred method of sharing electronic information with our clients. We leverage SharePoint via our client portal to securely and efficiently communicate with our clients. Our portal allows our clients to upload and download documents, share open items, and review project information.</p>	
<p>CaseWare is engagement document management software that essentially serves as an electronic binder to keep our documents for each active project well organized. Using CaseWare, our engagement teams can easily collaborate with team members and rapidly access documents for clients.</p>	
<p>WorkFlow enables our professionals to track entire tax and audit processes, from the creation of an electronic tax folder, to the routing of client source documents, to the final delivery of the tax return and audit reports to the client. It gives us convenient access to reports and the ability to easily monitor and manage project workflow.</p>	
<p>IDEA data extraction software allows our professionals to gather and analyze financial information from your systems, aiding in the efficiency of our audit.</p>	
<p>GoFileRoom is a Web-hosted document management service that maintains all paper and electronic files in a secure data center, allowing for convenient, 24/7 access from any location. CohnReznick professionals can access all client documents quickly and easily, which results in increased efficiency and quick response times for client requests. Other significant advantages of GoFileRoom include advanced document security and business continuity.</p>	
<p>Any Bill is web based payment processing platform, that allows clients to view and approve payments, see completed payments and cancelled checks, as well as proof of mailing from any location with internet access. This service not only provides transparency in the payment process, it also reduces the funding requirement on a client’s accounts payable function to only a few checks or ACH transfers a month, and significantly reduces the time needed to process payments.</p>	



Estimated Timeline and Delivery Schedule

CohnReznick will schedule and staff the engagement appropriately to ensure we meet YCH's objectives and deadlines. We will work with YCH's management to establish a mutually agreed upon timetables to perform and begin the engagements.

Timeframe	Deliverable/Task
Upon notification of selection	Finalize client acceptance
May 2019	Audit planning meetings with Audit Committee; Planning meetings with management
June - July 2019	Interim audit work and compliance work for major federal programs
August - October 2019	Year-end audit fieldwork
November 1, 2019	Exit conference and presentation of draft audit reports to Management
November 26, 2019	Deliver final financial statements and Auditors Reports and Report to the Board
December 1, 2019	Issue Report on FDS and finalize submission to the HUD REAC System



9. Proposed Cost Schedule

CohnReznick is committed to continuing our long-term, mutually rewarding relationship with YCH, with a foundation based on fair and reasonable fees. In developing our fees, we consider the degree of responsibility assumed, the complexity of the engagement, and the special skills necessary to solve problems. We will not charge YCH for every minor inquiry or phone call that you make. We want to encourage communication throughout the year that will allow us to assist you pro-actively rather than reactively. We hope that you view our professional fees as value-added investments. If they prove to be viewed only as an expense, the true value of our relationship has not been attained.

Where services you explicitly request fall outside the nature, scope, and objectives of the engagement as agreed, we commit to submit to you a proposal, under a separate cover, for the additional fees that will be required before commencing our work.

SERVICE DESCRIPTION

	Fee
Financial Statements and supplementals - Yolo County Housing	\$ 30,000
Single Audit - Yolo County Housing	21,000
Capital Fund Actual Modernization Cost Certificates	3,000
REAC Submission Agreed Upon Procedures	1,500
Tax Returns - 990 for New Hope CDC	<u>2,500</u>
Total Fees for the Year Ending June 30, 2019	\$ 58,000
Total Fees for the Year Ending June 30, 2020	\$ 59,200
Total Fees for the Year Ending June 30, 2021	\$ 60,300
Total Fees for the Year Ending June 30, 2022	\$ 61,600
Total Fees for the Year Ending June 30, 2023	\$ 62,800

As an indication of our desire to work with YCH, we have provided a significant discount in our pricing. We hope you recognize this and share our enthusiasm for working together. If our pricing is not in alignment with your budgetary expectations, we would be happy to meet with you to discuss the level of effort and methodology used in determining our fixed fee quotation.

Regarding overruns, if significant additional time over the anticipated scope is projected, we will discuss the circumstances with you and arrive at a new estimate before any additional time and costs are incurred. These circumstances will result only from a material change in the existing structure or operating characteristics of your organization, from a deficiency by YCH in generating the accounting records necessary for us to perform our engagement, or from the issuance of new accounting and/or auditing pronouncements that would significantly affect the audit.



10. Proposed Staff

The professionals we have selected for this engagement have extensive experience performing financial and single audits for PHAs such as YCH.

MEMBER	ROLE	RESPONSIBILITY
Ahamadou Bocar, CPA	Engagement Partner	Ahamadou will continue to serve as the engagement partner for YCH and will assume overall responsibility for ensuring the completion of all audit services. Ahamadou will coordinate the efforts of all CohnReznick professionals participating on this assignment and ensure that our services are delivered in a cost-effective and timely manner.
Allan Kitchen, CPA	Quality Control Partner	Allan will work closely with Ahamadou and will be a source of additional PHA audit expertise. He will also be available to answer your questions.
Laura Wilder, CPA	Tax Partner	Laura will serve as the tax partner and will assume overall responsibility for ensuring the completion of all tax services. Laura will coordinate the efforts of all CohnReznick tax professionals participating on this assignment and ensure that our services are delivered in an integrated, cost-effective, and timely manner.
Lisa Cummings, CPA	Senior Tax Manager	Lisa will be responsible for coordinating information requests, reviewing the tax returns, and responding to your questions.
Linda LeBreux, CPA	Audit Manager	Linda will work closely with Ahamadou and will advise the engagement team on audit issues. She will also be available to answer your questions and respond to any matters that may arise.
Haylie McCoy, CPA	Audit Senior Associate	Haylie will work closely with Ahamadou and Linda and she will coordinate the day-to-day audit activities and supervise the staff performing the procedures. She will coordinate with YCH as to the progress of the audit and the delivery timeline.

Partners and senior professionals will be responsible for the coordination of the engagement. Thus, we rely on a team of experienced professionals who plan, supervise and deliver at every stage of the engagement. All team members will be active throughout the engagement so that everyone understands your needs. Our approach to turnover, should it occur, is to have each member of the team “step down” and function at a lower level. Our understanding of your needs allows us to continue the engagement without any delays.

Biographies have been included below.



Ahamadou Alainchar Bocar, CPA

Engagement Partner

400 Capitol Mall
Suite 1200
Sacramento, CA 95814
916-930-5722
Ahamadou.bocar@cohnreznick.com

Ahamadou Alainchar Bocar, CPA, is the partner leading the Firm's Assurance Practice in our Sacramento office and has more than 20 years of audit, finance, tax, and accounting experience with public accounting and development financing organizations. Throughout his career, Ahamadou has gained extensive experience with housing authorities, governmental agencies, not-for-profit organizations, commercial and residential real estate owners and developers, mortgage companies, tax credit syndicators, and renewable energy owners and developers. Ahamadou is experienced in meeting the requirements of Government Auditing Standards, HUD requirements, OMB Circular A-133, and Uniform Guidance. Ahamadou also has deep technical knowledge of HUD programs administered by PHAs and tax-advantaged real estate and community redevelopment programs including the Low-Income Housing Tax Credit, the New Markets Tax Credit Program, and the Renewable Energy and Historic tax credit programs.

Ahamadou provides a variety of client services, including financial statements audits, consulting and analysis of transactions, assessing organizational structures and making recommendations to strengthen internal control and revenue recognition procedures, and compliance with government contracts and regulations. He is a licensed certified public accountant in the State of California and a chartered accountant in France.

Education

- San Jose State University: Master of Science in Taxation
- University of Nancy (France): Master of Science in Audit of Financial Information Systems
- Commercial Institute of Nancy (France): Master of Science in Accounting and Finance

Professional Affiliations

- American Institute of Certified Public Accountants
- California Society of Certified Public Accountants
- The Government Finance Officers Association
- Member of Board of Governors - California Housing Consortium



Allan C. Kitchen, CPA

Quality Control Partner

525 North Tryon Street, Suite 800
Charlotte, NC 28202
704-307-2418
allan.kitchen@cohnreznick.com

Allan C. Kitchen, CPA, is a partner in CohnReznick's Charlotte office and a member of the Firm's Assurance Practice, and leads the Firm's Public Housing Authority audit practice. He has more than 30 years of public accounting experience that encompasses audit and accounting services. Allan's industry experience includes public housing authorities and other governmental clients, clients in the government assisted housing industry, tax credit housing industry, residential real estate, manufacturing, distribution, construction contractors, and the not-for-profit sector. He provides clients with a variety of services, including internal control structure, keeping them current on government required standards and financial statement audits. Further, Allan is experienced in meeting the requirements of GAGAS, HUD audits, and Uniform Guidance.

Prior to joining the Firm in 1997, Allan was the audit and accounting/quality control partner for a CPA firm in Virginia Beach, Virginia. His experience at that firm and, prior to that, at McGladrey & Pullen included planning, supervising, and conducting audits of the City of Virginia Beach, the City of Chesapeake, Tidewater Transportation District Commission, James City County, the Portsmouth Redevelopment and Housing Authority, and the Chesapeake Redevelopment and Housing Authority. While working in Virginia, Allan served on the Virginia Society of Certified Public Accountants' Accounting and Auditing Committee.

Education

- The College of William and Mary: Bachelor of Business Administration, Accounting

Professional Affiliations

- American Institute of Certified Public Accountants
- North Carolina Association of Certified Public Accountants, Governmental Accounting and Auditing Committee
- Charlotte Chamber of Commerce, Board of Advisors



Laura Wilder, CPA

Tax Partner

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Suite 1200
Sacramento, CA 95814
916-930-5732
laura.wilder@cohnreznick.com

Laura Wilder, CPA, is a Partner in the Firm's Sacramento office and a member of the Firm's Tax Practice. With 15 years of experience, Laura has provided tax compliance services to clients in the retail, real estate, and not-for-profit industries. She concentrates on real estate clients, focusing on low-income housing, including both for-profit and not-for-profit entities. Laura is also a member of the Firm's Not-for-Profit and Education Industry Practice. Laura provides her low-income housing clients with a variety of services which includes tax return preparation, AUP reports, tax credit consulting such as end of compliance period analysis, exit strategy analysis, and ensuring compliance with tax regulations. Laura's responsibilities at CohnReznick include planning and performing tax engagement compliance in the areas of multifamily residential real estate, construction, and not-for-profit organizations.

Laura has served such clients as Bridge Housing, Abode Communities, NeighborWorks Umpqua, SRO Housing, Housing Authority of the County of San Bernardino, USA Properties, San Diego Zoo, Affordable Living for the Aging, and Amcal Properties.

Prior to joining the Firm, Laura spent four years with a Big Four accounting firm.

Education

- Washington State University
 - Bachelor of Arts, Business Administration
 - Master of Accountancy

Professional Affiliations

- American Institute of Certified Public Accountants
- California Society of Certified Public Accountants



Lisa Cummings, CPA

Senior Tax Manager

400 Capitol Mall
Suite 1200
Sacramento, CA 95814
916-930-5250
lisa.cummings@cohnreznick.com

Lisa is a senior manager in the Sacramento office of CohnReznick. She has over 12 years of experience in CohnReznick's tax practice serving the Not-for-Profit and Education and Affordable Housing Industry Practices. Lisa has 25 years of experience working with all types of exempt organizations including 501(c) (3), 501(c) (4), 501(c) (6), and 501(c) (7).

Lisa has a passion for her not-for-profit clients and the industry at large, providing them with hands-on tax compliance services including Form 990 filings and advisory services relative to Unrelated Business Income Tax (UBIT) and governance issues. Lisa is endeared by her clients and frequently requested to present the Form 990 to organizations' key management and board members to highlight key issues and areas of exposure.

Lisa's deep knowledge in this area has resulted in her being selected to serve as CohnReznick's West Region specialty reviewer for all not-for-profit tax returns. Her depth of knowledge is sought as a resource and go-to expert for the region.

Prior to joining the Firm, Lisa spent 16 years in the exempt organization tax practice of a Big Four accounting firm.

Education

- California State University, Sacramento: Bachelor of Arts, Psychology
- Golden Gate University: Master of Taxation

Professional Affiliations

- American Institute of Certified Public Accountants
- California Society of Certified Public Accountants



Linda LeBreux, CPA, CFF, CFE

Audit Manager

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Suite 1200
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916-930-5707
linda.lebreux@cohnreznick.com

Linda LeBreux, CPA, CFF, CFE, is a manager in CohnReznick's Sacramento office and a member of the Firm's Assurance Practice. She has more than 10 years of public accounting experience in the areas of audit and accounting. Linda has provided accounting services for a variety of clients in the real estate industry, construction industry, various not-for-profit industries, and government sector. These services include financial statement audits, internal control evaluation, client updates regarding government required standards, and various agreed-upon procedures engagements.

Linda has experience in meeting the requirements of GAGAS, HUD audits, and OMB Uniform Guidance. She is also responsible for working effectively with audit staff and interns in the areas of training, supervising, and reviewing their work.

Education

- California University, Sacramento: Bachelor of Science, Accounting

Professional Affiliations

- American Institute of Certified Public Accountants
- California Society of Certified Public Accountants
- Association of Certified Fraud Examiners



Haylie McCoy, CPA

Audit Senior Associate

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916-930-5249
Haylie.McCoy@cohnreznick.com

Haylie McCoy, CPA, a senior associate with the CohnReznick Assurance Practice, has four years of public accounting experience in the areas of audit and accounting. Haylie has provided accounting services for a variety of clients in the real estate, affordable housing, government, and not-for-profit industries. These services range from financial statement audits, evaluation of internal controls, and the supervision and guidance of staff performing these same services. Types of audits performed include audits in accordance with GAGAS, HUD audit guidelines, and Uniform Guidance.

Prior to joining CohnReznick, Haylie worked as a Tax CPA assistant. She was responsible for assisting in preparing and auditing individual, partnership and corporate tax returns.

Education

- University of California, Santa Barbara
 - Bachelor of Arts, Economics and Accounting; Minor: Business Communication



11. Total Hours by Staff Level

Below are the estimates of financial statement audit and tax services in hours by staff level:

Services	Staff Level	Hours
Audit	Partners	20
	Managers	35
	Senior Associates	225
	Associates	310
TOTAL		590
Tax	Partner	1
	Senior Manager	1
	Senior Associates	3
	Associates	5
TOTAL		10

12. Maximum fees

Please refer to Section 9 above.

13. Level of Support from YCH Staff

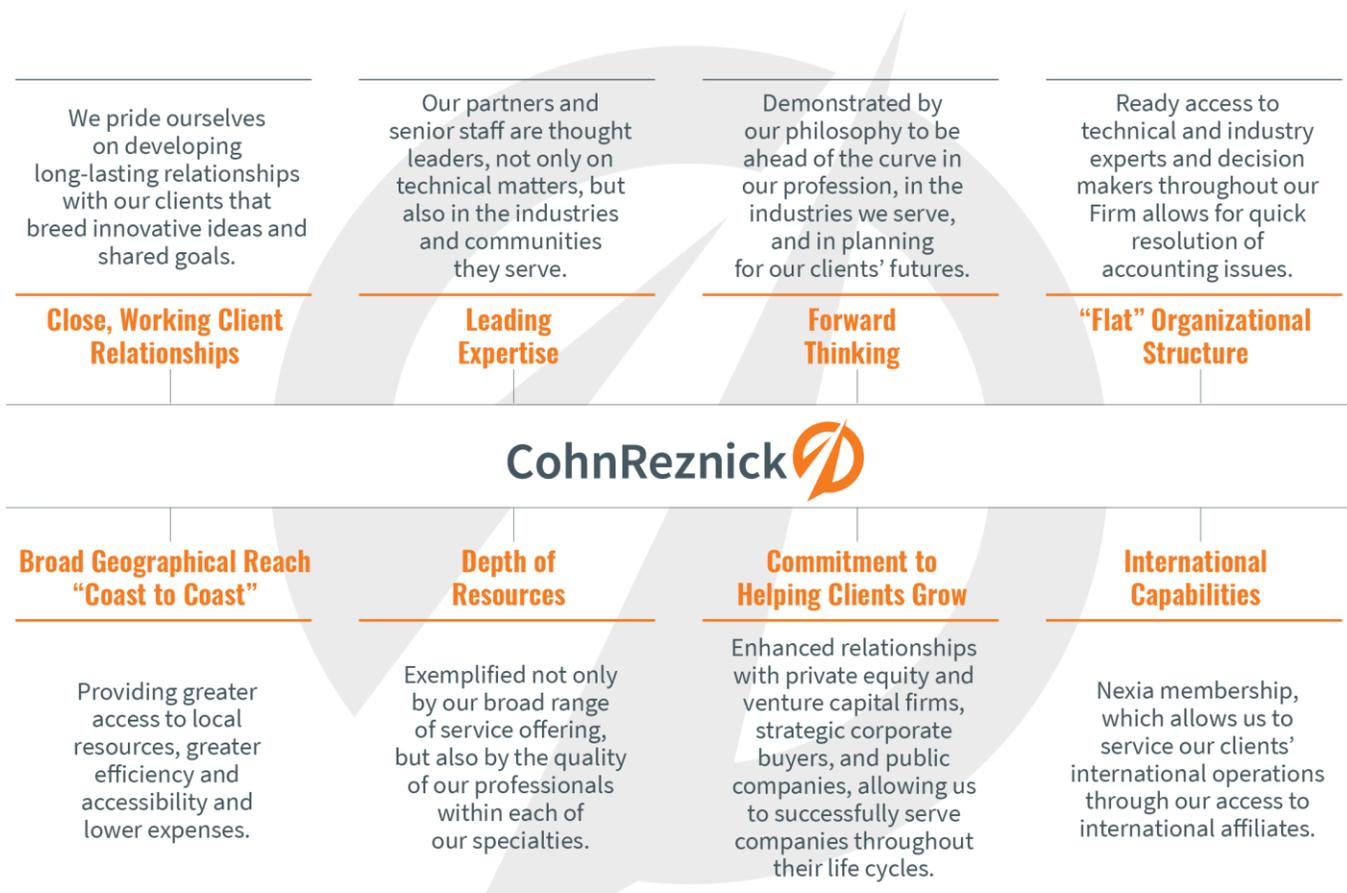
The responsibilities of YCH management would include the following:

1. Establishing and maintaining internal control for compliance with the provisions of applicable laws, regulations, and contracts
2. Making all financial records and related information available to us
3. Reviewing the financial statements
4. Reviewing audit entries and understanding the nature of any proposed entries and the impact they have on the financial statements
5. Establishing and maintaining adequate records and effective internal controls over financial reporting and compliance, the selection and application of accounting principles, and the safeguarding of assets
6. Designing and implementing programs and controls to prevent and detect fraud, and informing CohnReznick about all known or suspected fraud affecting the organization involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Management is also responsible for informing us of its knowledge of any allegations of fraud or suspected fraud received in communications from employees, former employees, grantors, regulators, or others.
7. Ensuring that YCH complies with applicable laws and regulations
8. Management is responsible for all decisions and functions, and for designating experienced management personnel to oversee these services.



Choosing the right accounting firm is an important decision. At CohnReznick, the relationships we build with our clients exceed the expected accountant/client interactions as we identify opportunities, think strategically, and turn strategies into actions. Our goal is clear - to provide insight and guidance to our clients that helps them succeed. We offer the bench strength and breadth of skills of a national organization with the personal touch of a trusted advisor.

CohnReznick is uniquely qualified to provide the services that you require. Our entrepreneurial and proactive culture is one of our primary differentiators which leads to a more efficient service delivery model. Our mission is to provide forward-thinking solutions, service that exceeds expectations, and create opportunity, value, and trust for our clients, our people, and our communities.



Yolo County Housing
Yolo County, California

Meeting Date: April 17, 2019

To: County Counsel ✓
Yolo County Housing ✓

7.

Review and Approve Proposed FY 2018-2019 Mid-Year Financial Information and Budget Revisions through December 31, 2018 (Gillette, Holt, Ichtertz, Dogias and Jimenez-Perez)

Minute Order No. 19-21: Approved recommended action.

MOTION: Neu. SECOND: Sandeen. AYES: Arnold, Lansburgh, Neu, Sandeen, Vanderford, Walters. ABSENT: Sandy.



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: April 17, 2019

TO: YCH Housing Commission

FROM: Lisa A. Baker, Chief Executive Officer

PREPARED BY: Jim Gillette, Finance Director

**SUBJECT: Review and Approve the Proposed FY2018-2019
Mid-Year Budget Revisions and Financial Information Through
December 31, 2018**

RECOMMENDED ACTIONS:

That the Housing Commission:

1. Appropriate additional identified revenue and approve the budgeting and expenditure of the additional funds as identified in the mid-year budget revision; and
2. Approve the expenditure of funds for expenses that were not included in the original budget; and
3. Authorize the Chief Executive Officer to implement the revised budget and recommendations.

BACKGROUND / DISCUSSION

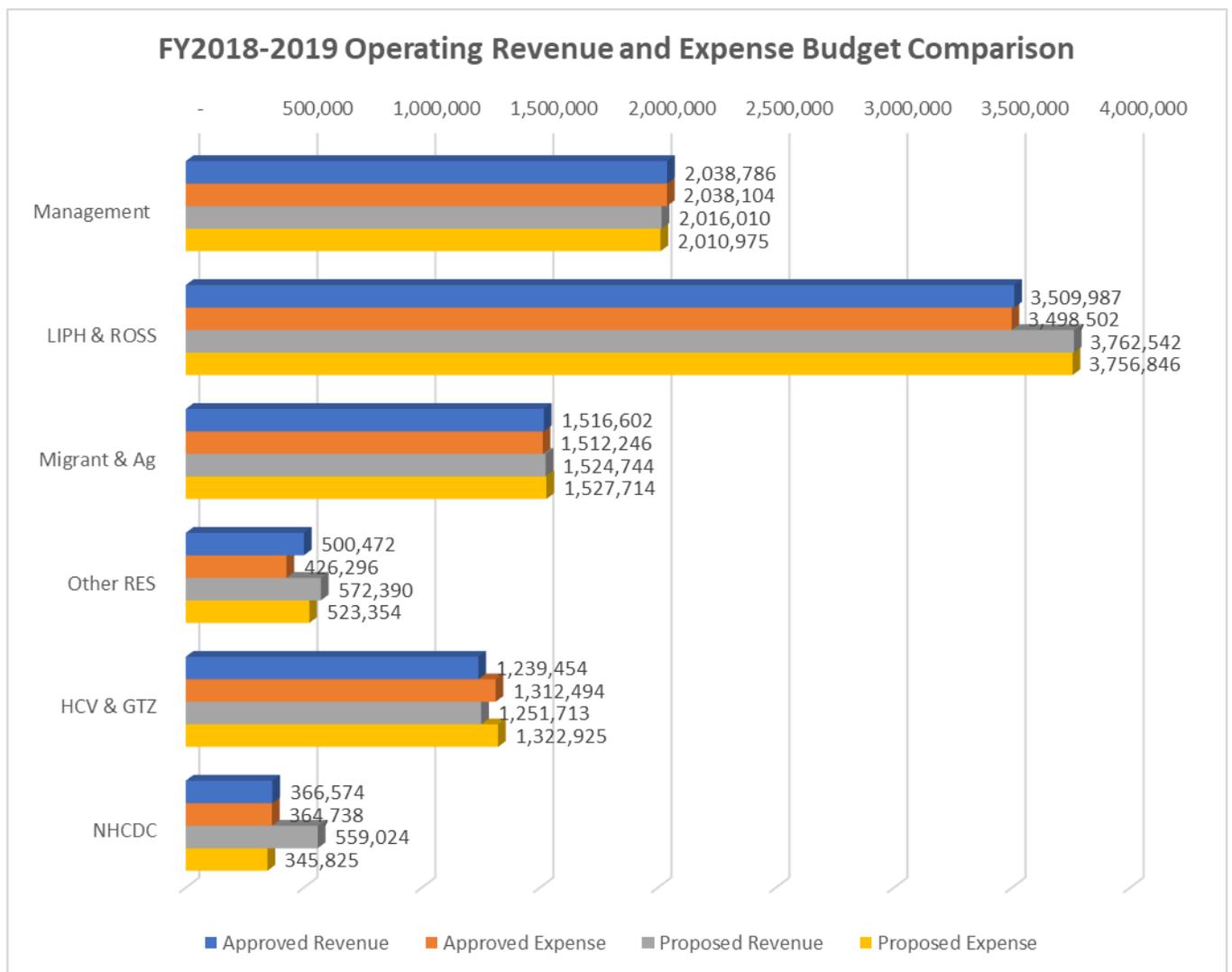
The Department of Housing and Urban Development (HUD) requires a board approved budget be in place prior to the beginning of the Yolo County Housing (YCH) fiscal year. When this original budget is prepared, the best information available is used. However, there are many unknowns when the budget is prepared in March, April and May prior to the fiscal year's July 1 beginning. HUD funding is appropriated on a calendar year basis and the level of funding for the 2nd half of the agency fiscal year is completely unknown.

As part of YCH's commitment to prudent financial management, staff does a mid-year review of the annual budget to ensure that revenue and expenditure projections are prepared with the best available information.

As part of the mid-year budget revision process, Real Estate Services, Housing Assistance and Central Office management and staff have met with Finance staff members to discuss and review mid-year actual expenditures and revenues compared to budgeted revenues and expenditures. During the course of the year, staff has

line-item authority to transfer funds among various line items within each program without altering the program’s budget in total. The mid-year revision presented includes line item amounts after line item transfers have been entered and vary from the original budget approved in June in detail only, except as otherwise noted.

After review of the previously approved budgets and considering the first six months of actual expenditures (see attached detail schedules) and anticipated needs, staff has reallocated revenue and expenses as appropriate. Summarized below and explained in more detail on the following tables and pages, are the impact of these noted changes.



* **Chart excludes Housing Assistance Payments (HAP) since those are a passthrough from HUD**

Significant changes from the approved budget to the proposed revised budget are summarized below.

Management (Central Office Cost Center/General Fund)

Total operating revenue and expenses are expected to be consistent with the approved budget.

As part of the funding for the new solar arrays installed at the three public housing sites, YCH received a MASH Grant from PG&E of \$584,444 which is shown as other income in the budget since it was just used to pay down the underlying debt rather than used for operations. Based on the uncertain timing for the receipt of these funds at the time the budget was finalized, this grant was not included in the approved budget - it is now included in the mid-year and the Board is asked to appropriate the revenue.

Low Income Public Housing (Woodland, Winters, West Sacramento, ROSS)

Total operating revenue and expenses are expected to be consistent with the approved budget. Some of the site improvements in Winters have been delayed due to the Federal government shutdown earlier in the year and concerns about needing some of the earmarked funds for other work related to the RAD program. This has deferred nearly \$200,000 of expected capital improvements and the related revenue into next fiscal year.

Migrant & Agricultural Housing (Davis, Madison, Rehrman/Dixon, Davis Solar)

The migrant center program is designed to be a cost reimbursement program from the Office of Migrant Services (OMS), which is part of the California Department of Housing and Community Development (HCD). In this program, all revenue is remitted to OMS and approved expenses are reimbursed by OMS. Both the Davis and Madison migrant centers were built with funding from the U.S. Department of Agriculture Rural Development (RD) provided in the form of long-term loans to OMS.

The Davis Solar program is a rural farmworker program with construction of these seven agricultural housing units originally funded by the RD. The last of these loans was repaid during the 2015 fiscal year and the units are now debt free with only a restricted use agreement with USDA remaining on title.

Total operating revenue and expenses for these programs are expected to be consistent with the approved budget. At the insistence of OMS, the replacement reserve funding of \$48,000 for the Davis Migrant Center was not included in the contract numbers used for the original budget. During FY2018 as replacement reserves were used to fund a portion of the capital improvement project, RD (funder) insisted that these funds begin to be replenished at the annual rates noted in the loan agreements for the construction financing. Therefore, the contract between YCH and OMS was earlier amended to add the \$48,000 annual replacement reserve contribution and the

budget has been adjusted to reflect this change and the Board is asked to approve the change.

Other Real Estate Services (Administration Building, Helen Thomson Homes, IGT House, Pacifico Student Co-op)

Total operating revenue and expenses for these programs are expected to be consistent with the approved budget, except at Pacifico and the IGT house where we have seen some significant changes. As both of these properties are run as cost reimbursement programs, the revenue was increased to cover the additional costs.

Pacifico - At Pacifico, an additional \$50,000 of costs related to administration and maintenance of the property has been required based on a number of factors, including a desire by the City for more on site management to work with issues both on and adjacent to the property. YCH staff is working with the City of Davis on ways to address these issues and reposition the asset for the future.

IGT House - At the time the current budget was approved, the management cost reimbursement agreement and operational structure for IGT house was still too early in the negotiation process to provide any reliable budget numbers and was therefore left out of the budget with a note for inclusion at a future date. Now that the contract has been negotiated, both revenue and expense amounts have been determined at \$23,000 for the fiscal year and included in the mid-year budget update and the Board is asked to appropriate the revenue and approve expenditures for the program.

HVC Operations (HCV Administration, GTZ Program)

Administrative fees earned for managing the Housing Assistance Program (HAP) is restricted for use with the agency's HCV program.

GTZ Program - This program, funded by the Sutter Hospital Foundation and the City of Davis, provides for temporary housing assistance vouchers, with wrap-around mental health services, to formerly homeless individuals enrolled in the program. These temporary vouchers and wrap-around services provide an interim bridge to more permanent housing solutions to those individuals who complete the program.

Total operating revenue and expenses for these programs are expected to be consistent with the approved budget.

New Hope CDC (NHDC Corporate, Cottonwood Meadows Senior Apartments)

New Hope CDC (NHDC) has continued to evolve and is now a general partner, or sole general partner, in 4 real estate partnerships as well as the sole owner of Cottonwood Meadows Senior Apartments. Developer and management fee revenue earned by NHDC was recognized in prior years, so any current recognition of these amounts is updated for the audit at the end of the year and any changes are expected to be small. Because of this, any costs of managing this fund do not typically have much revenue to

Working together to provide quality affordable housing and community development services for all

offset costs each year so the costs are expected to exceed recognized revenue every year.

Cottonwood is a forty-seven unit senior apartment complex comprised of affordable and low market affordable units.

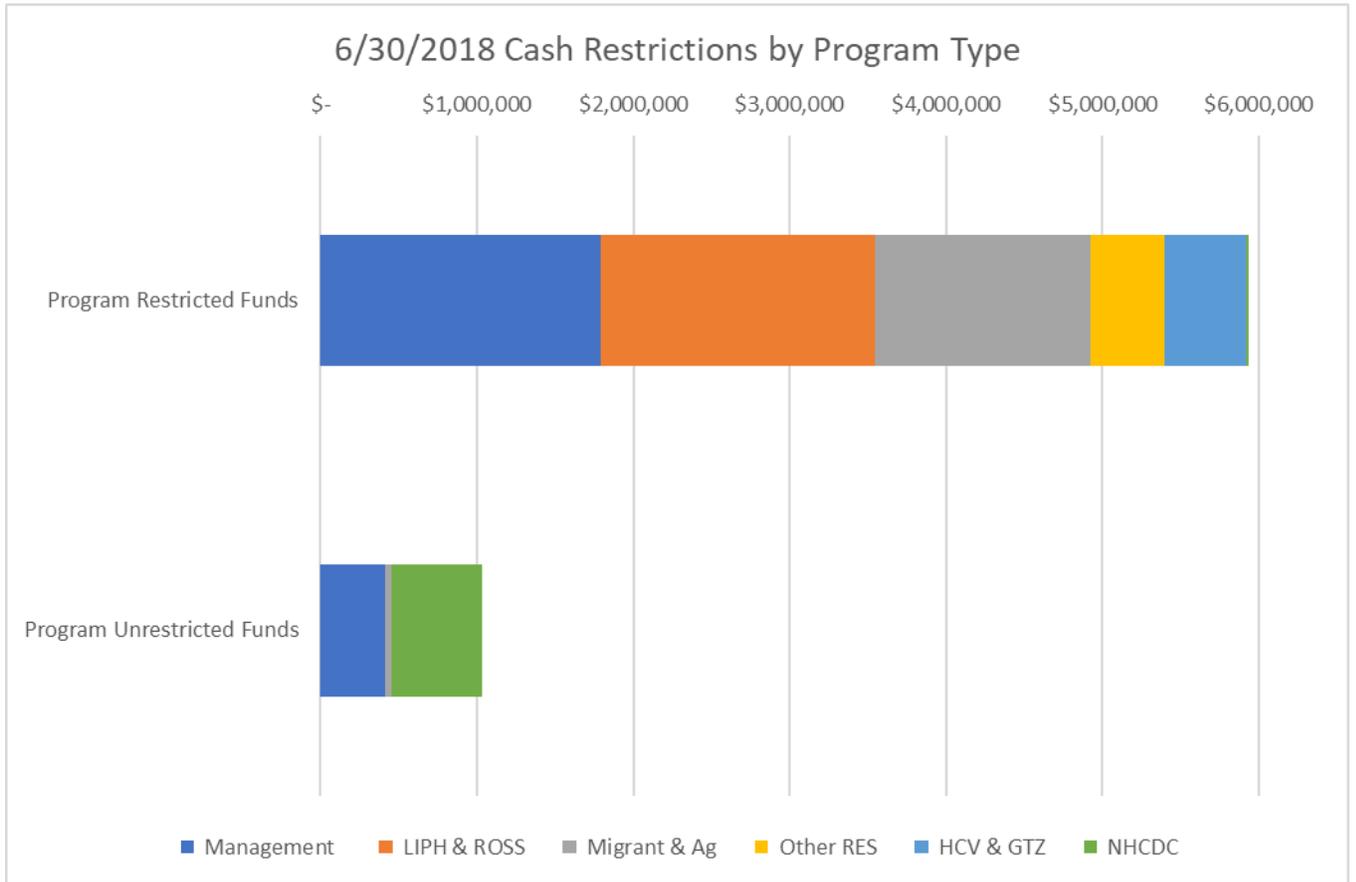
NHCDC Corporate will be recognizing \$185,000 of West Beamer Place developer fees earned by the end of the current fiscal year rather than when these funds are expected to be received in FY 2019-2020. Since the timing of the receipt of these fees and the estimate of the amount to be earned were unsure at the time the current budget was approved, the recognition of these fees was not previously shown.

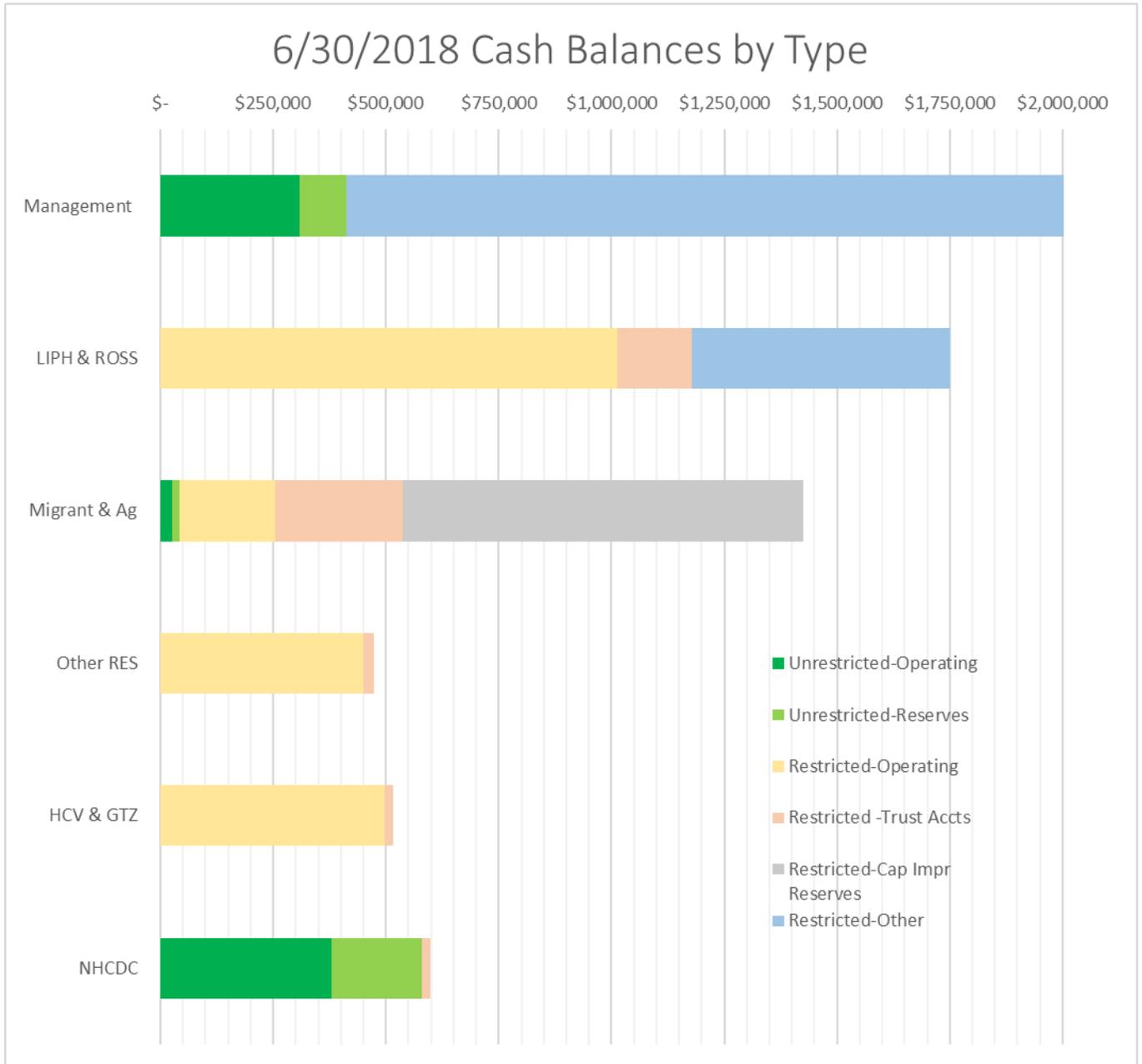
The expected reduction in expenses is primarily due to \$16,000 of reduced property taxes at Cottonwood based on the approval of our welfare exemption by the County and lower than expected costs for repairs and maintenance at this senior complex compared to prior years where we have experienced some unusually high cost unit turnovers.

Nearly \$90,000 of CDBG funds from the City of Woodland is being recognized as an increase in net non-operating revenue and expense since the costs for this work are recorded on the balance sheet. Since the timing and scope of this stairway repair and replacement project was unknown at the time the current budget was compiled, this was not included and the Board is asked to appropriate this revenue.

Funding and Reserves

The funding and related reserves for the various programs are typically restricted for use in a specific program, a specific use, or both. Where these funds are restricted for a specific use, this can often be adjusted with permission of the funder. However, funds restricted for use within a specific program cannot be used for any purpose other than to benefit that specific program.





As noted in the charts above, only about 15% (\$1,032,630 at June 30, 2018) of the agency’s total funds is unrestricted, with \$579,280 of those funds being accumulated for future development or other activities at NHCDC and \$411,914 used as working capital for YCH ongoing operations.

The other 85% in available funds (\$5,935,721 at June 30, 2018) is restricted for use within specific programs (\$3,061,974), already committed to projects in progress (\$2,363,707), and/or funds held in trust for others (\$510,039).

The existence of such silos of funding sources means several things:

1. The lack of unrestricted working capital means that YCH must be conservative in its approach to budgeting and expenditure, but also that it must receive timely payment from program funders and/or up front mobilization funding to ensure program targets are met;
2. Since funding is provided on a predominantly transactional basis, YCH must be creative in doing planning, research and even project pre-development as there is currently no dedicated funding sources available;
3. On the positive side, this has also meant that YCH must be creative and collaborative with resources, look at new ways to combine funding sources to create developments and programs;
4. On the downside, this also means that YCH often has to accumulate funds over multi-year cycles to achieve funding levels that make an impact on projects important to the Agency.

FISCAL IMPACT

Portfolio-wide YCH remains generally on budget. As YCH remains challenged by the lack of any significant unrestricted funds, staff continues to focus on fiscal discipline, streamlining and better and more efficient ways to stretch its resources in order to achieve new programming and to allow our real estate assets to continue to age gracefully while we begin to focus on effective ways of redeveloping some of these into new assets for future generations.

CONCLUSION

Staff recommends acceptance of the attached December Operating Statements and approval of the 2018-2019 Mid-Year Budget Revisions with the associated changes as noted above.

attachment:

Yolo Housing

Budget Analysis Detail FY2018-19 Q2 (12-31-2018) Actuals for Mid-Year Adjustments

Detail by Fund

		Actual Amounts through Q2							Prior	Budget Revisions	Proposed	Remaining Budget	%
		Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	YTD thru Dec-18	Approved Budget		Mid-Year Budget		Budget Remaining
AMP1 - Woodland													
101.3110.00.000	Dwelling Rent	63,397	64,594	66,356	66,801	65,294	70,192	396,634	685,000	48,268	733,268	336,634	45.9%
101.3110.01.000	Tenant Charges - Maint. & Repairs	-	-	-	-	-	1,408	1,408	2,700		2,700	1,292	47.8%
101.3110.02.000	Tenant Charges - Administrative	-	-	-	-	-	1,705	1,705	2,700		2,700	995	36.9%
101.3200.00.000	HUD Operating Subsidy	44,261	43,723	43,570	44,047	45,211	49,737	270,549	495,000	33,549	528,549	258,000	48.8%
101.3210.00.000	CF Trans In - Soft Costs Op Funds (1406)	-	-	-	-	-	-	-	8,000		8,000	8,000	100.0%
101.3220.00.000	CF Trans In - Soft Costs Mgmt Impr (1408)	(400)	-	-	-	-	-	(400)	7,000		7,000	7,400	105.7%
101.3230.00.000	CF Trans In - Soft Costs General Activity (1480)	400	-	-	-	-	-	400	3,000	35,000	38,000	37,600	98.9%
101.3240.00.000	CF Trans In - Soft Costs Mgmt Fee (1410)	-	-	-	-	-	-	-	26,659		26,659	26,659	100.0%
101.3290.00.000	Other Revenue - Other Gov't (SEFA)	-	-	-	-	-	-	-	-		-	-	0.0%
101.3300.00.000	Rental Revenue - Commercial	-	-	2,003	-	-	2,003	4,005	5,000	3,000	8,000	3,995	49.9%
101.3302.00.000	Rental Revenue - Space (Temp)	-	-	-	-	-	-	-	-		-	-	0.0%
101.3610.00.000	Interest Revenue	111	113	72	74	83	91	543	2,000		2,000	1,457	72.8%
101.3620.00.000	Gain/Loss Sale of Fixed Assets	-	-	-	-	-	-	-	8,000	(8,000)	-	-	0.0%
101.3690.00.000	Other Revenue	-	241	-	-	-	-	241	-		-	(241)	0.0%
101.3690.02.000	Other Revenue - Other Gov't (Non-SEFA)	-	-	-	-	-	-	-	-		-	-	0.0%
101.3690.04.000	Other Revenue - Laundry & Vending	-	-	-	-	-	-	-	-		-	-	0.0%
	Total Operating Revenue	107,769	108,670	112,001	110,922	110,588	125,136	675,085	1,245,059	111,817	1,356,876	681,791	50.2%
101.4110.00.000	Administrative Salaries	7,597	11,512	7,146	6,486	7,241	7,081	47,063	82,492	11,000	93,492	46,429	49.7%
101.4125.01.000	Admin. P/R Taxes - Social Security & Medicare	527	795	495	446	502	492	3,258	7,106	(500)	6,606	3,348	50.7%
101.4125.02.000	Admin. P/R Taxes - SUI	7	-	-	-	2	-	8	697	(500)	197	188	95.8%
101.4125.03.000	Admin. Retirement	1,185	1,447	1,181	1,142	1,174	1,152	7,281	5,656	9,000	14,656	7,375	50.3%
101.4125.04.000	Admin. Workers Comp	-	-	304	(0)	371	-	675	495	800	1,295	620	47.8%
101.4125.05.000	Admin. Comp. Abs.	-	-	-	-	-	-	-	-		-	-	0.0%
101.4130.00.000	Legal Fees	-	-	-	-	-	-	-	4,000		4,000	4,000	100.0%
101.4140.00.000	Training	332	-	52	371	332	-	1,086	4,000	(1,500)	2,500	1,414	56.5%
101.4150.00.000	Travel	161	191	-	51	52	18	471	2,000	(250)	1,750	1,279	73.1%
101.4170.00.000	Accounting Fees & Services	-	-	-	-	-	-	-	-		-	-	0.0%
101.4170.01.000	Professional Services	2,079	2,982	633	958	5,470	-	12,122	2,522	12,000	14,522	2,400	16.5%
101.4170.02.000	Contract Services - Plan Updates	280	-	-	3,493	-	1,147	4,920	4,500	2,500	7,000	2,080	29.7%
101.4170.03.000	Contract Services - Consulting	11	34	-	16	-	-	60	-	35,000	35,000	34,940	99.8%
101.4171.00.000	Auditing	-	-	-	4,074	-	7,601	11,675	9,871	2,000	11,871	196	1.7%
101.4172.00.000	Public Relations Expense	-	-	-	-	-	-	-	-		-	-	0.0%
101.4180.00.000	147 Rent	1,778	1,778	1,778	1,778	1,778	1,778	10,667	21,300		21,300	10,633	49.9%
101.4190.00.000	Postage	324	138	49	154	51	58	773	1,000	400	1,400	627	44.8%
101.4190.01.000	Office Supplies & Equipment	110	36	163	251	65	64	689	1,200		1,200	511	42.6%
101.4190.02.000	Printing & Copier Usage Charges	786	296	152	109	113	61	1,517	2,000	100	2,100	583	27.8%
101.4190.03.000	Fair Housing Services	-	-	417	-	-	-	417	833		1,750	917	52.4%
101.4190.04.000	Dues & Subscriptions	-	-	60	-	-	-	60	600		600	540	90.0%
101.4190.05.000	Uniforms	-	-	-	-	-	-	-	-		-	-	0.0%
101.4190.06.000	Criminal Background Checks	154	146	126	-	30	-	457	900		900	443	49.3%
101.4190.07.000	Meeting Supplies	-	-	-	-	-	-	-	-		-	-	0.0%
101.4190.08.000	Advertising	-	20	-	114	-	-	134	500		500	366	73.3%
101.4190.10.000	Admin. Other	-	-	-	-	-	-	-	-		-	-	0.0%
101.4191.00.000	IT Services	703	2,496	846	1,434	2,421	285	8,185	23,400	(8,235)	15,165	6,980	46.0%
101.4191.01.000	Computer Support & License Fees	5,594	-	-	-	-	458	6,052	9,000	(1,000)	8,000	1,948	24.3%
101.4191.02.000	Computer Equipment	49	-	-	-	-	-	49	-	1,000	1,000	951	95.1%
101.4191.03.000	Office Machines & Leases	123	129	93	93	129	93	659	1,450		1,450	791	54.6%
101.4192.00.000	Telephone	1,759	1,832	1,796	1,906	1,930	(7,631)	1,593	3,300		3,300	1,707	51.7%
101.4192.01.000	Internet	-	-	-	-	-	9,542	9,542	20,000		20,000	10,458	52.3%
101.4210.00.000	Tenant Service Salaries	956	1,343	978	1,173	1,000	851	6,300	12,579		12,579	6,279	49.9%
101.4225.01.000	Tenant Svc. P/R Taxes - Social Security & Medi	72	102	74	88	75	64	475	1,076		1,076	601	55.8%
101.4225.02.000	Tenant Svc. P/R Taxes - SUI	47	73	34	-	-	-	153	463		463	310	66.9%
101.4225.03.000	Tenant Svc. Retirement	28	26	27	38	31	30	179	161	200	361	182	50.5%
101.4225.04.000	Tenant Svc. Workers Comp	-	-	183	-	183	-	366	75	650	725	359	49.5%
101.4230.00.000	Tenant Svc. Materials	108	39	41	519	214	43	965	2,000		2,000	1,035	51.8%
101.4240.00.000	Tenant Liaison	150	150	150	150	150	150	900	2,400		2,400	1,500	62.5%
101.4250.00.000	Tenant Watering Contracts	-	-	-	-	-	600	600	500	700	1,200	600	50.0%
101.4310.00.000	Water	14,067	13,167	13,629	12,123	10,600	7,732	71,319	168,990		168,990	97,671	57.8%
101.4320.00.000	Electricity	301	840	400	1,144	1,391	593	4,669	32,534	(15,865)	16,669	12,000	72.0%
101.4330.00.000	Gas	20	19	9	-	7	196	251	821		821	570	69.5%
101.4340.00.000	Sewerage	6,161	5,787	5,421	5,774	5,777	5,774	34,693	68,076	1,500	69,576	34,883	50.1%
101.4400.01.000	AMP Management Fees	11,044	11,044	11,193	11,342	11,268	11,268	67,158	125,000	10,000	135,000	67,842	50.3%
101.4400.02.000	AMP Bookkeeping Fees	1,110	1,110	1,125	1,140	1,133	1,133	6,750	14,000		14,000	7,250	51.8%
101.4400.03.000	AMP Asset Management Fees	1,520	1,520	1,520	1,520	1,520	1,520	9,120	19,000		19,000	9,880	52.0%
101.4400.04.000	Cap Fund Mgmt Fee (1410)	-	-	-	-	-	-	-	26,659		26,659	26,659	100.0%
101.4420.00.000	Maint. Supplies	-	-	-	-	-	-	-	-		-	-	0.0%
101.4420.01.000	Electrical Supplies	540	635	-	-	1,971	1,637	4,783	4,200	2,000	6,200	1,417	22.9%
101.4420.02.000	Plumbing Supplies	203	433	386	886	853	1,019	3,781	8,000		8,000	4,219	52.7%
101.4420.03.000	Painting Supplies	-	-	-	-	162	22	184	1,600	(800)	800	616	77.0%
101.4420.04.000	Chemical Supplies	-	534	-	-	-	134	668	750	500	1,250	582	46.6%
101.4420.05.000	Lumber & Hardware	872	278	438	1,222	214	386	3,410	15,000	(7,000)	8,000	4,590	57.4%
101.4420.06.000	Dwelling Equipment	449	4,995	85	-	2,344	553	8,426	5,000	8,000	13,000	4,574	35.2%
101.4420.07.000	Maintenance Equipment	-	-	128	-	31	27	187	500		500	313	62.6%
101.4430.00.000	Grounds Maint. Contract	100	100	100	100	100	(500)	-	2,000		2,000	2,000	100.0%
101.4430.01.000	Landscape Maint. Contract	3,068	2,997	3,068	3,076	4,013	3,980	20,202	41,000		41,000	20,798	50.7%
101.4430.02.000	Tree Trimming Contract	5,462	1,300	-	-	-	15,433	22,195	35,000		35,000	12,805	36.6%
101.4430.03.000	Painting Contract	-	-	-	-	-	-	-	7,000		7,000	7,000	100.0%
101.4430.04.000	Plumbing Repair Contract	-	-	-	-	1,093	-	1,093	7,500		7,500	6,407	85.4%
101.4430.05.000	Electrical Repair Contract	-	-	-	-	-	-	-	1,500		1,500	1,500	100.0%
101.4430.06.000	Chemical Treatment Contract	2,452	50	115	2,432	285	90	5,424	12,000		12,000	6,576	54.8%
101.4430.09.000	Equipment Rental Contract	-	-	-	-	-	-	-	-		-	-	0.0%
101.4430.10.000	Mat Service Contract	-	-	-	-	-	-	-	500		500	500	100.0%
101.4430.11.000	Rubbish & Trash Removal Contract	5,551	-	5,551	-	5,816	1,896	18,814	41,200				

Yolo Housing

Budget Analysis Detail FY2018-19 Q2 (12-31-2018) Actuals for Mid-Year Adjustments

Detail by Fund

		Actual Amounts through Q2						YTD thru Dec-18	Prior Approved Budget	Budget Revisions	Proposed Mid-Year Budget	Remaining Budget	% Budget Remaining
		Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17						
101.4800.00.000	Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	0.0%
	Total Operating Expenses	104,248	96,265	72,652	82,893	135,522	113,649	605,230	1,241,593	112,367	1,353,960	748,730	55.3%
	Net Operating Income/(Loss)	3,520	12,405	39,349	28,029	(24,934)	11,486	69,856	3,467	(550)	2,917	(66,939)	
101.9000.00.000	Equity Transfer In/Out	-	-	-	-	-	-	-	-	-	-	-	0.0%
101.9100.01.000	CF Trans In - Hard Costs General Capital Activi	-	-	-	-	-	-	-	-	-	-	-	0.0%
	Non-operating Revenue and (Expense)	-	-	-	-	-	-	-	-	-	-	-	0.0%
	Net Increase/(Decrease) to Fund Balance	3,520	12,405	39,349	28,029	(24,934)	11,486	69,856	3,467	(550)	2,917	(66,939)	

Program reserves expected to be used	-
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Yolo Housing

Budget Analysis Detail FY2018-19 Q2 (12-31-2018) Actuals for Mid-Year Adjustments

Detail by Fund

		Actual Amounts through Q2							Prior		Proposed		%
		Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	YTD thru Dec-18	Approved Budget	Budget Revisions	Mid-Year Budget	Remaining Budget	Budget Remaining
AMP2 - Winters													
102.3110.00.000	Dwelling Rent	57,047	56,201	55,893	55,138	56,419	57,625	338,324	662,000	15,000.00	677,000	338,676	50.0%
102.3110.01.000	Tenant Charges - Maint. & Repairs	-	-	-	-	-	3,164	3,164	2,500	4,500	7,000	3,836	54.8%
102.3110.02.000	Tenant Charges - Administrative	-	-	-	-	-	1,120	1,120	2,000	500	2,500	1,380	55.2%
102.3200.00.000	HUD Operating Subsidy	36,984	36,534	36,407	36,817	37,777	41,560	226,079	425,000	17,079	442,079	216,000	48.9%
102.3210.00.000	CF Trans In - Soft Costs Op Funds (1406)	-	-	-	-	-	-	-	10,000	-	10,000	10,000	100.0%
102.3220.00.000	CF Trans In - Soft Costs Mgmt Impr (1408)	(400)	-	-	-	-	-	(400)	7,000	7,000	7,000	7,400	105.7%
102.3230.00.000	CF Trans In - Soft Costs General Activity (1480)	400	-	-	-	-	-	400	3,000	35,000	38,000	37,600	98.9%
102.3240.00.000	CF Trans In - Soft Costs Mgmt Fee (1410)	-	-	-	-	-	-	-	26,659	-	26,659	26,659	100.0%
102.3290.00.000	Other Revenue - Other Gov't (SEFA)	-	-	-	-	-	-	-	-	-	-	-	0.0%
102.3300.00.000	Rental Revenue - Commercial	-	-	1,485	-	-	1,485	2,970	3,000	3,000	6,000	3,030	50.5%
102.3302.00.000	Rental Revenue - Space (Temp)	-	-	-	-	-	145	145	1,000	(500)	500	355	71.1%
102.3610.00.000	Interest Revenue	181	179	126	136	137	138	898	2,500	(500)	2,500	1,602	64.1%
102.3620.00.000	Gain/Loss Sale of Fixed Assets	-	-	-	-	-	-	-	6,000	(6,000)	-	-	0.0%
102.3690.00.000	Other Revenue	-	-	-	-	-	-	-	-	-	-	-	0.0%
102.3690.02.000	Other Revenue - Other Gov't (Non-SEFA)	-	-	-	-	-	-	-	-	-	-	-	0.0%
102.3690.04.000	Other Revenue - Laundry & Vending	-	-	-	-	-	45	45	-	100	100	55	55.0%
Total Operating Revenue		94,212	92,914	93,912	92,091	94,334	105,282	572,745	1,150,659	68,679	1,219,338	646,593	53.0%
102.4110.00.000	Administrative Salaries	8,080	11,663	7,721	6,983	7,619	8,169	50,236	86,354	14,000	100,354	50,118	49.9%
102.4125.01.000	Admin. P/R Taxes - Social Security & Medicare	573	827	550	495	542	580	3,566	7,436	(250)	7,186	3,620	50.4%
102.4125.02.000	Admin. P/R Taxes - SUI	-	-	-	-	1	-	1	697	(650)	47	46	98.1%
102.4125.03.000	Admin. Retirement	1,268	1,499	1,240	1,199	1,230	1,257	7,693	6,770	8,500	15,270	7,577	49.6%
102.4125.04.000	Admin. Workers Comp	-	-	291	-	316	-	606	518	700	1,218	612	50.2%
102.4125.05.000	Admin. Comp. Abs.	-	-	-	-	-	-	-	-	-	-	-	0.0%
102.4130.00.000	Legal Fees	-	60	-	(417)	-	-	(357)	20,000	(17,000)	3,000	3,357	111.9%
102.4140.00.000	Training	332	-	52	371	362	-	1,116	4,000	(1,500)	2,500	1,384	55.3%
102.4150.00.000	Travel	186	209	20	397	308	20	1,139	2,000	(250)	1,750	611	34.9%
102.4170.00.000	Accounting Fees & Services	-	-	-	-	-	-	-	-	-	-	-	0.0%
102.4170.01.000	Professional Services	1,876	2,982	508	1,085	5,739	-	12,190	2,522	12,000	14,522	2,333	16.1%
102.4170.02.000	Contract Services - Plan Updates	280	-	-	3,493	-	1,147	4,920	4,208	2,500	6,708	1,789	26.7%
102.4170.03.000	Contract Services - Consulting	11	34	-	16	-	-	60	-	35,000	35,000	34,940	99.8%
102.4171.00.000	Auditing	-	-	-	4,074	-	7,601	11,675	9,871	2,000	11,871	196	1.7%
102.4172.00.000	Public Relations Expense	-	-	-	-	-	-	-	-	-	-	-	0.0%
102.4180.00.000	147 Rent	1,775	1,775	1,775	1,775	1,775	1,775	10,649	21,300	-	21,300	10,651	50.0%
102.4190.00.000	Postage	207	28	25	142	76	29	506	1,500	-	1,500	994	66.3%
102.4190.01.000	Office Supplies & Equipment	279	58	28	569	205	33	1,173	1,800	500	2,300	1,127	49.0%
102.4190.02.000	Printing & Copier Usage Charges	353	123	83	134	151	70	914	1,500	134	1,634	720	44.1%
102.4190.03.000	Fair Housing Services	-	-	417	-	-	417	833	1,750	-	1,750	917	52.4%
102.4190.04.000	Dues & Subscriptions	-	-	60	-	-	-	60	500	-	500	440	88.0%
102.4190.05.000	Uniforms	-	-	-	-	-	-	-	-	-	-	-	0.0%
102.4190.06.000	Criminal Background Checks	78	60	90	654	-	-	881	900	-	900	19	2.2%
102.4190.07.000	Meeting Supplies	-	-	-	-	-	-	-	-	-	-	-	0.0%
102.4190.08.000	Advertising	-	20	-	114	-	-	134	500	-	500	366	73.3%
102.4190.10.000	Admin. Other	-	-	-	-	-	-	-	-	-	-	-	0.0%
102.4191.00.000	IT Services	703	1,621	596	1,434	2,046	285	6,685	23,400	(9,735.11)	13,665	6,980	51.1%
102.4191.01.000	Computer Support & License Fees	5,373	-	-	-	-	458	5,831	9,000	(1,000)	8,000	2,169	27.1%
102.4191.02.000	Computer Equipment	-	-	-	-	-	-	-	750	-	750	750	100.0%
102.4191.03.000	Office Machines & Leases	115	121	86	86	121	86	614	1,200	-	1,200	586	48.9%
102.4192.00.000	Telephone	2,092	2,135	2,103	2,223	2,251	(6,824)	3,982	7,576	300	7,876	3,894	49.4%
102.4192.01.000	Internet	-	-	-	-	-	8,966	8,966	17,000	1,000	18,000	9,034	50.2%
102.4210.00.000	Tenant Service Salaries	1,087	717	191	321	525	737	3,578	12,579	-	12,579	9,001	71.6%
102.4225.01.000	Tenant Svc. P/R Taxes - Social Security & Medi	83	54	14	23	38	53	265	1,076	-	1,076	811	75.4%
102.4225.02.000	Tenant Svc. P/R Taxes - SUI	62	32	-	-	-	-	94	463	-	463	369	79.6%
102.4225.03.000	Tenant Svc. Retirement	16	18	22	30	40	51	177	161	350	511	334	65.3%
102.4225.04.000	Tenant Svc. Workers Comp	-	-	10	-	32	-	42	75	-	75	33	43.8%
102.4230.00.000	Tenant Svc. Materials	18	-	-	-	-	-	18	700	-	700	682	97.4%
102.4240.00.000	Tenant Liaison	150	150	150	150	150	150	900	1,800	-	1,800	900	50.0%
102.4250.00.000	Tenant Watering Contracts	-	-	-	-	-	-	-	-	-	-	-	0.0%
102.4310.00.000	Water	2,658	5,950	5,695	2,999	2,398	4,720	24,420	48,679	-	48,679	24,259	49.8%
102.4320.00.000	Electricity	755	3,302	3,170	2,763	2,604	2,052	14,644	37,996	(7,000)	30,996	16,352	52.8%
102.4330.00.000	Gas	36	52	73	9	8	(16)	161	702	-	702	541	77.0%
102.4340.00.000	Sewerage	454	454	454	454	454	454	2,722	7,283	-	7,283	4,562	62.6%
102.4340.01.000	Sewerage - City of Winter MOU	-	12,974	12,974	13,846	13,846	13,846	67,486	155,682	(12,974)	142,709	75,222	52.7%
102.4400.01.000	AMP Management Fees	10,223	10,223	10,074	10,148	10,372	10,372	61,412	116,613	6,000	122,613	61,201	49.9%
102.4400.02.000	AMP Bookkeeping Fees	1,028	1,028	1,013	1,020	1,043	1,043	6,173	14,000	(1,000)	13,000	6,828	52.5%
102.4400.03.000	AMP Asset Management Fees	1,400	1,400	1,400	1,400	1,400	1,400	8,400	17,000	-	17,000	8,600	50.6%
102.4400.04.000	Cap Fund Mgmt Fee (1410)	-	-	-	-	-	-	-	26,659	-	26,659	26,659	100.0%
102.4420.00.000	Maint. Supplies	-	-	-	-	-	-	-	-	-	-	-	0.0%
102.4420.01.000	Electrical Supplies	654	1,057	752	681	1,014	517	4,676	4,500	4,000	8,500	3,824	45.0%
102.4420.02.000	Plumbing Supplies	1,200	2,791	293	496	769	1,195	6,744	11,000	2,000	13,000	6,256	48.1%
102.4420.03.000	Painting Supplies	146	199	231	663	354	31	1,623	1,500	1,500	3,000	1,377	45.9%
102.4420.04.000	Chemical Supplies	-	510	-	194	-	-	704	1,000	500	1,500	796	53.1%
102.4420.05.000	Lumber & Hardware	792	2,222	482	1,695	1,003	351	6,544	12,000	1,000	13,000	6,456	49.7%
102.4420.06.000	Dwelling Equipment	-	(434)	85	-	2,068	-	1,719	10,000	(6,000)	4,000	2,281	57.0%
102.4420.07.000	Maintenance Equipment	-	-	91	-	31	-	123	750	(500)	250	127	51.0%
102.4430.00.000	Grounds Maint. Contract	-	-	-	-	-	-	-	25,000	(25,000)	-	-	0.0%
102.4430.01.000	Landscape Maint. Contract	2,791	2,720	2,791	2,799	4,156	4,123	19,380	35,000	2,500	37,500	18,120	48.3%
102.4430.02.000	Tree Trimming Contract	8,669	(4,335)	-	-	-	-	1,040	5,375	2,500	7,500	2,125	28.3%
102.4430.03.000	Painting Contract	1,693	1,705	-	1,170	-	-	4,568	10,000	(1,000)	9,000	4,432	49.2%
102.4430.04.000	Plumbing Repair Contract	(5,681)	-	-	-	-	-	(5,681)	6,000	(6,000)	-	5,681	0.0%
102.4430.05.000	Electrical Repair Contract	-	-	-	-	1,245	-	1,245	1,300	2,000	3,300	2,055	62.3%
102.4430.06.000	Chemical Treatment Contract	2,795	-	55	2,455	320	-	5,625	11,000	500	11,500	5,875	51.1%
102.4430.09.000	Equipment Rental Contract	-	-	-	-	-	-	-	-	-	-	-	0.0%
102.4430.10.000	Mat Service Contract	75	75	75	112	75	75	486	780	300	1,080	594	55.0%
102.4430.11.000	Rubbish & Trash Removal Contract	3,266	2,309	3,266	2,309	3,578	4,597	19,325	39,000	-	39,000	19,675	50.4%
102.4430.12.000	Fire Protection, Testing & Monitor Contract	204	-	-	859	1,374	-	2,437	3,000	-	3,000	563	18.8%
102.4430.13.000	Janitorial Contract	-	-	-	-	-	-	-	-	-	-	-	0.0%
102.4430.14.000	Other Maint. Contracts	-	-	-	-	-	-	-	-	-	-	-	0.0%
102.4436.00.000	Maintenance Charges from Others	16,350	27,914	12,903	19,613	20,215	18,713	115,707	189,904	15,000	204,904	89,197	43.5%
102.4480.00.000	Protective Services	126	126	-	-	-	-	252	600	-	600	348	58.0%
102.4510.01.000	Insurance - General Liability	5,426	-	-	-	-	-	5,426	5,638	300.00	5,938	512	8.6%

Yolo Housing

Budget Analysis Detail FY2018-19 Q2 (12-31-2018) Actuals for Mid-Year Adjustments

Detail by Fund

		Actual Amounts through Q2							Prior	Budget	Proposed	Remaining	%	
		Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	YTD thru Dec-18	Approved Budget	Revisions	Mid-Year Budget	Budget	Remaining	
102.4800.00.000	Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
	Total Operating Expenses	104,090	100,613	72,324	101,412	131,521	111,279	621,238	1,149,405	68,725	1,218,130	596,892	49.0%	
	Net Operating Income/(Loss)	(9,877)	(7,699)	21,588	(9,321)	(37,187)	(5,997)	(48,493)	1,255	(46)	1,208	49,701		
102.9000.00.000	Equity Transfer In/Out	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
102.9100.01.000	CF Trans In - Hard Costs General Capital Activi	(58,709)	-	-	-	-	-	(58,709)	250,000	(190,000)	60,000	118,709	197.8%	
	Non-operating Revenue and (Expense)	(58,709)	-	-	-	-	-	(58,709)	250,000	(190,000)	60,000	118,709	197.8%	
	Net Increase/(Decrease) to Fund Balance	(68,586)	(7,699)	21,588	(9,321)	(37,187)	(5,997)	(107,201)	251,255	(190,046)	61,208	168,410		

Program reserves expected to be used	-
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Yolo Housing

Budget Analysis Detail FY2018-19 Q2 (12-31-2018) Actuals for Mid-Year Adjustments

Detail by Fund

		Actual Amounts through Q2							Prior		Proposed		%
		Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	YTD thru Dec-18	Approved Budget	Budget Revisions	Mid-Year Budget	Remaining Budget	Budget Remaining
AMP3 - West Sacramento													
103.3110.00.000	Dwelling Rent	43,884	44,386	44,314	44,048	45,015	46,755	268,402	510,000	25,000	535,000	266,598	49.8%
103.3110.01.000	Tenant Charges - Maint. & Repairs	-	-	-	-	-	1,344	1,344	3,500	(800)	2,700	1,356	50.2%
103.3110.02.000	Tenant Charges - Administrative	-	-	-	-	-	1,040	1,040	3,500	(1,400)	2,100	1,060	50.5%
103.3200.00.000	HUD Grant Revenue - Op Subsidy	27,696	27,361	27,265	27,572	28,291	31,125	169,309	310,000	21,309	331,309	162,000	48.9%
103.3210.00.000	CF Trans In - Soft Costs Op Funds (1406)	-	-	-	-	-	-	-	141,957	-	141,957	141,957	100.0%
103.3220.00.000	CF Trans In - Soft Costs Mgmt Impr (1408)	(200)	-	-	-	-	-	(200)	7,000	-	7,000	7,200	102.9%
103.3230.00.000	CF Trans In - Soft Costs General Activity (1480)	200	-	-	-	-	-	200	3,000	35,000	38,000	37,800	99.5%
103.3240.00.000	CF Trans In - Soft Costs Mgmt Fee (1410)	-	-	-	-	-	-	-	26,659	-	26,659	26,659	100.0%
103.3290.00.000	Other Revenue - Other Gov't (SEFA)	-	-	-	-	-	-	-	-	-	-	-	0.0%
103.3300.00.000	Rental Revenue - Commercial	-	-	-	-	-	-	-	-	-	-	-	0.0%
103.3302.00.000	Rental Revenue - Space (Temp)	-	-	-	-	-	-	-	-	-	-	-	0.0%
103.3610.00.000	Interest Revenue	157	153	101	103	103	98	715	1,200	200	1,400	685	49.0%
103.3620.00.000	Gain/Loss Sale of Fixed Assets	-	-	-	-	-	-	-	6,000	(6,000)	-	-	0.0%
103.3690.00.000	Other Revenue	-	-	-	-	-	-	-	-	-	-	-	0.0%
103.3690.02.000	Other Revenue - Other Gov't (Non-SEFA)	-	-	-	-	-	-	-	-	-	-	-	0.0%
103.3690.04.000	Other Revenue - Laundry & Vending	295	95	108	106	33	318	956	3,250	(1,250)	2,000	1,044	52.2%
Total Operating Revenue		72,033	71,995	71,788	71,828	73,442	80,681	441,766	1,016,066	72,059	1,088,125	646,359	59.4%
103.4110.00.000	Administrative Salaries	7,666	11,200	6,811	6,130	7,306	7,119	46,232	86,784	6,500	93,284	47,052	50.4%
103.4125.01.000	Admin. P/R Taxes - Social Security & Medicare	511	743	452	403	486	474	3,069	7,473	(1,000)	6,473	3,404	52.6%
103.4125.02.000	Admin. P/R Taxes - SUI	-	-	-	-	1	-	1	675	(650)	25	24	96.4%
103.4125.03.000	Admin. Retirement	1,267	1,536	1,227	1,184	1,253	1,231	7,698	6,844	8,500	15,344	7,646	49.8%
103.4125.04.000	Admin. Workers Comp	-	-	269	-	311	-	581	521	600	1,121	540	48.2%
103.4125.05.000	Admin. Comp. Abs.	-	-	-	-	-	-	-	-	-	-	-	0.0%
103.4130.00.000	Legal Fees	-	-	865	-	-	-	865	2,750	(1,000)	1,750	885	50.6%
103.4140.00.000	Training	332	-	52	371	332	-	1,086	4,000	(1,500)	2,500	1,414	56.5%
103.4150.00.000	Travel	248	253	-	69	147	116	833	2,000	(250)	1,750	917	52.4%
103.4170.00.000	Accounting Fees & Services	-	-	-	-	-	-	-	-	-	-	-	0.0%
103.4170.01.000	Professional Services	2,102	2,982	508	953	5,539	-	12,084	2,522	12,000	14,522	2,439	16.8%
103.4170.02.000	Contract Services - Plan Updates	280	-	-	3,493	-	1,147	4,920	4,208	2,500	6,708	1,789	26.7%
103.4170.03.000	Contract Services - Consulting	11	34	-	16	-	-	60	-	35,000	35,000	34,940	99.8%
103.4171.00.000	Auditing	-	-	-	4,074	-	7,601	11,675	9,871	2,000	11,871	196	1.7%
103.4172.00.000	Public Relations Expense	-	-	-	-	-	-	-	-	-	-	-	0.0%
103.4180.00.000	147 Rent	1,775	1,775	1,775	1,775	1,775	1,775	10,649	21,300	-	21,300	10,651	50.0%
103.4190.00.000	Postage	295	397	25	77	91	29	913	1,500	-	1,500	587	39.2%
103.4190.01.000	Office Supplies & Equipment	235	36	81	189	91	52	684	1,500	-	1,500	816	54.4%
103.4190.02.000	Printing & Copier Usage Charges	160	69	65	196	166	29	686	1,500	-	1,500	814	54.2%
103.4190.03.000	Fair Housing Services	-	-	417	-	-	-	417	833	-	1,750	917	52.4%
103.4190.04.000	Dues & Subscriptions	315	-	60	-	-	-	375	750	-	750	375	50.0%
103.4190.05.000	Uniforms	-	-	-	-	-	-	-	-	-	-	-	0.0%
103.4190.06.000	Criminal Background Checks	327	-	122	-	235	-	685	700	500	1,200	515	43.0%
103.4190.07.000	Meeting Supplies	-	-	-	-	-	-	-	-	-	-	-	0.0%
103.4190.08.000	Advertising	-	20	-	114	-	-	134	400	(100)	300	166	55.4%
103.4190.10.000	Admin. Other	-	-	-	-	-	-	-	-	-	-	-	0.0%
103.4190.18.999	Taxes, Assessments & Fees	-	-	-	-	-	-	-	-	-	-	-	0.0%
103.4191.00.000	IT Services	516	2,183	1,033	1,684	2,171	285	7,872	13,650	1,202	14,852	6,980	47.0%
103.4191.01.000	Computer Support & License Fees	5,297	-	-	-	-	458	5,755	9,000	(1,000)	8,000	2,245	28.1%
103.4191.02.000	Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	0.0%
103.4191.03.000	Office Machines & Leases	430	436	401	401	436	401	2,504	5,500	(400)	5,100	2,596	50.9%
103.4192.00.000	Telephone	805	855	840	959	992	(298)	4,153	9,500	(1,000)	8,500	4,347	51.1%
103.4192.01.000	Internet	-	-	-	-	-	1,181	1,181	-	2,500	2,500	1,319	52.8%
103.4210.00.000	Tenant Service Salaries	945	1,870	386	705	1,269	904	6,079	12,579	(500)	12,079	6,001	49.7%
103.4225.01.000	Tenant Svc. P/R Taxes - Social Security & Medi	59	128	21	43	87	60	398	1,076	(250)	826	427	51.8%
103.4225.02.000	Tenant Svc. P/R Taxes - SUI	31	64	-	5	45	31	177	463	-	463	286	61.8%
103.4225.03.000	Tenant Svc. Retirement	29	53	28	42	37	29	219	161	-	161	(58)	-35.8%
103.4225.04.000	Tenant Svc. Workers Comp	-	-	11	-	183	-	194	75	-	75	(118)	-156.8%
103.4230.00.000	Tenant Svc. Materials	18	294	23	-	-	-	335	1,000	-	1,000	665	66.5%
103.4240.00.000	Tenant Liaison	100	100	100	100	100	100	600	2,400	-	2,400	1,800	75.0%
103.4250.00.000	Tenant Watering Contracts	-	-	-	-	-	-	-	-	-	-	-	0.0%
103.4310.00.000	Water	3,169	4,470	4,478	4,554	2,986	2,496	22,154	41,127	-	41,127	18,973	46.1%
103.4320.00.000	Electricity	1,637	2,492	1,805	200	1,495	1,930	9,558	40,529	(22,000)	18,529	8,971	48.4%
103.4330.00.000	Gas	274	275	339	34	261	1,195	2,377	7,801	-	7,801	5,423	69.5%
103.4340.00.000	Sewerage	4,305	4,400	4,400	4,400	4,400	4,400	26,305	53,984	-	53,984	27,679	51.3%
103.4400.01.000	AMP Management Fees	10,148	9,999	10,074	10,148	10,298	10,372	61,039	114,158	8,000	122,158	61,119	50.0%
103.4400.02.000	AMP Bookkeeping Fees	1,020	1,005	1,013	1,020	1,035	1,043	6,135	12,500	-	12,500	6,365	50.9%
103.4400.03.000	AMP Asset Management Fees	1,390	1,390	1,390	1,390	1,390	1,390	8,340	17,000	-	17,000	8,660	50.9%
103.4400.04.000	Cap Fund Mgmt Fee (1410)	-	-	-	-	-	-	-	26,659	-	26,659	26,659	100.0%
103.4420.00.000	Maint. Supplies	-	-	-	-	-	-	-	-	-	-	-	0.0%
103.4420.01.000	Electrical Supplies	212	510	698	1,471	1,172	142	4,205	3,500	1,500	5,000	795	15.9%
103.4420.02.000	Plumbing Supplies	1,143	794	551	574	632	645	4,338	8,000	-	8,000	3,662	45.8%
103.4420.03.000	Painting Supplies	(45)	-	647	385	-	54	1,041	1,000	800	1,800	759	42.2%
103.4420.04.000	Chemical Supplies	-	-	-	598	-	-	598	1,000	-	1,000	402	40.2%
103.4420.05.000	Lumber & Hardware	1,169	877	500	8,351	971	1,927	13,795	20,000	4,000	24,000	10,205	42.5%
103.4420.06.000	Dwelling Equipment	3,346	2,875	3,062	6,282	1,214	70	16,849	24,000	5,000	29,000	12,151	41.9%
103.4420.07.000	Maintenance Equipment	-	-	91	-	31	-	122	1,000	(500)	500	378	75.5%
103.4430.00.000	Grounds Maint. Contract	-	-	-	-	-	-	-	3,500	(3,500)	-	-	0.0%
103.4430.01.000	Landscape Maint. Contract	2,253	2,182	2,253	2,261	3,304	3,271	15,524	27,000	-	27,000	11,476	42.5%
103.4430.02.000	Tree Trimming Contract	-	-	-	9,147	-	-	9,147	10,000	-	10,000	853	8.5%
103.4430.03.000	Painting Contract	189	1,240	390	1,593	-	810	4,222	5,000	-	5,000	778	15.6%
103.4430.04.000	Plumbing Repair Contract	-	-	-	-	-	283	283	4,000	(3,500)	500	217	43.4%
103.4430.05.000	Electrical Repair Contract	-	-	-	-	-	-	-	500	-	500	500	100.0%
103.4430.06.000	Chemical Treatment Contract	2,249	25	30	2,224	180	-	4,708	12,000	(4,000)	8,000	3,292	41.2%
103.4430.09.000	Equipment Rental Contract	-	-	-	-	-	-	-	-	-	-	-	0.0%
103.4430.10.000	Mat Service Contract	82	82	82	123	82	82	531	750	-	750	219	29.1%
103.4430.													

Yolo Housing

Budget Analysis Detail FY2018-19 Q2 (12-31-2018) Actuals for Mid-Year Adjustments

Detail by Fund

		Actual Amounts through Q2							Prior	Budget	Proposed	Remaining	%	
		Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	YTD thru Dec-18	Approved Budget	Revisions	Mid-Year Budget	Budget	Remaining	Budget Remaining
103.4640.00.000	Building Repairs	-	1,253	-	2,335	-	-	3,588	3,000	1,000	4,000	412	10.3%	
103.4800.00.000	Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	0.0%	
Total Operating Expenses		107,232	86,276	73,601	103,337	114,894	89,649	574,988	1,009,302	77,252	1,086,555	511,567	47.1%	
Net Operating Income/(Loss)		(35,199)	(14,281)	(1,814)	(31,509)	(41,452)	(8,968)	(133,222)	6,764	(5,193)	1,571	134,793		
103.9000.00.000	Equity Transfer In/Out	-	-	-	-	-	-	-	-	-	-	-	0.0%	
103.9100.01.000	CF Trans In - Hard Costs General Capital Activi	-	-	-	-	-	-	-	-	-	-	-	0.0%	
Non-operating Revenue and (Expense)		-	-	-	-	-	-	-	-	-	-	-	0.0%	
Net Increase/(Decrease) to Fund Balance		(35,199)	(14,281)	(1,814)	(31,509)	(41,452)	(8,968)	(133,222)	6,764	(5,193)	1,571	134,793		

Program reserves expected to be used	-
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Yolo Housing

Budget Analysis Detail FY2018-19 Q2 (12-31-2018) Actuals for Mid-Year Adjustments

Detail by Fund

		Actual Amounts through Q2						YTD thru Dec-18	Prior Approved Budget	Budget Revisions	Proposed Mid-Year Budget	Remaining Budget	% Budget Remaining
		Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17						
Administration Building													
147.3250.00.000	CF Trans In - Soft Costs Debt Svc - Interest (15)	-	-	-	-	-	-	-	-	-	-	0.0%	
147.3290.00.000	Other Revenue - Other Gov't (SEFA)	-	-	-	-	-	-	-	-	-	-	0.0%	
147.3300.00.000	Rental Revenue - Commercial	2,991	2,991	2,991	2,991	2,991	2,991	17,946	35,892	-	35,892	50.0%	
147.3301.00.000	Rental Revenue - Programs & COCC	14,882	14,882	14,882	14,882	14,882	14,882	89,293	178,560	-	178,560	50.0%	
147.3302.00.000	Rental Revenue - Space (Temp)	-	-	-	-	-	-	-	-	-	-	0.0%	
147.3610.00.000	Interest Revenue	-	-	-	-	-	-	-	-	-	-	0.0%	
147.3620.00.000	Gain/Loss Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	0.0%	
147.3690.00.000	Other Revenue	100	-	-	-	-	-	100	-	-	(100)	0.0%	
147.3690.02.000	Other Revenue - Other Gov't (Non-SEFA)	-	-	-	-	-	-	-	-	-	-	0.0%	
Total Operating Revenue		17,973	17,873	17,873	17,873	17,873	17,873	107,339	214,452	-	214,452	49.9%	
147.4130.00.000	Legal Fees	-	-	-	-	-	-	-	-	-	-	0.0%	
147.4170.00.000	Accounting Fees & Services	-	-	-	-	-	-	-	-	-	-	0.0%	
147.4171.00.000	Auditing	-	-	-	-	-	-	-	-	-	-	0.0%	
147.4172.00.000	Public Relations Expense	-	-	-	-	-	-	-	-	-	-	0.0%	
147.4190.07.000	Meeting Supplies	-	-	-	-	-	-	-	-	-	-	0.0%	
147.4190.08.000	Advertising	-	-	-	-	-	-	-	-	-	-	0.0%	
147.4190.10.000	Admin. Other	-	-	-	-	-	-	-	-	-	-	0.0%	
147.4191.00.000	IT Services	2,813	1,438	250	1,438	188	-	6,125	9,750	25,000	34,750	82.4%	
147.4191.01.000	Computer Support & License Fees	-	-	-	-	-	-	-	-	-	-	0.0%	
147.4191.02.000	Computer Equipment	-	-	-	-	-	721	721	30,000	-	30,000	97.6%	
147.4310.00.000	Water	209	253	508	461	462	396	2,289	4,293	300	4,593	50.2%	
147.4320.00.000	Electricity	2,918	3,322	2,773	2,472	1,763	1,119	14,367	30,409	-	30,409	52.8%	
147.4330.00.000	Gas	22	21	20	19	18	105	207	1,536	-	1,536	86.5%	
147.4340.00.000	Sewerage	93	85	95	94	92	92	553	1,022	200	1,222	54.8%	
147.4420.00.000	Maint. Supplies	490	196	663	719	663	53	2,784	5,000	500	5,500	49.4%	
147.4430.01.000	Landscape Maint. Contract	279	555	279	279	384	384	2,161	3,600	800	4,400	50.9%	
147.4430.09.000	Equipment Rental Contract	-	-	-	-	-	-	-	-	-	-	0.0%	
147.4430.10.000	Mat Service Contract	139	139	139	209	139	139	906	1,750	100	1,850	944	51.0%
147.4430.11.000	Rubbish & Trash Removal Contract	-	122	-	-	123	-	245	750	-	750	505	67.3%
147.4430.12.000	Fire Protection, Testing & Monitor Contract	255	-	-	1,112	-	975	2,342	2,080	1,000	3,080	738	23.9%
147.4430.13.000	Janitorial Contract	-	-	-	-	-	-	-	-	-	-	-	0.0%
147.4430.14.000	Other Maint. Contracts	-	-	-	-	-	-	-	-	-	-	-	0.0%
147.4436.00.000	Maintenance Charges from Others	3,198	4,228	1,720	3,275	3,245	2,553	18,217	40,352	(4,000)	36,352	18,135	49.9%
147.4480.00.000	Protective Services	1,002	2,078	-	160	2,078	-	5,318	10,431	250	10,681	5,362	50.2%
147.4510.01.000	Insurance - General Liability	130	-	-	-	-	-	130	132	15.00	147	17	11.5%
147.4510.02.000	Insurance - Auto	-	-	-	-	-	-	-	-	-	-	-	0.0%
147.4510.03.000	Insurance - Property	2,196	-	-	-	-	-	2,196	2,396	-	2,396	200	8.3%
147.4520.00.000	PILOT, Taxes & Fees	2,378	-	-	-	-	-	2,378	3,000	-	3,000	622	20.7%
147.4550.00.000	Bank Fees & Charges	-	-	-	-	-	-	-	-	-	-	-	0.0%
147.4550.01.999	Bank Fees for Loans	-	-	-	-	-	-	-	-	-	-	-	0.0%
147.4580.00.000	Interest Expense	360	366	358	340	344	326	2,095	4,800	(700)	4,100	2,005	48.9%
147.4600.00.000	OES Support Agreement	-	-	-	-	-	-	-	-	-	-	-	0.0%
147.4610.00.000	Extraordinary Maintenance	-	-	-	-	-	-	-	-	-	-	-	0.0%
147.4620.00.000	Minor Equipment Repairs	-	-	-	-	-	-	-	-	-	-	-	0.0%
147.4630.00.000	Major Equipment Repairs	-	-	-	-	-	-	-	-	-	-	-	0.0%
147.4640.00.000	Building Repairs	-	-	-	3,400	682	-	4,082	4,000	1,000	5,000	918	18.4%
147.4800.00.000	Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	0.0%
147.9100.02.000	CF Trans In - Hard Costs Debt Svc - Principal (1	-	-	-	-	-	-	-	-	-	-	-	0.0%
Total Operating Expenses		16,482	12,802	6,807	13,979	10,181	6,864	67,117	155,301	24,465	179,766	112,649	62.7%
Net Operating Income/(Loss)		1,491	5,071	11,066	3,894	7,692	11,009	40,222	59,151	(24,465)	34,686	(5,536)	

Program reserves expected to be used	-
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Yolo Housing

Budget Analysis Detail FY2018-19 Q2 (12-31-2018) Actuals for Mid-Year Adjustments

Detail by Fund

		Actual Amounts through Q2							Prior		Proposed		%
		Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	YTD thru Dec-18	Approved Budget	Budget Revisions	Mid-Year Budget	Remaining Budget	Budget Remaining
HCV Administration													
200.3202.00.000	HUD Contributions - Admin	82,650	94,330	94,330	94,330	119,610	100,129	585,379	1,131,960	40,000	1,171,960	586,581	50.1%
200.3610.00.000	Interest Revenue - Admin	124	122	104	110	117	114	690	1,200	175	1,375	685	49.8%
200.3620.00.000	Gain/Loss Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	0.0%
200.3630.01.000	Other Revenue - Fraud (50% - Admin)	30	10	10	10	10	-	70	700	(560)	140	70	50.0%
200.3630.02.000	Other Revenue - Port-in Admin Fees	61	112	-	-	-	-	172	6,000	(5,475)	525	353	67.2%
200.3690.00.000	Other Revenue	-	-	-	-	-	-	-	-	-	-	-	0.0%
200.3690.03.000	Other Revenue - Vehicle Lease	-	-	-	-	315	38	353	700	(300)	400	47	11.7%
	Total Operating Revenue	82,865	94,574	94,444	94,450	120,052	100,281	586,665	1,140,560	33,840	1,174,400	587,735	50.0%
200.4110.00.000	Administrative Salaries	34,481	54,117	33,003	29,998	29,859	30,709	212,167	445,459	-	445,459	233,292	52.4%
200.4110.01.000	FSS Coordinator Salaries	1,212	2,677	1,573	2,225	1,810	2,986	12,482	19,533	5,431	24,964	12,482	50.0%
200.4115.01.000	FSS P/R Taxes - Social Security/Medicare	86	190	112	158	128	213	887	1,670	103	1,773	887	50.0%
200.4115.02.000	FSS P/R Taxes - SUI	-	-	-	-	-	-	-	176	(176)	-	-	0.0%
200.4115.03.000	FSS Retirement	242	333	264	306	279	342	1,766	1,289	2,243	3,532	1,766	50.0%
200.4115.04.000	FSS Workers Comp	-	-	32	-	36	-	67	117	18	135	67	50.0%
200.4125.01.000	Admin. P/R Taxes - Social Security & Medicare	2,358	3,655	2,238	2,035	1,989	2,076	14,351	38,512	(9,811)	28,701	14,351	50.0%
200.4125.02.000	Admin. P/R Taxes - SUI	147	144	-	-	4	-	295	3,647	(3,056)	591	295	50.0%
200.4125.03.000	Admin. Retirement	5,526	7,045	5,506	5,297	5,279	5,261	33,913	35,211	32,615	67,826	33,913	50.0%
200.4125.04.000	Admin. Workers Comp	-	-	1,082	-	1,218	-	2,300	2,673	1,927	4,600	2,300	50.0%
200.4125.05.000	Admin. Comp. Abs.	-	-	-	-	-	-	-	-	-	-	-	0.0%
200.4130.00.000	Legal Fees	-	-	-	-	-	-	-	-	-	-	-	0.0%
200.4140.00.000	Training	1,208	-	(843)	-	1,274	-	1,639	1,500	139	1,639	-	0.0%
200.4150.00.000	Travel	346	131	1,042	1,856	342	41	3,758	2,000	1,758	3,758	-	0.0%
200.4170.00.000	Accounting Fees & Services	-	-	-	-	-	-	-	-	-	-	-	0.0%
200.4170.01.000	Professional Services	63	154	604	4,083	-	13,407	18,310	12,856	5,455	18,310	(0)	0.0%
200.4170.02.000	Contract Services - Plan Updates	-	-	-	-	-	433	433	10,000	(7,317)	2,683	2,250	83.9%
200.4170.03.000	Contract Services - Consulting	5,829	277	-	47	-	-	6,152	-	-	-	(6,152)	0.0%
200.4171.00.000	Auditing	-	-	-	4,979	-	-	6,348	11,327	(867)	11,327	-	0.0%
200.4172.00.000	Public Relations Expense	-	-	-	-	-	-	-	-	-	-	-	0.0%
200.4180.00.000	147 Rent	4,120	4,120	4,120	4,120	4,120	4,120	24,719	49,440	-	49,440	24,721	50.0%
200.4190.00.000	Postage	966	715	458	593	579	623	3,934	13,000	1,386	14,386	10,452	72.7%
200.4190.01.000	Office Supplies & Equipment	205	35	394	-	475	320	1,430	4,000	(707)	3,293	1,863	56.6%
200.4190.02.000	Printing & Copier Usage Charges	2,181	2,208	1,607	1,838	1,790	2,278	11,902	27,000	2,051	29,051	17,149	59.0%
200.4190.03.000	Fair Housing Services	-	-	1,250	-	-	-	1,250	2,500	-	5,000	2,500	50.0%
200.4190.04.000	Dues & Subscriptions	50	-	299	-	-	-	349	1,800	(800)	1,000	651	65.1%
200.4190.05.000	Uniforms	-	-	-	-	-	-	-	-	275	275	275	100.0%
200.4190.06.000	Criminal Background Checks	532	568	210	490	191	-	1,991	7,500	(2,306)	5,194	3,203	61.7%
200.4190.07.000	Meeting Supplies	-	-	-	-	-	-	-	250	(250)	-	-	0.0%
200.4190.08.000	Advertising	-	25	-	-	251	-	276	1,500	(300)	1,200	924	77.0%
200.4190.10.000	Admin. Other	-	-	-	-	-	-	-	-	-	-	-	0.0%
200.4191.00.000	IT Services	1,344	5,676	4,585	5,188	6,373	760	23,925	9,750	20,570	30,320	6,395	21.1%
200.4191.01.000	Computer Support & License Fees	27,551	-	-	-	-	1,221	28,772	29,000	1,772	30,772	2,000	6.5%
200.4191.02.000	Computer Equipment	-	-	-	1,119	1,127	(2,247)	-	500	(500)	-	-	0.0%
200.4191.03.000	Office Machines & Leases	474	563	30	30	563	30	1,689	2,500	879	3,379	1,689	50.0%
200.4192.00.000	Telephone	701	975	825	755	758	(3,102)	911.56	2,000	(177)	1,823	912	50.0%
200.4192.01.000	Internet	-	-	-	-	-	3,841	3,841	7,000	682	7,682	3,841	50.0%
200.4400.06.000	HCV Management Fee	16,404	16,320	16,308	16,152	16,512	16,596	98,292	199,584	(3,000)	196,584	98,292	50.0%
200.4400.07.000	HCV Bookkeeping Fee	10,253	10,200	10,193	10,095	10,320	10,373	61,433	124,740	(1,875)	122,865	61,433	50.0%
200.4430.07.000	Fuel Contract	58	39	71	31	30	61	290	750	(171)	579	290	50.0%
200.4430.08.000	Vehicle Maint. Contract	121	191	130	116	130	7	695	4,849	(3,459)	1,390	695	50.0%
200.4430.10.000	Mat Service Contract	-	-	-	-	-	-	-	275	(275)	-	-	0.0%
200.4430.14.000	Other Maint. Contracts	-	-	-	-	-	-	-	500	(500)	-	-	0.0%
200.4436.00.000	Maintenance Charges from Others	-	-	-	-	-	-	-	343	(343)	-	-	0.0%
200.4510.01.000	Insurance - General Liability	6,408	-	-	-	-	-	6,408	6,658	-	6,658	250	3.8%
200.4510.02.000	Insurance - Auto	1,408	-	-	-	-	-	1,408	1,452	-	1,452	44	3.0%
200.4520.00.000	PILOT, Taxes & Fees	-	-	-	-	-	-	-	-	-	-	-	0.0%
200.4540.00.000	Admin. Benefits	8,295	9,239	8,067	7,304	7,626	7,708	48,238	103,838	(7,361)	96,477	48,238	50.0%
200.4540.01.000	Retired Benefits	1,457	2,913	-	1,457	1,457	1,457	8,739	18,000	(522)	17,478	8,739	50.0%
200.4540.04.000	FSS Coordinator Benefits	249	281	280	280	330	482	1,902	3,038	765	3,804	1,902	50.0%
200.4540.05.000	OPEB Expense	-	-	-	-	-	-	-	-	-	-	-	0.0%
200.4550.00.000	Bank Fees & Charges	-	-	-	-	-	-	-	-	-	-	-	0.0%
200.4600.00.000	OES Support Agreement	-	-	-	-	-	-	-	2,500	(2,500)	-	-	0.0%
200.4650.00.000	Vehicle Maint. & Repairs	-	-	-	-	-	108	108	-	217	217	108	50.0%
200.4800.00.000	Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	0.0%
	Total Operating Expenses	134,271	122,791	93,439	100,550	94,850	107,701	653,601	1,213,605	32,012	1,245,617	592,016	47.5%
	Net Operating Income/(Loss)	(51,406)	(28,217)	1,005	(6,100)	25,202	(7,420)	(66,936)	(73,045)	1,828	(71,217)	(4,281)	
Program reserves expected to be used										71,217			

Housing Assistance Payments (HAP)

200.3201.00.000	HUD Contributions HAP	974,645	974,654	974,654	974,654	878,377	999,817	5,776,801	11,600,000		11,600,000	5,823,199	50.2%
200.3630.00.000	Other Revenue - Fraud (50% - HAP)	30	10	10	10	10	-	70	1,000		1,000	930	93.0%
	Total Operating Revenue	974,675	974,664	974,664	974,664	878,387	999,817	5,776,871	11,601,000	-	11,601,000	5,824,129	50.2%
200.4900.00.000	HAP Payments for HCV	849,188	835,302	827,941	851,890	832,280	847,602	5,044,204	10,297,000		10,297,000	5,252,796	51.0%
200.4900.01.000	HAP Payments for PBV	37,116	39,017	38,928	39,380	39,375	65,602	259,418	255,000		255,000	(4,418)	-1.7%
200.4900.02.000	HAP Payments for Enhanced Vouchers	44,447	44,002	43,377	42,862	41,546	41,358	257,592	582,000		582,000	324,408	55.7%
200.4900.03.000	HAP Payments for Tenant Protection	22,653	22,289	21,855	24,278	21,234	21,990	134,299	270,000		270,000	135,701	50.3%
200.4900.04.000	HAP Payments for VASH-HCV	3,167	3,187	3,187	6,781	4,274	5,639	26,235	28,000		28,000	1,765	6.3%
200.4900.05.000	HAP Payments for VASH-PBV	3,160	3,160	3,869	3,374	4,326	5,565	23,454	35,000		35,000	11,546	33.0%
200.4900.06.000	HAP Payments for Homeownership	1,107	1,107	991	759	1,832	1,368	7,164	16,000		16,000	8,836	55.2%
200.4901.00.000	HAP Utility Payments for HCV	1,221	1,409	1,224	1,412	1,269	1,314	7,849	23,000		23,000	15,151	65.9%
200.4901.01.000	HAP Utility Payments for PBV	-	-	-	-	-	-	-	-		-	-	0.0%
200.4901.02.000	HAP Utility Payments for Enhanced Vouchers	262	199	199	224	224	217	1,325	4,000		4,000	2,675	66.9%
200.4901.03.000	HAP Utility Payments for Tenant Protection	118	118	118	125	125	125	729	2,0				

Yolo Housing

Budget Analysis Detail FY2018-19 Q2 (12-31-2018) Actuals for Mid-Year Adjustments

Detail by Fund

		Actual Amounts through Q2						YTD thru Dec-18	Prior Approved Budget	Budget Revisions	Proposed Mid-Year Budget	Remaining Budget	% Budget Remaining
		Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17						
Getting to Zero Voucher Program (GTZ)													
251.3020.00.000	Contract Revenue - GTZ	-	-	-	-	-	25,025	25,025	98,889	(21,581)	77,308	52,284	67.6%
251.3610.00.000	Interest Revenue	0	0	0	0	0	0	1	5		5	4	87.4%
251.3690.00.000	Other Revenue	-	-	-	-	-	-	-	-		-	-	0.0%
	Total Operating Revenue	0	0	0	0	0	25,025	25,025	98,894	(21,581)	77,313	52,288	67.6%
251.4110.00.000	Administrative Salaries	589	1,296	811	1,116	606	767	5,186	15,144	(4,500)	10,644	5,458	51.3%
251.4110.02.000	Sup Svc - Salaries	1,106	3,374	3,598	3,197	2,504	2,275	16,054	18,432	14,000	32,432	16,378	50.5%
251.4115.01.000	Sup Svc - P/R Taxes - Soc Security/Medicare	-	-	-	-	-	-	-	1,576		1,576	1,576	100.0%
251.4115.02.000	Sup Svc - P/R Taxes - SUI	-	-	-	-	-	-	-	463		463	463	100.0%
251.4115.03.000	Sup Svc - Retirement	-	-	-	-	-	-	-	161		161	161	100.0%
251.4115.04.000	Sup Svc - Workers Comp	-	-	-	-	-	-	-	111		111	111	100.0%
251.4125.01.000	Admin. P/R Taxes - Social Security & Medicare	40	88	55	76	41	53	354	1,271		1,271	918	72.2%
251.4125.02.000	Admin. P/R Taxes - SUI	-	-	-	-	-	-	-	119		119	119	100.0%
251.4125.03.000	Admin. Retirement	81	138	102	125	87	96	629	1,098		1,098	469	42.7%
251.4125.04.000	Admin. Workers Comp	-	-	17	-	17	-	33	91		91	58	63.4%
251.4125.05.000	Admin. Comp. Abs.	-	-	-	-	-	-	-	-		-	-	0.0%
251.4130.00.000	Legal Fees	-	-	-	-	-	-	-	-		-	-	0.0%
251.4140.00.000	Training	-	-	-	-	-	-	-	-		-	-	0.0%
251.4150.00.000	Travel	1	75	87	127	534	109	933	1,000	1,000	2,000	1,067	53.4%
251.4170.00.000	Accounting Fees & Services	-	-	-	-	-	-	-	-		-	-	0.0%
251.4170.01.000	Professional Services	65	-	(65)	26	-	-	26	-		-	(26)	0.0%
251.4171.00.000	Auditing	-	-	-	-	-	-	-	581	(581)	(0)	(0)	100.0%
251.4172.00.000	Public Relations Expense	-	-	-	-	-	-	-	500	(500)	-	-	0.0%
251.4180.00.000	147 Rent	-	-	-	-	-	-	-	-		-	-	0.0%
251.4190.00.000	Postage	-	-	-	-	-	-	-	-		-	-	0.0%
251.4190.01.000	Office Supplies & Equipment	25	12	-	-	-	-	37	200		200	163	81.7%
251.4190.02.000	Printing & Copier Usage Charges	4	4	14	14	7	2	44	200		200	156	77.9%
251.4190.03.000	Fair Housing Services	-	-	-	-	-	-	-	-		-	-	0.0%
251.4190.04.000	Dues & Subscriptions	-	-	-	-	-	-	-	-		-	-	0.0%
251.4190.05.000	Uniforms	-	-	-	-	-	-	-	-		-	-	0.0%
251.4190.06.000	Criminal Background Checks	-	-	-	-	-	-	-	-		-	-	0.0%
251.4190.07.000	Meeting Supplies	-	-	-	-	-	-	-	-		-	-	0.0%
251.4190.08.000	Advertising	-	-	-	-	-	-	-	-		-	-	0.0%
251.4190.10.000	Admin. Other	-	-	-	-	-	-	-	-		-	-	0.0%
251.4191.00.000	IT Services	-	-	-	-	-	-	-	-		-	-	0.0%
251.4191.01.000	Computer Support & License Fees	187	-	-	-	-	-	187	870	(400)	470	283	60.1%
251.4191.02.000	Computer Equipment	-	-	-	-	282	-	282	-	300	300	18	6.0%
251.4191.03.000	Office Machines & Leases	-	-	-	-	-	-	-	-		-	-	0.0%
251.4192.00.000	Telephone	-	-	-	-	-	-	-	900	(900)	-	-	0.0%
251.4192.01.000	Internet	-	-	-	-	-	-	-	-		-	-	0.0%
251.4230.10.999	Professional Services	-	-	-	-	-	-	-	-		-	-	0.0%
251.4430.10.000	Mat Service Contract	-	-	-	-	-	-	-	-		-	-	0.0%
251.4436.00.000	Maintenance Charges from Others	-	-	-	-	-	-	-	-		-	-	0.0%
251.4480.00.000	Protective Services	-	-	-	-	-	-	-	-		-	-	0.0%
251.4510.00.000	Insurance - Flood	-	-	-	-	-	-	-	-		-	-	0.0%
251.4510.01.000	Insurance - General Liability	-	-	-	-	-	-	-	133		133	133	100.0%
251.4540.00.000	Admin. Benefits	135	215	164	95	95	178	881	2,661		2,661	1,780	66.9%
251.4540.01.000	Retired Benefits	-	-	-	-	-	-	-	-		-	-	0.0%
251.4540.05.000	OPEB Expense	-	-	-	-	-	-	-	-		-	-	0.0%
251.4550.00.000	Bank Fees & Charges	-	-	-	-	-	-	-	-		-	-	0.0%
251.4580.00.000	Interest Expense	-	-	-	-	-	-	-	-		-	-	0.0%
251.4600.00.000	OES Support Agreement	-	-	-	-	-	-	-	-		-	-	0.0%
251.4610.00.000	Extraordinary Maintenance	-	-	-	-	-	-	-	7,500		7,500	7,500	100.0%
251.4610.01.000	Move-in Assistance Cost	-	-	1,972	889	-	-	2,861	10,000	(5,000)	5,000	2,139	42.8%
251.4910.00.000	Voucher Payments for GTZ	-	-	72	789	-	-	861	35,879	(25,000)	10,879	10,018	92.1%
251.4911.00.000	Utility Payments for GTZ	-	-	-	38	-	-	38	-		-	(38)	0.0%
	Total Operating Expenses	2,234	5,201	6,827	6,492	4,172	3,479	28,406	98,889	(21,581)	77,308	48,903	63.3%
	Net Operating Income/(Loss)	(2,234)	(5,201)	(6,826)	(6,492)	(4,172)	21,546	(3,380)	5	-	5	3,385	

Program reserves expected to be used -

Yolo Housing

Budget Analysis Detail FY2018-19 Q2 (12-31-2018) Actuals for Mid-Year Adjustments

Detail by Fund

		Actual Amounts through Q2						Prior		Proposed		%	
		Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	YTD thru Dec-18	Approved Budget	Budget Revisions	Mid-Year Budget	Remaining Budget	Budget Remaining
Central Office Cost Center/General Fund (COCC)													
310.3220.00.000	CF Trans In - Soft Costs Mgmt Impr (1408)	-	-	-	-	-	-	-	75,000		75,000	75,000	100.0%
310.3240.00.000	CF Revenue - Admin Costs/Mgmt Fees (1410)	-	-	-	-	-	-	-	79,978		79,978	79,978	100.0%
310.3290.00.000	Other Revenue - Other Gov't (SEFA)	-	-	-	-	-	-	-	-		-	-	0.0%
310.3400.01.000	AMP Management Fees	31,415	31,266	31,340	31,639	31,937	32,012	189,609	355,771	24,000	379,771	190,162	50.1%
310.3400.02.000	AMP Bookkeeping Fees	3,158	3,143	3,150	3,180	3,210	3,218	19,058	40,500	(1,000)	39,500	20,443	51.8%
310.3400.03.000	AMP Asset Management Fees	4,310	4,310	4,310	4,310	4,310	4,310	25,860	53,000	-	53,000	27,140	51.2%
310.3410.00.311	Asset Mgmt Fee - Eleanor	-	-	-	-	-	-	-	-		-	-	0.0%
310.3410.00.320	Asset Mgmt Fee - ADMH	750	750	750	750	750	750	4,500	9,000	-	9,000	4,500	50.0%
310.3410.00.400	Asset Mgmt Fee - NHCDC	-	-	-	-	-	-	-	-		-	-	0.0%
310.3410.00.402	Asset Mgmt Fee - Cottonwood	1,610	1,610	1,610	1,610	1,610	1,610	9,660	19,320	-	19,320	9,660	50.0%
310.3410.00.501	Davis MC Mgmt Fees	3,968	3,968	3,968	3,968	3,968	3,968	23,808	45,838	2,116	47,954	24,146	50.4%
310.3410.00.502	Madison MC Management Fees	4,829	9,313	4,829	4,829	4,829	4,829	33,458	59,635	1,682	61,317	27,859	45.4%
310.3410.00.503	Rehrman (Dixon) MC Management Fees	3,606	3,606	3,606	3,606	3,606	3,606	21,636	44,347	769	45,116	23,480	52.0%
310.3410.00.600	Davis Solar Management Fee	434	434	434	434	434	434	2,604	5,208	-	5,208	2,604	50.0%
310.3410.00.700	Pacifico Management Fees	3,500	3,500	3,500	3,500	3,500	3,500	21,000	42,000	-	42,000	21,000	50.0%
310.3420.01.000	HCV Program Management Fees	16,404	16,320	16,308	16,152	16,512	16,596	98,292	199,584	(3,000)	196,584	98,292	50.0%
310.3420.02.000	HCV Program Bookkeeping Fees	10,253	10,200	10,193	10,095	10,320	10,373	61,433	124,740	(1,875)	122,865	61,433	50.0%
310.3435.00.000	IT Billed	6,609	15,775	9,188	10,653	3,375	-	45,600	112,125	(66,525)	45,600	-	0.0%
310.3436.00.000	Maintenance Charges to Programs	54,306	79,595	50,845	57,454	57,559	58,691	358,451	683,519	18,472	701,991	343,540	48.9%
310.3437.00.000	Revenue-Copier Usage Charges to Programs	4,079	3,677	2,521	3,341	2,795	3,138	19,551	41,175	5,585	46,760	27,210	58.2%
310.3500.00.311	Development Fee - Eleanor	-	-	-	-	-	-	-	-		-	-	0.0%
310.3610.00.000	Interest Revenue	515	494	275	344	272	238	2,137	750	2,000	2,750	613	22.3%
310.3610.00.413	Interest Revenue - NHCA LP Note	2,080	2,080	2,013	2,080	2,013	2,080	12,346	24,490		24,490	12,144	49.6%
310.3620.00.000	Gain/Loss Sale of Fixed Assets	-	-	-	-	-	-	-	-		-	-	0.0%
310.3690.00.000	Other Revenue	946	841	1,304	(678)	838	(2,506)	745	18,000	(16,000)	2,000	1,255	62.7%
310.3690.00.413	Other Revenue - Crosswood (Client Svcs and C	552	601	583	552	522	-	2,810	4,056	2,000	6,056	3,246	53.6%
310.3690.01.000	Other Revenue - Discounts Taken	94	116	131	199	151	150	840	750		750	(90)	-12.0%
310.3690.02.000	Other Revenue - Other Gov't (Non-SEFA)	-	-	-	-	-	4,836	4,836	-	9,000	9,000	4,164	46.3%
310.3690.04.000	Other Revenue - Laundry & Vending	-	-	-	-	-	-	-	-		-	-	0.0%
	Total Operating Revenue	153,417	191,598	150,857	158,018	152,511	151,832	958,233	2,038,786	(22,776)	2,016,010	1,057,777	52.5%
310.4110.00.000	Administrative Salaries	61,536	90,180	65,553	71,207	68,612	75,901	432,990	733,031	67,031	800,062	367,072	45.9%
310.4125.01.000	Admin. P/R Taxes - Social Security & Medicare	4,241	6,327	4,506	4,600	3,825	5,551	29,049	64,364	(9,315)	55,049	26,000	47.2%
310.4125.02.000	Admin. P/R Taxes - SUI	21	33	21	21	22	20	137	4,027	(3,000)	1,027	890	86.6%
310.4125.03.000	Admin. Retirement	8,991	11,036	9,408	9,413	9,432	9,158	57,438	57,529	34,262	91,791	34,352	37.4%
310.4125.04.000	Admin. Workers Comp	-	-	2,351	-	2,359	-	4,711	11,980	(2,559)	9,421	4,711	50.0%
310.4125.05.000	Admin. Comp. Abs.	-	-	-	-	-	-	-	-		-	-	0.0%
310.4130.00.000	Legal Fees	-	-	-	8,408	-	-	8,408	30,000	(5,000)	25,000	16,593	66.4%
310.4140.00.000	Training	1,815	125	460	597	195	1,795	4,986	5,000	2,000	7,000	2,014	28.8%
310.4150.00.000	Travel	344	1,943	494	(1,411)	2,862	65	4,297	7,000	1,500	8,500	4,203	49.4%
310.4170.00.000	Accounting Fees & Services	-	-	-	-	-	3,406	3,406	7,000		7,000	3,594	51.3%
310.4170.01.000	Professional Services	(55)	461	221	2,008	230	-	2,864	856	2,144	3,000	136	4.5%
310.4170.02.000	Contract Services - Plan Updates	-	-	-	-	-	-	-	-		-	-	0.0%
310.4170.03.000	Contract Services - Consulting	-	204	256	115	(204)	-	371	60,000	(55,000)	5,000	4,629	92.6%
310.4170.04.000	Contract Services - Clerk of the Board	-	-	-	-	-	-	-	5,000		5,000	5,000	100.0%
310.4171.00.000	Auditing	-	-	-	2,264	-	8,177	10,441	5,226	5,215	10,441	-	0.0%
310.4172.00.000	Public Relations Expense	-	-	-	-	-	-	-	-		-	-	0.0%
310.4180.00.000	147 Rent	5,435	5,435	5,435	5,435	5,435	5,435	32,610	65,220		65,220	32,610	50.0%
310.4190.00.000	Postage	359	190	69	101	46	101	866	1,800		1,800	934	51.9%
310.4190.01.000	Office Supplies & Equipment	521	39	850	140	675	309	2,534	5,000		5,000	2,466	49.3%
310.4190.02.000	Printing & Copier Usage Charges	988	1,008	544	381	534	1,375	4,829	7,000	2,000	9,000	4,171	46.3%
310.4190.04.000	Dues & Subscriptions	1,366	-	60	75	685	540	2,726	6,000		6,000	3,274	54.6%
310.4190.05.000	Uniforms	65	-	1,001	278	77	47	1,467	4,000	(1,000)	3,000	1,533	51.1%
310.4190.07.000	Meeting Supplies	(687)	30	555	145	-	-	43	3,750	(3,000)	750	707	94.2%
310.4190.08.000	Advertising	-	-	-	-	-	-	-	1,500	(1,500)	-	-	0.0%
310.4190.09.000	Board Stipends	300	250	-	-	-	200	750	3,850		3,850	3,100	80.5%
310.4190.10.000	Admin. Other	(10,219)	-	-	-	-	-	(10,219)	-	(10,219)	(10,219)	(0)	0.0%
310.4191.00.000	IT Services	725	254	480	307	1,218	190	3,174	15,000	(5,000)	10,000	6,826	68.3%
310.4191.01.000	Computer Support & License Fees	4,261	-	-	-	-	467	4,728	7,000		7,000	2,272	32.5%
310.4191.02.000	Computer Equipment	-	772	-	-	124	1,127	2,023	-	2,100	2,100	77	3.7%
310.4191.03.000	Office Machines & Leases	2,194	2,206	2,135	2,135	2,206	2,135	13,013	29,000		29,000	15,987	55.1%
310.4192.00.000	Telephone	1,651	2,375	2,083	1,701	1,724	(1,445)	8,088	24,000	(7,000)	17,000	8,912	52.4%
310.4192.01.000	Internet	-	-	-	-	-	2,976	2,976	-	6,000	6,000	3,024	50.4%
310.4310.00.000	Water - Davis Lot Fee	2	2	2	2	-	2	11	25		25	14	55.6%
310.4410.00.000	Maintenance Salaries	38,136	43,660	28,351	29,219	30,783	30,700	200,849	415,130	(14,000)	401,130	200,281	49.9%
310.4415.01.000	Maintenance P/R Taxes - Social Security/Medi	2,683	3,083	1,982	2,051	2,161	2,112	14,071	31,090	(3,000)	28,090	14,019	49.9%
310.4415.02.000	Maintenance P/R Taxes - SUI	-	-	-	-	-	-	-	3,250	(3,000)	250	250	100.0%
310.4415.03.000	Maintenance Retirement	4,476	4,727	4,051	4,020	4,279	4,318	25,871	28,071	24,000	52,071	26,200	50.3%
310.4415.04.000	Maintenance Workers Comp	-	-	6,854	-	6,703	-	13,556	25,930	1,000	26,930	13,373	49.7%
310.4415.05.000	Maintenance Comp. Abs.	-	-	-	-	-	-	-	-		-	-	0.0%
310.4420.00.000	Maint. Supplies	-	-	60	-	-	-	60	-		-	(60)	0.0%
310.4430.07.000	Fuel Contract	-	-	-	-	-	16,549	16,549	36,925	(4,000)	32,925	16,376	49.7%
310.4430.08.000	Vehicle Maint. & Lease Contract	225	268	284	270	167	6,388	7,603	14,230	1,000	15,230	7,627	50.1%
310.4510.01.000	Insurance - General Liability	-	-	-	-	-	-	-	300	(300)	-	-	0.0%
310.4510.02.000	Insurance - Auto	5,843	-	-	-	-	-	5,843	8,347	(2,000.00)	6,347	504	7.9%
310.4510.03.000	Insurance - Property	-	-	-	-	-	-	-	488	(488)	-	-	0.0%
310.4520.00.000	PILOT, Taxes & Fees	40	-	-	-	-	-	40	50		50	10	20.0%
310.4540.00.000	Admin. Benefits	5,768	5,477	6,642	4,477	6,947	6,754	36,065	95,101	(23,000)	72,101	36,036	50.0%
310.4540.01.000	Retired Benefits	1,728	3,456	-	1,728	1,728	1,728	10,368	21,000		21,000	10,632	50.6%
310.4540.02.000	Maintenance Benefits	6,046	4,758	4,738	4,738	4,738	7,443						

Yolo Housing

Budget Analysis Detail FY2018-19 Q2 (12-31-2018) Actuals for Mid-Year Adjustments

Detail by Fund

		Actual Amounts through Q2						Prior	Budget	Proposed	Remaining	%	
		Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	YTD thru Dec-18	Approved Budget	Revisions	Mid-Year Budget	Budget	Remaining
COCC - Solar Array Program													
310.7009.00.000	Solar PG&E MASH Grant Revenue	-	-	-	-	-	357,891	357,891	-	584,444	584,444	226,553	38.8%
310.7015.00.101	Solar Power Revenue - Woodland	-	-	-	-	-	-	-	5,000	30,784	35,784	35,784	100.0%
310.7015.00.102	Solar Power Revenue - Winters	-	-	-	-	-	-	-	10,000	24,368	34,368	34,368	100.0%
310.7015.00.103	Solar Power Revenue - W Sac	-	-	-	-	-	-	-	10,000	8,882	18,882	18,882	100.0%
	Interest Income	-	-	-	-	-	-	-	-	-	-	-	0.0%
	Total Solar Array Revenue	-	-	-	-	-	357,891	357,891	25,000	648,478	673,478	315,587	46.9%
310.7020.00.000	Solar Admin Salaries	-	-	-	-	-	-	-	20,000	-	20,000	20,000	100.0%
310.7020.01.000	Solar Office Supplies & Equipment	-	-	-	-	-	-	-	-	1,000	1,000	1,000	100.0%
310.7020.02.000	Solar Printing & Copier Usage Charges	-	-	-	-	-	-	-	-	1,000	1,000	1,000	100.0%
310.7020.03.000	Solar Postage	-	-	-	-	-	-	-	-	1,200	1,200	1,200	100.0%
310.7030.00.000	Solar Maintenance Salaries	-	-	-	-	-	-	-	-	1,000	1,000	1,000	100.0%
310.7030.01.000	Solar Maintenance Supplies	-	-	-	-	-	-	-	-	500	500	500	100.0%
310.7030.02.000	Solar Maintenance Contracts	-	-	-	-	-	-	-	-	2,000	2,000	2,000	100.0%
310.7040.00.000	Solar Utilities	-	-	-	-	-	-	-	-	500	500	500	100.0%
310.7050.00.000	Solar Insurance (Property & Flood)	-	-	-	-	-	-	-	-	4,361	4,361	4,361	100.0%
	Lease costs/depreciation	-	-	-	-	-	-	-	-	41,232	41,232	41,232	100.0%
310.7060.00.000	Solar Interest Expense - PNC Loan	-	-	-	-	-	-	-	-	42,000	42,000	42,000	100.0%
	Total Solar Array Expenses	-	-	-	-	-	-	-	20,000	94,793	114,793	114,793	100.0%
	Net Income/(Loss) from Solar Arrays	-	-	-	-	-	357,891	357,891	5,000	553,685	558,685	200,794	
COCC - Yolo County Grants Management Program													
310.8015.00.000	Yolo County Grants	-	-	-	22,309	-	-	22,309	72,166	-	72,166	49,857	69.1%
310.8015.04.000	Yolo County Drought Relocation Grant	-	-	-	-	-	-	-	-	-	-	-	0.0%
310.8015.11.000	YC DESS/THP+ (non-pacifico) - Grant Income	8,776	8,410	7,800	7,477	8,247	7,651	48,361	93,432	-	93,432	45,071	48.2%
310.8019.00.000	Yolo County- Transfer In	-	-	-	-	-	-	-	-	-	-	-	0.0%
	Total Grants Mgmt Revenue - Yolo County	8,776	8,410	7,800	29,786	8,247	7,651	70,670	165,598	-	165,598	94,928	57.3%
310.8020.00.000	Yolo County- Staffing Costs	12,221	11,478	8,511	3,786	2,944	4,821	43,761	71,529	-	71,529	27,769	38.8%
310.8020.04.000	Yolo County Drought Relocation- Staffing Cost	-	-	-	-	-	-	-	-	-	-	-	0.0%
310.8020.11.000	YC DESS/THP+ (non-pacifico) - Staffing Costs	508	593	639	634	486	144	3,005	3,432	-	3,432	427	12.4%
310.8030.00.000	Yolo County- Operating Costs	230	465	103	53	115	143	1,110	3,000	-	3,000	1,890	63.0%
310.8030.04.000	Yolo County Drought Relocation- Operating Cc	-	-	-	-	-	-	-	-	-	-	-	0.0%
310.8030.11.000	YC DESS/THP+ (non-pacifico) - Operating Cost:	8,220	8,369	7,213	8,585	6,608	7,464	46,460	90,000	-	90,000	43,540	48.4%
310.8090.00.000	Yolo County- Transfer Out	-	-	-	-	-	-	-	-	-	-	-	0.0%
310.8090.11.000	YC DESS/THP+ (non-pacifico) - Transfer Out	-	-	-	-	-	-	-	-	-	-	-	0.0%
	Total Grants Mgmt Expenses - Yolo County	21,179	20,905	16,467	13,059	10,152	12,573	94,336	167,961	-	167,961	73,625	43.8%
	Net Income/(Loss) Grants Mgmt - Yolo Count	(12,403)	(12,496)	(8,667)	16,727	(1,906)	(4,921)	(23,666)	(2,363)	-	(2,363)	21,303	
COCC - Winters Grants Management Program													
310.8215.00.000	Winters Grants	-	-	-	3,092	-	-	3,092	15,954	-	15,954	12,863	80.6%
310.8215.02.000	Winters CDBG Grant	-	-	-	-	-	-	-	-	-	-	-	0.0%
310.8215.03.000	Winters HOME Grant	-	-	-	-	-	-	-	-	-	-	-	0.0%
310.8219.00.000	Winters Grants- Transfer In	-	-	-	-	-	-	-	-	-	-	-	0.0%
	Total Grants Mgmt Revenue - Winters	-	-	-	3,092	-	-	3,092	15,954	-	15,954	12,863	80.6%
310.8220.00.000	Winters Grants- Staffing Costs	595	1,599	1,350	1,869	520	352	6,284	15,621	-	15,621	9,337	59.8%
310.8220.02.000	Winters CDBG- Staffing Costs	-	-	-	-	-	-	-	-	-	-	-	0.0%
310.8230.00.000	Winters Grants- Operating Costs	4	1	21	67	1	23	117	500	-	500	383	76.6%
310.8290.00.000	Winters Grants- Transfer Out	-	-	-	-	-	-	-	-	-	-	-	0.0%
	Total Grants Mgmt Expenses - Winters	599	1,600	1,371	1,936	520	375	6,401	16,121	-	16,121	9,721	60.3%
	Net Income/(Loss) Grants Mgmt - Winters	(599)	(1,600)	(1,371)	1,156	(520)	(375)	(3,309)	(167)	-	(167)	3,142	
COCC - Davis Grants Management Program													
310.8415.00.000	Davis Other Grants	-	-	-	-	-	-	-	142,718	-	142,718	142,718	100.0%
310.8415.01.000	Davis Affordable Housing Grant	-	-	-	9,411	-	-	9,411	-	-	-	(9,411)	0.0%
310.8415.02.000	Davis CDBG Grant	-	-	-	10,169	-	-	10,169	-	-	-	(10,169)	0.0%
310.8415.03.000	Davis HOME Grant	-	-	-	6,574	-	-	6,574	-	-	-	(6,574)	0.0%
310.8419.00.000	Davis Grants- Transfer In	-	-	-	-	-	-	-	-	-	-	-	0.0%
	Total Grants Mgmt Revenue - Winters	-	-	-	26,154	-	-	26,154	142,718	-	142,718	116,564	81.7%
310.8420.00.000	Davis Grants- Staffing Costs	8,256	10,796	7,296	11,350	9,871	10,826	58,396	138,266	-	138,266	79,869	57.8%
310.8420.03.999	Davis HOME- Staffing Costs	-	-	-	-	-	-	-	-	-	-	-	0.0%
310.8430.00.000	Davis Grants- Operating Costs	166	363	243	451	279	37	1,539	4,000	-	4,000	2,461	61.5%
310.8430.01.000	Davis Affordable Housing- Operating Costs	-	-	-	-	-	-	-	-	-	-	-	0.0%
310.8490.00.000	Davis Grants- Transfer Out	-	-	-	-	-	-	-	-	-	-	-	0.0%
	Total Grants Mgmt Expenses - Winters	8,422	11,160	7,539	11,801	10,151	10,863	59,935	142,266	-	142,266	82,330	57.9%
	Net Income/(Loss) Grants Mgmt - Winters	(8,422)	(11,160)	(7,539)	14,353	(10,151)	(10,863)	(33,781)	453	-	453	34,233	
	Grand Total COCC Net Income/(Loss)	(16,807)	(21,956)	(16,165)	35,831	(17,628)	297,848	261,123	3,605	558,039	561,644	300,521	

Program reserves expected to be used -

Yolo Housing

Budget Analysis Detail FY2018-19 Q2 (12-31-2018) Actuals for Mid-Year Adjustments

Detail by Fund

		Actual Amounts through Q2						Prior	Budget	Proposed	Remaining	%	
		Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	YTD thru Dec-18	Approved Budget	Revisions	Mid-Year Budget	Budget	Remaining
Helen Thomson Home - Unit A													
321.3610.00.000	Interest Income on ADMH Reserves	-	-	-	-	-	8	8	-	-	-	(8)	0.0%
321.3690.00.000	Other Government Revenue	-	-	-	-	-	-	-	21,580	-	21,580	21,580	100.0%
	Total Operating Revenue	-	-	-	-	-	8	8	21,580	-	21,580	21,572	100.0%
321.4150.00.000	Travel	-	-	-	9	-	39	48	-	-	-	(48)	0.0%
321.4170.01.000	Professional Services	-	-	-	-	-	-	-	-	-	-	-	0.0%
321.4170.02.000	Contract Services - Plan Updates	-	-	-	-	-	-	-	-	-	-	-	0.0%
321.4170.03.000	Contract Services - Consulting	-	-	-	-	-	-	-	-	-	-	-	0.0%
321.4171.00.000	Auditing	-	-	-	-	-	-	-	-	-	-	-	0.0%
321.4172.00.000	Public Relations Expense	-	-	-	-	-	-	-	-	-	-	-	0.0%
321.4180.00.000	147 Rent	-	-	-	-	-	-	-	-	-	-	-	0.0%
321.4190.00.000	Postage	-	-	-	-	-	-	-	-	-	-	-	0.0%
321.4190.01.000	Office Supplies & Equipment	-	-	-	-	-	-	-	-	-	-	-	0.0%
321.4190.02.000	Printing & Copier Usage Charges	-	0	1	1	0	-	2	13	-	13	10	80.2%
321.4190.03.000	Fair Housing Services	-	-	-	-	-	-	-	-	-	-	-	0.0%
321.4190.04.000	Dues & Subscriptions	-	-	-	-	-	-	-	-	-	-	-	0.0%
321.4190.05.000	Uniforms	-	-	-	-	-	-	-	-	-	-	-	0.0%
321.4190.06.000	Criminal Background Checks	-	-	-	-	-	-	-	50	-	50	50	100.0%
321.4191.03.000	Office Machines & Leases	-	-	-	-	-	-	-	-	-	-	-	0.0%
321.4310.00.000	Water	150	80	100	63	61	55	509	1,950	(750)	1,200	691	57.6%
321.4320.00.000	Electricity	330	307	249	156	121	44	1,208	4,172	(1,500)	2,672	1,465	54.8%
321.4330.00.000	Gas	15	6	10	(21)	32	27	69	771	-	771	701	91.0%
321.4340.00.000	Sewerage	62	62	62	62	62	62	373	733	-	733	360	49.1%
321.4400.00.000	Management Fees to YCH	375	375	375	375	375	375	2,250	4,500	-	4,500	2,250	50.0%
321.4420.00.000	Maint. Supplies	-	-	-	-	-	-	225	500	-	500	275	54.9%
321.4420.01.000	Electrical Supplies	-	-	-	-	-	-	-	-	-	-	-	0.0%
321.4420.02.000	Plumbing Supplies	-	-	-	-	-	-	-	-	-	-	-	0.0%
321.4420.03.000	Painting Supplies	-	-	-	-	-	-	-	-	-	-	-	0.0%
321.4420.04.000	Chemical Supplies	-	-	-	-	-	-	-	-	-	-	-	0.0%
321.4420.05.000	Lumber & Hardware	-	-	-	-	-	-	-	-	-	-	-	0.0%
321.4420.06.000	Dwelling Equipment	-	-	-	-	-	-	-	-	-	-	-	0.0%
321.4420.07.000	Maintenance Equipment	-	-	-	-	-	-	-	-	-	-	-	0.0%
321.4430.00.000	Grounds Maint. Contract	170	122	122	122	122	122	781	1,500	-	1,500	719	48.0%
321.4430.01.000	Landscape Maint. Contract	-	-	-	-	-	-	-	-	-	-	-	0.0%
321.4430.02.000	Tree Trimming Contract	-	-	-	-	-	-	-	-	-	-	-	0.0%
321.4430.03.000	Painting Contract	-	-	-	-	-	-	-	-	-	-	-	0.0%
321.4430.04.000	Plumbing Repair Contract	-	-	-	-	-	-	-	-	-	-	-	0.0%
321.4430.05.000	Electrical Repair Contract	-	-	-	-	-	-	-	-	-	-	-	0.0%
321.4430.06.000	Chemical Treatment Contract	-	-	-	-	-	-	-	150	-	150	150	100.0%
321.4430.09.000	Equipment Rental Contract	-	-	-	-	-	-	-	-	-	-	-	0.0%
321.4430.10.000	Mat Service Contract	-	-	-	-	-	-	-	-	-	-	-	0.0%
321.4430.11.000	Rubbish & Trash Removal Contract	63	-	63	-	63	-	190	400	-	400	210	52.5%
321.4430.12.000	Fire Protection, Testing & Monitor Contract	-	-	-	-	-	-	-	-	-	-	-	0.0%
321.4430.13.000	Janitorial Contract	-	-	-	-	-	-	-	-	-	-	-	0.0%
321.4430.14.000	Other Maint. Contracts	-	-	65	-	-	-	2,669	700	2,000	2,700	31	1.1%
321.4436.00.000	Maintenance Charges from Others	146	53	-	65	146	920	1,330	2,158	1,000	3,158	1,828	57.9%
321.4510.00.000	Insurance - Flood	-	-	-	-	-	-	-	-	-	-	-	0.0%
321.4510.01.000	Insurance - General Liability	37	-	-	-	-	-	37	-	-	-	(37)	0.0%
321.4510.03.000	Insurance - Property	192	-	-	-	-	-	192	209	-	209	17	8.3%
321.4520.00.000	PILOT, Taxes & Fees	-	-	-	-	-	-	-	-	-	-	-	0.0%
321.4620.00.000	Minor Equipment Repairs	-	-	-	-	-	-	-	-	-	-	-	0.0%
321.4630.00.000	Major Equipment Repairs	-	-	-	-	-	-	-	-	-	-	-	0.0%
321.4640.00.000	Building Repairs	-	-	-	-	-	-	-	-	-	-	-	0.0%
321.4800.00.000	Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	0.0%
	Total Operating Expenses	1,541	1,006	1,049	832	982	4,474	9,884	17,805	750	18,555	8,672	46.7%
	Net Operating Income/(Loss)	(1,541)	(1,006)	(1,049)	(832)	(982)	(4,466)	(9,875)	3,775	(750)	3,025	12,900	
321.8010.21.000	Replacement Reserve Revenue	-	-	-	-	-	7,345	7,345	-	7,345	7,345	-	0.0%
321.4610.00.000	Extraordinary Maintenance	(2,550)	-	-	-	-	(4,795)	(7,345)	(3,775)	(7,345)	(11,120)	(3,775)	33.9%
	Non-operating Revenue and (Expense)	(2,550)	-	-	-	-	2,550	-	(3,775)	-	(3,775)	(3,775)	100.0%
	Net Increase/(Decrease) to Fund Balance	(4,091)	(1,006)	(1,049)	(832)	(982)	(1,916)	(9,875)	-	(750)	(750)	9,125	

Program reserves expected to be used	11,120
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Yolo Housing

Budget Analysis Detail FY2018-19 Q2 (12-31-2018) Actuals for Mid-Year Adjustments

Detail by Fund

		Actual Amounts through Q2						Prior	Budget	Proposed	Remaining	%	
		Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	YTD thru Dec-18	Approved Budget	Revisions	Mid-Year Budget	Budget	Remaining
Helen Thomson Home - Unit B													
322.3610.00.000	Interest Income on ADMH Reserves	-	-	-	-	-	8	8	-	-	-	(8)	0.0%
322.3690.00.000	Other Government Revenue	-	-	-	-	-	-	-	30,151	-	30,151	30,151	100.0%
	Total Operating Revenue	-	-	-	-	-	8	8	30,151	-	30,151	30,143	100.0%
322.4150.00.000	Travel	-	-	-	9	-	39	48	-	-	-	(48)	0.0%
322.4170.01.000	Professional Services	-	-	-	-	-	-	-	-	-	-	-	0.0%
322.4170.02.000	Contract Services - Plan Updates	-	-	-	-	-	-	-	-	-	-	-	0.0%
322.4170.03.000	Contract Services - Consulting	-	-	-	-	-	-	-	-	-	-	-	0.0%
322.4171.00.000	Auditing	-	-	-	-	-	-	-	-	-	-	-	0.0%
322.4172.00.000	Public Relations Expense	-	-	-	-	-	-	-	-	-	-	-	0.0%
322.4180.00.000	147 Rent	-	-	-	-	-	-	-	-	-	-	-	0.0%
322.4190.00.000	Postage	-	-	-	-	-	-	-	-	-	-	-	0.0%
322.4190.01.000	Office Supplies & Equipment	-	-	-	-	-	-	-	-	-	-	-	0.0%
322.4190.02.000	Printing & Copier Usage Charges	-	0	1	1	0	-	2	13	-	13	10	80.2%
322.4190.06.000	Criminal Background Checks	-	-	115	-	-	-	115	150	-	150	35	23.1%
322.4191.03.000	Office Machines & Leases	-	-	-	-	-	-	-	-	-	-	-	0.0%
322.4310.00.000	Water	43	43	43	43	43	43	255	533	-	533	278	52.2%
322.4320.00.000	Electricity	485	478	400	221	109	253	1,946	3,863	-	3,863	1,917	49.6%
322.4330.00.000	Gas	61	38	33	6	66	413	618	1,339	-	1,339	721	53.8%
322.4340.00.000	Sewerage	47	47	47	47	47	47	281	514	-	514	233	45.3%
322.4400.00.000	Management Fees to YCH	375	375	375	375	375	375	2,250	4,500	-	4,500	2,250	50.0%
322.4420.00.000	Maint. Supplies	-	-	-	48	-	501	549	500	-	500	(49)	-9.8%
322.4420.01.000	Electrical Supplies	-	-	-	-	-	-	-	-	-	-	-	0.0%
322.4420.02.000	Plumbing Supplies	-	-	-	-	-	-	-	-	-	-	-	0.0%
322.4420.03.000	Painting Supplies	-	-	-	-	-	-	-	-	-	-	-	0.0%
322.4420.04.000	Chemical Supplies	-	-	-	-	-	-	-	-	-	-	-	0.0%
322.4420.05.000	Lumber & Hardware	-	-	-	-	-	-	-	-	-	-	-	0.0%
322.4420.06.000	Dwelling Equipment	-	-	-	-	-	-	-	-	-	-	-	0.0%
322.4420.07.000	Maintenance Equipment	-	-	-	-	-	-	-	-	-	-	-	0.0%
322.4430.00.000	Grounds Maint. Contract	72	-	-	-	-	-	72	-	-	-	(72)	0.0%
322.4430.01.000	Landscape Maint. Contract	-	-	-	-	-	-	-	-	-	-	-	0.0%
322.4430.02.000	Tree Trimming Contract	-	-	-	-	-	-	-	-	-	-	-	0.0%
322.4430.03.000	Painting Contract	-	-	-	-	-	-	-	-	-	-	-	0.0%
322.4430.04.000	Plumbing Repair Contract	-	-	-	-	-	-	-	-	-	-	-	0.0%
322.4430.05.000	Electrical Repair Contract	-	-	-	-	-	-	-	-	-	-	-	0.0%
322.4430.06.000	Chemical Treatment Contract	65	115	-	-	-	-	180	150	-	150	(30)	-20.0%
322.4430.09.000	Equipment Rental Contract	-	-	-	-	-	-	-	-	-	-	-	0.0%
322.4430.10.000	Mat Service Contract	-	-	-	-	-	-	-	-	-	-	-	0.0%
322.4430.11.000	Rubbish & Trash Removal Contract	26	26	26	26	26	26	156	250	-	250	94	37.4%
322.4430.12.000	Fire Protection, Testing & Monitor Contract	-	-	-	-	-	-	-	-	-	-	-	0.0%
322.4430.13.000	Janitorial Contract	-	-	-	-	-	130	130	-	-	-	(130)	0.0%
322.4430.14.000	Other Maint. Contracts	-	4	-	-	-	285	289	400	-	400	111	27.7%
322.4436.00.000	Maintenance Charges from Others	146	53	-	65	146	924	1,334	2,158	500	2,658	1,324	49.8%
322.4510.00.000	Insurance - Flood	-	-	-	-	-	-	-	2,500	-	2,500	2,500	100.0%
322.4510.01.000	Insurance - General Liability	37	-	-	-	-	-	37	-	-	-	(37)	0.0%
322.4510.03.000	Insurance - Property	259	-	-	-	-	-	259	282	-	282	24	8.3%
322.4520.00.000	PILOT, Taxes & Fees	1,221	-	-	10	-	-	1,231	1,750	(500)	1,250	19	1.5%
322.4620.00.000	Minor Equipment Repairs	-	-	-	-	-	-	-	-	-	-	-	0.0%
322.4630.00.000	Major Equipment Repairs	-	-	-	-	-	-	-	-	-	-	-	0.0%
322.4640.00.000	Building Repairs	-	-	-	-	-	-	-	-	-	-	-	0.0%
322.4800.00.000	Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	0.0%
	Total Operating Expenses	2,838	1,179	1,040	849	811	3,037	9,754	18,901	-	18,901	9,147	48.4%
	Net Operating Income/(Loss)	(2,838)	(1,179)	(1,040)	(849)	(811)	(3,029)	(9,746)	11,250	-	11,250	20,996	
322.8010.21.000	Replacement Reserve Revenue	-	-	-	-	-	-	-	-	-	-	-	0.0%
322.4610.00.000	Extraordinary Maintenance	-	-	-	-	-	-	-	(11,250)	11,250	-	-	0.0%
	Non-operating Revenue and (Expense)	-	-	-	-	-	-	-	(11,250)	11,250	-	-	0.0%
	Net Increase/(Decrease) to Fund Balance	(2,838)	(1,179)	(1,040)	(849)	(811)	(3,029)	(9,746)	-	11,250	11,250	20,996	

Program reserves expected to be used -

Yolo Housing

Budget Analysis Detail FY2018-19 Q2 (12-31-2018) Actuals for Mid-Year Adjustments

Detail by Fund

		Actual Amounts through Q2						Prior	Budget	Proposed	Remaining	%	
		Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	YTD thru Dec-18	Approved Budget	Revisions	Mid-Year Budget	Budget	Remaining
IGT House													
323.3110.00.000	Dwelling Rent	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.3610.00.000	Interest Revenue	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.3620.00.000	Gain/Loss Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.3690.00.000	Other Revenue	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.3690.02.000	Other Revenue - Other Gov't (Non-SEFA)	-	-	-	-	-	-	-	-	23,000	23,000	23,000	100.0%
Total Operating Revenue		-	-	-	-	-	-	-	-	23,000	23,000	23,000	100.0%
323.4110.00.000	Administrative Salaries	71	178	158	163	154	96	818	-	3,500	3,500	2,682	76.6%
323.4125.00.999	Admin. Wokers Comp	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4125.01.000	Admin. P/R Taxes - Social Security & Medicare	5	12	11	11	11	6	56	-	160	160	104	64.8%
323.4125.02.000	Admin. P/R Taxes - SUI	-	3	-	-	-	-	3	-	15	15	12	77.1%
323.4125.03.000	Admin. Retirement	19	26	24	27	24	21	141	-	310	310	169	54.4%
323.4125.04.000	Admin. Workers Comp	-	-	3	-	1	-	4	-	15	15	11	75.8%
323.4125.05.000	Admin. Comp. Abs.	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4130.00.000	Legal Fees	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4140.00.000	Training	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4150.00.000	Travel	4	11	-	4	-	2	21	-	-	-	(21)	0.0%
323.4170.00.000	Accounting Fees & Services	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4170.01.000	Professional Services	140	-	-	-	-	-	140	-	-	-	(140)	0.0%
323.4170.02.000	Contract Services - Plan Updates	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4170.03.000	Contract Services - Consulting	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4171.00.000	Auditing	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4172.00.000	Public Relations Expense	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4190.00.000	Postage	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4190.01.000	Office Supplies & Equipment	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4190.02.000	Printing & Copier Usage Charges	6	-	3	-	-	-	9	-	-	-	(9)	0.0%
323.4190.03.000	Fair Housing Services	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4190.04.000	Dues & Subscriptions	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4190.05.000	Uniforms	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4190.06.000	Criminal Background Checks	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4190.07.000	Meeting Supplies	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4190.08.000	Advertising	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4190.10.000	Admin. Other	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4191.00.000	IT Services	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4191.01.000	Computer Support & License Fees	27	-	-	-	-	-	27	-	-	-	(27)	0.0%
323.4191.02.000	Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4191.03.000	Office Machines & Leases	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4192.00.000	Telephone	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4192.01.000	Internet	34	34	39	39	51	13	211	-	1,200	1,200	989	82.5%
323.4210.00.000	Tenant Service Salaries	-	-	-	-	-	-	-	-	2,724	2,724	2,724	100.0%
323.4225.01.000	Tenant Svc. P/R Taxes - Social Security & Medi	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4225.02.000	Tenant Svc. P/R Taxes - SUI	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4225.03.000	Tenant Svc. Retirement	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4225.04.000	Tenant Svc. Workers Comp	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4225.05.000	Tenant Svc. Comp. Abs.	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4230.00.000	Tenant Svc. Materials	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4240.00.000	Tenant Liaison	210	50	50	-	-	-	310	-	600	600	290	48.3%
323.4250.00.000	Tenant Watering Contracts	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4310.00.000	Water	139	177	272	113	103	87	892	-	1,200	1,200	308	25.7%
323.4320.00.000	Electricity	440	411	276	132	86	108	1,454	-	2,400	2,400	946	39.4%
323.4330.00.000	Gas	26	25	31	6	151	326	566	-	700	700	134	19.2%
323.4340.00.000	Sewerage	62	62	62	62	62	62	373	-	500	500	127	25.4%
323.4400.00.000	Management Fees to YCH	-	-	-	-	-	-	-	-	5,000	5,000	5,000	100.0%
323.4420.01.000	Electrical Supplies	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4420.02.000	Plumbing Supplies	-	110	-	-	-	-	52	-	450	450	289	64.1%
323.4420.03.000	Painting Supplies	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4420.04.000	Chemical Supplies	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4420.05.000	Lumber & Hardware	-	70	-	-	-	-	70	-	450	450	380	84.5%
323.4420.06.000	Dwelling Equipment	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4420.07.000	Maintenance Equipment	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4430.00.000	Grounds Maint. Contract	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4430.01.000	Landscape Maint. Contract	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4430.02.000	Tree Trimming Contract	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4430.03.000	Painting Contract	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4430.04.000	Plumbing Repair Contract	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4430.05.000	Electrical Repair Contract	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4430.06.000	Chemical Treatment Contract	-	-	-	-	-	-	-	-	1,366	1,366	1,366	100.0%
323.4430.08.000	Vehicle Maint. Contract	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4430.09.000	Equipment Rental Contract	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4430.10.000	Mat Service Contract	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4430.11.000	Rubbish & Trash Removal Contract	63	-	63	-	63	-	190	-	500	500	310	62.0%
323.4430.12.000	Fire Protection, Testing & Monitor Contract	-	-	-	-	-	-	-	-	360	360	360	100.0%
323.4431.05.999	Trash/Yolo County Landfill	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4436.00.000	Maintenance Charges from Others	130	1,145	508	195	195	-	2,173	-	300	300	(1,873)	-624.2%
323.4480.00.000	Protective Services	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4510.00.000	Insurance - Flood	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4510.01.000	Insurance - General Liability	37	-	-	-	-	-	37	-	75	75	38	50.1%
323.4510.02.000	Insurance - Auto	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4510.03.000	Insurance - Property	247	-	-	-	-	-	247	-	675	675	428	63.4%
323.4520.00.000	PILOT, Taxes & Fees	-	-	-	-	(1,072)	-	(1,072)	-	-	-	1,072	0.0%
323.4540.00.000	Admin. Benefits	32	46	11	29	59	25	201	-	500	500	299	59.7%
323.4540.01.000	Retired Benefits	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4540.03.000	Tenant Service Benefits	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4540.05.000	OPEB Expense	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4550.00.000	Bank Fees & Charges	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4570.00.000	Collection Losses	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4580.00.000	Interest Expense	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4600.00.000	OES Support Agreement	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4620.00.000	Minor Equipment Repairs	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4630.00.000	Major Equipment Repairs	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4640.00.000	Building Repairs	3,050	-	60	6	-	-	3,116	-	-	-	(3,116)	0.0%
323.4800.00.000	Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	0.0%
Total Operating Expenses		4,742	2,360	1,572	787	(112)	798	10,147	-	23,000	23,000	12,853	55.9%
Net Operating Income/(Loss)		(4,742)	(2,360)	(1,572)	(787)	112	(798)	(10,147)	-	-	-	10,147	
323.8010.21.000	Replacement Reserve Revenue	-	-	-	-	-	-	-	-	-	-	-	0.0%
323.4610.00.000	Extraordinary Maintenance	-	-	-	-	-	-	-	-	-	-	-	0.0%
Non-operating Revenue and (Expense)		-	-	-	-	-	-	-	-	-	-	-	0.0%
Net Increase/(Decrease) to Fund Balance		(4,742)	(2,360)	(1,572)	(787)	112	(798)	(10,147)	-	-	-	10,147	

Program reserves expected to be used -

Yolo Housing

Budget Analysis Detail FY2018-19 Q2 (12-31-2018) Actuals for Mid-Year Adjustments

Detail by Fund

		Actual Amounts through Q2						YTD thru Dec-18	Prior Approved Budget	Budget Revisions	Proposed Mid-Year Budget	Remaining Budget	% Budget Remaining
		Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17						
Net Income/(Loss) - Summer Activities		-	-	-	-	-	-	-	-	-	-	-	
400.8911.00.000	Other Donations Rec'd (EE)	384	576	384	384	384	484	2,596	-	5,000	5,000	2,404	48.1%
400.8912.00.000	Other Donations Rec'd (non-EE)	-	-	-	-	-	-	-	-	-	-	-	0.0%
400.8913.00.000	Other Fees Collected	-	-	-	-	-	-	-	-	-	-	-	0.0%
400.8919.00.000	Other Transfer In	-	-	-	-	-	-	-	-	-	-	-	0.0%
Total Revenue - Other		384	576	384	384	384	484	2,596	-	5,000	5,000	2,404	48.1%
400.8920.00.000	Other Staffing Costs	-	-	-	-	-	-	-	-	-	-	-	0.0%
400.8930.00.000	Other Operating Costs	-	-	-	-	-	-	-	-	-	-	-	0.0%
400.8990.00.000	Other Transfer Out	-	-	-	-	-	-	-	-	-	-	-	0.0%
Total Expenses - Other		-	-	-	-	-	-	-	-	-	-	-	0.0%
Net Income/(Loss) - Other		384	576	384	384	384	484	2,596	-	5,000	5,000	2,404	
Grand Total NHCDC Net Income/(Loss)		(5,831)	(3,740)	23	(1,813)	(990)	(767)	(7,865)	(12,676)	183,298	170,623	178,488	

Program reserves expected to be used	-
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Yolo Housing

Budget Analysis Detail FY2018-19 Q2 (12-31-2018) Actuals for Mid-Year Adjustments

Detail by Fund

		Actual Amounts through Q2							Prior		Proposed		%
		Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	YTD thru Dec-18	Approved Budget	Budget Revisions	Mid-Year Budget	Remaining Budget	Budget Remaining
Cottonwood Meadows Senior Apartments													
401.3110.00.000	Dwelling Rent	26,895	27,536	27,618	28,030	27,885	27,140	165,104	310,000	20,000	330,000	164,896	50.0%
401.3110.01.000	Tenant Charges - Maint. & Repairs	125	117	98	132	43	20	535	3,150	(2,000)	1,150	615	53.5%
401.3110.03.000	Dwelling Rent - RHCP	2,551	2,370	2,370	2,011	2,417	2,643	14,362	39,000	(10,000)	29,000	14,638	50.5%
401.3300.00.000	Rental Revenue - Commercial	-	-	-	-	-	-	-	-	-	-	-	0.0%
401.3302.00.000	Rental Revenue - Space (Temp)	-	-	-	-	-	-	-	-	-	-	-	0.0%
401.3610.00.000	Interest Revenue	61	62	57	70	80	56	387	200	500	700	313	44.7%
401.3690.00.000	Other Revenue	70	-	-	-	-	-	70	50	50	100	30	30.0%
401.3690.04.000	Other Revenue - Laundry & Vending	-	272	-	745	166	-	1,182	3,500	(1,100)	2,400	1,218	50.7%
Total Operating Revenue		29,702	30,357	30,143	30,987	30,591	29,859	181,640	355,900	7,450	363,350	181,710	50.0%
401.4110.00.000	Administrative Salaries	3,551	4,057	3,509	1,899	2,062	1,906	16,984	29,082	5,000	34,082	17,098	50.2%
401.4125.01.000	Admin. P/R Taxes - Social Security & Medicare	252	277	240	130	141	130	1,171	2,493	-	2,493	1,322	53.0%
401.4125.02.000	Admin. P/R Taxes - SUI	-	2	-	-	-	-	2	282	-	282	280	99.2%
401.4125.03.000	Admin. Retirement	319	435	388	284	297	287	2,011	1,919	2,000	3,919	1,909	48.7%
401.4125.04.000	Admin. Workers Comp	-	-	180	-	84	-	265	174	500	674	410	60.7%
401.4125.05.000	Admin. Comp. Abs.	-	-	-	-	-	-	-	-	-	-	-	0.0%
401.4130.00.000	Legal Fees	-	-	-	-	-	-	-	1,600	(1,000)	600	600	100.0%
401.4140.00.000	Training	-	-	-	-	256	-	256	2,000	(1,500)	500	244	48.9%
401.4150.00.000	Travel	-	-	-	-	1	-	1	1,000	(750)	250	249	99.6%
401.4170.00.000	Accounting Fees & Services	-	-	-	-	-	-	-	-	-	-	-	0.0%
401.4170.01.000	Professional Services	-	11	-	91	-	-	102	856	-	856	754	88.1%
401.4170.03.000	Contract Services - Consulting	-	-	-	-	-	-	-	-	-	-	-	0.0%
401.4171.00.000	Auditing	-	-	-	2,264	-	4,497	6,761	5,226	1,535	6,761	-	0.0%
401.4172.00.000	Public Relations Expense	-	-	-	-	-	-	-	-	-	-	-	0.0%
401.4190.00.000	Postage	-	-	-	-	-	0	0	100	-	100	100	99.5%
401.4190.01.000	Office Supplies & Equipment	41	-	193	23	-	33	290	300	200	500	210	42.0%
401.4190.02.000	Printing & Copier Usage Charges	0	12	6	361	1	3	382	250	500	750	368	49.0%
401.4190.04.000	Dues & Subscriptions	-	-	60	-	-	-	60	500	-	500	440	88.0%
401.4190.05.000	Uniforms	-	-	-	-	-	-	-	-	-	-	-	0.0%
401.4190.06.000	Criminal Background Checks	-	-	-	-	-	-	-	150	-	150	150	100.0%
401.4190.07.000	Meeting Supplies	-	-	-	-	-	-	-	500	-	500	500	100.0%
401.4190.08.000	Advertising	-	-	-	-	-	-	-	600	-	600	600	100.0%
401.4190.10.000	Admin. Other	-	-	-	-	-	-	-	-	-	-	-	0.0%
401.4191.00.000	IT Services	100	988	281	612	247	19	2,246	7,800	(3,500)	4,300	2,054	47.8%
401.4191.01.000	Computer Support & License Fees	1,139	-	-	-	-	31	1,169	2,000	-	2,000	831	41.5%
401.4191.02.000	Computer Equipment	-	-	-	-	-	-	-	1,000	-	1,000	1,000	100.0%
401.4191.03.000	Office Machines & Leases	63	63	63	63	63	63	378	777	-	777	399	51.3%
401.4192.00.000	Telephone	229	285	263	251	245	(716)	557	1,100	-	1,100	543	49.4%
401.4192.01.000	Internet	-	-	-	-	-	962	962	1,900	-	1,900	939	49.4%
401.4240.00.000	Tenant Liaison	-	-	-	-	-	-	-	-	-	-	-	0.0%
401.4310.00.000	Water	1,075	1,073	1,098	1,056	1,112	1,289	6,703	18,536	-	18,536	11,833	63.8%
401.4320.00.000	Electricity	475	521	506	324	392	80	2,298	5,977	-	5,977	3,679	61.6%
401.4330.00.000	Gas	61	49	66	(29)	85	23	253	680	-	680	427	62.8%
401.4340.00.000	Sewerage	1,906	1,906	1,906	1,906	1,906	1,906	11,435	22,471	-	22,471	11,036	49.1%
401.4400.00.000	Management Fees to YCH	1,610	1,610	1,610	1,610	1,610	1,610	9,660	19,320	-	19,320	9,660	50.0%
401.4420.00.000	Maint. Supplies	-	-	-	-	-	-	-	-	-	-	-	0.0%
401.4420.01.000	Electrical Supplies	-	-	-	-	-	-	-	-	-	-	-	0.0%
401.4420.02.000	Plumbing Supplies	-	-	-	-	-	-	-	-	-	-	-	0.0%
401.4420.03.000	Painting Supplies	-	-	-	-	-	-	-	-	-	-	-	0.0%
401.4420.04.000	Chemical Supplies	-	-	-	-	-	-	-	-	-	-	-	0.0%
401.4420.05.000	Lumber & Hardware	-	-	-	-	-	-	-	-	-	-	-	0.0%
401.4420.06.000	Dwelling Equipment	-	-	-	-	-	-	-	-	-	-	-	0.0%
401.4420.07.000	Maintenance Equipment	117	-	-	26	-	-	142	2,500	(2,000)	500	358	71.6%
401.4430.00.000	Grounds Maint. Contract	-	-	-	-	-	-	-	3,500	(3,500)	-	-	0.0%
401.4430.01.000	Landscape Maint. Contract	279	492	279	279	279	279	1,887	3,000	1,500	4,500	2,613	58.1%
401.4430.02.000	Tree Trimming Contract	-	-	-	-	-	-	-	-	-	-	-	0.0%
401.4430.03.000	Painting Contract	87	-	-	85	-	-	172	4,000	(3,000)	1,000	828	82.8%
401.4430.04.000	Plumbing Repair Contract	-	-	-	-	-	-	-	-	-	-	-	0.0%
401.4430.05.000	Electrical Repair Contract	-	-	-	-	-	-	-	-	-	-	-	0.0%
401.4430.06.000	Chemical Treatment Contract	-	-	-	-	-	-	-	1,500	-	1,500	1,500	100.0%
401.4430.09.000	Equipment Rental Contract	-	-	-	-	-	-	-	-	-	-	-	0.0%
401.4430.11.000	Rubbish & Trash Removal Contract	746	589	685	685	761	685	4,153	7,500	1,000	8,500	4,347	51.1%
401.4430.12.000	Fire Protection, Testing & Monitor Contract	162	-	-	162	-	193	517	750	500	1,250	733	58.6%
401.4430.13.000	Janitorial Contract	-	588	85	85	-	-	758	1,000	500	1,500	742	49.5%
401.4430.14.000	Other Maint. Contracts	268	268	268	268	230	268	1,571	20,000	(1,600)	18,400	16,829	91.5%
401.4436.00.000	Maintenance Charges from Others	1,735	3,724	2,748	2,315	1,570	2,190	14,281	48,620	(15,000)	33,620	19,339	57.5%
401.4480.00.000	Protective Services	-	216	-	-	-	-	216	750	-	750	534	71.2%
401.4510.01.000	Insurance - General Liability	2,998	-	-	-	-	-	2,998	4,373	-	4,373	1,375	31.4%
401.4510.02.000	Insurance - Auto	-	-	-	-	-	-	-	-	-	-	-	0.0%
401.4510.03.000	Insurance - Property	4,748	-	-	-	-	-	4,748	7,623	-	7,623	2,875	37.7%
401.4520.00.000	PILOT, Taxes & Fees	-	-	-	-	440	-	440	17,000	(16,000)	1,000	560	56.0%
401.4540.00.000	Admin. Benefits	573	509	812	508	522	505	3,430	5,911	1,500	7,411	3,981	53.7%
401.4540.01.000	Retired Benefits	-	-	-	-	-	-	-	-	-	-	-	0.0%
401.4540.05.000	OPEB Expense	-	-	-	-	-	-	-	10,000	(8,000)	2,000	2,000	100.0%
401.4550.00.000	Bank Fees & Charges	-	-	-	-	-	-	-	-	-	-	-	0.0%
401.4570.00.000	Collection Losses	-	-	-	-	-	-	-	2,500	-	2,500	2,500	100.0%
401.4580.00.000	Interest Expense	4,669	4,814	4,802	4,638	4,780	4,615	28,317	56,000	-	56,000	27,683	49.4%
401.4610.00.000	Extraordinary Maintenance	-	-	-	-	-	-	-	-	-	-	-	0.0%
401.4620.00.000	Minor Equipment Repairs	-	-	-	-	-	-	-	-	-	-	-	0.0%
401.4630.00.000	Major Equipment Repairs	-	-	-	-	-	-	-	-	-	-	-	0.0%
401.4640.00.000	Building Repairs	2,350	1,570	4,504	1,911	811	-	11,147	15,000	15,000	30,000	18,853	62.8%
401.4800.00.000	Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	0.0%
401.4800.01.000	Amortization of Loan Fees	-	-	-	-	-	-	-	1,267	-	1,267	1,267	100.0%
Total Operating Expenses		29,553	24,058	24,551	21,808	17,895	20,859	138,724	341,388	(26,115)	315,273	176,549	56.0%
Net Operating Income/(Loss)		149	6,299	5,592	9,180	12,696	9,000	42,916	14,512	33,565	48,077	5,160	
401.3290.00.000	Other Revenue - Other Gov't (SEFA)	-	-	-	-	-	-	-	-	-	-	-	0.0%
401.3690.02.000	Other Revenue - Other Gov't (Non-SEFA)	-	30,126	-	58,892	-	-	89,018	-	90,000	90,000	982	1.1%
Non-operating Revenue and (Expense)		-	30,126	-	58,892	-	-	89,018	-	90,000	90,000	982	1.1%
Net Increase/(Decrease) to Fund Balance		149	36,426										

Yolo Housing

Budget Analysis Detail FY2018-19 Q2 (12-31-2018) Actuals for Mid-Year Adjustments

Detail by Fund

		Actual Amounts through Q2						Prior	Budget	Proposed	Remaining	%	
		Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	YTD thru Dec-18	Approved Budget	Revisions	Mid-Year Budget	Budget	Remaining
Davis Migrant Center (DMC)													
501.3010.00.000	Contract Revenue	105,838	34,240	24,692	30,692	26,979	28,426	250,869	430,784	3,341	434,125	183,256	42.2%
								-			-	-	0.0%
	Total Operating Revenue	105,838	34,240	24,692	30,692	26,979	28,426	250,869	430,784	3,341	434,125	183,256	42.2%
501.4110.00.000	Administrative Salaries	1,406	1,907	1,654	2,205	1,859	1,426	10,457	28,152	609	28,761	18,304	63.6%
501.4125.01.000	Admin. P/R Taxes - Social Security & Medicare	85	116	102	141	116	86	646	2,407		2,407	1,761	73.2%
501.4125.02.000	Admin. P/R Taxes - SUI	-	-	-	-	-	-	-	234		234	234	100.0%
501.4125.03.000	Admin. Retirement	275	311	292	304	301	275	1,758	2,213		2,213	454	20.5%
501.4125.04.000	Admin. Workers Comp	-	-	44	-	102	-	147	169		169	22	13.2%
501.4125.05.000	Admin. Comp. Abs.	-	-	-	-	-	-	-	-		-	-	0.0%
501.4130.00.000	Legal Fees	-	-	-	-	-	-	-	-		-	-	0.0%
501.4140.00.000	Training	-	-	-	-	-	-	-	450		450	450	100.0%
501.4150.00.000	Travel - Ops	92	-	111	69	23	27	321	2,000		2,000	1,679	84.0%
501.4150.01.000	Travel - Admin	-	-	-	-	-	-	-	1,000		1,000	1,000	100.0%
501.4170.00.000	Accounting Fees & Services	-	-	-	-	-	-	-	-		-	-	0.0%
501.4170.01.000	Professional Services	-	32	-	409	-	-	440	856		856	415	48.5%
501.4171.00.000	Auditing	-	-	-	566	-	-	679	1,250		1,250	5	0.4%
501.4172.00.000	Public Relations Expense	-	-	-	-	-	-	-	-		-	-	0.0%
501.4190.00.000	Postage	-	-	-	-	-	-	-	-		-	-	0.0%
501.4190.01.000	Office Supplies & Equipment	26	44	2	3	3	33	111	600		600	489	81.4%
501.4190.02.000	Printing & Copier Usage Charges	13	30	22	28	32	74	199	200		200	1	0.3%
501.4190.04.000	Dues & Subscriptions	-	-	-	-	-	-	-	-		-	-	0.0%
501.4190.05.000	Uniforms	-	-	-	-	-	-	-	-		-	-	0.0%
501.4190.10.000	Admin. Other	-	-	229	-	-	-	229	-		-	(229)	0.0%
501.4191.00.000	IT Services	-	313	125	93	122	19	671	975		975	304	31.1%
501.4191.01.000	Computer Support & License Fees	1,945	-	-	-	-	-	1,945	1,500		1,500	(445)	-29.7%
501.4191.02.000	Computer Equipment	-	-	-	-	-	-	-	-		-	-	0.0%
501.4191.03.000	Office Machines & Leases	-	-	-	-	-	-	-	-		-	-	0.0%
501.4192.00.000	Telephone	67	68	67	337	67	67	672	805		805	133	16.5%
501.4310.00.000	Water	1,979	1,575	1,417	1,963	3,881	6,352	17,168	40,000	(220)	39,780	22,612	56.8%
501.4320.00.000	Electricity	3,173	4,342	3,239	1,194	2,063	320	14,331	32,675		32,675	18,344	56.1%
501.4330.00.000	Gas	3,046	1,905	529	3,194	1,428	-	10,102	8,029		8,029	(2,073)	-25.8%
501.4340.00.000	Sewerage	2,750	3,700	1,380	1,430	3,525	1,300	14,085	40,358		40,358	26,273	65.1%
501.4400.05.000	YCH Contract Mgmt Fee	3,968	3,968	3,968	3,968	3,968	3,968	23,808	45,838	2,116	47,954	24,146	50.4%
501.4410.00.000	Maintenance Salaries	4,060	6,091	3,973	4,237	3,973	6,054	28,387	52,823		52,823	24,436	46.3%
501.4415.01.000	Maintenance P/R Taxes - Social Security/Medi	268	403	262	282	262	418	1,894	4,293		4,293	2,399	55.9%
501.4415.02.000	Maintenance P/R Taxes - SUI	-	-	-	-	-	-	-	441		441	441	100.0%
501.4415.03.000	Maintenance Retirement	673	811	668	668	668	701	4,187	4,203		4,203	15	0.4%
501.4415.04.000	Maintenance Workers Comp	-	-	979	-	958	-	1,937	3,705		3,705	1,769	47.7%
501.4415.05.000	Maintenance Comp. Abs.	-	-	-	-	-	-	-	-		-	-	0.0%
501.4420.00.000	Maint. Supplies	1,132	507	106	1,177	26	-	2,948	3,000	1,800	4,800	1,852	38.6%
501.4420.01.000	Electrical Supplies	-	-	-	-	-	-	-	-		-	-	0.0%
501.4420.02.000	Plumbing Supplies	-	-	-	-	-	-	-	-		-	-	0.0%
501.4420.03.000	Painting Supplies	-	-	-	-	-	-	-	-		-	-	0.0%
501.4420.04.000	Chemical Supplies	-	-	-	-	-	-	-	-		-	-	0.0%
501.4420.05.000	Lumber & Hardware	-	126	130	356	-	150	762	700		700	(62)	-8.8%
501.4420.06.000	Dwelling Equipment	-	-	-	-	-	-	-	-		-	-	0.0%
501.4420.07.000	Maintenance Equipment	-	-	-	-	-	-	-	-		-	-	0.0%
501.4430.00.000	Grounds Maint. Contract	49	51	618	307	81	168	1,273	2,000		2,000	727	36.3%
501.4430.01.000	Landscape Maint. Contract	-	-	-	-	-	-	-	-		-	-	0.0%
501.4430.02.000	Tree Trimming Contract	-	-	-	-	-	-	-	-		-	-	0.0%
501.4430.03.000	Painting Contract	-	-	-	-	-	-	-	-		-	-	0.0%
501.4430.04.000	Plumbing Repair Contract	-	-	-	-	-	-	-	-		-	-	0.0%
501.4430.05.000	Electrical Repair Contract	280	(0)	988	1,457	818	1,161	4,704	6,300		6,300	1,596	25.3%
501.4430.06.000	Chemical Treatment Contract	-	-	-	-	-	-	-	-		-	-	0.0%
501.4430.07.000	Fuel Contract	82	280	216	227	75	166	1,047	3,000		3,000	1,953	65.1%
501.4430.08.000	Vehicle Maint. Contract	-	-	-	-	-	-	-	-		-	-	0.0%
501.4430.09.000	Equipment Rental Contract	-	-	-	-	-	-	-	-		-	-	0.0%
501.4430.11.000	Rubbish & Trash Removal Contract	2,032	(177)	1,107	1,361	1,192	-	5,515	10,000		10,000	4,485	44.8%
501.4430.12.000	Fire Protection, Testing & Monitor Contract	-	1,437	-	(1,437)	-	-	-	1,500		1,500	1,500	100.0%
501.4430.14.000	Other Maint. Contracts	-	-	-	-	-	-	-	500		500	500	100.0%
501.4436.00.000	Maintenance Charges from Others	-	-	-	-	-	1,500	1,500	1,768		1,768	268	15.2%
501.4480.00.000	Protective Services	-	-	82	-	-	-	82	500		500	419	83.7%
501.4510.00.000	Insurance - Flood	-	-	-	-	-	-	-	-		-	-	0.0%
501.4510.01.000	Insurance - General Liability	3,903	-	-	-	-	-	3,903	4,055		4,055	152	3.8%
501.4510.02.000	Insurance - Auto	739	-	-	-	-	-	739	800		800	61	7.6%
501.4510.03.000	Insurance - Property	12,070	-	-	-	-	-	12,070	13,167		13,167	1,097	8.3%
501.4520.00.000	PILOT, Taxes & Fees	-	-	-	-	-	-	-	150		150	150	100.0%
501.4540.00.000	Admin. Benefits	429	603	765	655	573	507	3,531	8,300		8,300	4,769	57.5%
501.4540.01.000	Retired Benefits	1,383	2,765	-	1,383	1,383	1,383	8,296	17,510		17,510	9,214	52.6%
501.4540.02.000	Maintenance Benefits	1,597	1,597	1,593	1,593	1,593	1,593	9,565	19,116		19,116	9,551	50.0%
501.4540.05.000	OPEB Expense	-	-	-	-	-	-	-	-		-	-	0.0%
501.4550.00.000	Bank Fees & Charges	-	-	-	-	-	-	-	-		-	-	0.0%
501.4570.00.000	Collection Losses	-	-	-	-	-	-	-	-		-	-	0.0%
501.4580.01.000	Loan Payment (Prn & Int)	-	-	-	-	-	-	-	59,779		59,779	59,779	100.0%
501.4610.00.000	Extraordinary Maintenance	-	-	-	-	-	-	-	-		-	-	0.0%
501.4620.00.000	Minor Equipment Repairs	-	-	-	-	-	-	-	-		-	-	0.0%
501.4630.00.000	Major Equipment Repairs	-	-	-	-	-	-	-	-		-	-	0.0%
501.4640.00.000	Building Repairs	-	-	-	-	-	-	-	-		-	-	0.0%
501.4650.00.000	Vehicle Maint. & Repairs	-	-	-	413	-	-	413	2,500		2,500	2,087	83.5%
	Total Operating Expenses	47,524	32,801	24,666	28,583	29,088	28,426	191,090	429,820	4,305	434,125	243,035	56.0%
	Net Operating Income/(Loss)	58,314	1,439	26	2,109	(2,109)	-	59,779	964	(964)	-	(59,779)	
501.8010.01.000	Rehab Grant Revenue - OMS	-	-	-	-	-	-	-	-		-	-	0.0%
501.8010.02.000	Rehab Grant Interest Revenue - OMS	-	-	-	-	-	-	-	-		-	-	0.0%
501.8010.11.000	Excess Op Funds - OMS	(3,182)	-	-	3,182	-	-	-	41,630		41,630	41,630	100.0%
501.8010.21.000	Replacement Reserve Revenue	48,000	-	-	-	-	-	48,000	-	48,000	48,000	-	0.0%
501.8010.22.000	Replacement Reserve Interest Revenue	3	3	1	2	1	1	11	-		-	(11)	0.0%
501.8610.01.000	Rehab Grant Exp - OMS	922	-	-	-	-	-	922	-		-	(922)	0.0%
501.8610.11.000	Op Res Exp - OMS	(5,196)	-	(19,712)	-	-	-	(24,907)	(41,630)		(41,630)	(16,723)	40.2%
501.8610.21.000	Replacement Reserve Exp - OMS	(1,049)	-	-	-	-	-	(1,049)	-		-	1,049	0.0%
501.8611.01.000													

Yolo Housing

Budget Analysis Detail FY2018-19 Q2 (12-31-2018) Actuals for Mid-Year Adjustments

Detail by Fund

		Actual Amounts through Q2							Prior	Budget	Proposed	Remaining	%
		Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	YTD thru Dec-18	Approved Budget	Revisions	Mid-Year Budget	Budget	Remaining
Rehrman/Dixon Migrant Center (RMC)													
503.3010.00.000	Contract Revenue	58,519	50,451	32,123	35,822	30,480	26,104	233,499	417,731		417,731	184,231	44.1%
		-	-	-	-	-	-	-	-		-	-	0.0%
	Total Operating Revenue	58,519	50,451	32,123	35,822	30,480	26,104	233,499	417,731	-	417,731	184,231	44.1%
503.4110.00.000	Administrative Salaries	1,084	2,358	1,045	1,835	1,305	1,227	8,854	28,152		28,152	19,299	68.6%
503.4125.01.000	Admin. P/R Taxes - Social Security & Medicare	65	144	63	116	80	76	544	2,407		2,407	1,863	77.4%
503.4125.02.000	Admin. P/R Taxes - SUI	-	-	-	-	-	-	-	234		234	234	100.0%
503.4125.03.000	Admin. Retirement	250	343	247	281	264	257	1,642	2,213		2,213	570	25.8%
503.4125.04.000	Admin. Workers Comp	-	-	65	-	35	-	100	169		169	69	40.8%
503.4125.05.000	Admin. Comp. Abs.	-	-	-	-	-	-	-	-		-	-	0.0%
503.4130.00.000	Legal Fees	-	-	-	-	-	-	-	-		-	-	0.0%
503.4140.00.000	Training	-	-	-	-	-	-	-	-		-	-	0.0%
503.4150.00.000	Travel - Ops	85	-	170	68	27	27	377	500		500	123	24.6%
503.4150.01.000	Travel - Admin	-	-	-	-	-	-	-	100	200	300	300	100.0%
503.4170.00.000	Accounting Fees & Services	-	-	-	-	-	-	-	-		-	-	0.0%
503.4170.01.000	Professional Services	-	32	-	277	-	-	308	856		856	547	64.0%
503.4171.00.000	Auditing	-	-	-	679	-	815	1,494	1,500		1,500	6	0.4%
503.4172.00.000	Public Relations Expense	-	-	-	-	-	-	-	-		-	-	0.0%
503.4190.00.000	Postage	-	-	-	-	-	-	-	-		-	-	0.0%
503.4190.01.000	Office Supplies & Equipment	2	1	2	3	27	33	68	350		350	282	80.7%
503.4190.02.000	Printing & Copier Usage Charges	32	26	47	25	-	29	158	750		750	592	79.0%
503.4190.04.000	Dues & Subscriptions	-	-	-	-	-	-	-	-		-	-	0.0%
503.4190.05.000	Uniforms	-	-	27	288	-	195	510	750		750	240	32.0%
503.4190.10.000	Admin. Other	-	-	229	-	-	-	229	-		-	(229)	0.0%
503.4191.00.000	IT Services	-	188	-	156	122	19	484	975		975	491	50.4%
503.4191.01.000	Computer Support & License Fees	1,239	-	-	-	-	-	1,239	1,500		1,500	261	17.4%
503.4191.02.000	Computer Equipment	-	-	-	-	-	-	-	-		-	-	0.0%
503.4191.03.000	Office Machines & Leases	-	-	-	-	-	-	-	-		-	-	0.0%
503.4192.00.000	Telephone	177	179	181	180	180	(60)	837	2,100		2,100	1,263	60.2%
503.4192.01.000	Internet	-	-	-	-	-	200	200	2,100		2,100	1,900	90.5%
503.4310.00.000	Water	2,373	2,163	1,446	2,484	3,857	1,950	14,273	35,000	(1,266)	33,734	19,462	57.7%
503.4320.00.000	Electricity	9,752	10,326	8,186	7,727	4,420	1,737	42,147	60,000		60,000	17,853	29.8%
503.4330.00.000	Gas	1,029	1,136	1,147	1,141	1,226	855	6,535	11,892		11,892	5,357	45.0%
503.4340.00.000	Sewerage	3,078	3,710	1,480	1,430	3,985	1,650	15,333	30,000		30,000	14,667	48.9%
503.4400.05.000	YCH Contract Mgmt Fee	3,606	3,606	3,606	3,606	3,606	3,606	21,636	44,347	769	45,116	23,480	52.0%
503.4410.00.000	Maintenance Salaries	3,983	6,367	4,082	3,914	3,914	5,145	27,404	50,614		50,614	23,210	45.9%
503.4415.01.000	Maintenance P/R Taxes - Social Security/Medi	237	386	245	232	232	325	1,657	4,104		4,104	2,447	59.6%
503.4415.02.000	Maintenance P/R Taxes - SUI	-	-	-	-	-	-	-	441		441	441	100.0%
503.4415.03.000	Maintenance Retirement	661	797	657	656	656	678	4,106	4,018	4,109	8,127	4,021	49.5%
503.4415.04.000	Maintenance Workers Comp	-	-	979	-	958	-	1,937	3,542		3,542	1,606	45.3%
503.4415.05.000	Maintenance Comp. Abs.	-	-	-	-	-	-	-	-		-	-	0.0%
503.4420.00.000	Maint. Supplies	826	376	646	402	-	102	2,352	3,500		3,500	1,148	32.8%
503.4420.01.000	Electrical Supplies	-	-	-	-	-	-	-	-		-	-	0.0%
503.4420.02.000	Plumbing Supplies	-	-	-	-	-	-	-	-		-	-	0.0%
503.4420.03.000	Painting Supplies	-	-	-	-	-	-	-	-		-	-	0.0%
503.4420.04.000	Chemical Supplies	-	-	-	-	-	-	-	-		-	-	0.0%
503.4420.05.000	Lumber & Hardware	809	-	497	691	418	278	2,693	3,000	90	3,090	397	12.8%
503.4420.06.000	Dwelling Equipment	-	-	-	-	-	-	-	-		-	-	0.0%
503.4420.07.000	Maintenance Equipment	-	-	-	-	-	-	-	-		-	-	0.0%
503.4430.00.000	Grounds Maint. Contract	-	6,936	209	64	98	-	7,307	7,000	2,460	9,460	2,153	22.8%
503.4430.01.000	Landscape Maint. Contract	-	-	-	-	-	-	-	-		-	-	0.0%
503.4430.02.000	Tree Trimming Contract	-	-	-	-	-	-	-	-		-	-	0.0%
503.4430.03.000	Painting Contract	-	-	-	-	-	-	-	-		-	-	0.0%
503.4430.04.000	Plumbing Repair Contract	-	-	-	-	-	-	-	-		-	-	0.0%
503.4430.05.000	Electrical Repair Contract	2,401	2,949	1,724	1,530	752	1,278	10,634	13,000		13,000	2,366	18.2%
503.4430.06.000	Chemical Treatment Contract	-	-	-	-	-	-	-	-		-	-	0.0%
503.4430.07.000	Fuel Contract	183	262	219	407	147	38	1,257	3,250		3,250	1,993	61.3%
503.4430.08.000	Vehicle Maint. Contract	-	-	-	-	-	390	390	1,200		1,200	810	67.5%
503.4430.09.000	Equipment Rental Contract	-	-	-	-	-	-	-	-		-	-	0.0%
503.4430.11.000	Rubbish & Trash Removal Contract	1,545	1,931	1,545	2,317	1,545	1,087	9,969	15,500		15,500	5,531	35.7%
503.4430.12.000	Fire Protection, Testing & Monitor Contract	-	-	-	-	-	-	-	-		-	-	0.0%
503.4430.14.000	Other Maint. Contracts	-	-	-	-	-	-	-	-		-	-	0.0%
503.4436.00.000	Maintenance Charges from Others	1,560	2,340	1,560	780	1,950	1,780	9,970	20,488		20,488	10,518	51.3%
503.4480.00.000	Protective Services	-	-	-	-	-	-	-	1,120		1,120	1,120	100.0%
503.4510.00.000	Insurance - Flood	-	-	-	-	-	-	-	-		-	-	0.0%
503.4510.01.000	Insurance - General Liability	5,106	-	-	-	-	-	5,106	4,032		4,032	(1,074)	-26.7%
503.4510.02.000	Insurance - Auto	1,478	-	-	-	-	-	1,478	1,536		1,536	58	3.7%
503.4510.03.000	Insurance - Property	15,955	-	-	-	-	-	15,955	15,876		15,876	(79)	-0.5%
503.4520.00.000	PILOT, Taxes & Fees	-	-	-	297	-	-	297	300		300	3	0.9%
503.4540.00.000	Admin. Benefits	629	404	228	597	689	574	3,120	8,300		8,300	5,180	62.4%
503.4540.01.000	Retired Benefits	221	441	-	221	221	221	1,323	2,500		2,500	1,177	47.1%
503.4540.02.000	Maintenance Benefits	1,602	1,602	1,593	1,593	1,593	1,593	9,577	19,116		19,116	9,539	49.9%
503.4540.05.000	OPEB Expense	-	-	-	-	-	-	-	10,000		10,000	10,000	100.0%
503.4550.00.000	Bank Fees & Charges	-	-	-	-	-	-	-	-		-	-	0.0%
503.4570.00.000	Collection Losses	-	-	-	-	-	-	-	-		-	-	0.0%
503.4610.00.000	Extraordinary Maintenance	-	-	-	-	-	-	-	-		-	-	0.0%
503.4620.00.000	Minor Equipment Repairs	-	-	-	-	-	-	-	1,000		1,000	1,000	100.0%
503.4630.00.000	Major Equipment Repairs	-	-	-	-	-	-	-	-		-	-	0.0%
503.4640.00.000	Building Repairs	-	-	-	-	-	-	-	-		-	-	0.0%
503.4650.00.000	Vehicle Maint. & Repairs	-	-	-	-	-	-	-	500		500	500	100.0%
	Total Operating Expenses	59,969	49,001	32,123	33,996	32,305	26,104	233,499	419,831	6,362	426,193	192,694	45.2%
	Net Operating Income/(Loss)	(1,450)	1,450	-	1,826	(1,826)	-	-	(2,100)	(6,362)	(8,462)	(8,462)	
503.8010.01.000	Rehab Grant Revenue - OMS	-	-	-	-	-	-	-	-		-	-	0.0%
503.8010.02.000	Rehab Grant Interest Revenue - OMS	-	-	-	-	-	-	-	-		-	-	0.0%
503.8010.11.000	Excess Op Funds - OMS	-	-	-	-	-	-	-	-		-	-	0.0%
503.8610.01.000	Rehab Grant Exp - OMS	-	-	-	-	-	-	-	-		-	-	0.0%
503.8610.11.000	Op Res Exp - OMS	-	(2,462)	-	-	-	-	(2,462)	-		-	2,462	0.0%
503.8611.01.000	Rehab Admin Fee Exp - OMS	-	-	-	-	-	-	-	-		-	-	0.0%
503.8611.11.000	Op Res Admin Fee Exp - OMS	-	-	-	-	-	-	-	-		-	-	0.0%
	Non-operating Revenue and (Expense)	-	(2,462)	-	-	-	-	(2,462)	-	-	-	2,462	0.0%
	Net Increase/(Decrease) to Fund Balance	(1,450) </											

Yolo Housing

Budget Analysis Detail FY2018-19 Q2 (12-31-2018) Actuals for Mid-Year Adjustments

Detail by Fund

		Actual Amounts through Q2							Prior	Budget	Proposed	Remaining	%
		Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	YTD thru Dec-18	Approved Budget	Revisions	Mid-Year Budget	Budget	Budget
Davis Solar Homes													
600.3110.00.000	Dwelling Rent	4,523	4,523	4,523	4,523	4,523	4,523	27,138	56,952		56,952	29,814	52.3%
600.3110.01.000	Tenant Charges - Maint. & Repairs	-	-	-	-	-	-	-	-		-	-	0.0%
600.3110.02.000	Tenant Charges - Administrative	-	-	-	-	-	-	-	-		-	-	0.0%
600.3290.00.000	Other Revenue - Other Gov't (SEFA)	-	-	-	-	-	-	-	-		-	-	0.0%
600.3610.00.000	Interest Revenue	12	12	11	13	12	12	73	150		150	77	51.1%
600.3690.00.000	Other Revenue	-	-	-	-	-	-	-	-		-	-	0.0%
600.3690.02.000	Other Revenue - Other Gov't (Non-SEFA)	-	-	-	-	-	-	-	-		-	-	0.0%
	Total Operating Revenue	4,535	4,535	4,534	4,536	4,535	4,535	27,211	57,102	-	57,102	29,891	52.3%
600.4110.00.000	Administrative Salaries	-	135	129	147	87	248	746	3,904	(1,800)	2,104	1,358	64.5%
600.4125.01.000	Admin. P/R Taxes - Social Security & Medicare	-	10	8	9	5	15	46	327		327	281	85.8%
600.4125.02.000	Admin. P/R Taxes - SUI	-	-	-	-	-	-	-	31		31	31	100.0%
600.4125.03.000	Admin. Retirement	166	173	176	178	173	185	1,052	289	1,800	2,089	1,037	49.6%
600.4125.04.000	Admin. Workers Comp	-	-	9	-	8	-	16	23		23	7	28.5%
600.4125.05.000	Admin. Comp. Abs.	-	-	-	-	-	-	-	-		-	-	0.0%
600.4130.00.000	Legal Fees	-	-	-	-	-	-	-	-		-	-	0.0%
600.4140.00.000	Training	-	-	-	-	-	-	-	-		-	-	0.0%
600.4150.00.000	Travel	-	-	8	-	-	-	31	-	50	50	11	22.6%
600.4170.00.000	Accounting Fees & Services	-	-	-	-	-	-	-	-		-	-	0.0%
600.4170.01.000	Professional Services	-	-	-	15	-	-	15	856	(150)	706	691	97.9%
600.4171.00.000	Auditing	-	-	-	227	-	-	272	581		581	82	14.1%
600.4172.00.000	Public Relations Expense	-	-	-	-	-	-	-	-		-	-	0.0%
600.4180.00.000	147 Rent	-	-	-	-	-	-	-	-		-	-	0.0%
600.4190.00.000	Postage	-	-	-	-	-	-	-	-		-	-	0.0%
600.4190.01.000	Office Supplies & Equipment	-	-	-	-	-	-	-	50		50	50	100.0%
600.4190.02.000	Printing & Copier Usage Charges	0	21	15	1	16	12	65	400		400	335	83.8%
600.4190.04.000	Dues & Subscriptions	-	-	-	-	-	-	-	-		-	-	0.0%
600.4190.05.000	Uniforms	-	-	-	-	-	-	-	-		-	-	0.0%
600.4190.07.000	Meeting Supplies	-	-	-	-	-	-	-	-		-	-	0.0%
600.4190.08.000	Advertising	-	-	-	-	-	-	-	-		-	-	0.0%
600.4190.10.000	Admin. Other	-	-	-	-	-	-	-	150		150	150	100.0%
600.4191.01.000	Computer Support & License Fees	432	-	-	-	-	-	432	400	50	450	18	4.1%
600.4191.02.000	Computer Equipment	-	-	-	-	-	-	-	-		-	-	0.0%
600.4192.00.000	Telephone	73	107	87	73	70	(411)	-	-		-	-	0.0%
600.4192.01.000	Internet	-	-	-	-	-	-	480	800	200	1,000	520	52.0%
600.4310.00.000	Water	545	640	714	705	523	493	3,619	7,437		7,437	3,817	51.3%
600.4320.00.000	Electricity	-	-	-	-	-	-	-	98		98	98	100.0%
600.4330.00.000	Gas	-	-	-	-	-	-	-	113		113	113	100.0%
600.4340.00.000	Sewerage	324	324	324	324	324	324	1,947	4,887		4,887	2,941	60.2%
600.4400.00.000	Management Fees to YCH	434	434	434	434	434	434	2,604	5,208		5,208	2,604	50.0%
600.4420.00.000	Maint. Supplies	-	-	-	-	-	-	-	50		50	50	100.0%
600.4420.03.000	Painting Supplies	-	-	-	-	-	-	-	-		-	-	0.0%
600.4420.04.000	Chemical Supplies	-	-	-	-	-	-	-	-		-	-	0.0%
600.4420.05.000	Lumber & Hardware	-	-	-	-	-	-	-	-		-	-	0.0%
600.4420.06.000	Dwelling Equipment	-	-	4,045	-	-	-	4,045	9,000		9,000	4,955	55.1%
600.4430.00.000	Grounds Maint. Contract	-	-	-	-	-	-	-	-		-	-	0.0%
600.4430.01.000	Landscape Maint. Contract	-	-	-	-	-	-	-	-		-	-	0.0%
600.4430.02.000	Tree Trimming Contract	-	-	-	-	-	-	-	-		-	-	0.0%
600.4430.03.000	Painting Contract	-	-	-	-	-	-	-	-		-	-	0.0%
600.4430.09.000	Equipment Rental Contract	-	-	-	-	-	-	-	-		-	-	0.0%
600.4430.11.000	Rubbish & Trash Removal Contract	287	287	287	287	287	287	1,719	3,500		3,500	1,781	50.9%
600.4430.13.000	Janitorial Contract	-	-	-	-	-	-	-	-		-	-	0.0%
600.4430.14.000	Other Maint. Contracts	-	-	-	-	-	-	-	150		150	150	100.0%
600.4436.00.000	Maintenance Charges from Others	65	163	358	-	-	-	585	9,360		9,360	8,775	93.8%
600.4480.00.000	Protective Services	-	-	-	-	-	-	-	-		-	-	0.0%
600.4510.00.000	Insurance - Flood	-	-	-	-	-	-	-	-		-	-	0.0%
600.4510.01.000	Insurance - General Liability	262	-	-	-	-	-	262	272	25	297	36	12.0%
600.4510.02.000	Insurance - Auto	-	-	-	-	-	-	-	-		-	-	0.0%
600.4510.03.000	Insurance - Property	1,278	-	-	-	-	-	1,278	1,394		1,394	116	8.3%
600.4520.00.000	PILOT, Taxes & Fees	330	-	-	330	-	-	660	1,320		1,320	660	50.0%
600.4540.00.000	Admin. Benefits	0	4	23	119	-	120	266	1,011	(175)	836	570	68.2%
600.4540.05.000	OPEB Expense	-	-	-	-	-	-	-	-		-	-	0.0%
600.4550.00.000	Bank Fees & Charges	-	-	-	-	-	-	-	-		-	-	0.0%
600.4570.00.000	Collection Losses	-	-	-	-	-	-	-	-		-	-	0.0%
600.4580.00.000	Interest Expense	-	-	-	-	-	-	-	-		-	-	0.0%
600.4610.00.000	Extraordinary Maintenance	-	-	-	-	-	-	-	-		-	-	0.0%
600.4640.00.000	Building Repairs	-	-	-	-	-	-	-	-		-	-	0.0%
600.4800.00.000	Depreciation Expense	-	-	-	-	-	-	-	-		-	-	0.0%
	Total Operating Expenses	4,196	2,298	6,616	2,848	1,925	2,490	20,374	51,610	-	51,610	31,236	60.5%
	Net Operating Income/(Loss)	339	2,237	(2,082)	1,688	2,610	2,045	6,837	5,492	-	5,492	(1,345)	
600.9000.00.000	Equity Transfer In/Out	-	-	-	-	-	-	-	-		-	-	0.0%
	Non-operating Revenue and (Expense)	-	-	-	-	-	-	-	-	-	-	-	0.0%
	Net Increase/(Decrease) to Fund Balance	339	2,237	(2,082)	1,688	2,610	2,045	6,837	5,492	-	5,492	(1,345)	

Program reserves expected to be used -

Yolo Housing

Budget Analysis Detail FY2018-19 Q2 (12-31-2018) Actuals for Mid-Year Adjustments

Detail by Fund

		Actual Amounts through Q2						Prior	Budget	Proposed	Remaining	%	
		Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	YTD thru Dec-18	Approved Budget	Revisions	Mid-Year Budget	Budget	Remaining
Pacifico													
700.3110.01.000	Tenant Charges - Maint. & Repairs	-	-	-	-	-	-	-	-	-	-	-	0.0%
700.3110.02.000	Tenant Charges - Administrative	-	-	-	-	-	-	-	-	-	-	-	0.0%
700.3290.00.000	Other Revenue - Other Gov't (SEFA)	-	-	-	-	-	-	-	-	-	-	-	0.0%
700.3690.00.000	Other Revenue	-	-	-	-	-	-	-	-	-	-	-	0.0%
700.3690.02.000	Other Revenue - Other Gov't (Non-SEFA)	-	-	-	-	-	128,516	128,516	234,289	48,843	283,132	154,616	54.6%
700.3690.04.000	Other Revenue - Laundry & Vending	-	-	-	-	-	41	41	-	75	75	34	45.8%
	Total Operating Revenue	-	-	-	-	-	128,557	128,557	234,289	48,918	283,207	154,650	54.6%
700.4110.00.000	Administrative Salaries	-	-	-	-	-	9,985	9,985	21,411	(1,500)	19,911	9,926	49.9%
700.4125.01.000	Admin. P/R Taxes - Social Security & Medicare	-	-	-	-	-	919	919	1,831	-	1,831	911	49.8%
700.4125.02.000	Admin. P/R Taxes - SUI	-	-	-	-	-	108	108	498	-	498	390	78.3%
700.4125.03.000	Admin. Retirement	-	-	-	-	-	1,006	1,006	374	1,500	1,874	868	46.3%
700.4125.04.000	Admin. Workers Comp	-	-	-	-	-	72	72	128	-	128	56	43.9%
700.4130.00.000	Legal Fees	285	-	360	428	630	-	1,703	3,000	750	3,750	2,048	54.6%
700.4140.00.000	Training	-	-	-	171	257	-	428	2,000	-	2,000	1,572	78.6%
700.4150.00.000	Travel	245	-	-	-	53	-	298	1,000	-	1,000	702	70.2%
700.4170.00.000	Accounting Fees & Services	-	-	-	-	-	-	-	-	-	-	-	0.0%
700.4170.01.000	Professional Services	2,908	5,467	2,902	982	900	3,861	17,019	750	33,000	33,750	16,731	49.6%
700.4172.00.000	Public Relations Expense	-	-	-	-	-	-	-	-	-	-	-	0.0%
700.4190.01.000	Office Supplies & Equipment	85	-	-	-	-	11	96	500	-	500	404	80.8%
700.4190.02.000	Printing & Copier Usage Charges	2	43	8	6	3	10	71	150	-	150	79	52.6%
700.4190.04.000	Dues & Subscriptions	-	-	-	-	-	-	-	-	-	-	-	0.0%
700.4190.05.000	Uniforms	-	-	-	-	-	-	-	-	-	-	-	0.0%
700.4190.06.000	Criminal Background Checks	29	260	-	60	-	-	348	500	250	750	402	53.6%
700.4190.07.000	Meeting Supplies	-	-	-	-	-	-	-	-	-	-	-	0.0%
700.4190.08.000	Advertising	-	-	-	-	-	-	-	500	-	500	500	100.0%
700.4190.10.000	Admin. Other	-	-	-	-	-	-	-	-	-	-	-	0.0%
700.4191.00.000	IT Services	369	625	1,472	1,156	528	19	4,168	9,750	-	9,750	5,582	57.2%
700.4191.01.000	Computer Support & License Fees	1,410	-	-	-	-	31	1,441	1,800	-	1,800	359	19.9%
700.4191.02.000	Computer Equipment	-	-	355	-	-	-	355	750	-	750	395	52.7%
700.4191.03.000	Office Machines & Leases	63	63	63	63	63	63	378	850	-	850	472	55.5%
700.4192.00.000	Telephone	1,883	1,920	1,902	1,885	1,882	(8,275)	1,196	2,000	500	2,500	1,304	52.1%
700.4192.01.000	Internet	-	-	-	-	-	10,151	10,151	19,000	2,000	21,000	10,849	51.7%
700.4310.00.000	Water	710	1,022	1,398	1,640	1,574	1,289	7,632	12,420	3,500	15,920	8,289	52.1%
700.4320.00.000	Electricity	4,056	3,710	3,187	2,724	2,112	1,653	17,443	28,194	7,000	35,194	17,752	50.4%
700.4330.00.000	Gas	-	-	-	-	-	1,190	1,190	127	2,000	2,127	938	44.1%
700.4340.00.000	Sewerage	707	711	711	711	772	711	4,324	7,831	1,000	8,831	4,506	51.0%
700.4400.00.000	Management Fees to YCH	3,500	3,500	3,500	3,500	3,500	3,500	21,000	42,000	-	42,000	21,000	50.0%
700.4420.00.000	Maint. Supplies	-	-	-	68	-	-	68	1,500	(1,200)	300	232	77.5%
700.4420.01.000	Electrical Supplies	-	-	-	-	-	-	-	-	-	-	-	0.0%
700.4420.02.000	Plumbing Supplies	-	-	-	-	-	58	58	500	-	500	442	88.3%
700.4420.03.000	Painting Supplies	-	-	-	-	-	-	-	-	-	-	-	0.0%
700.4420.04.000	Chemical Supplies	-	-	-	-	-	-	-	-	-	-	-	0.0%
700.4420.05.000	Lumber & Hardware	173	398	-	227	236	-	1,034	1,000	1,000	2,000	966	48.3%
700.4420.06.000	Dwelling Equipment	1,283	-	(338)	-	55	-	1,000	1,700	-	1,700	700	41.2%
700.4420.07.000	Maintenance Equipment	805	399	1,413	797	668	(34)	4,047	6,000	-	6,000	1,953	32.5%
700.4430.00.000	Grounds Maint. Contract	-	-	-	-	-	-	-	-	-	-	-	0.0%
700.4430.01.000	Landscape Maint. Contract	-	-	-	-	-	-	-	-	-	-	-	0.0%
700.4430.02.000	Tree Trimming Contract	-	-	-	-	-	-	-	-	-	-	-	0.0%
700.4430.03.000	Painting Contract	-	-	-	-	-	-	-	-	-	-	-	0.0%
700.4430.04.000	Plumbing Repair Contract	-	-	-	-	-	-	-	1,500	(1,000)	500	500	100.0%
700.4430.05.000	Electrical Repair Contract	-	-	-	-	-	-	-	200	-	200	200	100.0%
700.4430.06.000	Chemical Treatment Contract	510	320	270	490	110	-	1,700	2,500	-	2,500	800	32.0%
700.4430.09.000	Equipment Rental Contract	-	-	-	-	-	-	-	-	-	-	-	0.0%
700.4430.11.000	Rubbish & Trash Removal Contract	353	404	377	377	339	339	2,190	4,000	-	4,000	1,810	45.3%
700.4430.12.000	Fire Protection, Testing & Monitor Contract	741	190	-	741	674	-	2,346	4,000	-	4,000	1,654	41.4%
700.4430.13.000	Janitorial Contract	1,350	250	-	-	-	-	1,600	3,500	-	3,500	1,900	54.3%
700.4430.14.000	Other Maint. Contracts	-	-	-	-	-	-	-	-	-	-	-	0.0%
700.4436.00.000	Maintenance Charges from Others	565	3,143	2,618	4,389	4,421	3,053	18,188	25,324	10,043	35,367	17,180	48.6%
700.4450.00.000	Bank Fees & Charges	-	-	-	-	-	-	-	-	-	-	-	0.0%
700.4480.00.000	Protective Services	111	318	-	431	-	95	955	-	-	-	(955)	0.0%
700.4510.02.000	Insurance - Auto	-	-	-	-	-	-	-	-	-	-	-	0.0%
700.4520.00.000	PILOT, Taxes & Fees	-	-	-	-	-	-	-	200	-	200	200	100.0%
700.4540.00.000	Admin. Benefits	-	-	-	-	-	-	-	-	-	-	-	0.0%
700.4540.05.000	OPEB Expense	-	-	-	-	-	-	-	-	-	-	-	0.0%
700.4550.00.000	Bank Fees & Charges	-	-	-	-	-	-	-	-	-	-	-	0.0%
700.4570.00.000	Collection Losses	-	-	-	-	-	10,812	10,812	15,000	-	15,000	4,188	27.9%
700.4610.00.000	Extraordinary Maintenance	-	-	-	-	-	-	-	10,000	(10,000)	-	-	0.0%
700.4640.00.000	Building Repairs	-	-	-	-	-	-	-	-	-	-	-	0.0%
	Total Operating Expenses	22,144	22,743	20,196	20,845	18,776	40,626	145,330	234,289	48,843	283,132	137,802	48.7%
	Net Operating Income/(Loss)	(22,144)	(22,743)	(20,196)	(20,845)	(18,776)	87,930	(16,773)	(0)	75	75	16,848	

Program reserves expected to be used -

Yolo Housing

Budget Analysis Detail FY2018-19 Q2 (12-31-2018) Actuals for Mid-Year Adjustments

Detail by Fund

		Actual Amounts through Q2						YTD thru Dec-18	Prior Approved Budget	Budget Revisions	Proposed Mid-Year Budget	Remaining Budget	% Budget Remaining
		Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17						
ROSS Grant (2017-2019)													
991.3203.00.000	HUD Grant Revenue	-	-	26,726	-	-	19,932	46,658	98,202	-	98,202	51,544	52.5%
991.3690.00.000	Other Revenue	-	-	-	-	-	-	-	-	-	-	-	0.0%
Total Operating Revenue		-	-	26,726	-	-	19,932	46,658	98,202	-	98,202	51,544	52.5%
991.4110.00.000	Administrative Salaries	-	57	58	115	29	160	419	51,330	(50,000)	1,330	911	68.5%
991.4125.01.000	Admin. P/R Taxes - Social Security & Medicare	-	4	4	8	2	12	30	4,389	(4,200)	189	159	84.2%
991.4125.02.000	Admin. P/R Taxes - SUI	-	-	-	-	-	-	-	454	(450)	4	4	100.0%
991.4125.03.000	Admin. Retirement	-	4	4	9	2	3	22	3,388	(3,300)	88	66	75.0%
991.4125.04.000	Admin. Workers Comp	-	-	2	-	-	-	2	308	(300)	8	6	72.5%
991.4125.05.000	Admin. Comp. Abs.	-	-	-	-	-	-	-	-	-	-	-	0.0%
991.4130.00.000	Legal Fees	-	-	-	-	-	-	-	-	-	-	-	0.0%
991.4140.00.000	Training	-	-	-	-	-	-	-	2,000	(550)	1,450	1,450	100.0%
991.4150.00.000	Travel	142	161	161	219	10	127	820	1,000	650	1,650	830	50.3%
991.4170.01.000	Professional Services	-	-	-	-	-	-	-	-	-	-	-	0.0%
991.4190.00.000	Postage	-	-	-	-	-	-	-	-	-	-	-	0.0%
991.4190.01.000	Office Supplies & Equipment	39	-	-	-	-	-	39	100	-	100	61	61.2%
991.4190.02.000	Printing & Copier Usage Charges	24	128	50	30	3	44	280	400	-	400	120	30.1%
991.4190.08.000	Advertising	-	-	-	-	-	-	-	-	-	-	-	0.0%
991.4191.00.000	IT Services	-	-	-	-	-	-	-	9,750	(9,000)	750	750	100.0%
991.4191.02.000	Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	0.0%
991.4191.03.000	Office Machines & Leases	-	-	-	-	-	-	-	-	-	-	-	0.0%
991.4192.00.000	Telephone	102	135	108	101	97	(383)	160	400	(75)	325	165	50.7%
991.4192.01.000	Internet	-	-	-	-	-	480	480	800	150	950	470	49.5%
991.4210.00.000	Tenant Service Salaries	5,034	6,576	4,466	3,996	4,054	4,098	28,224	2,390	54,000	56,390	28,166	49.9%
991.4225.01.000	Tenant Svc. P/R Taxes - Social Security & Medi	345	448	305	272	276	280	1,926	204	3,700	3,904	1,978	50.7%
991.4225.02.000	Tenant Svc. P/R Taxes - SUI	3	-	-	-	1	-	4	9	450	459	456	99.2%
991.4225.03.000	Tenant Svc. Retirement	665	761	630	600	598	599	3,852	200	7,500	7,700	3,848	50.0%
991.4225.04.000	Tenant Svc. Workers Comp	-	-	106	-	114	-	220	14	425	439	219	49.9%
991.4225.05.000	Tenant Svc. Comp. Abs.	-	-	-	-	-	-	-	-	-	-	-	0.0%
991.4540.00.000	Admin. Benefits	-	20	-	-	10	1	31	15,684	(15,000)	684	653	95.4%
991.4540.03.000	Tenant Service Benefits	1,470	1,428	1,427	1,335	1,318	1,314	8,292	382	16,000	16,382	8,090	49.4%
991.4540.05.000	OPEB Expense	-	-	-	-	-	-	-	5,000	-	5,000	5,000	100.0%
991.9100.00.000	Operating Transfers In	-	-	-	-	-	-	-	-	-	-	-	0.0%
991.9200.00.000	Operating Transfer Out	-	-	-	-	-	-	-	-	-	-	-	0.0%
Total Operating Expenses		7,824	9,722	7,321	6,683	6,514	6,735	44,800	98,202	-	98,202	53,402	54.4%
Net Operating Income/(Loss)		(7,824)	(9,722)	19,405	(6,683)	(6,514)	13,198	1,859	-	-	-	(1,859)	
Program reserves expected to be used											-		

Yolo County Housing
Yolo County, California

Meeting Date: April 17, 2019

To: County Counsel ✓
Yolo County Housing ✓

8.

Review and Approve Direction on IT/IS Plan and Authorize the CEO to Implement (Gillette and Baker)

Minute Order No. 19-22: Approved recommended action.

MOTION: Sandeen. SECOND: Lansburgh. AYES: Arnold, Lansburgh, Neu, Sandeen, Vanderford, Walters. ABSENT: Sandy.



Yolo County Housing

147 W. Main Street Woodland: (530) 662-5428
WOODLAND, CA 95695 Sacramento: (916) 444-8982
TTY: (800) 545-1833, ext. 626

DATE: April 17, 2019

TO: YCH Housing Commission

FROM: Lisa A. Baker, Chief Executive Officer

PREPARED BY: James D. Gillette, Finance Director

SUBJECT: Review and Approve Direction on the IT/IS Plan and Authorize the CEO to Implement

RECOMMENDED ACTIONS:

Staff recommends that the Board of Commissioners:

1. Review and approve the proposed direction on the IT/IS Plan; and
2. Authorize a service contract with MITC for operations and security at an annual amount not to exceed \$50,000; and
3. Authorize a capital infrastructure contract with MITC for systems replacement and upgrades in accordance with the recommendations of the cyber-security assessment in an amount not to exceed \$245,000; and
4. Authorize the CEO to move forward with implementation and execution of contracts, subject to review and approval by Agency Legal Counsel.

BACKGROUND/DISCUSSION:

Background, work to date and RFP

In June 2018, Matsom & Isom Technology Consultants (MITC) issued a confidential report on their evaluation of our IT infrastructure and potential cyber-security risks. Subsequently, the IT/IS Manager retired from the agency and the Board held a discussion session to provide direction to the CEO regarding future direction in staffing, with a preference for an approach to accomplish three (3) things:

1. Move forward on correcting cyber-security risks;

2. Look at a different way to handle IT/IS services given the increased reliance on technology to handle and streamline operations;
3. Use salary savings from the IT/IS Manager retirement to do ongoing operations and potentially create an in-house executive assistant/office manager position to serve several internal functions for the organization.

In response, YCH issued a second RFP for interested firms to provide system upgrades and ongoing IT infrastructure maintenance services to YCH. Proposals went out to three (3) firms from its interest and RFP list. YCH received one proposal and two (2) letters of non interest. The one proposal was from MITC, which had done the original assessment.

While the agency has been working through the RFP process, a short-term, as needed, contract was issued to MITC for ongoing troubleshooting and operations after the unanticipated December 2018 retirement of the IT/IS Manager. As part of this limited contract, a first phase of critical backup and virus protection improvements, along with migration to an MITC monitoring and maintenance platform was completed.

Next Steps and Recommendations

The options to address the remaining portions of the system improvements recommended in the June 2018 MITC evaluation report have been summarized in the attached executive summary. Due to the sensitive nature of this information, this report contains very general descriptions of the project phases and a range of cost options from which to provide some guidance to YCH staff on direction and resource allocation due to critical items that need to be addressed immediately in this fiscal year and which will also impact our FY 2019-2020 budget to be presented in June 2019. Items for this fiscal year, as detailed later in this report, will be paid from multiple cost centers on a pro-rata basis.

As noted in the attached executive summary, there are a number of items that need to be upgraded immediately. These are due to end of lifecycle for items, such as network infrastructure, servers and PCs, due to the upcoming phase out of Windows 7 by Microsoft at the end of the calendar year. The proposed work has been broken down into three phases which will allow changes to be made while minimizing disruption to staff and ensuring a controlled transition from the current system to the new structure. This format includes a current estimated range of prices based on various options and decision points as the actual scope of work gets finalized.

At the same time, YCH will also begin to transition its G-Suite infrastructure from a user-centric plan to an enterprise version offered under G-Suite Business. This will also come with upgrades, which includes user support and training, upgraded backup and security services, email encryption, upgraded file sharing options and additional security features.

Yolo Housing Commission
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Operations: Based on staff analysis, staff estimates that the operations component should be valued at an annual contract amount of \$50,000 annually for maintenance and security of the network and system architecture. The contract would cover a three (3) year term with the option for up to 2 annual extensions, beginning in May 2019.

Capital System: Staff recommends a middle path for the overall capital improvements needed to bring the system and computers into a more secure and robust security and operations environment. MITC makes a recommendation of between \$180,000 and \$245,000 with an add-on of up to an additional \$225,000 for this component for a potential total of \$470,000. After review of the options, needs and available capital, staff recommends that YCH enter into a contract with MITC for an amount not to exceed \$245,000 for the period of May 2019 through June 30, 2020.

Office Suite - Current office suite software is provided by Google. Staff does not recommend a change away from this platform, but does recommend a change from G-Suite Basic to G-Suite Business enterprise. This is an ongoing service as a software agreement. YCH has been a G-Suite customer since 2010.

Fiscal Impact:

For the current version of G-Suite Basic, which has limited security, backup, and no support services, YCH pays approximately \$5,000 per year. The upgraded G-Suite business would provide a much more robust and secure system with technical support at an annual cost of just under \$21,000.

Prior to the retirement of our IT manager in December 2018, the annual cost of using in-house IT management staff was approximately \$137,000. Once the system upgrades are completed later in the year, staff anticipates that the ongoing maintenance of this system cost will be \$26,000 annually and require limited other technical help of approximately \$20,000 to \$24,000 per year. Some of the other, less technical, IT tasks related to personnel changes and basic maintenance have been incorporated into the proposed executive assistant/office manager position that is also under consideration by the Board. The remainder of cost savings from the IT/IS position would be used during the budget cycle to help implement system upgrades and to provide funding to the proposed position as part of the FY 2019-2020 budget process with the Board.

Conclusion:

Staff recommends that YCH move forward with an upgrade project scope that will begin in the current FY 2018-2019 fiscal year and be completed in FY 2019-2020 at a total expected total cost not to exceed \$245,000. The costs of this work will be a capitalized

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asset and therefore be shown on the balance sheet in the financial statements and is expected to be funded in the following manner:

- FY 2018-2019 for \$100,000
- FY 2019-2020 for \$80,000-145,000

Staff further recommends entering into an operations and systems maintenance agreement to take over these functions from the former IT/IS Manager position. This would be a service contract of up to \$50,000 per year, based on operations and needs. The contract term would begin in May 2018 and run for up to three (3) years, with an option for up to two (2) one year extensions.

Attachment: Matson & Isom Technology Consulting Upgrade Project Executive Summary



Overview

The Yolo County Housing Authority (YCH) and its auxiliary locations underwent a technology assessment performed by Matson and Isom Technology Consulting (M&I) to review their investment in technology. The collaborative assessment compared the organization's information technology to industry best-practice design as well as YCH's own business requirements.¹

In addition, based on YCH's historical investment in Google's G Suite solution offering, the leadership team requested that M&I integrate a hybrid-cloud architecture—utilizing G Suite—into the technology roadmap.

This document serves as a summary/roadmap for the assessment's priority recommendations incorporating G Suite as one of the organization's hybrid-cloud technologies. After the completion of these recommend projects, YCH's technology infrastructure will better align with industry best-practice, which will result in greater security, stability and performance.

Recommended Infrastructure Projects

Network Infrastructure Standardization & Implementation: The YCH network infrastructure is configured in a non-industry standard manner with all levels of the network (e.g. firewall, switching, wireless) containing equipment that is beyond end of life. A replacement of this infrastructure will enable staff access to centrally managed network resources from both YCH remote sites and from outside of YCH locations. As the organization heavily utilizes cloud-based applications, a secure, stable and high-performing network is critical. Future initiatives to increase sustainability, such as leveraging MRI TENMAST & Caltronics for electronic document management will be supported by this investment.

Estimated Cost Range: \$100,000—\$125,000

Server Infrastructure Standardization & Implementation: The organization's server infrastructure is configured in a non-industry standard manner and contains both hardware and server systems that are approaching or beyond their lifecycle. Adding to the critical nature of this recommendation, many systems will no longer be supported by their manufacturer as early as January 2020, which means that these systems will represent a threat to the security of our information technology (IT). By implementing an upgraded and redesigned virtual server infrastructure, based on industry-standard design, YCH will see greater security, stability and performance across the organization's use of central server resources with better integration

¹ Industry best-practice is defined by the manufacturers of the technology solutions you employ.



with the G Suite cloud infrastructure. Pricing for material is in flux for the foreseeable future with tariffs and the current geopolitical environment impacting technology costs by 10%-15%. The recommended virtual server infrastructure has standard redundancies and is priced will likely cost \$50,000-\$75,000. A greater level of redundancy in virtual server infrastructures (e.g. failover servers, switching and storage), but at a substantially greater cost (\$150,000-\$225,000+).

Estimated Cost Range: \$50,000-\$75,000 OR \$150,000-\$225,000+

Workstation Infrastructure Standardization & Implementation: Many staff computers (workstations and laptops) are running Microsoft Windows 7. This operating system will no longer be supported by Microsoft in January 2020. It is critical that these systems are replaced ahead of the scheduled end of support in order for us to maintain a secure IT environment. Workstation systems are subject to the same global pricing pressures as above. In addition, the need to upgrade to a supported version of Windows is having a significant impact on the computer supply-chain worldwide. As a result, systems may take as long as one month to receive from manufacturers. This is expected to slowly escalate as we approach the January 2020 timeframe.

Estimated Cost Range: \$30,000-\$45,000

Questions?

As YCH's outsourced information technology department (powered by the ClearIT Partner Program²) M&I Technology Consulting is available for consult and collaboration.

Please direct questions to:
Michael Hering
VP, Business Development
mhering@mitcs.com or (530) 891-9146

² More information may be found at www.mitcs.com/clearit.

Yolo County Housing
Yolo County, California

Meeting Date: April 17, 2019

To: County Counsel ✓
Yolo County Housing ✓

9.

Review and Approve Proposed Executive Assistant/Office Manager Position Description and Salary Range (Holt, Gillette and Baker)

Minute Order No. 19-23: Approved recommended action.

MOTION: Lansburgh. SECOND: Neu. AYES: Arnold, Lansburgh, Neu, Sandeen, Vanderford, Walters. ABSENT: Sandy.



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: April 17, 2019
TO: YCH Housing Commission
FROM: Lisa A. Baker, Chief Executive Officer
PREPARED BY: Janis Holt, General Director

SUBJECT: Review and Approve Proposed Executive Assistant/Office Manager Position, Proposed Salary Range and Update the Yolo County Housing (YCH) Organizational Chart to Reflect the Change

RECOMMENDED ACTION:

That the Housing Commission:

1. Review and approve the position description and salary range for Executive Assistant/Office Manager; and
2. Approve the updated Organizational Chart to reflect the proposed change.

BACKGROUND/DISCUSSION

In the current organizational structure, the Yolo County Housing (YCH) executive branch consists of the Chief Executive Officer (CEO) and two contract team members serving as Agency Counsel and Agency Clerk. This requires the CEO to be responsible for all administrative tasks within her office. Over the last 10 years, the organization has diversified in its' service delivery and grown in complexity including adding contracts for grants management with the County of Yolo and the City of Davis, expansion of affordable housing through project-based vouchers or development of over 940 apartment homes with 266 additional in the pipeline, and energy improvements across the portfolio.

In 2014, the agency restructured combining the Operations Director and Resource Administrator position into the General Director which further reduced administrative support to the CEO. During the last five years, the organization has not added any additional management level or executive assistant positions. With the retirement of the IT/IS Manager and the changing needs of IT/IS, there is an opportunity to update and restructure management/executive assistant operations of the agency to conform to current needs and opportunities as discussed by the Board of Commissioners at its meeting in January 2019.

Based on the foregoing, the proposed Executive Assistant/Office Manager position description is provided for your review and consideration for approval. This position will provide administrative support to the CEO and work independently as a part of the executive management team on routine IT/IS issues such as hardware assignment and interaction with contracted help desk functions, as well as with special and ongoing projects, annual reports, and presentations.

The position will also provide confidential administrative support to human resources from recruitment to on-boarding and maintaining personnel records. As the office manager, this position will develop procedures and standards.

Position descriptions, duties and salaries were reviewed for similar positions/duties in the local area and on-line as follows:

Public Entity	Position Title	Step One Hourly Rate	Mid-Range Hourly Rate
City of Woodland	Administrative Secretary	\$21.45	\$24.83
City of Woodland	Office Manager	\$24.54	\$27.05
City of West Sacramento	Executive Asst. to City Mgr.	\$24.05	\$28.29
City of Davis	Administrative Aide - Conf.	\$24.52	\$27.03
City of Davis	Executive Assistant	\$25.68	\$28.32
City of Winters	Administrative Assistant	\$21.63	\$23.96
City of Winters	Exec. Assistant to City Mgr.	\$21.10	\$23.37
County of Yolo	Exec. Assistant to County Admin	\$31.45	\$34.67
County of Yolo	LAFCO Administrative Specialist	\$23.23	\$25.89
County of Yolo	Admin. Assistant - Conf	\$22.09	\$24.35
Sutter Regional Housing Authority	Executive Asst./HR Coordinator	\$12.00	\$15.62
Sacramento Housing and Redevelopment Agency	Admin. Assistant - Conf.	\$19.75	\$25.19
Sacramento Housing and Redevelopment Agency	Executive Assistant	\$20.74	\$26.45

Based on the salary survey, the following results:

- Average entry level wage = \$22.47/hour
- Average mid-range wage = \$25.77/hour
- Median entry level wage = \$22.09/hour

- Median mid-range wage = \$25.89/hour

Staff recommends the average entry level **hourly** wage of **\$22.47/hour** with the standard five step scale as presented below:

Position	Step 1	Step 2	Step 3	Step 4	Step 5
Executive Assistant/Office Manager	\$22.47	\$23.59	\$24.77	\$26.01	\$27.31

The proposed organizational chart and job description are included as attachments to the staff report.

FISCAL IMPACT

No impact to the current fiscal year budget. The position will be considered in the next fiscal year budget cycle within the context of salary savings from the IT/IS manager position.

CONCLUSION

Staff recommends that the Housing Commission approve the position description, salary range and revised organizational chart.

Attachments: Executive Assistant/Office Manager Position Description; 2019 Organizational Chart.

EXECUTIVE ASSISTANT/OFFICE MANAGER

*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 perform a wide variety of general clerical duties in support of the CEO; provide staff support and perform complex administrative duties for the CEO; provide support to human resources and desk technology support to staff; provide administrative and office support to the management team as assigned; human resource assistance support to management team; work on assigned data analysis and special projects; and perform other work relative to the assigned area of responsibility.

SUPERVISION RECEIVED AND EXERCISED

Receives supervision and takes direction from the CEO or their designee.

ESSENTIAL FUNCTION STATEMENTS

Essential and other important responsibilities and duties may include, but are not limited to, the following:

Essential Functions:

1. Provides administrative and clerical support to the CEO; performing mid-level to complex professional work requiring analytical and research skills.
2. Manage CEO schedule, calendar and appointments. Organize meetings and conference calls as requested. Answer phones, take messages and field answers for routine questions. Coordinate travel arrangements as requested.
3. Maintain accurate records and filing systems for assigned departments.
4. Serve as secretary to committees, prepare agendas, take and transcribe minutes, collect and distribute materials and information
5. Assist with tracking hours for billing agency contracts and intergovernmental agreements.

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6. Assist with the organization and coordination of the monthly Board of Commissioners meetings including making logistical arrangements, confirming quorum, and posting agendas.
7. Type, proofread and process a variety of documents including general correspondence, memos, presentations and statistical charts.
8. Work independently as part of the executive management team on special and ongoing projects, which may include planning and coordination of presentations, gathering and disseminating information, coordinating meetings, drafting responses, and other identified milestones of the project.
9. Develop and implement office policies by setting up procedures and standards to guide the operation of the office as assigned.
10. Participate actively in the planning and execution of YCH events.
11. Create agency publications (ex: Annual Report) and presentations as assigned.

Human Resource

12. Assist with new hire processes including recruitment, interviews, selection and on-boarding of employees to management team.
13. Gather and summarize personnel data and records as needed during collective bargaining.
14. Receive confidential and sensitive personnel information; maintain personnel records; and regularly update agency HRIS database.
15. Assist with filing and monitoring workers' compensation claims.

I.T. Support

16. Provide technical support and assistance within the organization for copiers, telecommunications, data software and hardware systems.
17. Maintain inventory control of issued technology devices (cell phones, iPads, etc.)
18. Issue technology devices to new employees and respond to equipment maintenance requests as required.
19. Assist in the maintenance of the Agency's website, continued improvement and oversight of posted content.

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20. Remain updated on technical knowledge of agency database software systems through available training and educational opportunities developing expertise in customized reporting.
21. 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 Executive Director, Yolo County OES and/or the State of California DHS.
22. 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.
23. 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.
24. Perform related duties and responsibilities as required and/or assigned.

QUALIFICATIONS

Knowledge of:

- Principles of business letter writing and basic report presentations. Proper grammar, spelling, punctuation, and composition of client and agency letters.
- Office procedures, business mathematics application, computer office equipment and procedures, and statistical recordkeeping methods.
- Advanced computer software skills.
- Basic personnel principles and practices.
- Application of filing, indexing and cross-referencing methods.
- Operation of standard office equipment.
- Principles and procedures of record keeping, reporting, and filing systems.

Ability to:

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- Perform responsible administrative and clerical work with accuracy.
- Determine work priorities, work independently and follow through on tasks.
- Analyze and prepare reports for assigned projects.
- Communicate clearly and concisely, both orally and in writing.
- Use good judgment and problem solving skills.
- Maintain accurate records and files including verification of data with attention to detail.
- Operate a personal computer using various applications and related programs, including standard, as well as proprietary software.
- Deal diplomatically and sensitively with clients, contractors, vendors, other agency representatives, and the general public.
- Respond to requests and inquiries from the public.
- Maintain confidentiality of sensitive information.
- Follow policy and adhere to procedures.
- Learn and interpret pertinent Federal, State, and local codes, laws, and regulations.

Education/Experience:

- HS Diploma or GED required **and**;
- Associates Degree plus two years of administrative support experience **or**;
- Bachelor's Degree is desirable **or**;
- Five years of increasingly responsible secretarial and administrative support experience plus one year of support service to a management level administrator in an organization.

Physical Demands:

Essential functions require maintaining physical condition necessary for sitting or standing for prolonged periods of time in an office environment. Have hand strength and the manual dexterity to operate keyboard equipment. Must be able to stretch,

Working together to provide quality affordable housing and community development services for all

bend, and lift up to 10 pounds. Reasonable accommodations for physical requirements will be considered and made on a case-by-case basis. Requests for reasonable accommodation can be made to the General Director.

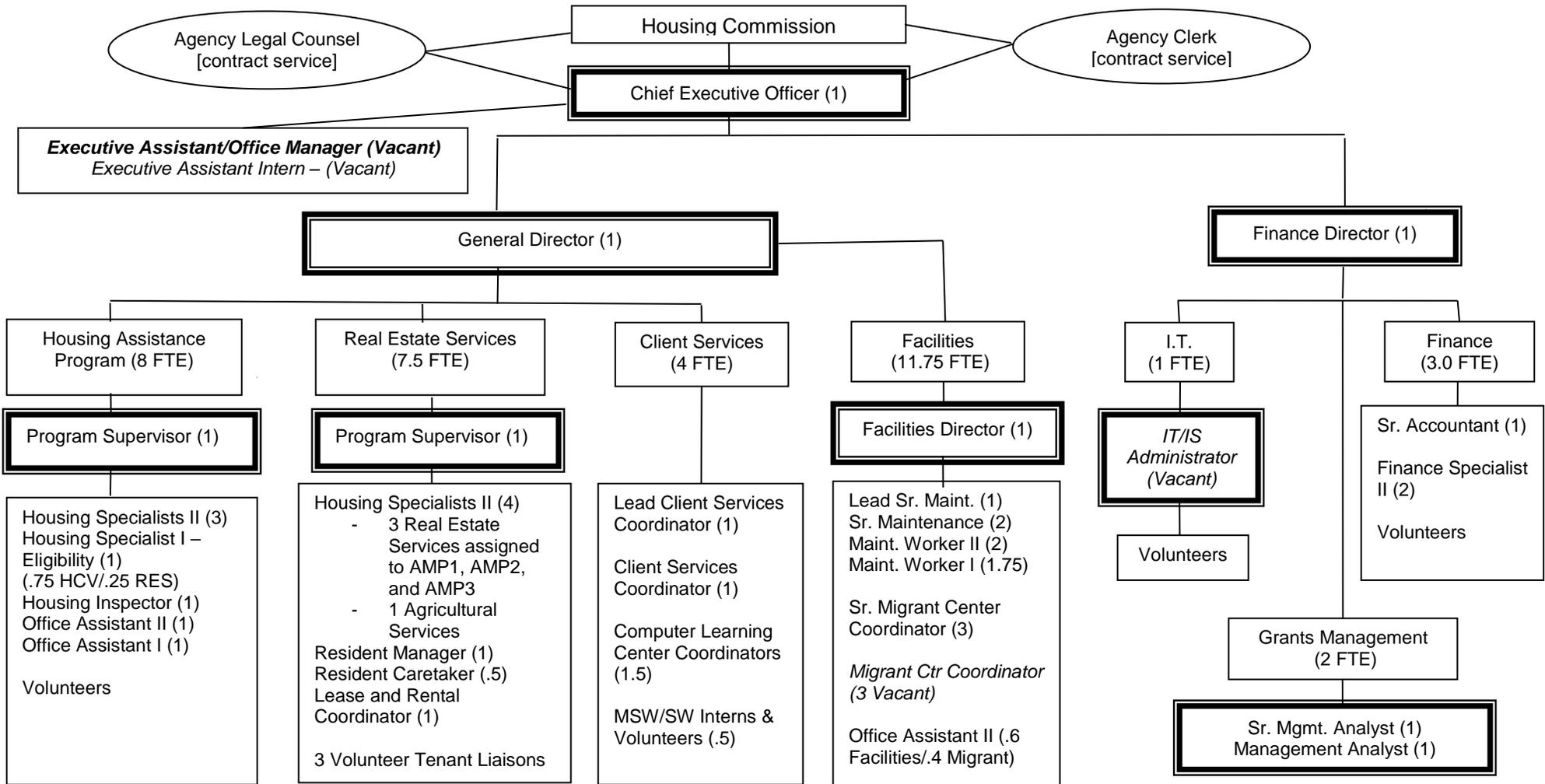
Special Requirements:

- 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 and insurable by YCH insurance carriers is preferred.
- 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.

Working together to provide quality affordable housing and community development services for all

Proposed YCH Organizational Chart – May 1, 2019



Departments – 2: Current Paid Staff = 39.25 FTE (44 Staff)
 Housing Services = 19.5FTE (24 staff)
 Facilities = 11.75FTE (12 staff)
 Finance = 5FTE (5 staff)
 Department Directors = 2FTE
 Executive = 1 Chief Executive Officer, 1 Executive Assistant/Office Manager, Contract Legal Counsel & Agency Clerk
 Total vacant unfunded existing positions = 6.25: .25 Maintenance Worker I, 3 Migrant Center Coordinators, 1 Executive Assistant/Office Manager; 1 Executive Assistant Intern, 1 IT/IS Administrator,

Yolo County Housing
Yolo County, California

Meeting Date: April 17, 2019

To: County Counsel ✓
Yolo County Housing ✓

10.

Review and Approve Opening of Housing Choice Voucher Wait List by Direct Referral Only for Targeted Funded Mainstream Vouchers (Holt, Jimenez-Perez)

Minute Order No. 19-24: Approved recommended action.

MOTION: Sandeen. SECOND: Walters. AYES: Arnold, Lansburgh, Neu, Sandeen, Vanderford, Walters. ABSENT: Sandy.



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: April 17, 2019
TO: YCH Housing Commission
FROM: Lisa A. Baker, CEO
PREPARED BY: Janis Holt, General Director
Irma Jiménez-Pérez, Housing Assistance Supervisor
SUBJECT: **Review, Approve and Authorize Opening the Housing Choice Voucher Program Wait List by Direct Referral Only for Targeted Funded Mainstream Vouchers**

RECOMMENDED ACTIONS

That the Housing Commission:

- 1. Review proposed methodology for opening the Housing Choice Voucher Program wait list by direct referral only for targeted Funded Mainstream Vouchers.**
- 2. Authorize the CEO to open the Housing Choice Voucher Program wait list by direct referral only.**

BACKGROUND / DISCUSSION

On January 23, 2019 Yolo County Housing (YCH) received approval from the Housing Commission to amend the Housing Choice Voucher (HCV) program Administrative Plan to add policies related to the administration of the newly awarded Mainstream Vouchers. Mainstream Vouchers are designated to assist non-elderly persons with disabilities ages 18-61. Additionally, they are targeted to serve persons who 1) have transitioned out of an institutional or other segregated setting; 2) are at risk of institutionalization, 3) are homeless; or 4) are at risk of becoming homeless.

Approved policy revisions allowed YCH to identify families **currently on the waitlist** that meet the required criteria to receive a Mainstream Voucher. Staff conducted a mass mail outreach that included a screening questionnaire to all current HCV wait list applicants that allowed them to self-identify preference for this targeted funding. Staff found that the current pool of applicants that meet the targeted preference is not sufficient to lease up the 22 allotted Mainstream vouchers. Staff proposes a limited opening of the waitlist to accept up to **200 (two**

hundred) applicants as a *direct referral* from Yolo County Health and Human Services Agency (HHSA) - similar to how we handle Bridge to Housing programs and the Mental Health Services Act (MHSA) project based referrals for West Beamer Place. These direct referrals would require **written documentation from Yolo County Health and Human Services Agency (HHSA)** and they would then be placed on the HCV wait list with the Mainstream **limited** preference identified. Opening the wait list by direct referral requires approval and authorization of the Housing Commission. At its meeting of January 23, 2019, the Commission authorized the opening of the wait list in the eventuality that current wait list households were insufficient to meet leasing requirements. This request is to both inform the Board that threshold was not met and the list needs to be opened and to confirm direction to open the list.

FISCAL IMPACT

HUD funded Mainstream Vouchers program adds \$178,430 in funding for Housing Assistance Payments (HAP) for all 22 families. An average of \$675.87 per month per HAP contract. In addition, YCH receives administrative fees for each non-elderly disabled eligible family under lease.

RECOMMENDED ACTION: That the Housing Commission approves the opening of the Housing Choice Voucher program waitlist by direct referral only for targeted funded vouchers.

Attachment A: Proposed Changes to the YCH Administrative Plan

4-III.B. SELECTION AND HCV FUNDING SOURCES

Special Admissions [24 CFR 982.203] HUD may award funding for specific families living in specified types of units (e.g. a family that is displaced by demolition of public housing; a non-purchasing family residing in a HOPE 1 or 2 projects). In these cases, YCH may admit families that are not on the waiting list, or without considering the family's position on the waiting list. YCH must maintain records showing that such families were admitted with special program funding.

Targeted Funding [24 CFR 982.204(e)]

HUD may award YCH funding for a specified category of families on the waiting list. YCH must use this funding only to assist the families within the specified category. Within this category of families, the order in which such families are assisted is determined according to the policies provided in Section 4-III.C.

YCH Policy

YCH may administer the following types of targeted funding in the future:

- ~~Mainstream Program~~ Mainstream Voucher Program - YCH will utilize its HCV waiting list for this program. If YCH has closed its HCV waiting list, it will reopen the waiting list to accept Mainstream applicant families when the estimated waiting period for housing assistance for applicants on the list is less than 24 months for the most current applicants.
- Shelter Plus Care Program
- Moderate Rehabilitation Program

Regular HCV Funding

Regular HCV funding may be used to assist any eligible family on the waiting list. Families are selected from the waiting list according to the policies provided in Section 4-III.C.

4-III.C. SELECTION METHOD

YCH must describe the method for selecting applicant families from the waiting list, including the system of admission preferences that YCH will use [982.202(d)]. Local Preferences [24 CFR 982.207; HCV p. 4-16] YCH is permitted to establish local preferences, and to give priority to serving families that meet those criteria. HUD specifically authorizes and places restrictions on certain types of local preferences. HUD also permits YCH to establish other local preferences, at its discretion. Any local preferences established must be consistent with the YCH Admin Plan and the consolidated plan, and must be based on local housing needs and priorities that can be documented by generally accepted data sources.

YCH Policy: The following local preferences have been established:

- 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 (residency preference). This residency preference is limited to the jurisdictional boundaries of the County of Yolo. Use of the residency preference will not have the purpose or effect of delaying admission to the program based on the race, color, ethnic origin, gender, religion, disability, or age of any member of an applicant family. Applicants who live or work in the County of Yolo at the time of application qualify for this preference.
- Any citizen of the United States who served in the active military, naval, or air service of the United States who received an honorable discharge or released from active duty under honorable conditions. This preference applies to veterans and the surviving spouses of veterans.
- Section 8 participants who have been terminated due to over-leasing or lack of federal funding. At the time a participant is terminated due to overleasing or lack of federal funding, that person's name will automatically be placed on the waiting list and given the appropriate preference.
- Working preference: families with at least one adult who is employed and has been employed for six months; this definition includes families where at least one adult was employed and is currently receiving unemployment benefits. This preference is automatically extended to elderly families or a family whose head or spouse is receiving income based on their permanent disability.
- Non-Elderly Person with Disabilities - Limited Preference: A person 18 years of age or older and less than 62 years of age who has a disability and is are currently in institutional or other segregated settings or at risk of institutionalization; or homeless or at risk of becoming homeless. (Definitions available in the YCH Administrative Plan Glossary). Wait list applicants that meet this limited preference will be identified on the wait list for the issuance of Mainstream Housing Choice Vouchers by order of preference points in addition to date/time of application.
- Displaced by Government Action
 - a. Families who were receiving Housing Choice Voucher assistance will take precedence over other waiting list place holders. New applicants to the Housing Choice Voucher program must be a family displaced by a natural disaster, including disasters recognized by a Federal government, which extensively damaged or destroyed their dwelling or is:
 - b. Dilapidated as cited by city/county officials of a local code enforcement office and does not provide safe, adequate shelter; has one or more critical defects or a combination of defects requiring considerable repair or endangers the health, safety, and well-being of family Has been declared unfit for habitation by a government agency.
 - c. Part of a Witness Protection Program or the HUD Office or law enforcement agency and, after a threat assessment, the law enforcement agency recommends re-housing the family to avoid or reduce risk of violence against the family.

d. Displaced due to a family member being the victim of one or more hate crimes, and the applicant has vacated the unit because of the crime or fear of such a crime has destroyed the applicant's peaceful enjoyment of the unit.

Point Values of Preferences

Points are not assigned for "Special Provisions" preferences. Applicants who qualify for special programs (e.g., Section 8 Moderate Rehabilitation, Mainstream or Welfare-to-Work Vouchers) will be placed on lists specific to those programs in order of the date and time the application was received in the office of Yolo County Housing and according to other preferences for which they are entitled.

Other preferences have point values, which determine, in addition to the date and time of application or lottery selection, the Applicant's order of placement on the waiting lists. The point values are:

Points Preference

- Residency in Yolo County Terminated Section 8 participants (due to over-leasing or lack of federal funding) (1 point)
- Working/Permanently Disabled/Elderly (1 point)
- Members of Military/Veterans (1 point)
- Involuntarily Displaced (2 points)

Points are cumulative. Applicants with the most points are ranked highest on the waiting lists.

GLOSSARY ADDITIONS:

NON-ELDERLY DISABLED (NED) - MAINSTREAM LIMITED PREFERENCE. Non elderly person with disabilities, 18 years of age or older and less than 62 years of age, who:

i) Has a disability, as defined in 42 U.S.C. 423;

ii) Is determined, pursuant to HUD regulations, to have a physical, mental, or emotional impairment that:

- Is expected to be of long-continued and indefinite duration;
- Substantially impedes his or her ability to live independently, and
- Is of such a nature that the ability to live independently could be improved by more suitable housing conditions; or
- Has a developmental disability as defined in 42 U.S.C. 6001.

INSTITUTIONAL OR OTHER SEGREGATED SETTING - MAINSTREAM LIMITED PREFERENCE.

Include but are not limited to:

1. Congregate settings populated exclusively or primarily with individuals with disabilities;
2. Congregate settings characterized by regimentation in daily activities, lack of privacy or autonomy, policies limiting visitors, or limits on individuals' ability to engage freely in community activities and to manage their own activities of daily living; or
3. Settings that provide for daytime activities primarily with other individuals with disabilities; or

4. At serious risk of institutionalization which includes an individual with a disability who as a result of a public entity's failure to provide community services or its cut to such services will likely cause a decline in health, safety, or welfare that would lead to the individual's eventual placement in an institution. This may include individuals experiencing lack of access to supportive services for independent living, long waiting lists for or lack of access to housing combined with community based services, individual currently living under poor housing conditions or homeless with barriers to geographic mobility, and/or currently living alone but requiring supportive services for independent living.

HOMELESS AND AT RISK OF HOMELESSNESS-MAINSTREAM LIMITED PREFERENCE.

Homeless means:

1. An individual or family who lacks a fixed, regular, and adequate nighttime residence, meaning:

(i) An individual or family with a primary nighttime residence that is a public or private place not designed for or ordinarily used as a regular sleeping accommodation for human beings, including a car, park, abandoned building, bus or train station, airport, or camping ground;

(ii) An individual or family living in a supervised publicly or privately operated shelter designated to provide temporary living arrangements (including congregate shelters, transitional housing, and hotels and motels paid for by charitable organizations or by federal, State, or local government programs for low-income individuals); or

(iii) An individual who is exiting an institution where he or she resided for 90 days or less and who resided in an emergency shelter or place not meant for human habitation immediately before entering that institution;

2. An individual or family who will imminently lose their primary nighttime residence, provided that:

(i) The primary nighttime residence will be lost within 14 days of the date of application for homeless assistance;

(ii) No subsequent residence has been identified; and 8 of 32

(iii) The individual or family lacks the resources or support networks, e.g., family, friends, faith based or other social networks, needed to obtain other permanent housing;

3. Unaccompanied youth under 25 years of age, or families with children and youth, who do not otherwise qualify as homeless under this definition, but who:

(i) Are defined as homeless under section 387 of the Runaway and Homeless Youth Act (42 U.S.C. 5732a), section 637 of the Head Start Act (42 U.S.C. 9832), section 41403 of the Violence Against Women Act of 1994 (42 U.S.C. 14043e-2), section 330(h) of the Public Health Service Act (42 U.S.C. 254b(h)), section 3 of the Food and Nutrition Act of 2008 (7 U.S.C. 2012), section 17(b) of the Child Nutrition Act of 1966 (42 U.S.C. 1786(b)), or section 725 of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11434a);

(ii) Have not had a lease, ownership interest, or occupancy agreement in permanent housing at any time during the 60 days immediately preceding the date of application for homeless assistance;

(iii) Have experienced persistent instability as measured by two moves or more during the 60- day period immediately preceding the date of applying for homeless assistance; and

(iv) Can be expected to continue in such status for an extended period of time because of chronic disabilities; chronic physical health or mental health conditions; substance addiction; histories of domestic violence or childhood abuse (including neglect); the presence of a child or youth with a disability; or two or more barriers to employment, which include the lack of a high school degree or General Education Development (GED), illiteracy, low English proficiency, a history of incarceration or detention for criminal activity, and a history of unstable employment; or

4. Any individual or family who:

(i) Is fleeing, or is attempting to flee, domestic violence, dating violence, sexual assault, stalking, or other dangerous or life-threatening conditions that relate to violence against the individual or a family member, including a child, that has either taken place within the individual's or family's primary nighttime residence or has made the individual or family afraid to return to their primary nighttime residence;

(ii) Has no other residence; and

(iii) Lacks the resources or support networks, e.g., family, friends, and faith-based or other social networks, to obtain other permanent housing.

At risk of becoming homeless means:

An individual or family who:

(i) Does not have sufficient resources or support networks, e.g., family, friends, faith-based or other social networks, immediately available to prevent them from moving to an emergency shelter or another place described in paragraph (1) of the "Homeless" definition in this glossary section; and

(ii) Meets one of the following conditions:

(A) Has moved because of economic reasons two or more times during the 60 days immediately preceding the application for homelessness prevention assistance;

(B) Is living in the home of another because of economic hardship;

(C) Has been notified in writing that their right to occupy their current housing or living situation will be terminated within 21 days of the date of application for assistance;

(D) Lives in a hotel or motel and the cost of the hotel or motel stay is not paid by charitable organizations or by federal, State, or local government programs for low-income individuals;

(E) Lives in a single-room occupancy or efficiency apartment unit in which there reside more than two persons, or lives in a larger housing unit in which there reside more than 1.5 people per room, as defined by the U.S. Census Bureau;

(F) Is exiting a publicly funded institution, or system of care (such as a health-care facility, a mental health facility, foster care or other youth facility, or correction program or institution); or

(G) Otherwise lives in housing that has characteristics associated with instability and an increased risk of homelessness.

Yolo County Housing
Yolo County, California

Meeting Date: April 17, 2019

To: County Counsel ✓
Yolo County Housing ✓

11.

Receive Comments from CEO

Received the following comments from CEO Lisa Baker:

- Beginning stages of a "Bridge to Housing" Project with the County
- and City of Woodland and should they move forward on this project, it will come to the Commissioners at some point.
- Went over the flyer she handed out from the California Association of Housing Authorities, which is a statewide organization that represents the 103 housing authorities in California and works on behalf of housing authorities as their State and Federal Advocates. The flyer also talks about the affordable housing crisis and also facts about voucher program usage in California alone. It shows how many homeless there are in the United States, and specifically California, where there are over 200,000 homeless individuals.
- Spoke about her recent visit to Washington DC and meeting with California Delegates to discuss the housing issues plaguing California.



California Association of Housing Authorities

Legislative Focus 2019

The California Association of Housing Authorities (CAHA) is a statewide organization that represents the 103 housing authorities in California.

Since Congress adopted housing authority legislation in 1937, California housing authorities have provided affordable housing, including a housing safety net for the most vulnerable populations.

- We **administer approximately 305,000 Housing Choice Vouchers** to very low and extremely low income families and provide hundreds of millions of dollars in rental subsidy to private landlords.
- We **own and manage approximately 30,000 public housing units** for very low income tenants who pay 30% of their income for rent.
- We work in partnership with our participating families to foster **educational opportunities, employment and self-sufficiency** through our Family Self-Sufficiency (FSS) and Resident Opportunities for Self-Sufficiency (ROSS) programs.
- In cooperation with the local Veteran's Administration we provide rental subsidies to approximately **10,000 homeless veterans** under the HUD-VASH program.
- We are active users of the Affordable Housing Tax Credit Program as **developers of affordable housing** in our communities, housing thousands of very low income families, including the elderly, persons with disabilities and families with children.
- And, critically, we are a **key local partner in eliminating homelessness** in our communities.

CAHA is available to educate and inform state and local officials and elected representatives on those issues its members deal with every day. But doing all that we do can be difficult in an uncertain funding environment with continuing resolutions and shutdowns.

The recent record shattering partial federal shutdown sent shock waves through CAHA programs. The timely payment of rental subsidy in the Housing Choice Voucher Program was clearly in jeopardy. In the voucher program housing authorities depend on years of trust built up with our local participating landlords and property managers. This trust was damaged during the shutdown and we anticipate that retaining and recruiting landlords will be more difficult for years to come. The use of continuing resolutions by Congress weakens the fiscal stability of housing authorities as we administer vital affordable housing programs in our local communities.

CAHA respectfully urges Members of Congress to:

- Take legislative steps to end the use of federal shutdowns to leverage policy positions.
- Return to regular order and only use brief continuing resolutions to finalize the annual appropriations process.

California has an affordable housing crisis

The Housing Choice Voucher (HCV) program is an effective solution to preventing and ending homelessness, encouraging public-private partnerships in housing extremely-low to low income families.

Project-basing HCV vouchers is a valuable tool for encouraging private investment in affordable housing, especially for those with the lowest incomes, such as the homeless and disabled.

While California receives 14% of the nation's vouchers, funding to this program has declined, leading to a loss of \$140 million to the State in voucher funding between 2010 and 2015 (adjusted for inflation in 2015 dollars).

CAHA respectfully urges Members of Congress to:

- **Expand** California's ability to combat homelessness and assist us to create more affordable housing by increasing funding for Housing Assistance Payments (HAP).
- **Preserve** the ability of Housing Authorities to address ongoing challenges of landlord recruitment and the high service needs of homeless individuals by fully funding the Administrative Fee accounts.
- **Strengthen** the HCV program by revising the Fair Market Rent (FMR) methodology so it accurately reflects rents in high-cost areas.

Housing Choice Voucher Program

Benefits for California's Families & Economy



\$5.44 BILLION

in funding for rent payments to private landlords (combined Federal rental assistance programs)



305,000

low-income families housed



90%

of assisted household include the elderly, disabled or children

The Need for Affordable Housing Programs



\$32.68 PER HOUR

is the average hourly wage necessary for a full-time worker to afford a two bedroom apartment in California



93 HOURS

of work per week are necessary to afford a one bedroom apartment on minimum wage in California



19%

of California residents live in poverty



24%

of the nation's homeless individuals reside in California



47%

of the nation's unsheltered homeless reside in California



1.67 MILLION

low-income renter households in California experience severe rent burden

Community Development Programs

Community Development Block Grant and HOME Investment Partnership Program

HUD programs such as the Community Development Block Grant (CDBG) and HOME Investment Partnership Program (HOME) help preserve and sustain our nation's affordable housing stock, provide community investment and revitalization, jump start private capital investment and create jobs.

CDBG and HOME are two sources used by local jurisdictions throughout California. This vital and often flexible funding supports local efforts to improve infrastructure, housing and living conditions, and expand economic opportunities through job creation and the retention or expansion of businesses. Homes are created or preserved. Rental assistance can be provided to prevent homelessness.

Affordable Housing Tax Credit Program (aka Low-Income Housing Tax Credit)

The Housing Credit is one of the country's most successful affordable housing production and preservation programs. Through public and private partnerships, over three million affordable homes for veterans, seniors, working families and people with special needs have been developed. The Housing Credit should be expanded through the Affordable Housing Credit Improvement Act so that we can work toward eliminating the national housing crisis.

Opportunity Zones

Established through the Tax Cuts and Jobs Act of 2017, Opportunity Zones are designed to spur economic development and job creation in distressed communities in parts of all 50 states. Opportunity Zones provide tax benefits to investors via tax deferrals on capital gains invested via a Qualified Opportunity Fund which can, in turn, invest in affordable housing projects. This new tool should be allowed to be leveraged with other existing funding sources such as Promise Zones and the Housing Credit to create additional affordable housing opportunities.

HOME

In California: **1992 - 2016**

\$3.82 billion

Over **\$22 billion** in other funds leveraged

112,303 homes created

CDBG

Nation-wide: **2007 - 2017**

4:1 funding leverage

353,000 jobs created

861,000 jobs sustained

CAHA respectfully urges Members of Congress to:

- Fund HOME and CDBG at levels to support affordable housing and community investment.
- Waive the 15% CHDO (Community Housing Development Organization) set-aside requirement for smaller entitlement communities—those that receive \$500,000 or less in HOME funding.
- Amend the final HOME rule to allow Housing Authorities to be CHDOs by right.
- Revise commitment and expenditure deadline rules for the HOME program – to eliminate the commitment timing requirement while retaining the expenditure deadline, including the set-aside, to be set at seven years.
- Allow HOME Tenant Based Rental Assistance (TBRA) to be project-based and allow TBRA to be used under the CHDO set-aside.
- Approve the Affordable Housing Credit Improvement Act to increase the Housing Credit amount by 50% and to set a floor of four percent for the four percent Housing Credit program to significantly increase affordable housing.
- Protect and strengthen the Community Reinvestment Act.

Public Housing Program

What is Public Housing?

The Public Housing program was established to provide decent and safe rental housing for eligible low-income families, the elderly, and persons with disabilities. Nationally, there are approximately 1.2 million households living in public housing.

Who is Eligible?

Public Housing is limited to low-income families and individuals. Housing authorities use income limits developed by HUD. Public Housing is some of the most deeply affordable housing in the U.S. today and there is a tremendous need to preserve this affordability for generations to come.

What is the Problem?

The Public Housing program has been in operation since the 1930's. Public Housing relies on annual subsidies appropriated by Congress and issued by HUD. There has been chronic underfunding of the program, especially in the need to make ongoing capital improvements. Due to this unsustainable trend, literally thousands of Public Housing units are being lost in our communities and hundreds of thousands are at risk as needs continue to outpace federal funding.

What are the Issues?

- In order to preserve these valuable community assets, many housing authorities, encouraged by HUD, are making the jump to the Rental Assistance Demonstration program (RAD). In addition, HUD has also opened demolition/disposition through a new redevelopment notice. This can add new tools, but also confuse the marketplace.
- Many RAD converted units remain heavily restricted and deeply underfunded, which sets up a dynamic that may allow the past to repeat despite new investment.
- Funding has been inadequate to keep pace with market rents and operating costs and flat tenant incomes only exacerbate the ability for redeveloped units to meet funding needs.
- In the Public Housing program, HUD is now proposing to keep and manage property operating receipts, which will only worsen matters.
- HUD's proposal to reinterpret the Annual Contributions Contract (ACC) as a "grant agreement" rather than a contract is inconsistent with the law, the declaration of trust (DOT) and past practice, making it challenging to plan housing development and obtain financial commitments.

CAHA respectfully urges Members of Congress to:

- Support HUD's new effort to rework the Public Housing DOT into a more industry standard format as a real estate encumbrance.
- Prevent HUD from attempting to reinterpret the ACC as a "grant agreement" and remain in conformance with law.
- Prevent HUD from removing property operating receipts from housing authorities through any revised ACC mechanism - these are real estate properties with real tenants, not grant agreements.
- Do NOT reduce Public Housing funding to existing Public Housing as RAD units convert - this will allow the Public Housing program to be a solvent program going forward.
- Fully support rehabilitated units since they can often involve Low Income Housing Tax Credits (LIHTC) as well - the federal government has a strong interest in a strong program for its neediest constituents.
- Housing authorities need the flexibilities of Moving to Work (MTW) - make Moving to Work available voluntarily to all who want to move in that direction and allow local flexibilities for local markets. At a minimum, bundle RAD with MTW so that the flexibilities and waivers built into both programs can work in tandem for better success.
- Provide a full analysis of the success and issues around RAD so that we can better understand the types of RAD units and the reasons that make them successful and the components that need to be changed, so that the program can continue to improve on a going forward basis to serve more jurisdictions.



Homelessness

Homelessness continues to be a national crisis that must be addressed. According to the just-released 2018 Annual Homeless Assessment Report (AHAR) to Congress, on a single night in 2018, roughly 553,000 people were experiencing homelessness in the United States. About 2/3rds of these were staying in sheltered locations and about 1/3 in unsheltered locations.

California

The issue is nowhere worse than right here in California, which has 24% of all homeless people in the nation. California has the dubious distinction of being one of two states with the largest number of people experiencing homelessness and a high rate of unsheltered homelessness.



553,742

homeless individuals in the United States on a given night (January 2017)

24%

of the U.S. homeless population lives in California

55,188

homeless individuals in Los Angeles County on a given night (approximately 10% of the U.S. homeless population)

CALIFORNIA BY THE NUMBERS



129,972

Homeless
(24% of all homeless individuals in the nation)



89,543

Unsheltered homeless
(69% of all homeless in the state and 47% of all unsheltered homeless in the United States)

NATIONAL NUMBERS

- Most homeless persons (358,363) were located in emergency shelters or transitional housing programs while 194,467 persons were unsheltered.
- The number of families with children experiencing homelessness declined 2.7 percent since 2017 and 29 percent since 2010.
- 37,878 veterans experienced homelessness, a decline of 5.4 percent (or 2,142 persons) since January 2017. The number of female veterans dropped nearly 10 percent since last year. Overall, veteran homelessness in the U.S. declined by 49 percent since 2010.
- 88,640 individuals experienced long-term homelessness in 2018, an increase of 2.2 percent over 2017 levels though chronic homelessness declined by 16.4 percent (or 17,422 persons) since 2010.
- The number of unaccompanied homeless youth and children in 2018 is estimated to be 36,361, a 5.1 percent decline since 2017.

Housing for Health: By the Numbers (Los Angeles County, RAND Study)



The program moved
3,500
homeless people off the streets



Out of 900 participants
96%
stayed in the program for at least a year



The county saved more than
\$6.5M
in the second-year of the program



Program participants spent
75%
less time in the hospital in the year after moving into supportive housing



The county saved
\$1.20
for every dollar spent



Program participants made
70%
fewer visits to the ER

CAHA respectfully urges Members of Congress to:

- Provide additional flexible funding for housing assistance – Section 8 Housing Choice Vouchers and Continuum of Care Rental Assistance.
- Increase CDBG, HOME and other funding directed to providing new homes for the homeless.
- Support coordination/collaboration of funding for case management and mental health services.
- Extend funding and operation of the United States Interagency Council on Homelessness.

Yolo County Housing
Yolo County, California

Meeting Date: April 17, 2019

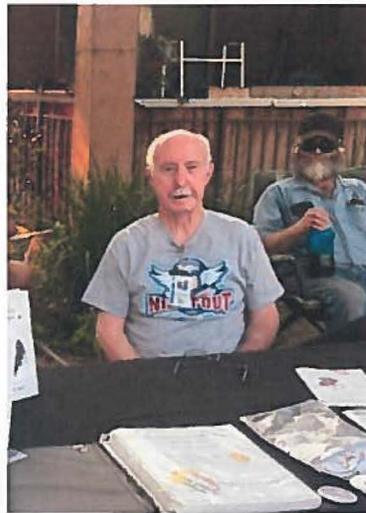
To: County Counsel ✓
Yolo County Housing ✓

Adjourned in memory of:

- Larry Wright
- Noah Moyle

LARRY WRIGHT

Larry Wright and his wife Gail became part of the YCH family as residents of Cottonwood Meadows in Woodland before moving to West Sacramento's Las Casitas in August 2010. Larry was well known through his commitment to serving his community as Volunteer Tenant Liaison at Las Casitas, as a Red Cross Disaster Volunteer, and as a Bryte-Broderick Community Action Network (BBCAN) Board Member and local church volunteer. Larry also understood the challenges of homelessness and was hired by YCH to be an on-site manager in the Bridge-to-Housing Pilot Project in West Sacramento. Larry passed away on March 29, 2019 at the age of 77. A Vietnam Veteran, he was laid to rest at the Sacramento Valley National Cemetery in Dixon. We send our condolences to his wife Gail and family.





Yolo County Housing

147 W. Main Street Woodland: (530) 662-5428
WOODLAND, CA 95695 Sacramento: (916) 444-8982
TTY: (800) 545-1833, ext. 626

April 30, 2019

Gail Wright and Family
685 Lighthouse Drive #18D
West Sacramento, CA 95605

Dear Mrs. Wright and Family:

The Yolo County Housing Commissioners were saddened to learn of the death of your husband, Larry Wright. Please accept our sincere condolences in this time of bereavement for you and your family.

Larry will long be remembered as a loving husband with a positive attitude who was always willing to share a smile. His passion in serving the most vulnerable in his community and to make the world a better place was an inspiration to those who knew him. But most of all, he will be remembered for his love and devotion to his family.

The Yolo County Housing Commission adjourned its meeting of April 17, 2019 in Larry's memory.

On behalf of the Yolo County Housing Commission, I extend our sympathy to you and your family.

Sincerely,

A handwritten signature in blue ink, appearing to read "Will Arnold", is written in a cursive style.

Will Arnold, Chair
Yolo County Housing Commission

Working together to provide quality affordable housing and community development services for all

NOAH MOYLE

Noah Moyle was a member of the YCH/New Hope community, both as a housing choice voucher participant since December 2001 and as a resident of Cesar Chavez Plaza since 2013. He passed away in March at age 45. Noah grew up in Davis and traveled widely with this family and with his father, a biologist at UC Davis. Noah followed his parents passion for advocacy and cared deeply about the world around him, always trying to develop original ideas to improve society or to bring comfort to his family and friends. He loved music, art and poetry. His life philosophy was: "It is each one of us that makes the world what it is."





Yolo County Housing

147 W. Main Street Woodland: (530) 662-5428
WOODLAND, CA 95695 Sacramento: (916) 444-8982
TTY: (800) 545-1833, ext. 626

April 30, 2019

The Moyle Family
612 Eisenhower Street
Davis, CA 95616

Dear Mr. and Mrs. Moyle and Family:

The Yolo County Housing Commissioners were saddened to learn of the death of your son, Noah Moyle. Please accept our sincere condolences in this time of bereavement for you and your family.

Noah will long be remembered as a loving son with a positive attitude who was always willing to share a smile. His thirst for knowledge and passion to make the world a better place was an inspiration to those who knew him. But most of all, he will be remembered for his love and devotion to his family.

The Yolo County Housing Commission adjourned its meeting of April 17, 2019 in Noah's memory.

On behalf of the Yolo County Housing Commission, I extend our sympathy to you and your family.

Sincerely,

A handwritten signature in blue ink, appearing to read "Will Arnold", is written in a cursive style.

Will Arnold, Chair
Yolo County Housing Commission

Working together to provide quality affordable housing and community development services for all