

Yolo County Housing  
Yolo County, California

June 9, 2011

MINUTES

Yolo County Housing met on the 9th day of June, 2011 in regular session in its Chambers in the Erwin Meier Administration Center, 625 Court Street, Woodland, California at 2:00 p.m. Present were Commissioners Saylor, Provenza, Chamberlain, Toney and Garnes. Commissioners McGowan, and Rexroad were absent. Vice-Chair Chamberlain presided. Lisa A. Baker, Executive Director and Dan Cederborg, substituting for Sonia Cortés, Agency Counsel, were present.

Agenda Item No. 1.01  
Pledge of Allegiance

This meeting of the Board of Commissioners commenced with the Pledge of Allegiance.

Agenda Item No. 1.02  
Approval of the Agenda

Minute Order No. 11-26: Approved the agenda for this meeting as submitted.

MOTION: Garnes. SECOND: Saylor. AYES: Saylor, Chamberlain, Garnes, Toney. ABSENT: McGowan, Rexroad, Provenza.

Agenda Item No. 1.03  
Public Comment

The Chair invited individuals of the public to make statements on matters relating to Yolo County Housing business. There was none.

Agenda Item No. 2.01  
Consent Agenda

Minute Order No. 11-27: Acted on the Consent Agenda as follows:

2.01 Approved the minutes from the meeting of May 19, 2011.

2.02 Moved to Regular.

MOTION: Saylor. SECOND: Garnes. AYES: Saylor, Chamberlain, Garnes, Toney. ABSENT: McGowan, Rexroad, Provenza.

Agenda Item No. 3.01  
Presentations

- 3.01 Resource Administrator Janis Holt introduced new employee, Temporary Dixon Migrant Center Coordinator, Miguel Ramos.
- 3.02 Resource Administrator Janis Holt presented Housing Choice Voucher Specialist Certification to Celia Marquez and to Beatrice Lopez.
- 3.03 Resource Administrator Janis Holt presented Certificate of Completion of FEMA ICS 300 and 400 to Fred Ichtetz, Brenda Lomeli, Marianne Krager, Jorge Almeida and Certificate of Completion of FEMA ICS 300 to Mark Stern.

Agenda Item No. 4.02  
2011/12 Annual Budget

Minute Order No. 11-28: Took the following actions:

- A. Approved and authorized the Chair sign **Resolution No. 11-07**, the fiscal year 2011/12 budget for Yolo County Housing (YCH).
- B. Authorized adding and hiring an HS I Position in the HCV department
- C. Authorized adding and hiring a part-time Resident Manager at Cottonwood Meadows.

MOTION: Saylor. SECOND: Garnes. AYES: Saylor, Chamberlain, Garnes, Toney. ABSENT: McGowan, Rexroad, Provenza.

Agenda Item No. 4.03  
Executive Director Comments

Executive Director Lisa Baker presented the following remarks on Agency accomplishments:

ACCOMPLISHMENTS – June 2011

Operations

- We received the award letter from HUD to administer housing assistance for the Anderson Place opt out in Davis. We submitted the application for 240 enhanced vouchers to continue to provide affordable housing to existing tenants of the complex. Staff will be continuing to work on weekends on this project. The final date for conversion is not final at this time, but it is anticipated that the project may convert as early as August 1, 2011. Final date of conversion will be determined by when the owner pays off the loan and prepays the FHA Mortgage Insurance.

- The Wait Lists were opened from May 16 through May 26, including all 3 Housing Voucher lists. We received applications from 4,850 families. We had a total of 29 application centers, 26 of them run by our sister agencies and non-profit organizations - it ran extremely well and we are extremely grateful to all who helped out.
- We are currently preparing for SEMAP and PHAS certification. Those certifications are expected to come before the Board in August 2011.
- There is an inaugural quarterly resident meeting scheduled for June 29, 2011 for Cottonwood Meadows.
- AMPS: Winters is 97% occupied, Woodland is 98% and West Sacramento is 99%.
- Real Estate Services staff attended Unit Turnaround Training to continue to improve staff skills in unit turnaround.
- LIPH PIC scores are at 98.5%

#### Facilities

- Held the pre-construction conference on June 8, 2011 for the Davis Water System Improvements. The contractor is slated to start the project on or before June 22, 2011.
- We are preparing a CalEMA grant application for funding for the back-up generator for the Emergency Ops Center at the main administration building. The application is due Monday, June 13, 2011.
- We are finalizing the design for the Yolano-Donnelly playgrounds and ADA upgrades with the architect. The design should go back to the resident design committee in June.
- We are completing the labor compliance for Rochdale Grange.
- We completed the roof replacement at the 3 manager's units at Dixon.
- We have completed the initial stabilization of the Pacifico property. The City is schedule to take the draft Exclusive Negotiating Agreement and Management Agreement to the Davis City Council on June 21, 2011.

#### Administration

- We toured West Village on May 26<sup>th</sup> to look at its energy and water features. City Councilman Harold Anderson from Winters and the Executive Director from Oakland, along

with its executive development team, joined us. It was an interesting experience and we provided lunch for all.

- The County of Tuolumne visited YCH this week to talk about Voucher programs as they consider the transition of the program from the State Housing Authority.
- We met with staff from Sacramento Housing and Redevelopment Agency here at YCH main administrative building to discuss the preliminary outline of the housing study component of SACOG's HUD Sustainable Communities grant. The grant covers housing and transportation in a 6 county collaboration, including the housing authorities from the 6 counties. This was one of only 2 grants funded in California by HUD.
- The housing authorities of the County of Butte and the Consolidated Authority of Sutter County met with staff at YCH in May 2011 to discuss the status of the Energy Performance Contract process. We are close to having a final document in hand to review and send on to HUD for approval.

#### Human Resources and Resident Services

- The West Sacramento Riverbend Manor flag pole has been painted and a new flag was donated by Yolo County Veterans' Services. Three Riverbend Manor residents, who are also veterans, have volunteered to take responsibility to raise and lower the flag according to required law. YCH in coordination with Veterans Services, BBCAN, and YCH West Sac residents will be hosting a Flag Raising Ceremony on Thursday, June 30<sup>th</sup> at 8:30am.
- Managed Health Network (MHN) provided free in house training on "Work-Life Balance" to staff on May 26<sup>th</sup>.
- Marianne Krager and Janis Holt attended free Fair Housing Training at the San Joaquin County Housing Authority presented by the HUD Fair Housing and Equal Opportunity Office.
- In addition to the many services already provided to residents through partnership agreements, three new partners will be providing informational presentations or workshops to YCH residents:
  - UC Davis Cal Agribility Program will be presenting workshops on arthritis, heat stress and injury prevention to the Migrant Center residents.
  - Communicare will be promoting health and wellness care services and participating in health fairs and events.
  - Opening Doors Inc. will be presenting information on human trafficking.
  - In addition, extended partnership agreements were executed with UC Regents-Yolo County 4-H Program, Narcotics Anonymous, and Yolo Family Resource Center.

- Legal Services of Northern California (LSNC) will be providing Social Cognition Training to all YCH staff on June 15<sup>th</sup> to help give staff additional tools to work with our diverse residents and staff.
- YCH Youth Soccer League Sign-Ups took place the first two weeks of June. Practices will be starting June 14<sup>th</sup>.
- Client Services Coordinator, Alicia Ruiz assisted several families with connecting to services throughout the County and enrolled two new FSS clients.
- YCH Annual Retreat is scheduled on June 22 at the Bryte Park in West Sacramento. Plans are underway for the meeting agenda including team building exercises, review of the YCH Emergency Operations Plan, and discussion and planning for 2011-2012 agency goals.
- YCH is working with UC Davis in expanding internship opportunities for individuals.

Agenda Item No. 4.04

Board of Commissioners Comments

There were no comments from the Board of Commissioners.

The Housing Commissioners recessed to Closed Session at 2:29 p.m. on the following matter:

Conference with Labor Negotiator: Lisa A. Baker, Executive Director; Janis Holt, Resource Administrator  
 Dan Cederborg substituting for Sonia Cortés, Agency Counsel  
 Bargaining Units: General Unit

The Housing Commissioners reconvened at 2:52 p.m. All members, including Commissioner Provenza, were present except for Commissioners McGowan and Rexroad. There were no reports from Closed Session. Chairman Provenza presided.

Agenda Item No. 2.02

Correspondence

Minute Order No. 11-29: Received and filed correspondence from the U.S. Department of Housing and Urban Development (HUD) regarding Independent Audit Report for 2010.

MOTION: Garnes. SECOND: Toney. AYES: Saylor, Provenza, Chamberlain, Garnes, Toney. ABSENT: McGowan, Rexroad.

Agenda Item No. 4.01  
Audit

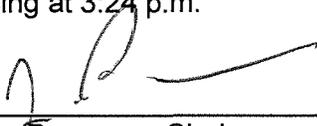
Minute Order No. 11-30: Took the following actions:

- A. Received and reviewed audit follow up.
- B. Appointed Commissioners Provenza and Chamberlain to the ad-hoc audit subcommittee and Commissioner Toney as the public member, to oversee development of a plan of action to address outstanding audit findings.
- C. Directed staff to add the delegation of authority issue and time table as an information item to the Consent calendar on a future Board of Supervisors agenda.

MOTION: Provenza. SECOND: Garnes. AYES: Saylor, Provenza, Chamberlain, Garnes, Toney.  
ABSENT: McGowan, Rexroad.

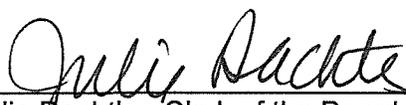
Adjournment

Adjourned this meeting of the Yolo County Housing at 3:24 p.m.



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Jim Provenza, Chair  
Yolo County Housing



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Julie Dachtler, Clerk of the Board

# YOLO COUNTY HOUSING

## AGENDA

### REGULAR MEETING

**JUNE 9, 2011**

#### YOLO COUNTY HOUSING

MICHAEL H. MCGOWAN, DISTRICT 1

DON SAYLOR, DISTRICT 2

MATT REXROAD, DISTRICT 3

JIM PROVENZA, DISTRICT 4

DUANE CHAMBERLAIN, DISTRICT 5

MARLENE GARNES, TENANT COMMISSIONER

BERNITA TONEY, TENANT COMMISSIONER

#### **BOARD OF SUPERVISORS CHAMBERS**

625 COURT STREET, ROOM 206

WOODLAND, CALIFORNIA 95695

LISA A. BAKER  
EXECUTIVE DIRECTOR

SONIA CORTES  
AGENCY COUNSEL

**Reminder: Please turn off cell phones.**

**2:00 P.M. CALL TO ORDER (ITEMS 1.01 - 1.03)**

- 1.01 Pledge of Allegiance
- 1.02 Consider approval of agenda
- 1.03 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.

**CONSENT AGENDA (ITEMS 2.01– 2.02)**

- 2.01 Review and Approve Minutes from the Meeting of May 19, 2011 (Baker)
- 2.02 Receive and File Correspondence from the U.S. Department of Housing and Urban Development (HUD) Regarding Independent Audit Report for 2010 (Baker and Stern)

**PRESENTATIONS (ITEMS 3.01 – 3.03)**

- 3.01 Introduction of New Employee, Temporary Dixon Migrant Center Coordinator, Miguel Ramos
- 3.02 Presentation of Housing Choice Voucher Specialist Certification to Celia Marquez and to Beatrice Lopez
- 3.03 Presentation of Certificate of Completion of FEMA ICS 300 and 400 to Fred Ichtertz, Brenda Lomeli, Marianne Krager, Jorge Almeida and Certificate of Completion of FEMA ICS 300 to Mark Stern

**REGULAR AGENDA (ITEMS 4.01 – 4.04)**

- 4.01 Receive and review audit follow up, consider appointment of ad-hoc audit subcommittee, discuss proposed delegation of duties for new Board and consider revised schedule of delegation to new Board (Baker and Stern)
- 4.02 Review and Approve Resolution Adopting 2011 – 2012 Annual Budget (Stern and Baker)
- 4.03 Receive Comments from Executive Director
- 4.04 Receive Comments from Commissioners

**CLOSED SESSION (ITEM 5.01)**

- 5.01 Conference with Labor Negotiator: Lisa A. Baker, Executive Director; Janis Holt, Resource Administrator; Sonia Cortés, Agency Counsel  
Bargaining Units: General Unit

**ADJOURNMENT**

Next meeting scheduled for July 14, 2011.

I declare under penalty of perjury that the foregoing agenda was posted June 3, 2011 by 5:00 p.m. at the following places:

1. On the bulletin board at the east entrance of the Erwin Meier Administration Center, 625 Court Street, Woodland, California; and
2. On the bulletin board on the kiosk outside the Board of Supervisors Chambers, Room 206, in the Erwin Meier Administration Center, 625 Court Street, Woodland, California.
3. On the bulletin board of Yolo County Housing, 147 West Main Street, Woodland, California.

I declare under penalty of perjury that the foregoing agenda will be posted no later than June 6, 2011 by 2:00 p.m. as follows:

4. On the Yolo County website: [www.yolocounty.org](http://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 24 hours prior to the meeting. The Clerk of the Board may be reached at (530) 666-8195 or at the following address:

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.11-27, Item No. 2.01, of the Yolo County Housing meeting of June 9, 2011.

MOTION: Saylor. SECOND: Garnes. AYES: Saylor, Chamberlain, Garnes, Toney. ABSENT: McGowan, Rexroad, Provenza.

2.01 Approved the minutes from the meeting of May 19, 2011.

2.02 Moved to Regular.

Yolo County Housing  
Yolo County, California

May 19, 2011

MINUTES

Yolo County Housing met on the 19th day of May, 2011 in regular session in its Chambers in the Erwin Meier Administration Center, 625 Court Street, Woodland, California at 2:00 p.m. Present were Commissioners Saylor, Chamberlain, Toney and Garnes. Commissioners McGowan, Rexroad and Provenza were absent. Vice-Chair Chamberlain presided. Lisa A. Baker, Executive Director and Sonia Cortés, Agency Counsel, were present.

Agenda Item No. 1.01  
Pledge of Allegiance

This meeting of the Board of Commissioners commenced with the Pledge of Allegiance.

Agenda Item No. 1.02  
Approval of the Agenda

Minute Order No. 11-22: Approved the agenda for this meeting as submitted.

MOTION: Saylor. SECOND: Toney. AYES: Saylor, Chamberlain, Garnes, Toney. ABSENT: McGowan, Rexroad, Provenza.

Agenda Item No. 1.03  
Public Comment

The Chair invited individuals of the public to make statements on matters relating to Yolo County Housing business. Ellen Riegel, Kim Storm, Norma Silva, and Linda Bowley addressed the Board regarding problems they are having with the tenant liaisons at the Cottonwood Meadows Apartments.

Agenda Item No. 2.01  
Consent Agenda

Minute Order No. 11-23: Acted on the Consent Agenda as follows:

2.01 Approved the minutes from the meeting of April 14, 2011.

2.02 Received and filed correspondence from the U.S. Department of Housing and Urban Development (HUD) regarding the submission of quarterly reports for the Family Self-Sufficiency (FSS) program.

2.03 Received and filed the financial report for quarter ending March 31, 2011 and authorized a budget modification of \$50,000 for the required Principal Reduction Payment on Loan #3 for the Administration Building.

2.04 Authorized staff to write off bad debts of the Yolo County Housing Low Income Public Housing Program and Cottonwood Meadows of approximately \$4,500 for the six months ended 3/31/2011.

MOTION: Saylor. SECOND: Toney. AYES: Saylor, Chamberlain, Garnes, Toney. ABSENT: McGowan, Rexroad, Provenza.

Agenda Item No. 3.01  
Presentations

3.01 Executive Director Lisa Baker presented the Executive Director Challenge Fund Award Winners – Enrique Avila and Angel Montoya.

3.02 Resource Administrator Janis Holt presented new staff member, Elizabeth Montoya, as the Office Assistant I.

Agenda Item No. 4.01  
Sewer System Management Plan

Minute Order No. 11-24: Took the following actions:

- A. Held a public hearing.
- B. Approved and authorized the Vice-Chair to sign **Resolution No. 11-06** approving adoption of the Sewer System Management Plan for the El Rio housing complex at Winters.
- C. Authorized the Executive Director to implement these amendments.

MOTION: Saylor. SECOND: Garnes. AYES: Saylor, Chamberlain, Garnes, Toney. ABSENT: McGowan, Rexroad, Provenza.

Agenda Item No. 5.01  
2011 Emergency Operations Plan

Minute Order No. 11-25: Approved and adopted the YCH 2011 Emergency Operations Plan.

MOTION: Toney. SECOND: Garnes. AYES: Saylor, Chamberlain, Garnes, Toney. ABSENT: McGowan, Rexroad, Provenza.

Agenda Item No. 5.02  
Budget Issues

Received verbal report on budget issues from the Executive Director noting the budget will be brought back to the Board in June.

Agenda Item No. 5.03  
Executive Director Comments

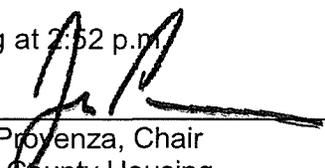
Executive Director Lisa Baker presented remarks on Agency accomplishments.

Agenda Item No. 5.04  
Board of Commissioners Comments

There were no comments from the Board of Commissioners.

Adjournment

Adjourned this meeting of the Yolo County Housing at 2:52 p.m.

  
\_\_\_\_\_  
Jim Proyenza, Chair  
Yolo County Housing

  
\_\_\_\_\_  
Julie Dachtler, Clerk of the Board

Yolo County Housing  
Yolo County, California

Meeting Date: June 9, 2011

To: County Counsel ✓  
Yolo County Housing ✓

Agenda Item No. 2.02  
Correspondence

Minute Order No. 11-29: Received and filed correspondence from the U.S. Department of Housing and Urban Development (HUD) regarding Independent Audit Report for 2010.

MOTION: Games. SECOND: Toney. AYES: Saylor, Provenza, Chamberlain, Games, Toney. ABSENT: McGowan, Rexroad.



## **Yolo County Housing**

**Lisa A. Baker, Executive Director**

147 W. Main Street  
WOODLAND, CA 95695

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

### BOARD OF COMMISSIONERS

Duane Chamberlain  
Marlene Games  
Michael H. McGowan  
Jim Provenza  
Matt Rexroad  
Don Saylor  
Bernita Toney

DATE: June 9, 2011

TO: YCH Board of Commissioners

FROM: Lisa A. Baker, Executive Director

SUBJECT: **Receive and File Correspondence from the U.S. Department of Housing and Urban Development (HUD) Regarding Independent Audit Report for 2010**

### **RECOMMENDED ACTIONS:**

That the Board of Commissioners:

1. Receive and file the Correspondence

### **BACKGROUND/DISCUSSION:**

The YCH has received correspondence from HUD regarding the status of the Independent Audit Report for 2010. In that report, HUD closes the 2007 audit, the seven (7) outstanding audit findings enclosed in the 2007 audit, as well as the repeat findings from 2008, 2009 and the 2010 audits. HUD is keeping Finding 2010 – 4 and 2010 – 5, related to Interfund Transfers and HCV Intercompany Accounts open, subject to the results of YCH's investigation into the source and correction of the findings.

This is a real milestone for YCH and is the most recent indicator of the changes undergone by the organization since the new Board and management began operations in June 2006 and since the YCH was downgraded from standard performer to "troubled" in April 2007.

### **FISCAL IMPACT:**

None at this time.

### **CONCLUSION:**

Staff recommends that the Board receive and file the correspondence.

**Attachment:** Correspondence from HUD



U.S. Department of Housing and Urban Development  
San Francisco Regional Office - Region IX  
600 Harrison Street  
San Francisco, California 94107-1387  
www.hud.gov  
espanol.hud.gov

Ms. Lisa Baker  
Executive Director  
Yolo County Housing Authority  
147 West Main Street  
Woodland, Ca 95695

MAY 16 2011

Dear Ms. Baker:

SUBJECT: Independent Audit Report for 2010

This letter transmits the results of the independent audit report prepared by Reznick Group for the period ended June 30, 2010. The report was issued March 31, 2010 and was retrieved from the REAC electronic submission. There are five findings noted, three are repeat from prior years and two are new.

The three repeat findings from 2008 and 2009 audit years are General Ledger Maintenance, Segregation of Duties and Public Housing Tenant File Review. The HA has made great strides and improvements in the resolution of these findings. Based on the PHA's response and actions taken, we are closing these findings for the 2008-2010 audit years.

Finding 2010-4, Intercompany Accounts Review, states fund for each AMP should remain in the AMP until a surplus cash calculation is performed to determine the amount of funds that can be withdrawn. Finding 2010-5, HCV Intercompany Accounts, states that HCV funds will be used for the payment of the HCV program and not used for any other purpose. The HA is investigating these two findings. We will keep these two findings open and request that an update be provided regarding the resolution of these issues no later than June 30, 2011.

Also, the audit for 2007 had been kept open along with the seven findings because the PHA was financially troubled and was under a Memorandum of Agreement. The HA is now a Standard Performer under REAC-PHAS and has been released from the MOA. This audit year will be closed.

If you have any questions, please contact Claire Garcia, Financial Analyst, at (415) 489-6436.

Sincerely,

  
For Melina Whitehead  
Acting Director  
Office of Public Housing

Yolo County Housing  
Yolo County, California

Meeting Date: June 9, 2011

To: County Counsel ✓  
Yolo County Housing ✓

Agenda Item No. 4.01  
Audit

Minute Order No. 11-30: Took the following actions:

- A. Received and reviewed audit follow up.
- B. Appointed Commissioners Provenza and Chamberlain to the ad-hoc audit subcommittee and Commissioner Toney as the public member, to oversee development of a plan of action to address outstanding audit findings.
- C. Directed staff to add the delegation of authority issue and time table as an information item to the Consent calendar on a future Board of Supervisors agenda.

MOTION: Provenza. SECOND: Garnes. AYES: Saylor, Provenza, Chamberlain, Garnes, Toney.  
ABSENT: McGowan, Rexroad.



# Yolo County Housing

**Lisa A. Baker, Executive Director**

147 W. Main Street  
WOODLAND, CA 95695

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## BOARD OF COMMISSIONERS

Duane Chamberlain  
Marlene C. Games  
Michael H. McGowan  
Jim Provenza  
Matt Rexroad.  
Don Saylor  
Bernita Toney

DATE: June 9, 2011

TO: YCH Board of Commissioners

FROM: Lisa A. Baker, Executive Director

PREPARED BY: Mark Stern, Finance Director

SUBJECT: **Receive and review audit follow up, consider appointment of ad-hoc audit subcommittee, discuss proposed delegation of duties for new Board and consider revised schedule of delegation to new Board**

### RECOMMENDED ACTION:

That the Board of Commissioners:

1. Receive and review audit follow up;
2. Consider appointment of ad-hoc audit subcommittee to oversee development of a plan of action to address outstanding audit findings;
3. Discuss proposed delegation of duties for new Board and approve date to consider delegation resolution and effective date of delegation to new Board.

### BACKGROUND/DISCUSSION:

#### *1. Historical Background*

It is difficult to have a conversation about the finances and status of Yolo County Housing (YCH) without historical background on the Agency and its recent difficulties. To a large extent, YCH's immediate issues have been addressed and its financial status significantly improved since the Interim Board took control in June 2006. However, staff have always cautioned that systemic issues still exist that need to be remedied. Issues in General Ledger and Interfund Transfers have been discussed with the Board since the first engagement of Casterline Associates as the forensic accounting firm in 2007.

Staff and the Board, along with the assistance of the Agency's outside auditors, have made significant strides since 2006 and the introduction of Interim Director Phil Batchelor's 161 improvement steps. The effects of these improvements have been demonstrated by the elimination of our "troubled agency" status and, subsequently, by the closure of outstanding repeat findings and of the 2007 audit by the U.S. Department of Housing and Urban Development (HUD).

A. Historical Context

A Summary Look at Where We Were and Where We Are:

*Fiscal Snapshot*

Indicator	2005-2006	2009-2010	April 2011
Cash on Hand	\$1.67 million	\$3.498 million	\$6.36 million
Net Income (Deficit)	(\$2.41 million)	\$1.7 million	N/A
Administrative Cost	\$5.04 million	\$2.2 million	N/A
Vouchers Under Lease	1,259 (\$581,000)	1,243 (\$724,000)	1,347 (\$819,000)
On Time Rent	96.58%	97.73%	98.19%

*Overview of Actions*

Prior to 2007 - 2008, YCH had run a deficit budget in 2003, 2004, 2005, 2006 and 2007. In addition, as reported by Casterline Associates in 2007, there were issues with Interfund Transfers, as well as issues with the General Ledger, which was reported to be in a "state of confusion." As Casterline Associates stated,

"...the auditors, in their 2<sup>nd</sup> draft of the audit, had consolidated the equity of this fund with the Business Activities fund of the Authority for 2006, but had consolidated it with the Low Income Public Housing program in 2005. After extensive discussions with the auditors, we had this classification changed for the 3<sup>rd</sup> and final draft of the audit so that this equity of \$1.4 million remained with the Public Housing fund. This just demonstrates the confusion and difficulty of interfund and cash "ownership" issues not only among YCH accounting staff, but also with the auditors. This is probably due to YCH, in the past, either not understanding or honoring the restrictions on the sources and uses of cash and/or mismanagement of the general ledger system as it pertains to cash accounting and interfund transactions and reconciliations."

In 2007, HUD's Recovery and Protection Corps (RPC) made a determination that Yolo County Housing was "non-viable." The Agency's auditors followed on and made a finding that the Agency was not a "going concern." That finding was removed in the 2009 audit, reflecting the much improved financial condition of the Agency, along with recognition of the approval of the Capital Fund Financing Plan (CFFP) and elimination of the contingent liability for the Capital Funds used in the Administration Building.

Since 2007-2008, YCH has operated a balanced budget, improved cash reporting, made contributions to reserves, corrected the majority of interfund transfer issues, been removed from HUD troubled status and closed its Memorandum of Agreement with HUD for improved financial controls. In addition, HUD has closed the 7 original findings and the 3 repeat findings, which are referenced in the current audit.

However, YCH still has unresolved issues surrounding Interfund Transfers that are related to the original set up of the General Ledger system by the staff then in control, as well as unresolved issues surrounding the original contingent liability and spin off of the Administration Building, prior real estate transactions and the changeover to AMPS. And, unrelated to the audit, YCH still has two real estate transactions that need to be developed and/or sold – the Esparto Duplex properties and the lot at 1212 “L” Street, which are outstanding real estate transactions from the prior administration.

YCH continues to seek ways to improve the fiscal stability and reporting of the Agency and retained the Reznick Group as their third set of single auditors since 2006 -2007. This gives us the ability to see “with a different set of eyes” to ensure that we are able to do everything we can do to continue to improve. This ability has been borne out by the two (2) new findings from the Reznick Group, which were overlooked by prior auditors and which were presented to the Board at its April meeting.

## *II. Executive Committee Meeting*

The 2009 – 2010 audit was presented at the April 14, 2011 Board meeting. At that time, the auditors were not in attendance for the presentation and several board members were not able to attend as well. Because of this, Chairman Provenza asked staff to bring the item back to the full Board at a subsequent meeting, tentatively scheduled for June 2011 so that the issue could be reviewed by the full Board prior to the transfer of governance. (Since that time, staff has learned that the date conflicts with mandatory training for single auditors that do housing authority audits. As a result, the item will be brought back to the Board at its July 14, 2011 meeting.)

Subsequent to that direction, Commissioner Provenza asked for an executive meeting with staff and the auditors, along with the Chairman and Vice Chairman to review the audit and the findings contained therein. That meeting was held on May 26, 2011. The Chairman requested that County personnel also attend the executive session. In attendance at that meeting were the following persons:

- Chairman Jim Provenza
- Vice Chairman Duane Chamberlain
- Yolo County Auditor-Controller, Treasurer & Tax Collector Howard Newens
- Yolo County Counsel Robyn Drivon
- Ahamadou Bocar, Reznick Group (YCH audit firm)
- Lyn DellaPenna, Reznick Group (YCH audit firm)
- Lisa Baker, Executive Director, YCH
- Mark Stern, Finance Director & Treasurer, YCH
- Sonia Cortes, YCH Counsel

The goal of the meeting was to review the outstanding audit findings and to lay out the framework for the development of a corrective action plan to guide future improvements that would minimize potential risk and resolve outstanding audit findings.

### A. HUD Follow Up

Subsequent to setting up this meeting, YCH received a letter from HUD, which is presented to the Board as item 2.02 of the June 9, 2011 agenda. This letter closes the three (3) repeat findings from 2008 -2009 and the three related findings for the 2010 audit. In addition, it finally closed the seven findings and the audit from 2007 that had remained open due to the formerly troubled status of YCH.

## B. Executive Meeting

The proposed outline plan of action was presented during the executive meeting, and Reznick Group affirmed that they believe follow through of the plan being developed will mitigate the 2009-2010 findings. Reznick cautioned, however, that their audit guidelines require that certain language be included in the audit and recognize that with the limited staff available, YCH will most likely be prevented from ever meeting the "Best Practice" standards that audit guidelines suggest. Staff and the Reznick Group agreed that these findings are not unusual in Housing Authorities due to limited funding, but agreed that potential risk could be further mitigated and discussed in the audit report.

Complete resolution of the issues cannot be accomplished before completion of the 2010 – 2011 audit and will likely take more than a year to correct. And due to audit guidelines, YCH will still have "audit findings" even if the entire corrective action plan is implemented prior to the 2010-2011 audit. During the meeting, Reznick stated that, while the findings were made in the 2010 -2011 audit, none of the findings are significant.

In the meeting, YCH staff stated that they believe the underlying cause of the problem appears to be the initial set up and operation of the Revolving Account, Interfund Transfers and Chart of Accounts, as well as the remaining financial issues that surround the Administration Building and the real estate transactions that pre-date the current Board and staff.

Because of this, staff had already engaged the services of Tenmast, our system provider, to provide forensic analysis, work with the General Ledger (including Interfund Transfers and the Revolving Account) and provide staff refresher training June 27 – 30, 2011 here at YCH.

With regard to the other findings on Segregation of Duties and Public Housing Tenant File Review (since closed by HUD), staff will be working with the auditors to outline for the auditors the existing internal audit process used to mitigate the potential risk associated with the Segregation of Duties Finding and to discuss other potential mitigation steps during the 2010-2011 audit. Management staff for the Public Housing program is also conducting quality control samples to determine if corrective actions have been fully implemented as a result of the 2009 – 2010 audit.

## C. Next Steps

Chairman Provenza has asked for a follow up meeting to review the action plan prior to the report to the Board at the July 14, 2011 meeting. In addition, the Commissioner has asked that the creation of an Ad-Hoc Audit Subcommittee be placed on the agenda for consideration by the

Commissioners in order to help guide the action plan, as well as to ensure that a sound plan is in place prior to the transition to a new Board.

As part of this process, staff is requesting that the Board also discuss the proposed delegation of duties to the new Board, as well as the issue of timing for the transition so that the audit and the governance transition can run on parallel tracks and lead to an organized changeover to the new form of governance.

#### D. Proposed Delegation of Duties

Earlier, the Board appointed an Ad-Hoc Subcommittee, made up of Commissioner Rexroad and Commissioner Thomson, to consider the proposed structure and duties of the new Board. As a result, the Board decided on a two-tier form of governance, with a Board of Governors and a Housing Commission. In addition, there were discussions about the respective duties of each Board. In order to bring back a proposed Resolution for Delegation of Duties to be considered by the Board of Governors, staff requests that the Board review the proposed delegation of duties and direct staff on how to proceed.

It was recommended by the Ad-Hoc Subcommittee that the duties be divided and delegated between the Board of Governors and the Housing Commission. Based on those initial recommendations, staff has developed the following proposed delegation for consideration by the Board:

#### DELEGATION OF POWERS

1. The following powers, duties, and functions are not delegated to the Housing Commission:
  - a. Section 3411(a) – Ability to sue and be sued;
  - b. Section 3411(b) - Have a seal and alter it;
  - c. Section 3411(c) - Have perpetual succession;
  - d. Section 34315(d) – Acquisition of real property by eminent domain;
  - e. Section 34316(b) –Purchase of bonds;
  - f. Section 34325 – Eminent domain authority.

The authority to issue bonds pursuant to Article 5, Chapter 1, Part 2, Division 24 of the Health and Safety Code shall be exercised by the Board of Governors of the Housing Authority. The Housing Commission may only recommend such action as the issuance of bonds or conditions relating thereto.

The Board of Governors of the Housing Authority would delegate to the Housing Commission the authority set forth in Chapter 3, Part 2, Division 24 of the Health and Safety Code titled the "Housing Operations Law."

#### EMPLOYEES OF HOUSING AUTHORITY

- A. The Board of Governors of the Housing Authority would delegate to the Housing Commission authority to adopt policies and regulations for the Housing Authority not inconsistent with State and Federal law and regulations on all matters, including matters relating to housing program

operations, fiscal matters, personnel matters, and other general administrative practices of the Housing Authority, subject to the following conditions:

1. The following procedure shall be followed for appointing the Executive Director of the Housing Authority:
  - a. The Housing Commission or its delegated representative would screen candidates for the position.
  - b. The Housing Commission would select the three (3) most qualified candidates and submit their names and qualifications to the Board of Governors of the Housing Authority. The Housing Commission may indicate its judgment as to the single most qualified candidate for the Board of Governors' consideration.
  - c. The Board of Governors of the Housing Authority would appoint the Executive Director of the Housing Authority.
2. The Executive Director of the Housing Authority would serve at the will and pleasure of the Board of Governors of the Housing Authority, and may be removed upon recommendation of the Housing Commission. The Executive Director would serve as Executive Officer of the Housing Authority, and serve as Secretary of the Housing Commission, and would be responsible to the Housing Commission. In any matters subject to approval by the Board of Governors, or in matters wherein the Board of Governors takes action, the Executive Director would be responsible to the Board of Governors of the Housing Authority.
3. Housing Authority employees as of July 1, 2011 would be subject to the personnel rules and procedures then in place for the Housing Authority, as well as, any subsequent amendments thereto. Housing Authority employees would be subject to the provisions of the 2010-2011/2011-2012 General Unit Memorandum of Understanding, or the 2010-2013 Management Unit Memorandum of Understanding, whichever, if any, applies.

#### PROCEDURE FOR REVIEW

- A. All actions of the Housing Commission may be reviewed by the Board of Governors of the Housing Authority upon a request. When such a request is made, the Housing Commission's action would not be final until action is taken by the Board of Governors, or withdrawal of the request for review. A request for review shall be made to Clerk of the Board within ten (10) days after the Housing Commission action. Notwithstanding the provisions of this section, any action specifically deemed by the Housing Commission as an urgency measure shall be final after three (3) business days following action on the measure unless a review is requested pursuant to this section within (3) business days.
- B. The Clerk of the Board would provide notice of the request for review to the Board of Governors and the Executive Director of the Housing Authority on the first business day following the request for review. An action of the Housing Commission may be reviewed by the Board of Governors upon the written request of the Board of Governors as a whole, any one member of the Board of Governors, or the Executive Director of the Housing Authority. No cause for review need be stated when a request is made.

In the next step, staff will prepare the delegation resolution for consideration by the Board of Governors, with an effective date designed to coincide with the transition in governance.

#### E. Revised Timetable for Transition

The timetable for transition has been fluid, due to a number of factors, including the need to resolve outstanding legal issues surrounding the transition. Once those issues were resolved, the Board of Supervisors approved the Ordinance for the proposed governance structure and the 1<sup>st</sup> and 2<sup>nd</sup> reading of the Ordinance and adoption was approved. The Ordinance went into effect in the month of April; however, not in time to be considered by the Board at its April 14, 2011 meeting. Since that time, the transition has been delayed due to the development of the information package for the cities and the County, as well as to the need to recruit for new Tenant Commissioners, as well as at the request of Chairman Provenza, who wishes to have the audit issues addressed prior to completion of the transition. At the meeting of May 19, 2011, the Board asked for a revised timetable for the transition. At that time, staff responded that the transition was scheduled to take place in September due to the need to have an audit review before the Board in July and the fact that the Executive Director would not be available for the August 2011 Board meeting.

At the executive meeting of May 26, 2011, there was some concern that the transition would need to be further delayed, pending the review by the future Ad-Hoc Audit Subcommittee of the action plan to address outstanding findings and approval by the Board of the proposed action plan. Based on these concerns and assumptions, staff recommends that the Board discuss and consider a revised timetable for implementation by staff.

#### **FISCAL IMPACT:**

There are no items in the 2009-2010 Audit findings that present a significant fiscal impact. HUD has recognized the improvement that has occurred at YCH over the last four years and closed the 2007 through 2010 audits and findings with the exception of findings 2010-4 and 2010-5 relating to interfund accounts. Staff has been in communication with the auditors on these issues, has developed a working plan with the auditors and retained the services of its software provider to assist in resolution of these issues.

In addition, Chairman Provenza raised the issue of timing with respect to the inclusion of the YCH financial information for County audit purposes. It is recognized that the timing of the respective audits for each separate entity are not on the same cycle. This was recognized and discussed with both the Ad-Hoc Governance Committee, legal counsel and the County prior to adoption of the proposed form of governance. Staff and the County's Treasurer have discussed the provision of HUD-submitted unaudited financial statements to the County, along with a copy of prior year audit and the provision of audited statements as soon as possible for the County's purposes.

#### **CONCLUSION:**

YCH is in the midst of transitioning from an Interim Board of Commissioners to a new permanent Board, which will ensure the continued independent status of the Agency. The audit has been closed and accepted by HUD. There are no findings of a significant fiscal impact; however, the outstanding issues are of long standing. In addition, it is likely that certain findings will continue due to ongoing staffing constraints that prevent implementation of audit "best practices." Staff has begun work under the proposed corrective action plan. Staff recommends that the Board consider the Chairman's request for an Ad-Hoc Audit Subcommittee, the proposed delegation of authorities

to the new Board and Board of Governors, as well as the revised timetable for transition to the new Board and give staff further direction on how to proceed.

Attachment: Interim Report on Outstanding Audit Issues, 2011

## INTERIM REPORT ON OUTSTANDING AUDIT ISSUES, 2011

### Introduction

The finances at Yolo County Housing, as well as the condition of the General Ledger, has been a source of ongoing work since Phil Batchelor was appointed Interim Executive Director in June 2006. Staff at YCH, along with assistance of its outside auditors, have made significant strides in improving the quality of the General Ledger, as well as of file maintenance and improved checks and balances. The effect of these improvements have been demonstrated by the elimination of our “troubled agency” status and, subsequently, by the letter we received from the U.S. Department of Housing and Urban Development (HUD), which finally closes our 2007 audit and audit findings relating to previous years, as well as continuation findings for 2010 that carried over from previous years.

As stated in our staff report, dated 09/16/2010, YCH was interested in hiring the current single audit firm because, “The Reznick Group offered the most comprehensive package to meet the Agency’s needs including experienced personnel, well regarded national firm (IPA “Best of the Best” five of the last six years) with the ability to provide resources unavailable to us with most of the proposers.” Our desire to improve our ability to review our procedures and have a review through “a different set of eyes” to ensure we are doing everything we can to continue to improve is borne out by the finding of our current auditors of 2 Interfund transfers that were not found by the previous auditors.

### History and Context

It is necessary to have an overview of the Agency’s history in order to understand the long standing nature of many of the audit findings and the work that has been done by staff:

**Summary Look:** Here is a look at where we were and where we are.

<u>Indicator</u>	<u>2005-2006</u>	<u>2009-2010</u>	<u>April 2011</u>
Vouchers Under Lease	1259 -\$581,000	1243-\$724,000	1347-\$819,000
On Time Rent Collection	96.58%	97.73%	98.19%
Cash on Hand	\$1.67M	\$3.498M	\$6.367M
Net Income/(Deficit)	(\$2.41M)	\$1.70M	n/a
Administrative Cost	\$5.04M	\$2.20M	n/a

Following is a short chronology of our Agency status *vis-a-vis* the Board, Directors, Audits, HUD and findings:

## OVERVIEW of ACTIONS

Date	Actions
June, 2006	BOS takes over BOC. Interim Director. Begin to put funds back into correct accounts. Begins discussion with HUD on the ineligible use of Capital Funds to devise a work out plan. IG opens investigation into Kentucky purchase. HUD disallows capital funds expended on Admin building.
November 20, 2006	Executive Director hired. Forensic investigation continues. Begins scrutiny of line item expenditures and contracts.
February 2007	Cost cutting strategies in place. HUD awards YCH award for "Special Achievement in PHA Administration"
April 2007	TIER Review by HUD's Recovery and Protection Corps. (RPC).
Summer 2007	RPC reclassifies YCH as troubled in operations, LIPH and Financial operations. RPC issues a non-viable entity opinion.
Summer 2007	Budget Ad-Hoc Subcommittee of Helen Thomson and Matt Rexroad. YCH adopts and implements balanced budget, including lay-offs. YCH new single auditors to replace auditors selected by prior management.
Summer 2007	RPC reclassifies the PHA as troubled in all program areas and issues non-viable entity opinion. Is told by HUD that a Capital Fund Financing Plan is required and begins work with YCH to apply.
Summer 2007	Auditor issues "going concern" opinion about non-viability of YCH.
Summer 2007	YCH cuts deficit in half, but does not eliminate it. (Director on board approximately 6 months).
Fall 2007 to Spring 2008	Finance Director hired November 2007. YCH implements ongoing cost containment. Continues with implementation of Asset Management, rolls out additional cost centers to improve cost accounting and oversight.

Summer 2008	YCH approves its second balanced budget. Work continues on the Capital Fund Financing Plan.
February 2009	HUD awards YCH "Most Improved Public Housing Assessment System (PHAS)"
Summer 2009	YCH adopts 3rd balanced budget. Work proceeds with CFFP requirements, including required studies by HUD
March 2010	Capital Fund Financing Plan (CFFP) is approved by HUD. Troubled Agency finding is removed by HUD.
Summer 2010	YCH adopts balanced budget. Cash flow improved by CFFP. Auditors remove the "going concern" finding. Staff begins to move towards resolving the ineligible use of Capital Fund (which is now an approved use through the CFFP approval process) and correcting the General Ledger and Interfund.
Fall 2010	YCH is named a Voucher High Performer. YCH hires current audit team.
January 2011	YCH is named "Public Housing Authority of the Year" by the San Francisco HUD office

**Additional Important Chronology Regarding Financials (Property transactions)**

In addition to the above, a more detailed review of prior financials shows that YCH/New Hope:

- 2004 - Purchased Kentucky Property through New Hope CDC. Property was sold in November 2007 at a loss in excess of \$600,000. Including operating losses during the period of ownership, the total loss approached \$1,000,000. However, sale was in accordance with appraised value and just slightly under 2004 appraised value. Stopped ongoing cash loss from non-performing property. Ad-Hoc real estate committee: Matt Rexroad and Duane Chamberlain.
- 2005 - New Hope purchased Cottonwood Meadows in 2001. Project was operating with moderate success until November 2005 when the Cottonwood loan was refinanced to pay off the line of credit used to purchase the Kentucky property. Increased debt service cost Cottonwood \$33,000 per year which resulted in program losses and negative cash flow. Property has continued to be difficult to

cash flow.

- 2008 - Due to sale of Kentucky at a loss, New Hope has a large interfund payable to YCH with no resources with which to repay the funds. That Interfund remains open as closing it would mean bankruptcy for New Hope.
- 2010 - In 2002, YCH purchased the property at 147 W Main Street for \$1,090,000 which was paid with a loan for \$940,000 and a down payment of \$150,000 using YCH Capital Funds and without prior HUD approval. 2004 - Additional loans were taken for total of \$2.5M to repay the outstanding loan and fund construction. In addition, Capital Funds were used without HUD approval in the construction of the project. The project was deemed ineligible in 2006. This ineligible project has been corrected and made eligible through a workout with HUD through the CFFP Program.

### **Cash and Reserves History**

In April 2007, the Executive Director recommended, and the Board approved, the retention of forensic accountants. As part of their initial report, Casterline Associates stated,

“Upon our arrival at the Authority, it became clear that the Interfund accounts were in a state of confusion and that the ownership of cash was not clearly defined. We produced a monthly cash report as of May which is now updated monthly that shows the 'ownership' of cash and defines the cash accounts as restricted vs. operating. We also noted numerous questionable accounting issues with the YCH Cash revolving fund including interfund balances with dormant funds, liabilities in the fund and, most importantly, equity in the fund of about \$1.4 million dollars. In general, a revolving fund should have zero liabilities and zero equity. Authority accounting staff could not explain this and referred us to the auditors. We then noted that the auditors, in their 2nd draft of the audit, had consolidated the equity of this fund with the Business Activities fund of the Authority for 2006 but had consolidated it with the Low Income Public Housing program in 2005. After extensive discussions with the auditors, we had this classification changed for the 3rd and final draft of the audit so that this equity of about \$1.4 Million remained with the Public Housing fund. This just demonstrates the confusion and difficulty of the interfund and cash 'ownership' issues not only among YCH accounting staff, but also with the auditors. This is probably due to YCH, in the past, either not understanding or honoring the restrictions on the sources and uses of cash and/or

mismanagement of the general ledger system as it pertains to cash accounting and interfund transactions and reconciliations.”

**Reserves Status**

<b><u>Fiscal Year</u></b>	<b><u>Public Housing</u></b>	<b><u>Sect 8 Funds</u></b>	<b><u>Migrant Centers</u></b>	<b><u>New Hope</u></b>	<b><u>Busn Activities</u></b>	<b><u>Grand Total</u></b>
<b>2003</b>	-108,000	390,000	-29,000	N/a	N/a	253,000
<b>2004</b>	-78,000	-72,000	-218,000	-72,000	110,000	-330,000
<b>2005</b>	57,000	-63,000	-37,000	253,000	-280,000	-70,000
<b>2006</b>	-2,563,000	847,000	19,000	-55,000	-333,000	-2,085,000
<b>Total</b>	<b>-2,692,000</b>	<b>1,102,000</b>	<b>-265,000</b>	<b>126,000</b>	<b>-503,000</b>	<b>-2,232,000</b>

Since that time, YCH has maintained controls on segregated accounts. For 2010, reserve balances were:

<b>2010</b>	<b>685,735</b>	<b>423,704</b>	<b>119,868</b>	<b>14,304</b>	<b>462,246</b>	<b>1,705,857</b>
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For the four year period from 2003 - 2006, the Low Income Public Housing (LIPH) Fund showed a loss of about \$2.7 Million. Note: of this balance, about \$1 .7 Million is related to the ineligible use of capital funds, a contingent liability that was recorded in 2006 and forgiven in 2010. Even without this, the loss in Public Housing Funds was \$1 .0 Million.

**General Ledger and Software Issues**

Prior to switching to TenMast, the old system had completely crashed and data was not salvageable. For several months, the general ledger was kept on a spreadsheet by the General Services Manager, a non financial professional. That spreadsheet ultimately failed as well.

YCH spent \$225,000 with the firm, PHA Financial, to recreate the general ledger for start-up of the new system. Some long-term staff have said we did not get what we paid for from this contract for accounting services. After this, the General Services Manager was let go and the Deputy Director, another non-financial professional, ran the operation until the hiring of Bob Hencier as Chief Financial Officer.

In 2005, YCH purchased Tenmast as its new integrated software package. The program went live on July 1, 2005. There have been ongoing problems related to its initial set up by

YCH staff (not vendor) with regard to the General Ledger in particular. Staff have been working through these issues, of which interfund transfers are one of the last issues to be resolved. June 27 through June 30, 2011, Tenmast staff have been engaged to provide technical assistance to staff and conduct on-site refresher training to try to isolate and correct these issues (see discussion about inter-funds in Findings Section below).

### **Remaining Legacy Issues and “new” findings**

**2010-1: (This finding has been closed by HUD.)** We have a combination of systemic issues with TenMast and staff resources within the Finance Department. TenMast is scheduled to be on site for technical assistance to resolve the interfund issues at the end of June 2011. In addition, YCH has implemented the following changes suggested by Reznick to improve segregation of duties:

- Vendor Setup is now being approved by the Finance Director, and
- Finance Director (or Executive Director) approves check registers.
- Keeping a duplicate paper trail for auditors in some cases to facilitate audit requirements.

**2010-2: (This Finding has been closed by HUD.)** The change to Asset Management has been a driving force in trying to make each AMP work as a freestanding enterprise. This results in better cash flow and meeting federal requirements, but also in having more limited staffing at sites. Limited staff at the AMP sites and the widely dispersed locations prohibit best practice segregation of duties. However, as part of the practice to improve operations, no manager may accept cash payments for rent and rent collections are tallied and reviewed by the supervisor.

In an effort to improve segregation of duties, we have done some research into third party rent collections. To date, we have received estimates of \$2.50 per unit per month and \$9.95 per unit per month. We feel that, at this time of budget uncertainty, that even the \$15,000 annual cost of the lower priced option is not viable. We have asked First Northern Bank for additional information about the pricing of the services they offer. At this time, we don't yet have full information to estimate total cost.

**2010-3: (This finding has been closed by HUD.)** Complete resolution will take at least one year. As tenants come up for annual or interim recertification, files will be reviewed for completeness and the file checklist that has been developed will be completed, signed and placed in the tenant file. EIV is being used at every annual or interim recertification. Evidence of “EIV received no employment (W-4) data” is being

included in the file.

The Director of Operations and Real Estate Services Supervisor are doing random file reviews to ensure the AMP Managers are documenting tenant files appropriately.

**2010-4 & 2010-5:** We had identified the interfund account issue and that it seemed to stem from a chronic internal problem. We so notified the auditors at the outset of the audit.

It appears that the way the interfund accounts post to the general ledger has been a problem from the date of the initial system setup in 2005. Each entry creates a Debit or Credit to the originating fund and an opposite entry to the receiving fund and at the same time creates a debit and credit to accounts in the "000" or clearing fund. "000" should always have a net balance of -0-; however it never has.

We have prepared an action plan that includes researching prior period records and receiving technical assistance from our software vendor. We are currently in the research phase of the plan. An on site technical assistance visit is scheduled for the last week of June. The plan has been discussed with Reznick who agree that these steps should lead to resolution of the issue. See below for additional information on these transfers and our response to HUD that outlines our proposed plan of action. This has been agreed to by HUD in its audit letter and also confirmed by our auditors as a prudent course of action:

Interfund Transfers dating from 2006 (from HCV to LIPH: These transfers were not found by our prior two (2) audit firms, but were discovered by our current auditors. They were disclosed in the report to the Board at the April 2011 meeting. They predate the current Director (November 2006), Finance Director(November 2007) , Legal Counsel (June 2006) and Board (June 2006) . We have, as required, disclosed them to HUD.

#### Discussion and Plan of Action

The issue of Inter-fund Transfers is a very complicated one. Apparently there are 3 separate, but intertwined, issues and all of them relate to the prior management and governance. The issues are as follows:

1. Prior management fund transfers dating from 2006
2. Systemic software problems apparently arising from initial set-up by the prior management that have not yet been corrected (to date we have corrected the General Ledger for off-setting accounts - which took over 2 years to find and correct all of them)

3. Problems that were created when COCC and AMPS were split in 2008 combined with the work out for the Administration Building.

*Some examples:*

- We found a cash transfer from HCV to LIPH for \$74,000 that occurred in 2006. Because of this and, prior to completing our research, it would appear that \$74,000 is due to HCV from LIPH.
- In March 2006, we found 2 transfers from HCV to the AP/PR account, totaling \$142,436. On June 30, 2006, an entry was made to clear these transfers from the inter-fund balances, but the entry was made backwards and had the effect of appearing to double the amount in the inter-fund account instead of clearing it.
- The entry to separate the Administration Building from LIPH to COCC in 2008 when we split off the AMPS due to asset management created an incorrect automatic system-generated payable of over \$3,000,000. The creation of the new cost center for the Administration Building in 2010 and transfer of the Admin Building balance sheet from COCC to its own cost center will, we believe, eliminate most of the inter-fund receivable. (We are now set up for one cost center for each AMP, plus one for COCC and one for the Administration Building.) But we will need to see if this, indeed clears it, or if there is another, as yet unidentified issue remaining.

We believe that a systemic problem still remains with posting to inter-fund accounts in addition to the items above. In order to clear the items above and to address systemic issues, we are doing the following:

1. Researching transactions from 2006 to be sure we have accounted for all remaining transfer issues (if any) and correcting them - including repayment of any inter-fund balances due.
2. Bringing in technical assistance from the software provider to assist in identifying and correcting the system errors that lead to the chronic and systemic inter-fund posting errors (June 27 - June 30, 2011).
3. Making sure that the work we have done to identify the separate cost centers for the Admin Building, COCC and the AMPS does, indeed, ensure that all fund balances are posted as they should be and correct the erroneous payable.

We are currently in the research phase. We will be ensuring the completion of item #3 as part of the audit and expect to have technical assistance from our vendor during the summer months so that we can coordinate with our auditors as well.

Yolo County Housing  
Yolo County, California

Meeting Date: June 9, 2011

To: County Counsel ✓  
Yolo County Housing ✓

Agenda Item No. 4.02  
2011/12 Annual Budget

Minute Order No. 11-28: Took the following actions:

- A. Approved and authorized the Chair sign **Resolution No. 11-07**, the fiscal year 2011/12 budget for Yolo County Housing (YCH).
- B. Authorized adding and hiring an HS I Position in the HCV department
- C. Authorized adding and hiring a part-time Resident Manager at Cottonwood Meadows.

MOTION: Saylor. SECOND: Garnes. AYES: Saylor, Chamberlain, Garnes, Toney. ABSENT: McGowan, Rexroad, Provenza.



# Yolo County Housing

**Lisa A. Baker, Executive Director**

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## BOARD OF COMMISSIONERS

Duane Chamberlain  
Marlene C. Games  
Michael H. McGowan  
Jim Provenza  
Matt Rexroad.  
Don Saylor  
Bernita Toney

DATE: June 09, 2011  
TO: YCH Board of Commissioners  
FROM: Lisa A. Baker, Executive Director  
Mark Stern, Finance Director  
SUBJECT: **Review and Approve Resolution Adopting 2011 – 2012 Annual Budget**

### RECOMMENDATIONS:

That the Board of Commissioners:

- Review and, after making any modifications to the proposed budget, adopt the FY 2011-2012 for Yolo County Housing (YCH).
- That the board approve the attached HUD-52574 PHA Budget Resolution
- Authorize adding and hiring an HS I position in the HCV department
- Authorize adding and hiring a Part Time Resident Manager at Cottonwood Meadows

### BACKGROUND/DISCUSSION:

#### Budget Overview:

	2011-2012 Proposed Budget			2010-2011 Approved Budget		
	Revenue	Expenses	Net Fund Balance	Revenue	Expenses	Net Fund Balance
West Sacramento	920,102	920,102	-0-	1,598,900	917,308	684,592
Woodland	1,023,561	1,000,494	23,067	1,298,905	986,477	312,428
Winters	1,011,890	1,011,890	-0-	1,409,461	1,091,464	318,027
Admin Building	377,616	289,924	87,692	377,617	150,961	226,656
HCV Operations	1,122,609	1,093,745	28,864	1,052,375	1,047,489	4,886
HCV Vouchers	10,872,000	10,872,000	-0-	9,225,000	9,113,000	-0-
COCC	1,458,835	1,456,036	2,799	1,641,718	1,469,436	172,282
ADMH	37,900	37,900	-0-	37,900	37,900	-0-
Cottonwood	279,726	271,555	8,171	255,914	251,264	4,650
Esparto Cntry Wst		3,764	(3,764)		3,764	(3,764)
Davis Solar	37,318	34,158	3,160	38,320	37,310	10
<b>Total</b>	<b>17,141,557</b>	<b>16,991,568</b>	<b>149,989</b>	<b>16,936,110</b>	<b>15,104,343</b>	<b>1,719,767</b>

## Assumptions included in the Proposed Budget

### Agency-wide

- The budget excludes depreciation of approximately \$1,100,000
- The table above shows both revenue and expense as positive and loss as negative
- Capital purchases are excluded from the budget. Purchase of capital assets are expected to be as follows (Capital assets are expensed over the depreciable life of the asset):
  - West Sacramento                      \$ 20,000
  - Woodland                                 \$187,200
  - Winters                                    \$ 62,500
  - Admin Building                         \$ 75,000

### LIPH

- The budget includes Operating Subsidy for the AMPs of only \$361,000. This assumption is based on the amount currently being received continuing through the end of December. HUD's budget request for next year (2012) requires that PHA reserves be expended, if available. Under HUD's scenario, PHA's with reserves in excess of some threshold (e.g. 4 to 6 month's operating costs) would not receive an Operating Subsidy. While Congress has not taken action or marked up the TTHUD bill at this time, YCH is taking a conservative approach and, as such, the budgets include no Operating Subsidy for the period of January 1, 2012 through June 30, 2012. It is possible that some subsidy will be received, but the most conservative estimate has been used for this budget.
- AMP Reserves are restricted to use within the AMP. Although regulations, statute and HUD's own manuals state that these funds may be used for capital improvements, HUD is currently taking the position that reserves cannot be used for capital improvements (as opposed to maintenance/operations uses). This stand is currently under debate. In the meantime, for purposes of this budget, using the most conservative of HUD's possible stands on use of reserves, YCH has assumed that reserves in excess of four months of operating costs could be required by HUD to be used to fund ongoing operations.
  - West Sacramento has reserves of \$350,000 which exceeds the four month rule by about \$50,000. YCH may be forced use this amount of reserves during the proposed budget cycle to partially cover the projected \$184,500 operating budget shortfall. The above budget summary includes this use of \$50,000 reserves and possible additional operating subsidy of \$134,500 for the excess of deficit over four month operating reserves.
  - Woodland has reserves of \$562,000. Since this exceeds four months of operating expenses, HUD may require us to use reserves to cover any operating deficit. This AMP is not projected to have an operating shortfall so use of reserves may not be necessary.
  - Winters has \$550,000 in reserves. This also exceeds four months of operating costs; YCH may be required to use up to \$213,000 of reserves to cover any operating deficit. The projected operating deficit is slightly over \$30,000.
  - The above budget summary includes the use of reserves to eliminate the budget shortfall and -0- out the Net Fund Balance.

- 2011 Operating Subsidy calculations, normally due by March 31, have not yet been prepared. HUD has abandoned SAGIS and has not yet released the new calculation tool.
- HUD has not posted new AMP Management Fee tables. The budget included the 2010 rate for expense in the AMPs and Revenue to COCC.
- Revenue derived from rental occupancy is generally budgeted at 97%. Actual occupancy runs between 98% and 99%.

### **HCV Program Operations**

- HCV Admin Revenue is based on 1,330 ACC vouchers per month for the entire year (slightly under the current level) and an additional 240 ACC vouchers per month for nine months due to the addition of Anderson Place. The addition of Anderson Place will also generate \$200/unit of one time administrative fee for start up costs associated with absorbing the new caseload.
- Admin Fee Revenue is calculated at a 75% proration for the entire year. Guidance from the professional organization that represents the interests of housing authorities indicates that July-December will be prorated at 79% but staff has chosen to use the more conservative figure. The organization's guidance is an improvement over the 65% proration estimate that they had issued and which was reported to the Board during the May meeting.
- Other Fees income includes inspections conducted for SHRA, Rent Reasonableness studies for SHRA and HPRP and referral fees for the CARE Program.
- The budget includes an HS I position that is included in the staff report title and recommendation. With the addition of 240 new vouchers from Anderson Place, this position will fill a critical eligibility caseload need. Housing Assistance currently has only 2 Housing Specialist II's to handle all 1,347 families, one Inspector to cover over 2,000 inspections annually within the Agency's 1,023 mile jurisdiction and one working Supervisor with portfolio. Staff cannot absorb an additional 240 families and the attendant responsibilities without improving the staff to caseload ratio.
  - Hiring of an additional Office Assistant II for clerical assistance, as approved by the Board with the mid-year budget, has been postponed due to funding concerns that arose during the current fiscal year. At this time, staff feels it is more prudent to add the HS I and delay the addition of the Office Assistant II. As such, the OA II has been eliminated from the proposed budget.

### **HCV Vouchers**

- With the addition of 240 new vouchers for Anderson Place, YCH estimates that voucher expense will be nearly \$10.9M for 2011-2012. If funding for HCV Vouchers does not meet projected needs, staff estimates that we may need to utilize up to \$600,000 of HCV Net Restricted Assets. YCH has ceased issuing vouchers earlier this year in order to capture natural attrition to bring costs back into line with funding, as well as denying port-in vouchers unless the initial housing authority agrees to be billed for the cost. However, at this time, the amount of funding we will receive from HUD for the current year is unknown and Congress has yet to mark-up the 2012 budget.

### **Cottonwood Meadows**

- With the improved cash flow due to the reset of the mortgage and the earlier extension of terms by the bank, Cottonwood Meadows is budgeted to have sufficient income to allow for a part-time resident manager. This is important for the property. As the Board will remember, the manager position was eliminated to improve the financial position of the property. New Hope is currently providing a tenant liaison for the property, but the addition of a manager should improve resident relations. The proposed budget includes a 20 hour position with pro-rated benefits and the elimination of the tenant liaison position. If the manager position is not hired, fund balances at the end of the year will be remitted to the State for their reserve oversight.

### **Migrant**

- The Migrant Program is not included in this budget. We have submitted 2011-2012 contract budget requests to OMS, but neither approvals, nor contracts have been received to bring before the Board. Staff expects the budget for the three Migrant Centers to exceed \$1,600,000. Migrant programs run on their own budget cycle as dictated by the State of California.

### **Admin Building**

- Rental Income is from charges to all programs for the space occupied.
- Debt Service on the two remaining loans (~\$218,000) will be paid from the Administration Building cost center and reimbursed by Capital Fund.
- The budget includes \$75,000 for purchase and installation of an emergency backup generator. Total expected costs for the generator are expected to be +/- \$100,000. YCH is actively seeking grant opportunities for matching funds. There are sufficient reserves available for this expense. These reserves are dedicated to the Administration Building. The YCH Continuity of Service Plan includes the installation of this equipment for the operation of the YCH EOC and for continued service to customers in event of loss of power. Also, as a member of the future Yolo County OES Consortium, YCH will be able to serve as a backup to the existing OES office, if it were to prove necessary.

### **COCC**

- The COCC Budget includes \$149,809 for Migrant Program management fees based on 2010-2011 proposed budgets submitted to OMS. The final amount may be less depending on adjustments that OMS may make to the budgets submitted.
- The budget included management fees for Pacifico based on the 2010 LIPH Admin Fee table and 50% occupancy, beginning summer 2011.
- The 2010-2011 budget included CHARMA dissolution distributions which have been completed and will not be received in 2011-2012.

## **Program Summaries**

### **LIPH (AMPs: West Sacramento, Woodland and Winters):**

Operating Fund Subsidy is completely eliminated from these budgets for Jan, 2012-June, 2012. HUD has proposed eliminating these funds for those PHAs who have built up reserves in their AMPs. HUD's proposal, if approved, would require PHAs to use reserves to make up funding shortfalls if the reserves exceed a certain threshold of operating costs. As a result of this potential

funding cut, West Sacramento and Winters AMPS are projected to have significant operating losses, to be filled by reserves and Woodland will have only a very small operating gain.

### **HCV Program (Administrative Fees Only):**

Administrative fee income is based on 1,330 monthly vouchers which is slightly less than current caseload. An additional 240 vouchers that come with Anderson Place will be in place for an estimated nine months of the fiscal year. These additional units come with one time funding of \$48,000 for start up costs associated with the 240 additional vouchers.

### **HCV – HAP Payments:**

Currently, HAP Voucher payments are exceeding HAP Voucher income by more than \$40,000 per month. YCH no longer accepts port in vouchers and through attrition hopes to reduce the number of active participants so that funding and voucher expense match. This is the opposite of just two years ago when increasing vouchers was the goal, but is in line with steps taken in 2008 due to HUD funding shortfalls. Funding is based on the past year's actual costs, plus an adjustment factor, but the dataset was moved to a point in time with lower leasing, along with a possible proration, so it is possible YCH will see a reduction in voucher funding (on a per unit basis). Normally HUD would have already done this calculation and notified PHA's of their funding. Since the Federal Budget was delayed, HUD has not yet provided PHAs with the information needed to produce an educated budget for HAP funding. We expect to have more data by late June as to actual amounts. HAP is restricted to use for funding payments to landlords on behalf of residents.

### **Central Office Cost Center:**

Under the new Asset Management model, the Central Office Cost Center (COCC) includes all administrative support staff including the Executive Director, Finance Director, Facilities Manager, HR/Risk Manager, two Finance support staff, two Maintenance Workers II's and one Maintenance Worker I. To support COCC operations, three types of fees are charged: Management fees, bookkeeping fees and asset management fees. In addition, certain fee for service income is anticipated for services provided to the various LIPH AMP's. The COCC also receives management fees from OMS for managing the migrant programs and from U.S. Department of Agriculture for managing the Davis Solar Housing. Capital Funds provide salary reimbursement to the COCC for project oversight. YCH receives some fee income, as well as a recurring donation.

### **Cottonwood (New Hope CDC):**

Revenue is expected to remain level with the 2010-2011 year, but expenditures will be reduced. The reduction is primarily due to the lower interest rate on the Cottonwood mortgage that became effective in February. Lower monthly payments reduced cash expenditures by \$31,000 per year for the next four years.

### **Davis Solar Housing:**

This is a self-sustaining program which the YCH manages for a fee of approximately \$1,200/year. Residual funds accrue to the fund after the required reserves are set aside. Rental rates must be approved by USDA Rural Development. If the program is not losing money, rent increases won't be approved. The program is basically a break even operation.

### **Capital Funds:**

YCH receives a Capital Funds allocation that varies annually, based on Congressional appropriations. For 2011, the amount initially authorized for YCH was \$992,387. Since the initial information provided, HUD has proposed a 20% reduction of that amount. YCH has not received a signed agreement for the 2011 Capital Fund Grant. These funds are earmarked for reimbursement of operational costs as well as planned capital projects. Capital Grants are earmarked for some operational costs which are included in the individual AMP and COCC expense budgets with offsets in the corresponding income budgets. These costs are limited to about 25% to 30% of the grant amount. The rest of the funds are for various capital projects that have been previously approved.

### **Conclusions:**

Although the forecast for HUD funding and State OMS funding for the Migrant Programs remain hazy due to Federal and State budget issues, staff has attempted to be very conservative in its revenue projections and very tight in projecting costs. When definitive information is received from HUD all of these budgets will need to be revisited. Unless there are drastic changes, the budgets will be revisited as part of the regular mid-year reallocation process.

As required by Asset Management Program (AMP) Regulations, program managers were active participants in this budget process. Finance actively worked with the program managers via email, telephone and individual meetings to develop the projections presented to you today. This is the fourth year of program staff involvement in budget preparation and staff is definitely getting a better feel for what it takes to complete the task.

### **Fund 110, 120 & 130 – Low Income Public Housing (AMPs)**

#### ***Status of Goals for Real Estate Services for 2010-2011***

- Achieve and maintain 95% or above correct submission report to PIC each month. Submit annual re-certification, interim and all tenant and unit changes to Public and Indian Housing Information Center (PIC).
  - LIPH has maintain a 95 % or above score on its PIC submissions.
- Achieve and maintain 95% or above monthly on time rent collection rate for all developments by consistently enforcing the YCH delinquency policy.

- Real Estate Services staff have been consistently enforcing the delinquency policy and therefore they have achieved and maintained a score of greater than 95 % for on-time rent collection.
- Minimize outstanding balances in Accounts Receivables. Continue to review the Tenant Accounts Receivable (TAR) report on the 15<sup>th</sup> and the last day of the month and enforce repayment agreements.
  - Real Estate Services staff has achieved the goal of minimizing outstanding balances in Account Receivables by enforced repayments agreements and quarterly writing off outstanding balances owed to YCH.
- Continue to improve current process on submitting outstanding accounts to Collection Agency; Rash Curtis and Associates. Provide additional training on Collection Agency's new submittal system.
  - Real Estate Services staff was trained on submitting accounts for collection.
- Review and improve current lease for LIPH. Revise and create draft of lease to improve quality of information.
  - The Director of Operations and the Real Estate Services Supervisor are continuing to work on the LIPH lease to meet HUD regulations and state and local laws.
- **Develop and implement a new application for LIPH services.** Review and revise current application to meet HUD regulation and state and local laws. This will allow us to better serve our community.
  - A new application has been developed and implemented for the LIPH program.
- **Update current forms and procedures.** Translate and revise letters, information and documents. This would include a complete review of the Agency's forms, updating as appropriate and creating written procedures for new staff.
  - The Real Estate Services Department has update current forms and procedures to be better serve our applicant and tenants.
- **Review and improve current ACOP for LIPH.** Create draft of improved ACOP. Review draft with legal counsel to assure all state, local and federal laws are adhered to. Improvements in the ACOP will allow staff to administer LIPH efficiently.
  - The Admission and Continued Occupancy Policy continues to be revised and updated. We will continue to work on this goal to complete an updated/approved Admissions and Continued Occupancy Policy this coming Fiscal Year.
- **Analyze current processes and implement effective workflows for staff.** Adapt procedures to streamline and improve the Public Housing/Real Estate Services Department to increase efficiency and deliver excellent customer service.
  - New procedures were implemented and it has increased efficiency within the Real Estate Services Department. This has helped us deliver better service to our tenants.

- **Review and streamline current procedures for applicant waiting lists and screening processes.** Update current procedures to reduce paperwork (go green), provide excellent customer service and improve efficiency. Improve screening process for all potential tenants to assure all state, local and federal laws are adhered to and apply fair housing regulations.
  - We have centralized the eligibility department. We also have streamlined the procedures for applicant list to improve efficiency and service to our potential applicants.
  
- **Develop and implement Quarterly Orientation for all new tenants.** Adapt policy and procedure to have new tenants attend a mandatory orientation where housekeeping, rent collection and all pertinent tenant responsibilities are reviewed in detail.
  - The Real Services staff meet with new tenants and conduct an orientation at the initial move-in. However we have not adapted policies and procedures to have new tenants attend a mandatory orientation every quarter.
  
- **Reduce unit turnaround time in order to improve PHAS score.** Maintenance staff will receive additional training which will assist in improving efficiency. Housing Specialist will conduct annual housekeeping inspections in order to ensure that maintenance and health and safety concerns are addressed promptly. Tenant Orientation will assist YCH in assuring tenants maintain the unit and at move out are aware of how to properly return a unit.
  - Real Estate Services Staff is scheduled to attend training June 2011 to improve turnaround time and this will help our PHAS scores.
  
- **Monitor and control expenditures to the public housing budget.** Continue to require that all Housing Specialists ensure that all items are charged to the correct general ledger line item and not over spent. Review and discuss budget with Housing Specialists on a quarterly basis.
  - The Housing Specialist have been diligent on controlling expenditures
  
- Continue with ongoing training for Housing and Maintenance Staff pertaining to Asset Management. Housing and Maintenance staff will attend and successfully complete training regarding Asset Management policies and procedures.
  - Housing and Maintenance staff have attended Rent Calculation and UPCS training this past fiscal Year. They are also scheduled to attend a unit turn around training to improve our unit turnaround.

#### **Goals for Real Estate Services for 2011 2012**

- Achieve and maintain 95% or above correct submission report to PIC each month. Submit annual re-certification, interim and all tenant and unit changes to Public and Indian Housing Information Center (PIC).
- Achieve and maintain 97% or above monthly on time rent collection rate for all developments by consistently enforcing the YCH delinquency policy.
- Minimize outstanding balances in Accounts Receivables. Continue to review the Tenant Accounts Receivable (TAR) report on the 15th and the last day of the month and enforce repayment agreements.

- Continue to improve current process on submitting outstanding accounts to Collection Agency; Rash Curtis and Associates. Provide additional training on Collection Agency's new submittal system.
- Review and improve current lease for LIPH. LIPH staff is creating the final draft for review and comment.
- Staff will continue to update current forms and procedures. Translate and revise letters, information and documents. This would include a complete review of the Agency's forms, updating as appropriate and creating written procedures for new staff.
- Review and improve current ACOP for LIPH. Finalize draft of improved ACOP; review draft with legal counsel to ensure all state, local and federal laws are adhered to. Improvements in the ACOP will allow staff to administer LIPH efficiently.
- YCH will continue to analyze current processes and implement effective workflows for staff. Adapt procedures to streamline and improve the Public Housing/Real Estate Services Department to increase efficiency and deliver excellent and improved customer service.
- Develop and implement Quarterly Orientation for all new tenants. Ensure policy and procedures are explained to new tenants where housekeeping, rent collection and all pertinent tenant responsibilities are reviewed in detail.
- Reduce unit turnaround time in order to improve PHAS score. Maintenance staff will receive additional training which will assist in improving efficiency. Housing Specialist will conduct annual housekeeping inspections in order to ensure that maintenance and health and safety concerns are addressed promptly. Tenant Orientation will assist YCH in assuring tenants maintain the unit and at move out are aware of how to properly return a unit. Staff has already for two months obtained full occupancy at all of its LIPH sites. LIPH's goal is to obtain High Performer Status
- Continue to improve curb appeal of all LIPH sites
- Monitor and control expenditures to the public housing budget. Continue to require that all Housing Specialists verify that all items are charged to the correct general ledger line item and not over spent. Review and discuss budget with Housing Specialists on a quarterly basis.
- YCH will implement a Quality Control of files to ensure files are up to date with respect to deposits and signatures to ensure compliance with PHAS.
- Continue to schedule quarterly meetings with staff to go over issues/concerns and ensure all updates regarding policies and procedures are being followed.

## **Fund 200 – Housing Choice Voucher Program**

### **Status Update FY 2010-2011 Goals**

- Achieve and maintain 98% lease up in the budget year (combined between tenant-based HCV and project-based vouchers).
  - During FY 10-11 the HCV lease up rate increased to fully utilize the HAP funds and reserves by issuing tenant-based and project-based vouchers.
- Work with the Family Self Sufficiency (FSS) Coordinator to attempt to Close 3 homes through the Housing Choice Voucher Home Ownership Program in the coming year. Staff

intends to continue marketing this program to qualified voucher holders, as well as to partner with the participating cities in FY 2011-2012. Staff also anticipates extending this program to the unincorporated areas of Yolo County by providing information to County staff, contractors and lenders. Staff works closely with the FSS Coordinator to market the FSS and Homeownership Programs. The FSS Coordinator meets with eligible/interested participants after their admission to program, after the annual re-certifications or when participants express the interest in the participating in these programs. Resident Initiatives Coordinator has begun to schedule financial literacy classes for HCV families.

- Increasing the Homeownership Program remains our goal. No new contracts were signed in FY 10-11
- Implement the Project-Based Voucher Program (PBV). The agency will finalize the process of the three (3) pending applications from owners requesting PBV from YCH and will assign 30 vouchers for this program in FY 2011-2012.
  - In FY 2010-2011 the agency requested proposal for Project Based Voucher Housing Assistance Payment Contracts. Three responses were received. Currently to subsidize a total of 30 units for a period of 10 years. Currently 46 Project Based Vouchers are subsidized as follows: Fair Plaza PBV contract was signed on 10/1/08 for 27 units; the Eleanor Roosevelt PBV contract was signed on 4/1/2009 for 12 units and amended on 12/1/2010 to add three additional units; the Homestead - PBV contract was signed on 2/1/2009 for 4 units.
- Maintain between 98 – 100% submission rate on the HUD PIC System. The Agency must maintain at least 95% accuracy reporting rate and it expects to continue maintaining a 98% - 100% rate in FY 2011-2012. –
  - During FY 2010-2011 the HCV program consistently maintained a score between 98 – 100% submission rate on the HUD PIC System, exceeding the 95% minimum requirement.
- Maintain high-performer status on SEMAP scores for FY 2010-2011 which ends June 30, 2011. In the Fall of 2010 HUD determined that the Agency met SEMAP standards and classified the agency a High Performer for FY 2009/2010. This meant that some management indicators were significantly improved and program requirements are being met. In FY 2011-2012 staff will continue with the effective implementation of required practices to maintain the current status.
- Implementation of new owner education/workshops. Staff will look into ways to recognize existing owners and to attract potential new owners to participate in the Agency's Housing Choice Voucher Program. This will be done through recognition and education workshops.
  - In FY 2010-2011 the Agency continued to provide free advertisement of available units for rent and information for landlords in its website to attract new landlords, and to provide a better service to landlords currently participating in the HCV Program. As part of the landlord outreach effort, the Agency hosted the Fair Housing Landlord Workshop, in partnership with Legal Services of Northern California and the City of Woodland to educate landlords in Fair Housing Laws. Additionally, to provide better service to

landlords, YCH began the implementation of the Landlord Access program on May 1, 2011. This program allows landlords to view the housing assistance payment history from any computer with Internet access, at any time. In the Fall of 2011, this program will have a new feature to allow landlords to view information related to Housing Quality Standards inspections. The landlords will be able to see if the unit met the HQS and passed or a list of items that need to be repaired. Landlords will also be able to notify the inspectors, through this program, when the repairs are completed. YCH also implemented direct deposit for landlords in 2010-2011 and, in Fall 2011, will move to eliminate paper checks to landlords in favor of electronic direct deposit.

- Review and Update Administrative Plan and Briefing Information. The Administrative Plan is being revised and updated; program improvements are being implemented to administer the program effectively. The information given to program participants is updated as new regulations are implemented.
  - The Administrative Plan was updated in 2010-2011 and will be updated again in FY 2011-2012. Changes of policies and procedures allow staff to administer the HCV program efficiently. The briefing packet was updated to allow HCV participants to better understand the Agency's policies and procedures. This will also ensure that YCH's policies and procedures are up today and in line with HUD requirements.
- Update current forms and written procedures. Translate revised letters and information documents and place them on-line. This includes a comprehensive review of the Agency's forms, updating as appropriate and creating written procedures for new staff.
  - We will continue to work on this goal in FY 2011-2012. For 2010-2011, the application was significantly revised and the wait list was opened online.
- Analyze, develop and implement effective workflow for staff. New procedures have been implemented for the initial eligibility process and the Agency continues to look at the work flow pattern to streamline and improve the organization of the Housing Choice Voucher Program to increase efficiency and deliver excellent customer service. As the program continues to grow successfully, a new staff position must be added.
  - New procedures were implemented in FY 2010-2011 to improve the work flow and efficiency in reporting annual inspections, processing contracts and conducting annual and interim re-certifications. The program has grown to the extent that it is not physically possible to continue operating with the current staff without compromising good customer service practices and the Agency's high performer status. A part time housing specialist position was added in FY 2010-2011 for eligibility and a housing specialist I is projected to be added in FY 2011-2012

### **Goals for FY 2011-2012**

- Maintain 98% lease up in the budget year (combined between tenant-based HCV and project-based vouchers).
- Attempt to promote and implement the Voucher Home Ownership Program. This should assist in our goal to close on 3 homes in the coming year. Staff intends to continue

marketing this program to qualified voucher holders, as well as to partner with the participating cities in FY 2011-2012. Staff also anticipates extending this program to the unincorporated areas of Yolo County by providing information to County staff, contractors and lenders.

- Continue to maintain between 98 – 100% submission rate on the HUD PIC System. The Agency must maintain at least 95% accuracy reporting rate and it expects to continue maintaining a 98% - 100% rate in FY 2011-2012.
- Maintain high-performer status on SEMAP scores. In FY 2009-2010, staff implemented improvements to the agencies policies and procedures and will continue with the implementation to maintain the high performer status.
- Implementation of new owner education/workshops. Staff will look into ways to recognize existing owners and to attract potential new owners to participate in the Agency's Housing Choice Voucher Program. This will be done through recognition and education workshops and the implementation of the Landlord Access Program.
- Analyze, develop and implement effective workflows for staff. New procedures have been implemented for the initial eligibility process and the Agency continues to look at the work flow pattern to streamline and improve the organization of the Housing Choice Voucher Program to increase efficiency and deliver excellent customer service.
- Implementation of Family Self Sufficiency Program (FSS). The Agency has adopted a new FSS Action Plan and will enroll ten HCV Program participants in the FSS program to comply with the HUD requirement to reduce the dependency of families on welfare or other public assistance. This plan provides for the establishment of the FSS account, and other activities and supportive services provided to families from public and private resources.

## **Fund 310 – COCC**

### **Administration**

#### **Status of Goals for 2010 -2011**

- Begin strategic planning initiatives for regional housing plan, which includes engaging with stakeholders and leaders in the County and in each incorporated City;
  - Planned for implementation after change over in governance structure expected in 2011.
- Begin implementation of energy plan – proposed hybrid vehicle purchases and investigating power management software costs in 2010-2011.
  - Energy Plan adopted. 2 hybrid vehicles on order.
- Look at ways to improve resident and landlord education regarding energy usage.
  - Continuing to work with the Yolo Energy Watch on these issues. Held one training for 107 landlords regarding PGE Smart AC program.

- Complete Master Calendar process.
  - This is still in progress. Most due dates currently folded into YCH annual calendar.
- Working with other PHA partners, investigate possibility of national pooled purchase program for goods and services. Includes potential to create national specifications for energy usage in heating/air conditioning, water, other.
  - Have had initial discussions with directors in California, New York City and Miami.
- Begin looking at planning for master planned housing sites in land owned or acquired by the YCH.
  - Currently looking at funding for development consultant to help with master planning, as well as discussions with County regarding land transfer.
- Begin work on acquisition/rehabilitation plan for CalAHA-owned property.
  - Submitted application for State HOME funds, but did not receive an allocation. Currently in discussions with lenders and the developer on a revised financing scenario.
- Continue to roll out customer care and conduct follow up for improved service.
  - Did customer service surveys in 2010 – 2011 and used as springboard for development of Welcome Home customer care initiative.
- Work on improving outreach to unlikely to apply populations for housing services.
  - Rolled out wait list opening
- Execute change in governance and update Resident Advisory Board participation parameters.
  - Working through remaining issues for transition in governance. By-laws and Ordinance adopted.

#### **Goals for FY 2011 - 2012**

- Complete Energy Performance Contract requirements and complete investment grade audit.
- Complete transition to new governance structure.
- Complete development of a Master Calendar as part of the orientation package for new commissioners.
- Continue to work with partners on improved pooled purchase opportunities for goods and services.
- Retain a development agent to work on master plan project, as well as outstanding development projects, such as Esparto duplex, 1212 "L" street, Crosswoods and others.

- Conduct new round of customer care surveys.
- Develop Welcome Home brand, including logo and packets. Make outreach to local Chambers of Commerce.
- Continue to work on energy and sustainability initiatives at local, state and federal level for housing and community development programs.

## **Data Management**

### **Status of Goals for FY 2010 -2011**

- Complete the transition from a YCHA domain name to the new YCH.Ca.Gov domain which will permit intranet capabilities.(YCH acquired the YCH.Ca.Gov naming rights in 2009-2010 and is now in implementation phase).
  - YCH made the transition to ych.ca.gov in 2010-2011.
- Upgrade the MS Office software agency-wide to MS Office 2007
  - Upgrade in place.
- Install the Housing Intelligence Portal program by Tenmast to allow desktop automatic reports of performance statistics.
  - Installation complete. Staff have identified data errors from initial set-up. Currently troubleshooting the system.
- Look at feasibility of installing Surveillance cameras to the Administration building and in potential areas of crime in Managed Housing complexes
  - Initial feasibility study complete.
- Plan and execute an alternate server site in the Winters site to allow continued work during times of emergency and as part of business continuity planning.
  - Back-up generator installed in 2010- 2011 making the site feasible as the alternate server farm.
- Install an emergency notification system using a System as a Service (SaaS) program and enroll customers and residents of YCH.
  - Staff has been in discussions with vendors and with UCD about possible services.
- Pursue funding for the installation of a fee-for-service wireless internet service in multiple managed housing AMPS.
  - Staff pursued installation through partnership with One Economy and West Sacramento. Grant funding was not awarded. Staff looking at other options for installation, beginning in West Sacramento.

- Replace computer lab monitors (CRT) at all sites with new more efficient LCD Monitors
  - Replacement in progress
- Seek increased backup power capability for the Administration Building Server room.
  - Installation of emergency back-up generator still required. YCH was not successful in securing Homeland Security funds for this project.
- Deploy a blackberry server thus eliminating the need to have multiple computers running the desktop redirector.
  - Transition to Google for cloud computing eliminated the need to run multiple computers, as well as the need for an additional blackberry server.
- Create kiosk system for automated internet-based information for residents and customers of YCH. Use the Main Administration Building as the test site.
  - Still in the design stage.
- Begin to investigate costs and feasibility of power management systems for offices.
  - This will be investigated in 2011-2012.
- In addition, The transition of mail, calendars and documents to “the cloud” is complete. The second phase of this project is to continue to enhance the functionality of the Google Apps system.

Landlord Access was completed in 2011. The purpose of this system was to permit Landlords to have web access to their accounts to view financial transactions. When fully implemented, this will allowed YCH to discontinue the mailing of this information thus saving postage fees.

### **Goals for FY 2011 - 2012**

- Complete the Tendocs System installation
  - In the last year we purchased the Tendocs paperless document system for the agency. The server is in place and Desktop Scanners are proposed for purchase to bring the first part of the final phase of the system online.
- Complete the Interactive Voice Response System (IVR) installation
  - This system is awaiting final configuration from the vendor
  - Once completed it will allow for an automated way of notifying customers of their position on the wait list.
- Upgrade desktop computers
  - The majority of the current desktop computers are over five years old; while they are in good working order, they are unable to meet the demands of today's more sophisticated software applications.

- Begin replacement of network infrastructure, i.e. firewall and routers
  - Our existing firewall and Internet routers are at “end of life,” therefore a systematic replacement is needed. The process will start with the oldest being replaced first until all systems are eventually replaced. This will take several years to complete due to budgetary restrictions.
- Complete the creation of a backup server farm and contingency site for YCH
  - The Winters community room has been identified as our contingency site, surplus servers will be installed and run an automated sync software for our databases. This project will be completed as time allows in the next year.

## **Finance**

### **Status of Goals for 2010-2011**

- Set up Agency Fixed Assets in the TenMast module eliminating the need for the manual spreadsheets now used.
- Prepare RFP for Audit Services. The initial three year term of the existing Audit Contract has been completed. During the term, YCH has improved processes, policies and procedures and staff believes that a new competitive RFP will result in significant audit cost savings.
  - RFP created. New auditing firm hired.
- Close Audit Findings that have carried over from 2007 through 2009.
  - HUD has closed 2007 through 2010 carry over audit findings.
- Move to a bi-weekly payroll system in December 2010 in order to standardize the system and eliminate additional manual work.
  - Move to bi-weekly payroll complete.

### **Goals for FY 2011 - 2012**

- To have the Draft Audit of 2010-2011 completed before December 31, 2011.
- To complete the corrective action plan for resolution of the 2009-2010 audit findings.
- Work with the Executive Director and Facilities Manager to create a Capital Improvement Plan for YCH to be included with the next budget.

## **Resource Administration**

### **Status of Goals 2010-2011**

- Analyze Customer Care Program feedback and provide staff with information for program improvements. Establish regular feedback program in next program year. Utilize the program

to capture email and texting capacity of residents and landlords for program communication and disaster preparedness.

- Completed analysis of customer care feedback from landlords and residents. YCH captured minimal email and texting capacity from residents through the program. Staff will continue to gather feedback through meetings and on-line surveys.
- In partnership with local agencies, explore and identify enhanced educational and recreational opportunities for YCH resident youth.
  - Staff is working closely with Yolo Family Resource Center, Yolo County Children's Alliance, RISE, UC Davis Cooperative Education, UCD TANA and other youth oriented organizations to provide enhance programming to resident youth. Proposed projects include environmental education, leadership training, expanding art workshops, and adding a 4-H club to the Woodland development. Computer labs located in Woodland, Winters, and West Sacramento are staffed with part-time Computer Lab Assistants. YCH staff has been appointed the Chair of the Yolo Youth Opportunities Council.
- Meet FSS enrollment goals of 26.
  - Staff made progress towards this goal with a total of 15 new enrollments for a total of 25 out of 34 mandatory slots. YCH no longer is required to submit quarterly reports to HUD.
- Identified staff will attend and complete the CalEMA Management 333: Emergency Planning for Special Needs Communities in order to develop Emergency Action Plans for the evacuation of YCH special needs populations.
  - Identified staff successfully completed CalEMA Management 333; Two staff completed the Emergency Planning for Special Needs Communities course.
- Participate in the Golden Guardian Exercise with Yolo County Office of Emergency Services (OES) and Cal-EMA.
  - Staff participated in Operation Dark Horizon, October 21, 2010. Staff assisted in the planning of the Golden Guardian Exercise on May 18, 2011.
- Expand fire safety and community presentations to residents during quarterly resident meetings.
  - YCH had local fire departments present at resident meetings at each complex during Fire Prevention month in October 2010. YCH also expanded outreach to youth with a "Fire Prevention Poster Contest" that resulted in 8 youth participating.
- Explore options for civilian patrol and/or neighborhood watch for safety and security improvements within YCH complexes.

- Staff have explored options; this will be implemented as part of the Welcome Home Initiative and will continue into next fiscal year.
- Design, print and distribute 2011 Annual Report and Calendar.
  - Staff successfully completed and distributed the 2011 Annual Report and Calendar.
- Identify dental benefit options for YCH employees that may increase coverage without increased costs.
  - Staff identified and provided dental benefit options to staff; after evaluation staff voted to remain with the current plan.
- Investigate improved wellness and low-impact exercise options for staff and residents onsite (e.g., yoga, hiking trails, etc.)
  - Staff increased wellness education and training through MHN and staff instituted a JOY (Journey Over Yolo) wellness program in the Fall 2010. This goal will continue to be addressed by the YCH Wellness Committee.
- Work in partnership with local agencies (community colleges, occupational training programs, WIB, and DESS) for identifying the outreach and delivery of cost-effective educational and/or job training options for YCH tenants.
  - Staff actively participates on the WIB and Yolo Youth Opportunities Council. Staff has applied for grants to enhance these opportunities to residents and tenants. This is an ongoing goal.
- Re-evaluate YCH Drug Screening policy and institute process.
  - Staff instituted post offer pre-employment physical and drug screening processes for all new hires. These services may be used in accordance with the YCH Drug and Alcohol Policy.
- Write the Emergency Action Plan and implement individual disaster preparedness plans with YCH staff.
  - Staff wrote the YCH Emergency Operations Plan which included the Threat Summary, Individualized Operations Checklists, Staff Emergency Action Plans, and Resident Guidelines. Included were Emergency Operations Pocket Guides for use by staff that includes emergency contact numbers and reporting procedures.
  - YCH staff has completed elements of the NIMS series (100, 200, 300 and 400).
  - Staff received training on HazCom, Defensive Driving, Fire Prevention, and other relevant safety topics throughout the fiscal year.

- Write the YCH Continuity of Operations Plan (COOP)
  - Staff has developed a draft plan and additional research on elements of the plan is being finalized.
- Implement Housing Authority Insurance Group Risk Control Work Plan resulting in a minimum of a 5% insurance premium rebate.
  - Staff implemented the Risk Control Work Plan resulting in a 6.46% premium rebate.
- Receive 80% or higher on the next California Worker's Compensation Association (CHWCA) evaluation of the YCH safety program.
  - YCH received an 87%.
- Effectively implement annual staff recognition process for years of service.
  - YCH will be recognizing staff for their years of service in August 2011.

### **Goals for Resource Administration 2011-2012**

In addition to the continuation of the above:

- Seek grant opportunities to expand client services including but not limited to ROSS, FSS, CFCF, Homeland Security, and other relevant funding sources.
- Develop human resources, emergency, risk management and safety policies and procedures to enhance YCH operations.
- Institute resident youth poster contests at all locations and elevate contest winners to regional and national competition levels.

### **Fund 400 – Cottonwood Meadows (NHCCDC)**

#### **Status of Goals for Cottonwood Meadows 2010-2011**

- Achieve and maintain a 95% monthly on time rent collection rate for Cottonwood Meadows Apartments by consistently enforcing the delinquency policy and reviewing the Tenant Accounts Receivable (TAR) report on the 15<sup>th</sup> and the last day of the month.
  - Cottonwood Meadows staff has been consistently enforcing the delinquency policy and therefore we have achieved to maintain a 95 % monthly on time rent collection.

- Minimize outstanding balances in Accounts Receivables. Continue to review the Tenant Accounts Receivable (TAR) report on the 15<sup>th</sup> and the last day of the month and enforce repayment agreements.
  - Staff has enforced repayments agreements and quarterly presents a write off list to be approved by the BOC. By doing these things it has helped minimizing outstanding balances in accounts receivables.
- Monitor and control expenditures for Cottonwood Meadows. Require that the Housing Specialists/ Property Managers ensure that all items are charged to the correct General ledger line item and not over spent. Review and discuss budget with Housing Specialists/ Property Managers quarterly.
  - The Housing Specialist has been diligent on controlling expenditures. Therefore we have kept a positive cash flow at Cottonwood Meadows.
- Analyze current processes and implement effective workflows for staff. Adapt procedures to streamline and improve the Cottonwood Meadows program to increase efficiency and deliver excellent customer service.
  - New procedures were implemented and it has increased efficiency within the Real Estate Services Department. This has helped us deliver better service to our tenants.
- Develop and implement a new application for Cottonwood Meadows. Review and revise current application to meet HUD regulation and state and local laws. This will allow us to better serve our community.
  - A new application has been developed and implemented for Cottonwood Meadows to better serve our applicants.
- Reduce unit turnaround time and lease up days. Maintenance staff will receive additional training which will assist in improving efficiency. Management will advertise annually and promote tenancy in order to maintain a current listing of prospective tenants.
  - Cottonwood has contracted a cleaning service to assist with the unit turnaround. Management has been advertising annually.
- Update current forms and procedures. This would include a complete review of the Agency's forms, updating as appropriate and creating written procedures for new staff.
  - The Real Estate Services Department has update current forms and procedures to be better serve our applicants and tenants.

#### **Goals for Cottonwood Meadows 2011-2012**

- Achieve and maintain a 95% monthly on time rent collection rate for Cottonwood Meadows Apartments by consistently enforcing the delinquency policy and reviewing the Tenant Accounts Receivable (TAR) report on the 15<sup>th</sup> and the last day of the month.
- Monitor and control expenditures for Cottonwood Meadows. Require that the Housing Specialists/ Property Managers ensure that all items are charged to the correct General ledger

line item and not over spent. Review and discuss budget with Housing Specialists/ Property Managers quarterly

- Develop and implement Quarterly residents meetings for Residents at Cottonwood Meadows to improve communication within staff and residents.
- Hire an on-site Property Manager at Cottonwood to manage the property.

## **Fund 600 - Davis Solar Housing**

### **Goals for Davis Solar Housing for 2010-2011**

- Achieve and maintain a 99% monthly on time submission. Submit annual re-certification, interim and all tenant and unit changes to United States Department of Agriculture (USDA) by the 10th of the following month of effective.
- Achieve and maintain 99% or above monthly on time rent collection rate for Davis Solar Housing by consistently enforcing the delinquency policy.
- Minimize outstanding balances in Accounts Receivables. Continue to review the Tenant Accounts Receivable (TAR) report on the 15th and the last day of the month and enforce repayment agreements.
- Continue to improve current process on submitting outstanding accounts to Collection Agency; Rash Curtis and Associates. Provide additional training on Collection Agency's new submittal system.
- Create and implement a draft lease for USDA/Davis Solar Housing. Create draft of lease to improve quality of information and separate from LIPH. Review draft with legal counsel to assure all state, local and federal laws and USDA regulations are adhered to. In process
- Update current forms and rent procedures. Translate and revise letters, information and documents. This would include a complete review of the Agency's forms, updating as appropriate and creating written procedures for new staff.
- Create and adapt current Management Plan for Davis Solar Housing. Create draft of Management Plan. Review draft with legal counsel to assure all state, local and federal laws and USDA regulations are adhered to. Submit draft to USDA for approval.
- Analyze current processes and implement effective workflows for staff. Adapt procedures to streamline and improve USDA/Davis Solar Housing program to increase efficiency and deliver excellent customer service.

- Review and streamline current procedures for applicant waiting lists and screening processes. Update current procedures to reduce paperwork (go green), provide excellent customer service and improve efficiency. Improve screening process for all potential tenants to assure all state, local and federal laws are adhered to and apply fair housing regulations.
- Develop and implement Quarterly Orientation for all new tenants. Adapt policy and procedure to have new tenants attend a mandatory orientation where housekeeping, rent collection and all pertinent tenant responsibilities are reviewed in detail.
- Reduce unit turnaround time. Maintenance staff will receive additional training which will assist in improving efficiency. Housing Specialist will conduct annual housekeeping inspections in order to ensure that maintenance and health and safety concerns are addressed promptly. Tenant Orientation will assist Davis Solar Housing program in assuring tenants maintain the unit and at move out are aware of how to properly return a unit.
- Monitor and control expenditures to the Davis Solar Housing budget. Continue to require that all assigned Housing Specialists ensure that all items are charged to the correct general ledger line item and not over spent. Review and discuss budget with Housing Specialists on a quarterly basis.
- Continue with ongoing training for Housing Staff pertaining to USDA Solar Housing. Housing staff will attend and successfully complete training regarding USDA Solar Housing policies and procedures.

### **Special Agency Accomplishments**

- Received HUD San Francisco award as Public Housing Authority of the Year for 2010 - 2011.
- Received HUD award as a National High Performer for the Voucher program for 2010 – 2011.
- Staff received several certifications in program management and emergency operations in 2010 -2011.

Attachments: Resolution  
Individual Program Budget Details

**PHA Board Resolution**  
Approving Operating Budget

**U.S. Department of Housing  
and Urban Development**  
Office of Public and Indian Housing -  
Real Estate Assessment Center (PIH-REAC)

OMB No. 2577-0026  
(exp.12/31/2012)

Public reporting burden for this collection of information is estimated to average 10 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 agency may not collect this information, and you are not required to complete this form, unless it displays a currently valid OMB control number.

This information is required by Section 6(c)(4) of the U.S. Housing Act of 1937. The information is the operating budget for the low-income public housing program and provides a summary of the proposed/budgeted receipts and expenditures, approval of budgeted receipts and expenditures, and justification of certain specified amounts. HUD reviews the information to determine if the operating plan adopted by the public housing agency (PHA) and the amounts are reasonable, and that the PHA is in compliance with procedures prescribed by HUD. Responses are required to obtain benefits. This information does not lend itself to confidentiality.

PHA Name: Housing Authority of the County of Yolo

PHA Code: CA-044

PHA Fiscal Year Beginning: July 1, 2011

Board Resolution Number: **11-07**

Acting on behalf of the Board of Commissioners of the above-named PHA as its Chairperson, I make the following certifications and agreement to the Department of Housing and Urban Development (HUD) regarding the Board's approval of (check one or more as applicable):

- |   | <u>DATE</u>     |
|---|-----------------|
| <input checked="" type="checkbox"/> Operating Budget approved by Board resolution on:     | 06/09/2011      |
| <input checked="" type="checkbox"/> Operating Budget submitted to HUD, if applicable, on: | <b>6/9/2011</b> |
| <input type="checkbox"/> Operating Budget revision approved by Board resolution on:       |                 |
| <input type="checkbox"/> Operating Budget revision submitted to HUD, if applicable, on:   |                 |

I certify on behalf of the above-named PHA that:

1. All statutory and regulatory requirements have been met;
2. The PHA has sufficient operating reserves to meet the working capital needs of its developments;
3. Proposed budget expenditure are necessary in the efficient and economical operation of the housing for the purpose of serving low-income residents;
4. The budget indicates a source of funds adequate to cover all proposed expenditures;
5. The PHA will comply with the wage rate requirement under 24 CFR 968.110(c) and (f); and
6. The PHA will comply with the requirements for access to records and audits under 24 CFR 968.110(i).

I hereby certify that all the information stated within, as well as any information provided in the accompaniment herewith, if applicable, is true and accurate.

**Warning:** HUD will prosecute false claims and statements. Conviction may result in criminal and/or civil penalties. (18 U.S.C. 1001, 1010, 1012.31, U.S.C. 3729 and 3802)

Print Board Chairperson's Name: <b>Duane Chamberlain, Vice-Chair</b>	Signature: 	Date: 06/09/2011
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YOLO COUNTY HOUSING  
110 - WEST SACRAMENTO  
FY 2012

<i>ACCOUNT</i>	<i>2012 - PROPOSED</i>	<i>2010 - ACTUAL</i>	<i>2011 - YTD 3/31/11</i>
Capital Fund 1406 Transfer in	-	341,842	605,931
Capital Fund 1408 Transfer in	112,364	-	-
Dwelling Rent 44-28 Las Casitas	282,686	284,005	232,117
Dwelling Rent	119,150	125,340	87,977
Dwelling Rent	68,598	64,023	49,850
Retro Rent	2,311	-	1,665
Maintenance Charges to AMPS	7,000	4,900	4,867
Interest Income General Fund	500	796	376
Gain/Loss Sale of Fixed Assets	-	667	-
Other Income	2,950	1,305	24,429
Other Income- 44-28 Las Casitas	3,053	5,537	2,358
Other Income- 44-15 RSM #1	915	3,114	695
Other Income- 44-17 RSM #2	606	373	458
Reserves Required	50,175		
Potential Additional Op Sub	134,500		
HUD Operating Subsidy	135,294	380,554	288,802
<b>Revenue Total</b>	<b>920,102</b>	<b>1,212,456</b>	<b>1,299,525</b>
Administrative Salaries	68,746	53,949	46,814
Admin. Comp. Abs.	-	8,741	-
Admin. P/R Taxes--SUI	643	637	569
Admin. Workers Comp	1,014	543	638
Admin. P/R Taxes- Social Security/Medicare	5,139	4,337	3,379
Admin. Retirement	9,429	6,955	6,278
Legal Fees	1,000	677	-
Training	300	957	16
Travel	1,000	1,603	880
Contract Services Plan Updates	2,850	3,271	-
Professional Services	1,700	8,778	2,773
Auditing	6,750	9,467	6,763
147 Rent Allocation	4,042	-	3,031
Office Equipment	-	706	-
Printing	-	192	200
Dues and Subscriptions	500	419	217
Advertising	500	4,330	433
Criminal Background Checks	1,000	908	964
Fair Housing Services	1,500	1,667	1,250
Office Supplies	1,500	2,535	1,271
Postage	2,400	1,383	2,800
Computer Services	8,000	3,883	3,778
Office Machines/Leases	8,000	1,797	6,513
Telephone	8,600	8,762	6,653
Tenant Service Salaries	19,111	18,758	14,133
Tenant Svc. Workers Comp	266	201	146
Tenant Svc. P/R Taxes--SUI	521	528	426
Tenant Svc. P/R Taxes - Social Security/Medicar	1,442	1,467	1,048
Tenant Svc. Retirement	1,161	921	1,065
Tenant Services Materials	1,000	3,013	688

YOLO COUNTY HOUSING  
110 - WEST SACRAMENTO  
FY 2012

<i>ACCOUNT</i>	<i>2012 - PROPOSED</i>	<i>2010 - ACTUAL</i>	<i>2011 - YTD 3/31/11</i>
Tenant Liaison	3,600	-	465
Water 44-15 RSM #1	8,000	11,090	5,858
Water - 44-28 Las Casitas	18,000	20,785	15,390
Electricity- 44-17 RSM #2	6,000	3,361	4,508
Electricity- 44-28 Las Casitas	17,000	26,397	13,693
Electricity- 44-15 RSM #1	19,000	16,145	14,431
Gas - Vacant Units	200	5	21
Gas- 44-17 RSM #2	1,000	414	595
Gas 44-28 Las Casitas	1,500	4,557	836
Gas- 44-15 RSM #1	6,100	4,203	4,236
Sewerage- 44-17 RSM #2	5,500	4,812	4,006
Sewerage-44-15 RSM #1	9,000	8,530	6,508
Sewerage-44-28 Las Casitas	18,000	16,623	12,681
AMP Bookkeeping Fee	12,135	12,360	9,233
Asset Management Fee	16,680	16,680	12,350
AMP Management Fee	87,742	85,712	66,757
Maintenance Salaries	73,438	61,148	46,561
Maintenance P/R Taxes--SUI	582	434	523
Maintenance P/R Taxes- Social Security/Medical	5,486	4,822	3,469
Maintenance Retirement	9,059	5,710	3,880
Maintenance Workers Comp	6,919	5,485	4,593
Automotive Supplies	300	95	3
Chemical Supplies	1,600	1,267	937
Painting Supplies	1,500	1,952	993
Electrical Supplies	5,000	4,146	3,149
Plumbing Supplies	5,000	3,448	3,261
Gas / Oil	4,500	4,074	3,601
Lumber and Hardware	8,000	4,965	6,009
Dwelling Equipment/Supplies	10,000	25,302	8,215
Maintenance Equip/Supplies	7,500	1,961	28,220
Stoves/Parts	250	1,941	112
Refrigerators/Parts	250	33,530	92
Fire Protection/Testing/Monitor	8,000	9,381	4,414
Uniform Service	600	27	61
Plumbing Repair/Contract	2,000	1,917	242
Minor Equipment Repairs	500	2,190	1,567
Electrical Repair/Contract	3,000	3,088	2,111
Building Repairs	16,000	1,171	2,503
Major Equip Repair / Maint	2,500	7,420	2,726
Automotive Repairs	3,500	3,148	3,194
Grounds Maintenance	-	2,093	5,764
Chemical Treatment/Contract	10,000	9,364	7,140
Painting/Decorating/Contract	14,000	16,928	8,961
Garbage Removal	34,000	35,438	26,087
Trash/Yolo County Landfill	1,750	1,430	655
Landscape Maintenance Contract	25,000	30,006	19,293
Las Casitas Groundskeeping	100	-	-
Tree Trimming	4,000	5,450	3,725
Maintenance Charges from AMPS	74,300	52,085	35,610

YOLO COUNTY HOUSING  
110 - WEST SACRAMENTO  
FY 2012

<b>ACCOUNT</b>	<b>2012 - PROPOSED</b>	<b>2010 - ACTUAL</b>	<b>2011 - YTD 3/31/11</b>
Protective Services	2,300	1,158	2,263
ERMA Insurance	-	2,264	108
Auto Insurance	1,068	1,953	927
General Liability Insurance	3,432	2,427	2,602
Property Insurance	14,537	13,418	11,637
Flood Insurance	27,500	25,556	21,232
PILOT	41,500	38,103	30,600
Flood Control Assessment	5,550	5,539	5,874
Tenant Service Benefits	3,132	3,148	1,435
Retired Benefits	5,790	3,182	2,236
Maintenance Benefits	13,224	1,294	4,675
Admin Benefits	24,864	14,855	14,013
OPEB Expense	22,250	22,250	22,250
Collection Losses	3,000	4,265	-
OES JPA	1,500	-	-
Extra Ordinary Maintenance	-	2,396	-
Mats	750	-	-
In House Computer Service	23,500	-	-
<b>Expense Total</b>	<b>920,102</b>	<b>866,282</b>	<b>641,814</b>
<b>110 - West Sacramento Total</b>	<b>-</b>	<b>346,174</b>	<b>657,711</b>

*Depreciation excluded for budgeting purposes*

YOLO COUNTY HOUSING  
120 - WOODLAND  
FY 2012

<i>ACCOUNT</i>	<i>2012 - PROPOSED</i>	<i>2010 - ACTUAL</i>	<i>2011 - YTD 3/31/11</i>
Capital Fund 1406 Transfer in	112,364	294,618	356,750
Capital Fund 1408 Transfer in	121,250	-	-
Dwelling Rent 44-07 Donnelly	288,570	262,838	219,742
Dwelling Rent 44-01 Yolano	210,000	210,354	161,110
Dwelling Rent 44-06 Yolito	33,034	34,180	25,546
Dwelling Rent 44-05 Knights Landing	29,998	35,955	24,847
CDBG Playground	54,400	-	-
Retro Rent-4407-Donnelly	-	-	100
Retro Rent-4406-Yolito	1,800	-	-
Retro Rent-44-01 Yolano	-	747	102
Maintenance Charges to AMPS	16,000	8,100	10,892
Interest Income General Fund	500	220	335
Gain/Loss Sale of Fixed Assets	-	667	-
Other Income	8,010	8,025	28,273
Other Income - 44-01 Yolano	7,296	6,639	5,837
Other Income- 44-07 Donnelly	5,977	5,694	3,483
Other Income - 44-05 Ridgecut	1,482	1,739	351
Other Income - 44-06 Yolito	598	906	62
HUD Operating Subsidy	132,282	305,645	188,657
<b>Revenue Total</b>	<b>1,023,561</b>	<b>1,176,327</b>	<b>1,026,086</b>
Administrative Salaries	72,579	49,910	50,844
Admin. Comp. Abs.	-	12,703	-
Admin. Workers Comp	1,079	537	605
Admin. P/R Taxes- -SUI	812	560	1,035
Admin. P/R Taxes- Social Security/Medicare	5,424	4,092	3,715
Admin. Retirement	9,904	6,797	6,646
Admin Health	14,501	20,737	9,267
Legal Fees	6,500	6,272	3,203
Training	1,200	3,213	908
Travel	1,800	3,556	1,633
Contract Services Plan Updates	2,850	3,272	-
Professional Services	2,000	1,969	3,446
Auditing	6,750	9,467	6,763
147 Rent Allocation	38,844	-	29,133
Office Equipment	1,700	706	-
Taxes, Fees and Assessments	-	375	-
Personnel Cost (Temps)	-	-	59
Dues and Subscriptions	500	190	217
Printing	-	210	229
Advertising	500	4,130	240
Telephone	1,500	1,534	1,150
Fair Housing Services	1,667	1,667	1,250
Criminal Background Checks	1,500	1,278	1,382
Office Supplies	1,500	2,170	1,688
Postage	2,500	2,358	2,743
Computer Services	6,000	4,172	4,205
Office Machines/Leases	7,000	6,648	5,762

YOLO COUNTY HOUSING  
120 - WOODLAND  
FY 2012

<i>ACCOUNT</i>	<i>2012 - PROPOSED</i>	<i>2010 - ACTUAL</i>	<i>2011 - YTD 3/31/11</i>
OES JPA	1,500	-	-
Tenant Service Salaries	19,111	18,615	12,476
Tenant Svc. Workers Comp	266	250	159
Tenant Svc. P/R Taxes--SUI	521	509	553
Tenant Svc. Retirement	1,161	921	557
Tenant Svc. P/R Taxes- Social Security/Medicar	1,442	1,461	921
Tenant Services Materials	4,000	5,166	5,566
Tenant Liaison	1,800	150	1,365
Water - 44-05 Ridgecut	5,000	2,310	1,925
Water - 44-06 Yolito	7,500	5,200	5,000
Water-Donnelly	40,000	17,034	19,727
Water - 44-01 Yolano	40,000	38,401	24,177
Electricity-Office	1,100	781	676
Electricity- 44-06-Yolito	2,140	1,122	1,432
Electricity- 44-05 Ridgecut	2,200	2,180	1,487
Electricity- 44-07 Donnelly	13,500	13,161	8,727
Electricity- 44-01 Yolano	12,750	11,106	9,459
Gas at Office	500	11	131
Gas- 44-01 Yolano	250	182	163
Gas- 44-07 Donnelly	1,400	1,067	865
Sewerage - 44-07 Donnelly	19,650	-	-
Sewerage - 44-05 Ridgecut	2,600	2,310	1,925
Sewerage - 44-01 Yolano	16,300	16,521	13,495
Sewer Donnelly Circle	-	16,227	16,194
Bookkeeping Fee	13,270	13,530	10,110
Asset Management Fee	18,240	18,240	13,510
AMP Management Fee	95,948	93,826	73,102
Maintenance Salaries	79,483	55,361	50,613
Maintenance P/R Taxes--SUI	577	434	523
Maintenance P/R Taxes- Social Security/Medical	5,945	4,538	3,782
Maintenance Retirement	9,193	5,541	4,592
Maintenance Workers Comp	7,613	5,501	4,679
Automotive Supplies	-	-	37
Painting Supplies	800	657	149
Chemical Supplies	2,500	1,740	2,035
Dwelling Equipment/Supplies	3,000	21,766	2,444
Gas / Oil	3,500	3,719	2,727
Electrical Supplies	4,000	1,818	3,793
Plumbing Supplies	7,000	7,099	5,590
Lumber and Hardware	16,500	10,334	12,413
Maintenance Equip/Supplies	300	293	27,452
Stoves/Parts	250	4,845	80
Refrigerators/Parts	100	32	-
Fire Protection/Testing/Monitor	1,850	1,753	1,644
Uniform Service	600	40	129
Automotive Repairs	2,500	3,397	465
Building Repairs	1,000	3,504	580
Minor Equipment Repairs	700	428	663
Electrical Repair/Contract	1,500	3,819	1,133

YOLO COUNTY HOUSING  
120 - WOODLAND  
FY 2012

<b>ACCOUNT</b>	<b>2012 - PROPOSED</b>	<b>2010 - ACTUAL</b>	<b>2011 - YTD 3/31/11</b>
Plumbing Repair/Contract	2,000	4,748	1,717
Grounds Maintenance	6,000	639	4,307
Chemical Treatment/Contract	10,500	10,823	8,016
Painting/Decorating/Contract	16,000	19,811	14,663
Garbage Removal	49,500	51,219	41,238
Trash/Yolo County Landfill	4,000	4,103	3,573
Landscaping Maintenance Contract	28,000	30,421	23,268
Tree Trimming	11,000	8,945	7,540
Resident Watering Contracts	-	540	360
Maintenance Charges from AMPS	76,900	73,850	66,760
In-House Maintenance	14,125	-	-
Protective Services	1,000	504	672
ERMA Insurance	-	2,264	108
Auto Insurance	1,914	2,101	1,384
Flood Insurance	3,550	-	1,776
General Liability Insurance	3,870	2,383	2,917
Property Insurance	16,361	15,398	13,032
PILOT	50,700	46,602	38,025
Tenant Service Benefits	720	3,148	1,435
Retired Benefits	5,790	3,182	2,236
Maintenance Benefits	9,144	6,962	3,130
OPEB Expense	22,250	22,250	22,250
Collection Losses	7,500	7,597	-
Extraordinary Maintenance	-	2,698	2,556
<b>Expense Total</b>	<b>1,000,494</b>	<b>885,611</b>	<b>746,310</b>
<b>120 - Woodland Total</b>	<b>23,067</b>	<b>290,716</b>	<b>279,776</b>

*Depreciation excluded for budgeting purposes*

YOLO COUNTY HOUSING  
130 - WINTERS  
FY 2012

<i>ACCOUNT</i>	<i>2012 - PROPOSED</i>	<i>2010 - ACTUAL</i>	<i>2011 - YTD 3/31/11</i>
Capital fund 1408 Transfer in Operating	100,000	-	-
Capital Fund 1408 Transfer in	-	-	290,387
Capital Fund 1406 Transfer in	112,367	689,679	42,844
Rent El Rio Villa 3	225,600	248,040	168,080
Rent El Rio Villa 2	144,000	149,765	107,093
Rent El Rio Villa 1	110,400	146,102	84,067
Rent El Rio Villa 4	92,400	99,490	68,263
Rent Vista Montecito	73,000	78,879	55,455
Retro Rent	600	821	129
Maintenance Charges to AMPS	12,000	60,000	9,641
Interest Income General Fund	780	394	435
Gain/Loss Sale of Fixed Assets	-	667	-
Other Income	5,940	6,682	67,575
Other Income - 44-02 Villa #1	3,100	3,739	3,807
Other Income- 44-18 Villa #3	2,500	2,826	1,619
Other Income- 44-25 Villa #4	2,300	2,682	1,204
Other Income- 44-08 Villa #2	2,400	2,815	713
Other Income - 44-04 Montecito	840	2,117	635
HUD Operating Subsidy	93,528	187,737	160,444
<b>Required Reserves</b>	<b>30,135</b>		
<b>Revenue Total</b>	<b>1,011,890</b>	<b>1,682,433</b>	<b>1,062,390</b>
Administrative Salaries	65,935	55,813	50,065
Admin. Comp. Abs.	-	7,386	-
Admin. Wokers Comp	956	701	540
Admin. P/R Taxes- -SUI	646	564	874
Admin. P/R Taxes- Social Security/Medicare	4,934	4,245	3,610
Admin. Retirement	8,977	6,662	5,227
Legal Fees	7,000	7,526	5,945
Training	300	2,858	16
Travel	1,000	3,067	765
Contract Services Plan Updates	-	3,273	-
Professional Services	1,750	23,150	2,785
Auditing	6,750	9,467	6,763
147 Rent Allocation	4,042	-	3,031
Office Equipment	-	554	-
Taxes, Fees and Assessments	-	1,143	-
Personnel Cost (Temps)	-	-	120
Advertising	500	6,881	133
Printing	-	193	202
Dues and Subscriptions	500	230	278
Criminal Background Checks	1,850	1,633	987
Fair Housing Services	1,667	1,667	1,250
Postage	1,300	1,358	1,300
Office Machines/Leases	500	310	1,670
Office Supplies	2,500	2,322	1,703
Computer Services	8,000	3,455	3,472
Telephone	7,500	7,242	5,041

YOLO COUNTY HOUSING  
130 - WINTERS  
FY 2012

<i>ACCOUNT</i>	<i>2012 - PROPOSED</i>	<i>2010 - ACTUAL</i>	<i>2011 - YTD 3/31/11</i>
OES JPA	1,500	-	-
Tenant Service Salaries	19,111	8,735	10,538
Tenant Svc. Workers Comp	266	82	122
Tenant Svc. P/R Taxes - - SUI	521	87	433
Tenant Svc. Retirement	1,161	921	557
Tenant Svc. P/R Taxes- Social Security/Medicar	1,442	647	773
Tenant Services Materials	1,500	399	332
Tenant Liaison	1,800	150	1,365
Water - 44-04 Montecito	2,500	7,439	5,786
Water - 44-18 Villa #3	11,500	11,668	10,093
Water - 44-02 Villa #1	12,800	12,758	10,123
Electricity- 44-25 Villa #4	100	29	-
Electricity- 44-08 Villa #2	100	39	24
Electricity- 44-18 Villa #3	400	284	67
Electricity- 44-04 Montecito	3,500	3,606	2,503
Electricity- 44-02 Villa #1	25,000	25,656	22,199
Gas- 44-04 Montecito	200	193	-
Gas-Purtel Winters	100	34	-
Gas- 44-08 Villa #2	50	18	36
Gas- 44-18 Villa #3	200	82	40
Gas- 44-02 Villa #1	400	366	284
City of Winters Sewer Svc. and Main. MOU	130,584	-	-
Sewerage - 44-02 Villa #1	-	12,067	307
Sewerage- 44-08 Villa #2	-	10,093	307
Sewerage- 44-18 Villa #3	-	16,355	307
Sewerage-44-25 Villa #4	-	8,527	307
Sewerage - 44-04 Montecito	5,500	3,856	4,082
City of Winters Sewer Svc. and Main. MOU	-	99,269	97,935
Bookkeeping Fee	12,222	12,495	9,308
Asset Management Fee	16,800	16,800	12,450
AMP Management Fee	88,373	86,649	67,299
Maintenance Salaries	79,123	97,100	50,400
Maintenance P/R Taxes- - SUI	577	986	523
Maintenance P/R Taxes-Social Security/Medicar	5,918	7,393	3,768
Maintenance Retirement	9,139	9,661	4,578
Maintenance Workers Comp	7,574	9,874	5,457
Automotive Supplies	300	151	189
Painting Supplies	-	1,079	296
Chemical Supplies	1,000	1,538	681
Dwelling Equipment/Supplies	3,500	14,543	2,864
Electrical Supplies	5,000	3,632	4,333
Gas / Oil	6,000	5,168	4,537
Plumbing Supplies	9,000	7,452	7,639
Lumber and Hardware	14,000	11,860	11,123
Maintenance Equip/Supplies	500	2,373	27,700
Stoves/Parts	100	3,627	60
Fire Protection/Testing/Monitor	1,500	1,462	782
Uniform Service	600	864	8
Major Equipment Repairs	-	5,768	160

YOLO COUNTY HOUSING  
130 - WINTERS  
FY 2012

<b>ACCOUNT</b>	<b>2012 - PROPOSED</b>	<b>2010 - ACTUAL</b>	<b>2011 - YTD 3/31/11</b>
Minor Equipment Repairs	500	521	176
Automotive Repairs	1,000	1,200	512
Electrical Repair/Contract	1,000	380	638
Mat Service	750	1,627	1,130
Plumbing Repair/Contract	1,500	2,123	1,238
Grounds Maintenance	1,200	800	2,350
Building Repairs	-	21,339	3,441
Chemical Treatment/Contract	9,500	9,631	6,784
Painting/Decorating/Contract	20,000	22,504	11,953
Garbage Removal	22,500	22,729	17,487
Trash/Yolo County Landfill	3,000	3,530	2,865
Landscaping Maintenance Contract	33,000	32,859	24,452
Tree Trimming	7,000	13,994	6,440
Resident Watering Contracts	-	540	360
Maintenance Charges from AMPS	83,500	77,980	84,865
Protective Services	2,500	672	2,231
ERMA Insurance	-	2,637	90
Auto Insurance	1,914	2,034	1,656
General Liability Insurance	3,550	1,452	2,692
Property Insurance	14,942	14,064	11,943
PILOT	68,200	61,960	51,300
Tenant Services Benefits	720	3,148	1,435
Maintenance Benefits	9,144	12,683	2,900
Retired Benefits	15,120	9,122	6,179
Administrative Benefits	25,032	20,194	16,249
OPEB Expense	63,000	63,000	63,000
Collection Losses	1,000	-	366
In House Computer Service	14,250	-	-
<b>Expense Total</b>	<b>1,011,890</b>	<b>1,342,909</b>	<b>803,179</b>
<b>130 - Winters Total</b>	<b>-</b>	<b>339,524</b>	<b>259,211</b>

*Depreciation excluded for budgeting purposes*

YOLO COUNTY HOUSING  
147 - ADMIN BUILDING  
FY 2012

<i>ACCOUNT</i>	<i>2012 - PROPOSED</i>	<i>2010 - ACTUAL</i>	<i>2011 - YTD 3/31/11</i>
Rent Income Commercial	31,000	-	20,000
Space Rental Income	128,718	-	96,539
Capital Fund Debt Service Revenue	217,898	-	117,907
<b>Revenue Total</b>	<b>377,616</b>	<b>-</b>	<b>234,446</b>
Taxes, Fees & Assessments	5,500	-	7,111
Water-West Main	1,300	-	1,586
Electricity- West Main	21,000	-	15,411
Gas- West Main	2,500	-	1,663
Sewerage- West Main	500	-	306
Building Maintenance	82,500	-	3,106
Mat Service	1,900	-	1,470
Landscape Maintenance	3,000	-	2,105
Maintenance Charges from AMPS	13,500	-	5,165
Protective Services	12,300	-	7,477
Property Insurance	2,178	-	1,719
Debt Service-Loan #3 \$480,000 Loan	50,000	-	53,602
Equipment Lease	850	-	-
Debt Service-Loan #1 \$2,240,000 Loan	167,896	-	53,630
<b>Expense Total</b>	<b>364,924</b>	<b>-</b>	<b>154,351</b>
<b>147 - Building Total</b>	<b>12,692</b>	<b>-</b>	<b>80,094</b>

*Depreciation excluded for budgeting purposes*

YOLO COUNTY HOUSING  
200 - HOUSING CHOICE VOUCHERS  
FY 2012

<i>ACCOUNT</i>	<i>2012 - PROPOSED</i>	<i>2010 - ACTUAL</i>	<i>2011 - YTD 3/31/11</i>
Admin Fees Earned	1,100,859	1,102,473	793,123
Interest Income-Admin Reserve	1,000	770	1,153
Interest Income-FSS Escrow	-	173	-
Gain/Loss Sale of Fixed Assets	-	400	-
Fee Income	14,250	18,514	45,275
Fraud Income	4,000	904	3,600
Port-In Admin Fees	2,500	12,345	60
<b>Revenue Total</b>	<b>1,122,609</b>	<b>1,135,578</b>	<b>843,211</b>
FSS Coordinator	16,221	17,929	12,715
Administrative Salaries Vouchers	298,129	235,422	189,759
FSS Workers Comp	161	164	137
FSS P/R Taxes - SUI	174	174	347
FSS P/R Taxes - Social Security/Medicare	1,200	1,294	856
FSS Retirement	2,322	1,841	1,115
Admin. Comp. Abs.	-	10,346	-
Admin. Workers Comp	4,561	2,240	2,268
Admin. P/R Taxes- -SUI	2,975	2,370	2,477
Admin. P/R Taxes- Social Security/Medicare	22,290	17,157	13,683
Admin. Retirement	40,686	24,613	21,106
Training	5,000	1,917	7,811
Travel	3,000	2,571	4,602
Contract Service Plan Updates	2,500	4,922	1,075
Professional Services	-	169	8,802
Auditing	16,817	23,544	16,817
147 Rent Allocation	33,640	-	25,230
Personnel Studies / Costs	-	320	-
Computer Equipment	8,800	-	-
Meeting Supplies/Expense	300	-	-
Other Misc. Costs	20	2,870	66
Membership Dues and Subscriptions	3,000	1,733	667
Telephone	1,200	1,241	756
Advertising	2,500	-	2,399
Printing	2,500	2,072	2,498
Fair Housing Services	5,000	5,000	3,750
Admin Fees Port-Outs	17,200	6,522	6,661
Office Supplies	9,000	8,923	7,086
Office Equipment Lease/Rental	11,000	9,574	8,080
Criminal Background Checks	10,000	3,141	9,620
Postage	15,000	19,645	16,237
Inspections	25,000	24,695	17,626
Computer Software Chgs. Vouchers	8,995	7,497	22,389
OES JPA	1,500	-	-
Contract Services	2,500	30,331	1,200
HCV Rent	-	60,000	-
HCV Bookkeeping Fee	134,325	115,140	87,113
HCV Management Fee	214,920	223,932	160,406
Maintenance Supplies	-	25	-

YOLO COUNTY HOUSING  
200 - HOUSING CHOICE VOUCHERS  
FY 2012

<i>ACCOUNT</i>	<i>2012 - PROPOSED</i>	<i>2010 - ACTUAL</i>	<i>2011 - YTD 3/31/11</i>
Gas / Oil	1,000	943	530
Maintenance Contracts	-	28	-
Vehical Repair & Maintenance	500	3,455	-
Maintenance Charges from AMPS	1,000	100	450
In House Computer Service	8,125	-	-
ERMA Insurance	-	3,745	189
Auto Insurance	1,016	1,682	668
General Liability Insurance	3,583	3,159	2,610
FSS Coordinator Health Benefits	1,440	6,282	2,859
Retired Benefits	9,800		3,787
OPEB Expense	38,500	35,350	38,500
Health Benefits	106,346	70,423	66,728
HAP Expense Port - In HAPS	-	-	1,765
<b>Expense Total</b>	<b>1,093,745</b>	<b>994,497</b>	<b>773,437</b>
 <b>200 - Housing Choice Vouchers</b>	 <b>28,864</b>	 <b>141,081</b>	 <b>69,774</b>

*Depreciation excluded for budgeting purposes*

YOLO COUNTY HOUSING  
201 - HAP  
FY 2012

<i>ACCOUNT</i>	<i>2012 - PROPOSED</i>	<i>2010 - ACTUAL</i>	<i>2011 - YTD 3/31/11</i>
HAP Reserve Interest Income	2,500	3,681	3,103
HAP Fraud Income (50%)	4,000	904	3,600
HAP Contributions Received from HUD	10,865,500	9,206,926	7,169,984
<b>Revenue Total</b>	<b>10,872,000</b>	<b>9,211,511</b>	<b>7,176,688</b>
HAP FSS Escrow Payments	-	4,486	1,547
HAP Utilities	-	209,517	15,612
HAP Payments Outgoing Ports	-	101,544	112,501
HAP Payments	10,872,000	8,613,340	6,796,840
<b>Expense Total</b>	<b>10,872,000</b>	<b>8,928,887</b>	<b>6,926,500</b>
<b>201- HAP Total</b>	<b>-</b>	<b>282,624</b>	<b>250,187</b>

YOLO COUNTY HOUSING  
310 - COCC  
FY 2012

<i>ACCOUNT</i>	<i>2012 - PROPOSED</i>	<i>2010 - ACTUAL</i>	<i>2011 - YTD 3/31/11</i>
Lease Income	-	30,240	-
LIPH Management Fees	272,803	266,187	207,159
HCV Program Management Fees	214,920	223,932	160,406
HCV Program Bookkeeping Fees	134,325	115,140	87,113
LIPH Asset Management Fees	51,720	51,720	38,310
Capital Fund Transfer Line 1408	148,933	825,149	29,838
LIPH Bookkeeping Fees	37,626	38,385	28,650
Cttwd Mgmt Fees & Salary Reimbursement	19,320	19,320	14,490
ADMH Management Fees	8,100	4,050	6,500
Pacifico Management Fee	17,778		
HCV Program Rent for Office Space	-	60,000	-
Capital Fund 1410 Admin Costs Contribution	-	16,233	-
Davis RD-880 Mgmnt Fund	30,000	-	-
In House Computer Service	65,000	-	-
Maintenance Charges to AMPS	293,500	160,565	201,255
Madison Migrant Center Management Fees	58,702	58,928	44,028
Dixon Migrant Center Management Fees	49,775	55,309	37,332
Davis Migrant Center Management Fees	41,332	41,898	30,996
Davis Solar Management Fee	4,700	572	2,250
Eleanor Roosevelt Developer Fee	-	50,000	-
Davis Rehab Grant (OMS-880) Admin Fee	-	-	-
City of Davis Grant-Davis Solar (610)mgmt fees	-	4,235	-
Interest Income	3,000	4,569	2,481
Bank Interest from Migrant Care Reserve	-	329	149
Other income	2,500	58,886	527,187
Donation Income	4,800	2,400	3,508
Soccer League Receipts	-	349	2,325
Discounts Taken	-	36	-
<b>Revenue Total</b>	<b>1,458,835</b>	<b>2,088,432</b>	<b>1,423,975</b>
Administrative Salaries	703,997	532,115	483,061
Admin. Comp. Abs.	-	70,672	-
Admin. P/R Taxes- -SUI	3,865	3,704	4,346
Admin. Workers Comp	10,528	5,218	4,346
Admin. P/R Taxes- Social Security/Medicare	53,504	41,236	32,861
Admin. Retirement	94,667	53,984	44,804
Litigations	-	2,140	-
Legal Fees	50,000	43,356	38,395
Training	4,000	4,790	2,943
Travel	10,000	18,342	7,206
Accounting Services	-	1,808	-
Consulting Services	-	14,312	-
CONTRACT SERVICES-PLAN UPDATES	-	350	-
Contract Service - GASB 45 Study	-	5,000	-
Contract Service - Fairness Opinion	-	1,400	-
Professional Services	250	4,769	3,753
Contract Service - Clerk of the Board	10,000	5,889	6,003
Auditing	8,500	10,256	11,181

YOLO COUNTY HOUSING  
310 - COCC  
FY 2012

<i>ACCOUNT</i>	<i>2012 - PROPOSED</i>	<i>2010 - ACTUAL</i>	<i>2011 - YTD 3/31/11</i>
147 Rent Allocation	48,151	-	36,113
Office Machines/Leases	7,000	-	-
Office Supplies	5,000	15,693	715
Admin Contract Services-Capital Fund	-	1,498	-
TANA Project Expense	-	52	8
Office Equipment	-	12,868	73
Computer Services	500	3,439	333
Advertising	500	7,676	638
Meeting Expense	1,000	10,934	1,699
Board Stipends	3,300	1,700	1,750
Printing	2,500	1,478	1,951
Postage	2,000	2,174	1,986
Soccer League Expenses	-	666	2,308
Dues & Subscriptions	6,000	4,084	2,434
P/R Processing Fee	3,750	3,287	2,898
Office Machines/Leases	10,000	8,293	2,928
Taxes, Fees and Assessments	-	3,501	4,405
Computer Support-Tenmast	7,500	5,620	6,402
Telephone	18,000	16,312	14,711
Water - West Main	-	1,338	14
Electricity- West Main	-	21,146	-
Gas- West Main	-	2,008	-
Sewerage - West Main	-	417	-
Maintenance Salaries	114,594	68,496	80,768
Maintenance P/R Taxes- -SUI	1,302	1,150	1,302
Maintenance P/R Taxes- Social Security/Medical	8,476	5,220	5,860
Maintenance Workers Comp	12,536	10,784	11,068
Maintenance Retirement	16,369	14,573	13,364
Maintenance Contracts	-	4,177	-
Maintenance Supplies	-	2,020	720
Gas & Oil Vehicles/Repairs Fleet Vehicles	5,000	2,749	10,555
Uniforms	1,800	2,707	395
Trash Truck- Insurance/Fuel/Repairs	-	6,500	7,192
Landscape Maintenance	-	2,960	210
Maintenance Charges from AMPS	-	4,525	100
Protective Services	-	1,315	-
Taxes/Fees/Assessments	1,000	-	-
General Liability Insurance	-	411	-
Property Insurance	-	3,385	-
ERMA Insurance	2,864	5,088	189
Auto Insurance	-	2,651	2,475
Retired Admin Benefits	15,000	23,746	7,574
Maintenance Benefits	31,824	28,701	22,807
Admin Benefits	98,759	71,968	68,900
OPEB Expense	82,000	82,000	82,000
Bank Fees	-	3,019	46
Migrant Refunds	-	2,780	70

YOLO COUNTY HOUSING  
310 - COCC  
FY 2012

<b>ACCOUNT</b>	<b>2012 - PROPOSED</b>	<b>2010 - ACTUAL</b>	<b>2011 - YTD 3/31/11</b>
Debt Service-Loan #1 \$2,240,000 Loan	-	115,949	-
Debt Service-Loan #2 \$180,000 Loan	-	1,512	-
Debt Service-Loan #3 \$480,000 Loan	-	6,036	-
Manual Payroll Checks	-	6	-
<b>Expense Total</b>	<b>1,456,036</b>	<b>1,417,955</b>	<b>1,035,858</b>
<b>310 - COCC Total</b>	<b>2,798</b>	<b>670,477</b>	<b>388,117</b>

*Depreciation excluded for budgeting purposes*

YOLO COUNTY HOUSING  
320 - ADMH  
FY 2012

<i>ACCOUNT</i>	<i>2012 - PROPOSED</i>	<i>2010 - ACTUAL</i>	<i>2011 - YTD 3/31/11</i>
Other government revenues	37,900	14,281	21,676
<b>Revenue Total</b>	<b>37,900</b>	<b>14,281</b>	<b>21,676</b>
Administrative Salaries Trinity	4,050	-	-
Administrative Salaries Meadowlark	4,050	4,050	-
Background Check Meadowlark	350	44	-
Background Check-Trinity	350	-	87
Property Taxes, Assessments and Fees Meadow	1,100	582	2,235
Water & Sewer Meadowlark	800	727	373
Water/Sewer expense Trinity	800	809	438
Electric Expense-Trinity	2,500	467	845
Electric Service Meadowlark	2,500	191	1,387
Gas Expense Trinity	1,500	296	345
Gas (Heating) Meadowlark	1,500	311	559
Sewer - Trinity	-	-	176
Sewer - Meadowlark	-	-	182
Materials Trinity	1,200	1,930	-
Materials Meadowlark	1,200	350	-
Maintenance repairs Trinity	-	258	-
Maintenance Repairs Meadowlark	-	345	23
Grounds Maintenance Meadowlark	1,500	90	-
Chemical Treatment	1,500	-	-
Chemical Treatment Meadowlark	500	-	-
Garbage and Trash Removal Meadowlark	500	65	170
Garbage and Trash Removal Trinity	250	301	260
Grounds Maintenance Trinity	250	1,465	1,099
Maintenance Charges from AMPS - Trinity	3,000	100	-
Maintenance Charges From AMPs - Meadowlark	3,000	400	600
General Liability Insurance - Meadowlark	-	18	-
General Liability Insurance - Trinity	-	18	-
Property Insurance Trinity	750	201	198
Property Insurance Meadowlark	750	201	198
Extraordinary Maintenance Trinity	2,000	-	-
Extraordinary Maintenance Meadowlark	2,000	160	-
<b>Expense Total</b>	<b>37,900</b>	<b>13,378</b>	<b>9,176</b>
 <b>320 - ADMH Total</b>	 <b>-</b>	 <b>903</b>	 <b>12,500</b>

*Depreciation excluded for budgeting purposes*

YOLO COUNTY HOUSING  
400 - COTTONWOOD  
FY 2012

<i>ACCOUNT</i>	<i>2012 - PROPOSED</i>	<i>2010 - ACTUAL</i>	<i>2011 - YTD 3/31/11</i>
State Annuity	-	-	-
Dwelling Rent-Market Rate Units	215,376	235,665	157,590
Dwelling Rent-RHCP Units	59,400	49,713	30,851
Interest Income	900	1,235	537
Interest on Replacement Reserve	-	-	67
Vending Income	2,500	2,124	2,082
Other Income Tenant Cottonwood	1,000	1,527	845
Other Program Charges-RHCP Units	550	2,016	207
Other income	-	470	-
<b>Revenue Total</b>	<b>279,726</b>	<b>298,318</b>	<b>192,178</b>
Administration Salaries	23,462	6,332	3,856
Admin. Comp. Abs.	-	743	-
Admin. P/R Taxes- -SUI	469	48	33
Admin. Wokers Comp	355	57	45
Admin. P/R Taxes- Social Security/Medicare	1,795	696	280
Admin. Retirement	2,764	643	493
Admin Health	4,314	1,852	934
Legal Fees	1,300	-	1,330
Training	500	23	-
Travel	200	-	-
Contract Services	-	739	-
Auditing	2,900	3,798	2,713
Advertising	1,000	667	-
Membership Dues and Subscriptions	60	59	-
Office Equipment	100	-	-
On Site manager	-	1,402	-
Office Equipment Lease/Rental	-	111	-
Postage	200	150	115
Background Checks	400	-	160
Telephone	750	787	644
Office Supplies	1,000	132	666
Computer Services	1,500	943	1,068
Renting Expense	-	-	1,112
Management Fee to YCH	19,500	19,320	14,490
Taxes, Assessments & Fees	16,050	15,965	15,798
Tenant Services Materials	-	-	50
Tenant Liaison	1,800	1,800	1,100
Water Cottonwood	17,500	12,134	12,918
Electricity - Cottonwood	6,500	4,211	4,078
Gas Cottonwood	1,500	892	957
Sewerage - Cottonwood	14,500	14,094	10,571
Maintenance Supplies	4,500	6,627	2,073
Building Repairs	-	-	230
Grounds Contracts	5,000	2,750	3,022
Maintenance Contracts	16,000	11,314	5,675
Garbage and Trash Removal	7,200	9,374	7,235
Painting and Decorating Contracts	11,500	5,082	10,628

YOLO COUNTY HOUSING  
400 - COTTONWOOD  
FY 2012

<i>ACCOUNT</i>	<i>2012 - PROPOSED</i>	<i>2010 - ACTUAL</i>	<i>2011 - YTD 3/31/11</i>
Maintenance Charges from AMPS	8,000	7,050	6,605
Protective Services	2,000	875	1,099
Director's Risk Insurance	1,384	1,802	1,035
Insurance-Flood	2,250	2,262	1,728
Property Insurance	5,000	7,166	4,455
General Liability Insurance	4,207	6,688	4,499
Bank Fees & Charges	-	1,377	-
Collection Loss	400	-	-
Extraordinary Maintenance	-	1,142	-
Prin & Interest on Note Payable FNB	83,695	98,544	62,700
<b>Expense Total</b>	<b>271,555</b>	<b>284,013</b>	<b>184,396</b>
 <b>400 - Cottonwood Total</b>	 <b>8,171</b>	 <b>14,305</b>	 <b>7,782</b>

*Depreciation excluded for budgeting purposes*

YOLO COUNTY HOUSING  
600 - DAVIS SOLAR  
FY 2012

<i>ACCOUNT</i>	<b>2012 - PROPOSED</b>	<b>2010 - ACTUAL</b>	<b>2011 - YTD 3/31/11</b>
Dwelling Rent	36,868	37,620	28,215
Interest Income	375	388	226
Other Income- tenants	75	39	61
<b>Revenue Total</b>	<b>37,318</b>	<b>38,047</b>	<b>28,502</b>
Administrative Salaries	2,135	1,920	1,136
Admin. Comp. Abs.	-	87	-
Admin. Wokers Comp	27	17	4
Admin. P/R Taxes- -SUI	23	22	12
Admin. Retirement	249	205	62
Admin. P/R Taxes- Social Security/Medicare	158	144	77
Training	1,500	2,181	94
Travel	-	386	25
Contract - Needs Assessment	-	111	-
Dues & Subscriptions	-	246	-
Telephone	50	36	5
Computer Software	450	356	385
Management Fees	1,290	572	2,250
Water Davis Solar	5,000	4,580	3,675
Electricity Davis Solar	100	-	-
Gas Davis Solar	100	-	-
Sewerage - Davis Solar	4,500	4,040	2,576
Maintenance Repairs and Contracts	3,500	-	60
Dwelling Equipment/Supplies	-	720	43
Advertising	100	114	114
Legal Fees	250	106	-
Maintenance Supplies	3,000	114	114
Building Repairs	-	106	-
Painting Services	3,000	-	-
Fencing Maintenance	-	2,300	275
Grounds Maintenance	-	-	775
Garbage and Trash Removal	2,600	2,425	1,617
Maintenance Charges from AMPS	2,100	550	-
General Liability Insurance	150	105	-
ERMA Insurance	40	40	9
Property Insurance	1,100	1,007	846
Special Earnings	-	0	5
Benefits	822	799	231
Special Assessment	984	684	738
Interest Expense	-	25	-
FmHA Payment	930	-	930
<b>Expense Total</b>	<b>34,158</b>	<b>33,291</b>	<b>16,095</b>
 <b>600 - Davis Solar Total</b>	 <b>3,160</b>	 <b>4,757</b>	 <b>12,407</b>

*Depreciation excluded for budgeting purposes*