

**DRAFT**  
Yolo County Housing  
Yolo County, California

February 21, 2013

MINUTES

The Yolo County Housing met on the 21st day of February, 2013, in regular session in its Chambers in the Erwin W. Meier Administration Building, 625 Court Street, Woodland, California at 2:00 p.m.

Present: Cecilia Aguiar-Curry; Skip Davies; Mark Johannessen; Rita Eisenstat

Absent: Helen Thomson

Staff Present: Lisa Baker, Executive Director  
Sonia Cortés, Agency Counsel  
Julie Dachtler, Clerk

Attendees: Brett Lee (Alternate)

**2:00 P.M. CALL TO ORDER**

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

Minute Order No. 13-07: Approved agenda as submitted.

MOTION: Johannessen. SECOND: Davies. AYES: Aguiar-Curry, Davies, Eisenstat, Johannessen. ABSENT: Thomson.

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

Janis Holt, Resource Manager, addressed the Board during public

comment to invite the Commissioners to the upcoming Spring Fling on March 27, 2013 in Winters, Woodland and Davis and to introduce their incoming Director of Finance, Jim Gillette.

## PRESENTATIONS

4. Presentation of NAHRO Certification for Public Housing Manager to Mr. James Muller and Ms. Angelica Orozco

Resource Manager Janis Holt presented NAHRO Certification for Public Housing Manager.

5. Presentation of NAHRO Certification for Housing Choice Voucher Homeownership to Ms. Irma Jimenez-Perez and to Ms. Marianne Krager

Resource Manager Janis Holt presented NAHRO Certification for Housing Choice Voucher Homeownership.

6. Presentation of Award of Recognition from the City of West Sacramento for Completion of CERT Academy to Mr. James Muller

Resource Manager Janis Holt presented Award of Recognition.

7. Presentation of Certificates of Appreciation to YCH Holiday Food Distribution and Toy Drive Partners: Yolo County Food Bank, Yolo Interfaith Immigration Network (YIIN), West Sacramento Holiday Food Basket, Woodland Presbyterian Church and the California Highway Patrol

Resource Manager Janis Holt presented Certificates of Appreciation to the various entities.

8. Presentation of Annual Executive Director Challenge Award winner, Ms. Laura Cable, Finance Specialist II

Executive Director Lisa Baker presented annual Executive Director Challenge Award to winner Laura Cable.

## CONSENT AGENDA

Minute Order No. 13-08: Approved Consent Agenda Item Nos. 9-13.

MOTION: Davies. SECOND: Johannessen. AYES: Aguiar-Curry, Davies, Eisenstat, Johannessen. ABSENT: Thomson.

9. Review and Approve Minutes for the Meeting of January 24, 2013

Approved the January 24, 2013 Minutes on Consent.

10. Receive and File Correspondence from the City of Woodland Regarding Request to Serve on the General Plan Update Steering Committee (Baker)

Approved recommended action on Consent.

11. Receive and File Correspondence from the U.S. Department of Housing and Urban Development (HUD) Regarding FSS Funding Award (Baker)

Approved recommended action on Consent.

12. Ratify Executive Director's Provisional Appointment of Maintenance Worker II (Baker and Holt)

Approved recommended action on Consent.

13. Receive and File Financial Statements for the period ending December 31, 2012 (Stern)

Approved recommended action on Consent.

## REGULAR AGENDA

14. Review, Approve and Accept the FY 2011-2012 Audit for Yolo County Housing (Stern)

Minute Order No. 13-09: Approved recommended action.

MOTION: Johannessen. SECOND: Davies. AYES: Aguiar-Curry, Davies, Eisenstat, Johannessen. ABSENT: Thomson.

15. Review and Approve the Yolo County Housing Workplace Violence Prevention Program (Holt)

Minute Order No. 13-10: Approved recommended action.

MOTION: Davies. SECOND: Johannessen. AYES: Aguiar-Curry, Davies, Eisenstat, Johannessen. ABSENT: Thomson.

16. Receive Oral Report from Executive Director Regarding Federal Budget issues (Baker)

Received oral report from the Executive Director.

17. Receive comments from Executive Director.

Received comments from the Executive Director.

18. Receive comments from Commissioners.

Commissioner Aguiar-Curry thanked the Executive Director for the new sign at Winters and invited the public to check out the new Putah Creek Trail.

**CLOSED SESSION**

19. Public Employment, Employee Appointment or Evaluation

Position title: Executive Director

**ADJOURNMENT**

Next meeting scheduled for: March 28, 2013

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Cecilia Aguiar-Curry, Chair  
Yolo County Housing

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Julie Dachtler, Clerk  
Yolo County Housing

**DRAFT**  
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### **CLOSED SESSION**

19. Public Employment, Employee Appointment or Evaluation

Position title: Executive Director

### **ADJOURNMENT**

Next meeting scheduled for: March 28, 2013

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Cecilia Aguiar-Curry, Chair  
Yolo County Housing

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Julie Dachtler, Clerk  
Yolo County Housing

**YOLO COUNTY HOUSING**  
**AGENDA & SUPPORTING MATERIALS**

**February 21, 2013**



**YOLO COUNTY HOUSING**  
HOUSING COMMISSION

CECILIA AGUIAR-CURRY  
EVONNE CHANEY  
SKIP DAVIES  
RITA EISENSTAT  
MARK JOHANNESSEN  
BRETT LEE (ALTERNATE)  
HELEN M. THOMSON

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

LISA A. BAKER  
EXECUTIVE DIRECTOR

SONIA CORTES  
AGENCY COUNSEL

## 2:00 P.M. CALL TO ORDER

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

## PRESENTATIONS

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8. Presentation of Annual Executive Director Challenge Award winner, Ms. Laura Cable, Finance Specialist II

## CONSENT AGENDA

9. Review and Approve Minutes for the Meeting of January 24, 2013
10. Receive and File Correspondence from the City of Woodland Regarding Request to Serve on the General Plan Update Steering Committee (Baker)
11. Receive and File Correspondence from the U.S. Department of Housing and Urban Development (HUD) Regarding FSS Funding Award (Baker)
12. Ratify Executive Director's Provisional Appointment of Maintenance Worker II (Baker and Holt)
13. Receive and File Financial Statements for the period ending December 31, 2012 (Stern)

## REGULAR AGENDA

14. Review, Approve and Accept the FY 2011-2012 Audit for Yolo County Housing (Stern)
15. Review and Approve the Yolo County Housing Workplace Violence Prevention Program (Holt)

16. Receive Oral Report from Executive Director Regarding Federal Budget issues (Baker)
17. Receive comments from Executive Director.
18. Receive comments from Commissioners.

**CLOSED SESSION**

19. Public Employment, Employee Appointment or Evaluation

Position title: Executive Director

**ADJOURNMENT**

Next meeting scheduled for: March 28, 2013

I declare under penalty of perjury that the foregoing agenda was posted February 15, 2013 by 5:00 p.m. at the following places:

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

I declare under penalty of perjury that the foregoing agenda will be posted no later than February 15, 2013 by 5:00 p.m. as follows:

- On the Yolo County website: [www.yolocounty.org](http://www.yolocounty.org).

Julie Dachtler, Clerk  
Yolo County Housing

**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 Yolo County Housing Board  
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.13-08 Item No. 9, of the Yolo County Housing meeting of February 21, 2013.

MOTION: Davies. SECOND: Johannessen. AYES: Aguiar-Curry, Davies, Eisenstat, Johannessen. ABSENT: Thomson.

9. Review and Approve Minutes for the Meeting of January 24, 2013

Approved the January 24, 2013 Minutes on Consent.

**Yolo County Housing**

**9.**

**Meeting Date:** 02/21/2013

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**Information**

**SUBJECT**

Review and Approve Minutes for the Meeting of January 24, 2013

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**Attachments**

Att. A. Minutes

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**Form Review**

Form Started By: Julie Dachtler  
Final Approval Date: 02/15/2013

Started On: 02/15/2013 02:30 PM

**DRAFT**  
Yolo County Housing  
Yolo County, California

January 24, 2013

MINUTES

The Yolo County Housing met on the 24th day of January, 2013, in regular session in its Chambers in the Erwin W. Meier Administration Building, 625 Court Street, Woodland, California at 2:00 p.m.

Present: Cecilia Aguiar-Curry; Skip Davies; Mark Johannessen; Rita Eisenstat; Helen Thomson

Absent: Evonne Chaney

Staff Present: Lisa Baker, Executive Director  
Daniel Cederborg, Agency Counsel  
Julie Dachtler, Clerk

**2:00 P.M. CALL TO ORDER**

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

Minute Order No. 13-01: Approved agenda as submitted.

MOTION: Aguiar-Curry. SECOND: Johannessen. AYES: Aguiar-Curry, Davies, Eisenstat, Johannessen, Thomson. ABSENT: Chaney.

3. Public Comment: Opportunity for members of the public to address the Housing Authority on subjects not otherwise on the agenda relating to Housing Authority business. The Board reserves the right to impose a reasonable limit on time afforded to any topic or to any individual speaker. There was none.
4. Selection of Chair and Vice Chair for Calendar Year 2013

Minute Order No. 13-02: Elected Commissioner Cecilia Aguiar-Curry as Chair for 2013.

MOTION: Thomson. SECOND: Davies. AYES: Aguiar-Curry, Davies, Eisenstat, Johannessen, Thomson. ABSENT: Chaney.

Minute Order No. 13-03: Elected Commissioner Skip Davies as Vice-Chair for 2013.

MOTION: Thomson. SECOND: Johannessen. AYES: Aguiar-Curry, Davies, Eisenstat, Johannessen, Thomson. ABSENT: Chaney.

### **PUBLIC HEARING**

5. Public Hearing to Consider Adoption of Resolution Amending the Housing Choice Voucher Payment Standards Used for the Housing Voucher Program to Conform with HUD legal Requirements (Krager, Jimenez-Perez and Baker)

Minute Order No. 13-04: Approved recommended action by **Resolution No. 13-01.**

MOTION: Thomson. SECOND: Davies. AYES: Aguiar-Curry, Davies, Eisenstat, Johannessen, Thomson. ABSENT: Chaney.

### **CONSENT AGENDA**

Minute Order No. 13-04: Approved Agenda Item No. 6 and moved Agenda Item No. 7 to the Regular Agenda.

MOTION: Thomson. SECOND: Johannessen. AYES: Aguiar-Curry, Davies, Eisenstat, Johannessen, Thomson. ABSENT: Chaney.

6. Review and Approve Minutes for the Meeting of December 13, 2012

Approved the minutes for the meeting of December 13, 2012 on Consent.

7. Review and Approve Annual Meeting Calendar for 2013 (Baker)

Minute Order No. 13-05: Changed the August 15, 2013 meeting to August 22, 2013 and approved all the other 2013 meeting dates except for the meetings in April, May and September. These dates will be brought back to the Board at the next scheduled hearing for adoption.

MOTION: Thomson. SECOND: Johannessen. AYES: Aguiar-Curry, Davies, Eisenstat, Johannessen, Thomson. ABSENT: Chaney.

## REGULAR AGENDA

8. Consider Adoption of Resolutions Authorizing Approval of Standard Agreement Numbers 12-OMS-977 (RD) for Madison Migrant Center and 12-OMS-976 (RD) for Davis Migrant Center (Stern and Baker)

Minute Order No. 13-06: Approved recommended action by **Resolution Nos. 13-02 and 13-03.**

MOTION: Thomson. SECOND: Davies. AYES: Aguiar-Curry, Davies, Eisenstat, Johannessen, Thomson. ABSENT: Chaney.

9. Review and Approve Proposed Agency Reorganization of the Agricultural Housing, Real Estate Services Divisions and creating the new Facility Services Department; Authorizing new Organization Chart and Authorizing the Executive Director to Implement the Reorganization (Baker, Holt, Stern, Krager and Ichtertz)

Minute Order No. 13-07: Approved recommended action to include the flexibility of the two part-time positions and ratified the lay-offs.

MOTION: Thomson. SECOND: Johannessen. AYES: Aguiar-Curry, Davies, Eisenstat, Johannessen, Thomson. ABSENT: Chaney.

10. Receive Oral Report from Executive Director Regarding Federal Budget Status (Baker)

Received Oral Report from the Executive Director regarding the Federal Budget status.

11. Receive comments from Executive Director.

The Executive Director referred to the new 2013 Yolo County Housing calendar they created.

12. Receive comments from Commissioners.

Commissioner Aguiar-Curry expressed her appreciation to staff in resolving the El Rio housing issues promptly and efficiently.

## ADJOURNMENT

Next meeting scheduled for: February 21, 2013.

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Cecilia Aguiar-Curry, Chair  
Yolo County Housing

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Julie Dachtler, Clerk  
Yolo County Housing

Yolo County Housing  
Yolo County, California

To: Co. Counsel ✓  
Yolo County Housing ✓

CONSENT CALENDAR

Excerpt of Minute Order No.13-08 Item No. 10, of the Yolo County Housing meeting of February 21, 2013.

MOTION: Davies. SECOND: Johannessen. AYES: Aguiar-Curry, Davies, Eisenstat, Johannessen. ABSENT: Thomson.

10.

Receive and File Correspondence from the City of Woodland Regarding Request to Serve on the General Plan Update Steering Committee (Baker)

Approved recommended action on Consent.

Meeting Date: 02/21/2013

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**Information**

**SUBJECT**

Receive and File Correspondence from the City of Woodland Regarding Request to Serve on the General Plan Update Steering Committee (Baker)

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**Attachments**

Att. A. Staff Report

Att. B. Letter

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**Form Review**

Form Started By: Julie Dachtler  
Final Approval Date: 02/15/2013

Started On: 02/15/2013 02:43 PM



## *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

**DATE:** February 21, 2013  
**TO:** YCH Housing Commission  
**FROM:** Lisa A. Baker, Executive Director  
**SUBJECT:** **Receive and File Correspondence from the City of Woodland Regarding Request to Serve on General Plan Update Steering Committee**

### **RECOMMENDED ACTIONS:**

That the Commissioners receive and file the correspondence.

### **BACKGROUND / DISCUSSION**

On January 25, 2013, the City of Woodland sent correspondence to YCH to request that the Executive Director serve on the General Plan Update Steering Committee for the City. The Director has since agreed to serve and has attended one planning session to date.

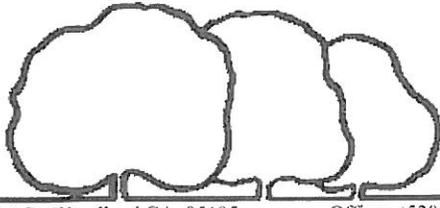
### **FISCAL IMPACT**

None

### **CONCLUSION**

That the Commission receive and file the correspondence.

**Attachment:** Letter from the City of Woodland



# City of Woodland

300 First St, Woodland CA 95695

Office: (530) 661-5800

FAX (530) 661-5813

cityofwoodland.org

January 25, 2013

Lisa Baker  
147 W Main St  
Woodland, CA 95695

To: Lisa Baker:

Re: Request to Serve on the General Plan Update Steering Committee for the City of Woodland

Hello and thank you for taking the time to read this! You have been identified as an individual with important knowledge and interest in the future of the City of Woodland. The City is preparing an update of its General Plan and requests your participation in a special citizen committee that will help develop the new plan. The committee will consist of approximately 15 people representing a diversity of interests.

The purpose of the City of Woodland General Plan Update project is to create a comprehensive vision and policy framework that will guide the City's growth and enhancement over the next several decades. The General Plan will address major issues including the amount and character of growth, economic development strategies, transportation improvements, housing and public services, and environmental sustainability of the City. It will build upon the foundation of the existing General Plan and other prior planning endeavors.

The update process is just beginning we are reaching out to a representative group of community leaders to participate on the General Plan Steering Committee Your role as a steering committee member is to be an information resource and to assist the city by providing observations and suggestions at key points in the General Plan update process. It is anticipated that there will be approximately eight total Committee meetings through June of 2014, at which point the process is scheduled to be complete.

The first General Plan Steering Committee meeting will be held on Thursday, February 7, 2013 from 6:00 p.m. to 8:00 p.m. in the City Council Chambers, located at 300 First Street.

Please contact Linda Schaupp by Friday, **February 1, 2013** to RSVP whether you will be able to participate on the Committee and attend the first meeting. Linda can be reached at (530) 661-5909 or by email at [linda.schaupp@cityofwoodland.org](mailto:linda.schaupp@cityofwoodland.org).

If you have questions regarding this project or your role as a General Plan Steering Committee member, please contact Cindy Norris, Principal Planner at (530) 661-5911 or by email at [cindy.norris@cityofwoodland.org](mailto:cindy.norris@cityofwoodland.org).

Thank you for your assistance with this very exciting project! I look forward to working with you.

Sincerely,



Marlin "Skip" Davies  
Mayor



Paul Navazio  
City Manager

Yolo County Housing  
Yolo County, California

To: Co. Counsel ✓  
Yolo County Housing ✓

CONSENT CALENDAR

Excerpt of Minute Order No.13-08 Item No. 11, of the Yolo County Housing meeting of February 21, 2013.

MOTION: Davies. SECOND: Johannessen. AYES: Aguiar-Curry, Davies, Eisenstat, Johannessen. ABSENT: Thomson.

11.

Receive and File Correspondence from the U.S. Department of Housing and Urban Development (HUD) Regarding FSS Funding Award (Baker)

Approved recommended action on Consent.

**Meeting Date:** 02/21/2013

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**Information**

**SUBJECT**

Receive and File Correspondence from the U.S. Department of Housing and Urban Development (HUD) Regarding FSS Funding Award (Baker)

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**Attachments**

Att. A. Staff Report

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**Form Review**

Form Started By: Julie Dachtler  
Final Approval Date: 02/15/2013

Started On: 02/15/2013 02:52 PM



## *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

**DATE:** February 21, 2013  
**TO:** YCH Housing Commission  
**FROM:** Lisa A. Baker, Executive Director  
**SUBJECT:** **Receive and File Correspondence from the U.S. Department of Housing and Urban Development (HUD) Regarding Family Self-Sufficiency Coordinator Funds**

### **RECOMMENDED ACTIONS:**

That the Commissioners receive and file the correspondence.

### **BACKGROUND / DISCUSSION**

On October 18, 2012, YCH received correspondence from HUD awarding YCH \$34,500 in federal funding to support staffing for our Family Self-Sufficiency Program. This Program works with Voucher families to help them achieve their goals of greater self sufficiency, including education, employment and entrepreneurial goals, while reducing reliance on governmental assistance. YCH has an active program for Voucher families. These funds would have been available to assist with YCH's ability to continue this mission. These funds were available to be drawn beginning October 1, 2012. On December 5, 2012, YCH received notice that HUD used erroneous data in its grants process and issued a reprocessing notice. On February 14, 2013, YCH received notice that it would not be considered eligible for FSS funds, but that it would possibly be eligible for additional administrative fee to cover costs incurred. Staff will be following up with HUD, as well as applying for the administrative funds.

### **FISCAL IMPACT**

This grant would have provided needed funding in the amount of \$34,500 for our Self-Sufficiency Coordinator, who has, until now, been completely funded through YCH program funds.

### **CONCLUSION**

That the Commission receive and file the correspondence.

**Attachment:** Email from U.S. Department of Housing and Urban Development.

Yolo County Housing  
Yolo County, California

To: Co. Counsel ✓  
Yolo County Housing ✓

CONSENT CALENDAR

Excerpt of Minute Order No.13-08 Item No. 12, of the Yolo County Housing meeting of February 21, 2013.

MOTION: Davies. SECOND: Johannessen. AYES: Aguiar-Curry, Davies, Eisenstat, Johannessen. ABSENT: Thomson.

12.

Ratify Executive Director's Provisional Appointment of Maintenance Worker II (Baker and Holt)

Approved recommended action on Consent.

**Meeting Date:** 02/21/2013

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**Information**

**SUBJECT**

Ratify Executive Director's Provisional Appointment of Maintenance Worker II (Baker and Holt)

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**Attachments**

Att. A. Staff Report

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**Form Review**

Form Started By: Julie Dachtler  
Final Approval Date: 02/15/2013

Started On: 02/15/2013 02:46 PM



## Yolo County Housing

147 W. Main Street  
WOODLAND, CA 95695

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

DATE: February 21, 2013  
TO: YCH Board of Commissioners  
FROM: Lisa A. Baker, Executive Director  
PREPARED BY: Janis Holt, Resource Administrator  
SUBJECT: **Ratify Executive Director's Provisional Appointment of Maintenance Worker II**

### **RECOMMENDED ACTION:**

That the Board of Commissioners ratify the Executive Director's provisional appointment of a Maintenance Worker II subject to obtainment of a high school diploma or GED within the first 12 months of employment by the employee.

### **BACKGROUND / DISCUSSION:**

During the January 24, 2013 meeting, the YCH Housing Commission approved an agency re-organization that minimized the impact of lay-offs to full time, permanent YCH employees due to funding reductions of \$310,838 from the State of California Housing and Community Development Office of Migrant Services. In an opportunity to save the jobs of those that had received lay-off notices, those employees were provided the opportunity to apply and interview for the openings within the Facilities Department and Real Estate Services Division. Employees facing potential layoff in the position of Migrant Center Coordinator applied for the opening of Maintenance Worker II.

The position descriptions adopted by the Board of Commissioners for Maintenance Worker II and Maintenance Worker I in June 2009 require a High School Diploma or GED as a minimum education qualification. The position descriptions of Migrant Center Coordinator do not require a minimum qualification of HS Diploma or GED.

As a result, the Migrant Center Coordinator with seniority did not meet the minimum educational requirement in the Maintenance Worker II position description. In order to minimize layoffs and impacts, staff is recommending that the Commission ratify the Executive Director's decision to offer the position to the employee with seniority subject to his obtainment of a HS Diploma or GED within the first 12 months of employment as a Maintenance Worker II.

This will enable the agency to maintain the employment of the three employees who received layoff notices on January 14, 2013.

**FISCAL IMPACT**

None.

**CONCLUSION**

Staff recommends ratification of Executive Director's provisional appointment of Maintenance Worker II with the conditions enumerated.

Yolo County Housing  
Yolo County, California

To: Co. Counsel ✓  
Yolo County Housing ✓

CONSENT CALENDAR

Excerpt of Minute Order No.13-08 Item No. 13, of the Yolo County Housing meeting of February 21, 2013.

MOTION: Davies. SECOND: Johannessen. AYES: Aguiar-Curry, Davies, Eisenstat, Johannessen. ABSENT: Thomson.

13.

Receive and File Financial Statements for the period ending December 31, 2012  
(Stern)

Approved recommended action on Consent.

Meeting Date: 02/21/2013

---

**Information**

**SUBJECT**

Receive and File Financial Statements for the period ending December 31, 2012 (Stern)

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**Attachments**

Att. A. Staff Report

Att. B. Income Statement Summary

Att. C. Income Statement

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**Form Review**

Form Started By: Julie Dachtler  
Final Approval Date: 02/15/2013

Started On: 02/15/2013 02:46 PM



## 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

DATE: February 21, 2013  
TO: YCH Housing Commission  
FROM: Lisa A. Baker, Executive Director  
PREPARED BY: Mark Stern, Finance Director

**SUBJECT: Receive and File Financial Report for the Period Ending December 31, 2012 and Appropriate additional reserves for excess legal fees**

### **RECOMMENDED ACTION:**

1. Receive and file the financial report for quarter ending December 31, 2012; and
2. Appropriate additional reserves in the amount of \$50,000 for excess legal fees at the Winters AMP, including cost of eviction services and legal expenses incurred for restraining orders.

### **BACKGROUND/DISCUSSION:**

This is the second quarter report for the 2012-2013 year.  
Following is a brief analysis on a program by program basis

#### **Low Income Public Housing:**

PHM training was attended by all LRPH staff which resulted in consumption of the majority of the training budget in all three AMPs. Increase in advertising expense due to recruitment for Housing Program Supervisor.

- **West Sacramento -0-**

- Revenue

- Maintenance Charge Revenue is higher than budgeted, as is Maintenance Charge Expense. The maintenance staff has been hustling to fill in during absences which generates additional income when they work outside the home AMP but also more expense when staff from another AMP or COCC works at the site.
- Rent and Other Income are on target with the YTD budget.
- Capital Fund Revenue is less than 50% for the YTD but is expected to be fully realized by the last quarter.
- A portion of appropriated reserve funds has been recognized to zero out the program YTD.

- Expense
  - The yearly amount budgeted for taxes, assessments and fees included the annual flood assessment fee, this was paid in the second quarter therefore the year to date actual is higher than 50% of the annual budget.
  - High unit turnover increased cost for carpet replacement (dwelling equipment/supplies)
- **Woodland +58,842**

Rent and Other Income are slightly ahead of YTD budget and overall expenses are slightly lower resulting in a positive income for the first half of the year.

- Revenue
  - Capital Fund revenue exceeds annual budget due to a final claim for playground cost that was not included in the budget. This additional capital fund revenue frees operating revenue to pay for the boxing club repairs without having to expend reserves.
  - Maintenance Charge Revenue is higher than budgeted, as maintenance personnel are working more hours than expected outside their AMP during on-call hours and to fill in during staff absences.

Expense

- Automotive repairs is high due to repair cost paid to a tenant after damage to his vehicle was caused by an employee
- Emergency tree trimming has consumed nearly the entire annual line item budget

- **Winters -78,592**

- Revenue
  - Maintenance Charge Revenue is higher than budgeted as maintenance personnel are working more hours than expected outside their AMP during on-call hours.
  - Capital Fund revenue is well under budget at this time. However work on the road repair project begins in the first quarter of 2013 which will earn Capital Fund revenue and help put the AMP back on track.
  - Staff anticipates the road work to lapse over into the 2013-2014 year resulting in less than budgeted Capital Fund revenue for the current year.

Expense

- Legal fees exceed the budget related to costs associated with a tenant eviction. **Staff requests the Commission appropriate additional reserves to cover this unanticipated cost.**

## Housing Choice Program

- **Operations +42,918**

- Revenue
  - HUD Administrative Funds is in line with the YTD budget.
  - Fraud recovery income continues to exceed the projected amount

- Although overall administrative costs are lower than budgeted, additional Professional Services have been used to fill the vacant OA I Receptionist position. This additional cost has been offset by savings in the Administrative Salaries line item.
  - Program gain is restricted for use within the program.
- **Tenant Assistance -911,829 (HAP pass through funds)**
    - HAP expense is on target with the projected second quarter budget; however the HAP revenue is 41% of the yearly budget due to decreased HUD distributions. HUD has limited funding distributions to all housing agencies due to unknown Federal Budget deliberations. Based on the available Net Restricted Assets of each agency, HUD is requiring that HCV programs reduce their Net Restricted Assets (NRA). Additionally, HUD is holding a portion of the authorized YCH funding in their account which can be drawn upon when available cash is depleted. To date, HUD has withheld \$442,993 of authorized funding. This withheld funding cannot be recognized as revenue until it is distributed to YCH.

**Central Office Cost Center +6,934 and Admin Building +35,563**

- Revenue
  - COCC Revenue is under budget YTD due to:
    - Migrant Center Management Fees have been accrued but have not yet been billed due to the delayed funding from the state. Actual budgets received have reduced the anticipated contract administration revenue by \$10,726.
    - The Crosswoods Developer Fees income is projected to be received later in the year.
    - Budgeted Other Income should be received later this year from the final distribution of CHARMA funds.
    - Income from IT Charges billed to programs is slightly higher than expected due to more additional needs associated with the expanded Computer Learning Centers and revamping of connectivity for the remote sites

Expense

- Professional Services includes a temporary maintenance employee who is replacing an ill maintenance staff employee
- The Debt Service expense is lower than budget as the budget includes an annual debt payment of \$50,000 on one of the loans, which is due in January.

## **Helen Thomson Homes -0-**

- Revenue
  - The funding available for the Helen Thomson Homes exceeds the project's needs.
  - The annual Property Tax was paid in October therefore the expense is equivalent the yearly budget
  - Agreement includes enough funding to pay for repairs if something unforeseen should arise.
  - This is a cost reimbursement agreement up to a maximum of the budget amount.

## **Crosswoods**

- Revenue
    - Crosswoods is not part of the YCH budget at this time, due to its recent acquisition; therefore the statement only includes actual amounts. The financial statements are prepared by FPI Management.
- Expense
- Expenses include \$10,823 paid to the consultant who is helping with the refinancing of Crosswoods.

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

- Revenue
    - Other income includes charges to tenants for repairs upon termination of the rental period
    - Total Revenue is in line with budget
- Expense
- Higher legal expense due to a more proactive collection procedure.
  - Mileage for the first half of the year is greater than anticipated as one employee is in charge of two locations requiring additional cost of transportation.
  - Building Repairs and Maintenance Charges, Maintenance Charges from AMPs and Maintenance Supplies are high due to repairs to vacant units. At this time all units are occupied so maintenance charges should be reduced for the balance of the year.
  - Debt Service includes principal and Interest

## **Davis Solar Housing:**

- Revenue is lower than budget due to vacant units. This also increased the cost of utilities as the charges revert to YCH for vacant units.
- As of December, all of the units have been leased. Staff anticipates that the program will be in the black before year end.

### **Migrant Programs -0-**

- Migrant contracts have recently been signed by YCH and are now being processed by HCD. The contracts included severe budget reductions and require the use of Operating Reserves that have been built up over the last several years.
- Until signed contracts are received back from the State, we cannot invoice for the costs incurred. Revenue has been accrued to zero out the programs.

### **Pacifico -0-**

- Revenue
  - YCH is managing the Pacifico under a cost reimbursement management agreement with the City of Davis. YCH receives a \$3,500 monthly administrative fee to pay for a part time resident manager and oversight costs.
- Expense
  - Dwelling Equipment/Supplies is high due to the purchase of additional furniture to accommodate increased occupancy.
  - Mileage is high because one staff is acting as the manager of both Pacifico and Cottonwood resulting in mileage charges being incurred at both sites.

### **FISCAL IMPACT:**

- The agency's financial report as of the second quarter shows a deficit due to HUD's new requirements to spend down NRA and Winters AMP's legal fees. All other programs/cost centers are operating as expected.

**Conclusion:** While the operating results at this point could be better, Capital Fund revenue drawn after the report period and receipt of new OMS agreements should bring the end of year results in line with budget. Staff recommends the Board receive and file the December 2012 Financials and appropriate reserves for use in the Winters AMP.

### **Attachments:**

December 31, 2012 Income Statement Summary and Detail

**Financial Summary - Income Statement**  
**Budget to Actual**  
**Attachment A**  
**December 31, 2012**

	Revenue				Expenses				Income(Loss)		
	Actual	Annual Budget	50% Budget	Variance (Bud to Date)	Actual	Annual Budget	50% Budget	Variance (Bud to Date)	Actual	Annual Budget	Variance (Ann Bud)
110 West Sacramento	432,211	882,476	441,238	(9,027)	432,211	882,476	441,238	9,027	(0)	-	(0)
120 Woodland	589,521	1,125,173	562,587	26,934	530,679	1,125,173	562,587	31,908	58,842	-	58,842
130 Winters	490,560	1,166,909	583,455	(92,895)	569,152	1,136,905	568,453	(699)	(78,592)	30,004	(108,596)
147 Admin Building	163,353	377,616	188,808	(25,455)	127,790	308,416	154,208	26,418	35,563	69,200	(33,637)
<b>AMP Total</b>	<b>1,675,646</b>	<b>3,552,174</b>	<b>1,776,088</b>	<b>(100,443)</b>	<b>1,659,832</b>	<b>3,452,970</b>	<b>1,726,486</b>	<b>66,654</b>	<b>15,813</b>	<b>99,204</b>	<b>(83,391)</b>
200 Housing Choice Admin	578,801	1,163,289	581,645	(2,844)	535,883	1,163,289	581,645	45,762	42,917	-	42,917
201 Housing Choice Assistance	4,989,106	12,304,600	6,152,300	(1,163,194)	5,900,935	11,582,400	5,791,200	(109,735)	(911,829)	722,200	(1,634,029)
310 COCC	726,918	1,502,063	751,032	(24,114)	725,347	1,497,434	748,717	23,370	1,571	4,629	(3,058)
320 ADMH	10,438	30,750	15,375	(4,937)	10,438	30,750	15,375	4,937	(0)	-	(0)
330 Crosswoods	280,410	-	-	280,410	227,845	-	-	(227,845)	52,565	-	52,565
400 Cottonwood	151,755	306,550	153,275	(1,520)	138,894	261,918	130,959	(7,935)	12,861	44,632	(31,771)
501 Davis Migrant	172,613	-	-	172,613	172,613	-	-	(172,613)	-	-	-
502 Madison Migrant	243,842	-	-	243,842	243,842	-	-	(243,842)	-	-	-
503 Dixon Migrant	260,513	-	-	260,513	260,513	-	-	(260,513)	0	-	0
<b>Migrant total</b>	<b>676,968</b>	<b>-</b>	<b>-</b>	<b>676,968</b>	<b>676,968</b>	<b>-</b>	<b>-</b>	<b>(676,968)</b>	<b>0</b>	<b>-</b>	<b>0</b>
600 Davis Solar	13,214	37,870	18,935	(5,721)	13,494	30,411	15,206	1,712	(280)	7,459	(7,739)
700 Pacifico	68,076	111,200	55,600	12,476	68,076	111,200	55,600	(12,476)	(0)	-	(0)
<b>YCH Total</b>	<b>9,171,332</b>	<b>19,008,496</b>	<b>9,504,250</b>	<b>(332,919)</b>	<b>9,957,714</b>	<b>18,130,372</b>	<b>9,065,188</b>	<b>(892,526)</b>	<b>(786,383)</b>	<b>878,124</b>	<b>(1,664,507)</b>

**AMP 3 WEST SACRAMENTO  
DECEMBER 2012 OPERATING STATEMENT**

ACCOUNT	LINE DESCRIPTION	YTD 12/31/12	ANNUAL BUDGET	BUDGET BALANCE	YTD BUDGET % USED
	REVENUE				
110.3110.00.150.000	Dwelling Rent	52,895	112,800	59,905	47%
110.3110.00.170.000	Dwelling Rent	33,846	65,800	31,954	51%
110.3110.00.280.000	Dwelling Rent 44-28 Las Casitas	146,885	310,300	163,415	47%
110.3111.00.170.000	Retro Rent	605	0	(605)	
110.3111.00.280.000	Retro Rent	0	1,000	1,000	0%
110.3436.00.000.000	Maintenance Charges to AMPS	9,938	9,500	(438)	105%
110.3610.00.000.000	Interest Income General Fund	223	1,500	1,277	15%
110.3690.00.000.000	Other Income	932	4,000	3,068	23%
110.3690.00.150.000	Other Income- 44-15 RSM #1	173	2,250	2,077	8%
110.3690.00.170.000	Other Income- 44-17 RSM #2	38	250	212	15%
110.3690.00.280.000	Other Income- 44-28 Las Casitas	2,393	2,100	(293)	114%
110.8020.00.000.000	HUD Operating Subsidy	92,566	168,695	76,129	55%
110.9110.00.000.000	Capital Fund Revenue	44,481	120,427	75,946	37%
	Signage from Reserves	0	14,600	14,600	0%
	Other Reserves	47,237	69,254	22,017	68%
	<b>TOTAL REVENUE</b>	<b>432,211</b>	<b>882,476</b>	<b>450,265</b>	<b>49%</b>
	EXPENSE				
110.4110.10.000.000	Administrative Salaries	33,515	75,356	41,841	44%
110.4125.01.000.000	Admin. P/R Taxes- Social Security/Medicare	2,768	5,765	2,997	48%
110.4125.02.000.000	Admin. P/R Taxes--SUI	0	612	612	0%
110.4125.04.000.000	Admin. Retirement	4,621	10,669	6,048	43%
110.4125.05.000.000	Admin. Workers Comp	919	1,992	1,073	46%
110.4130.00.000.000	Legal Fees	2,672	4,000	1,328	67%
110.4140.00.000.000	Training	1,483	1,490	8	99%
110.4150.00.000.000	Travel	1,701	1,750	49	97%
110.4170.04.000.000	Contract Services Plan Updates	0	5,000	5,000	0%
110.4170.10.000.000	Professional Services	40	4,000	3,960	1%
110.4171.00.000.000	Auditing	5,000	10,000	5,000	50%
110.4180.00.000.000	147 Rent Allocation	2,021	4,042	2,021	50%
110.4190.00.000.000	Postage	215	750	535	29%
110.4190.01.000.000	Office Supplies	902	2,000	1,098	45%
110.4190.02.000.000	Printing	0	250	250	0%
110.4190.03.000.000	Telephone	5,473	11,000	5,527	50%
110.4190.04.000.000	Fair Housing Services	417	1,437	1,020	29%

### AMP 3 WEST SACRAMENTO continued

ACCOUNT	LINE DESCRIPTION	YTD 12/31/12	ANNUAL BUDGET	BUDGET BALANCE	YTD BUDGET % USED
110.4190.05.000.000	Dues and Subscriptions	120	400	280	30%
110.4190.07.000.000	Computer Services	0	4,800	4,800	0%
110.4190.11.000.000	Office Equipment	0	250	250	0%
110.4190.12.000.000	Office Machines/Leases	4,046	7,650	3,604	53%
110.4190.13.000.000	Administrative Other	0	100	100	0%
110.4190.14.000.000	Criminal Background Checks	728	1,200	472	61%
110.4190.18.000.000	Taxes, Fees, and Assessments	5,749	7,300	1,551	79%
110.4190.20.000.000	Advertising	623	630	7	99%
110.4210.00.010.000	Tenant Service Salaries	13,163	31,197	18,034	42%
110.4215.01.000.000	Tenant Svc. P/R Taxes - Social Security/Medicare	914	2,087	1,173	44%
110.4215.02.000.000	Tenant Svc. P/R Taxes--SUI	356	955	599	37%
110.4215.04.000.000	Tenant Svc. Retirement	611	1,344	733	45%
110.4215.05.000.000	Tenant Svc. Workers Comp	204	430	226	48%
110.4220.00.000.000	Tenant Services Materials	2,683	2,750	67	98%
110.4221.00.000.000	Tenant Liaison	900	1,800	900	50%
110.4310.00.150.000	Water 44-15 RSM #1	8,497	14,000	5,503	61%
110.4310.00.280.000	Water - 44-28 Las Casitas	16,086	29,500	13,414	55%
110.4320.00.150.000	Electricity- 44-15 RSM #1	7,364	14,000	6,636	53%
110.4320.00.170.000	Electricity- 44-17 RSM #2	2,779	4,400	1,621	63%
110.4320.00.280.000	Electricity- 44-28 Las Casitas	6,626	13,000	6,374	51%
110.4330.00.280.000	Gas 44-28 Las Casitas	125	325	200	39%
110.4330.10.150.000	Gas- 44-15 RSM #1	2,310	5,750	3,440	40%
110.4330.11.170.000	Gas- 44-17 RSM #2	176	1,500	1,324	12%
110.4330.14.280.000	Gas - Vacant Units	5	50	45	11%
110.4390.10.150.000	Sewerage-44-15 RSM #1	5,040	10,000	4,960	50%
110.4390.11.170.000	Sewerage- 44-17 RSM #2	3,102	6,250	3,148	50%
110.4390.14.280.000	Sewerage-44-28 Las Casitas	9,822	19,500	9,678	50%
110.4400.01.000.000	AMP Management Fee	47,866	94,842	46,976	50%
110.4400.02.000.000	AMP Bookkeeping Fee	6,188	12,260	6,073	50%
110.4400.04.000.000	Asset Management Fee	8,340	16,346	8,006	51%
110.4401.00.000.000	IT Services	11,208	18,990	7,782	59%
110.4410.00.000.000	Maintenance Salaries	30,565	65,094	34,529	47%
110.4415.01.000.000	Maintenance P/R Taxes- Social Security/Medicare	2,544	4,980	2,436	51%
110.4415.02.000.000	Maintenance P/R Taxes--SUI	0	434	434	0%
110.4415.04.000.000	Maintenance Retirement	3,699	8,073	4,374	46%
110.4415.05.000.000	Maintenance Workers Comp	2,928	6,496	3,568	45%
110.4420.01.000.000	Electrical Supplies	1,235	3,000	1,765	41%
110.4420.02.000.000	Plumbing Supplies	1,623	3,000	1,377	54%
110.4420.03.000.000	Painting Supplies	103	500	397	21%
110.4420.04.000.000	Chemical Supplies	52	390	338	13%
110.4420.05.000.000	Lumber and Hardware	4,486	8,000	3,514	56%
110.4420.06.000.000	Automotive Supplies	0	100	100	0%

### AMP 3 WEST SACRAMENTO continued

ACCOUNT	LINE DESCRIPTION	YTD 12/31/12	ANNUAL BUDGET	BUDGET BALANCE	YTD BUDGET % USED
110.4420.07.000.000	Gas / Oil	2,351	5,000	2,649	47%
110.4420.08.000.000	Dwelling Equipment/Supplies	8,893	10,000	1,107	89%
110.4420.09.000.000	Maintenance Equip/Supplies	97	1,500	1,403	6%
110.4421.08.000.000	Stoves/Parts	0	500	500	0%
110.4422.08.000.000	Refrigerators/Parts	0	100	100	0%
110.4423.08.000.000	Fire Protection/Testing/Monitor	3,572	4,800	1,228	74%
110.4430.00.000.000	Grounds Maintenance	1,124	14,600	13,476	8%
110.4430.01.000.000	Electrical Repair/Contract	718	2,000	1,283	36%
110.4430.02.000.000	Plumbing Repair/Contract	275	2,500	2,225	11%
110.4430.03.000.000	Painting/Decorating/Contract	11,820	22,500	10,680	53%
110.4430.04.000.000	Garbage Removal	17,545	33,600	16,055	52%
110.4430.05.000.000	Chemical Treatment/Contract	5,144	10,300	5,156	50%
110.4430.06.000.000	Automotive Repairs	79	1,000	921	8%
110.4430.07.000.000	Minor Equipment Repairs	1,016	1,200	184	85%
110.4430.08.000.000	Major Equip Repair / Maint	2,374	2,400	26	99%
110.4430.10.010.000	Uniform and Mat Service	585	1,300	715	45%
110.4430.11.000.000	Building Repairs	1,078	4,000	2,922	27%
110.4431.00.000.000	Landscape Maintenance Contract	13,536	22,450	8,914	60%
110.4431.05.000.000	Trash/Yolo County Landfill	189	1,000	811	19%
110.4432.00.000.000	Las Casitas Groundskeeping	0	250	250	0%
110.4434.00.000.000	Tree Trimming	2,660	2,670	10	100%
110.4436.00.000.000	Maintenance Charges from AMPS	15,588	15,600	12	100%
110.4480.00.000.000	Protective Services	1,443	2,000	557	72%
110.4510.00.000.000	Flood Insurance	14,549	31,000	16,451	47%
110.4510.01.000.000	General Liability Insurance	1,228	2,869	1,641	43%
110.4510.02.000.000	Auto Insurance	506	924	418	55%
110.4510.03.000.000	Property Insurance	6,812	14,639	7,827	47%
110.4510.04.000.000	ERMA Insurance	0	202	202	0%
110.4520.00.000.000	PILOT	20,004	40,000	19,996	50%
110.4540.00.000.000	Admin Benefits	10,411	23,688	13,277	44%
110.4540.01.000.000	Retired Benefits	3,151	6,000	2,849	53%
110.4540.04.000.000	OPEB Expense	5,753	23,011	17,258	25%
110.4540.10.000.000	Maintenance Benefits	3,779	7,512	3,733	50%
110.4540.20.000.000	Tenant Service Benefits	1,320	2,575	1,255	51%
110.4570.00.000.000	Collection Losses	0	2,500	2,500	0%
110.4600.01.000.000	OES Support Agreement	0	2,500	2,500	0%
	<b>TOTAL EXPENSE</b>	<b>432,211</b>	<b>882,476</b>	<b>450,265</b>	<b>49%</b>
	<b>NET INCOME (LOSS)</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	

**AMP 1 WOODLAND  
DECEMBER 2012 OPERATING STATEMENT**

ACCOUNT	LINE DESCRIPTION	YTD 12/31/12	ANNUAL BUDGET	BUDGET BALANCE	YTD BUDGET % USED
	REVENUE				
120.3110.00.010.000	Dwelling Rent 44-01 Yolano	131,398	232,722	101,324	56%
120.3110.00.050.000	Dwelling Rent 44-05 Knights Landing	19,139	32,324	13,186	59%
120.3110.00.060.000	Dwelling Rent 44-06 Yolito	21,516	33,473	11,957	64%
120.3110.00.070.000	Dwelling Rent 44-07 Donnelly	139,673	305,223	165,550	46%
120.3111.00.010.000	Retro Rent-44-01 Yolano	190	100	(90)	190%
120.3111.00.060.000	Retro Rent-4406-Yolito	0	100	100	0%
120.3111.00.070.000	Retro Rent-4407-Donnelly	670	250	(420)	268%
120.3436.00.000.000	Maintenance Charges to AMPS	30,213	24,500	(5,713)	123%
120.3610.00.000.000	Interest Income General Fund	450	1,200	750	37%
120.3690.00.000.000	Other Income	4,009	8,010	4,001	50%
120.3690.00.010.000	Other Income - 44-01 Yolano	1,437	6,000	4,563	24%
120.3690.00.050.000	Other Income - 44-05 Ridgecut	345	2,000	1,655	17%
120.3690.00.060.000	Other Income - 44-06 Yolito	80	200	120	40%
120.3690.00.070.000	Other Income- 44-07 Donnelly	2,434	4,000	1,566	61%
120.8020.00.000.000	HUD Operating Subsidy	148,723	271,037	122,314	55%
120.9110.00.000.000	Capital Fund Revenue	89,246	79,004	(10,242)	113%
	Boxing Club and Signage from Reserves	0	38,100	38,100	0%
	Other Reserves	0	86,930	86,930	0%
	<b>TOTAL REVENUE</b>	<b>589,521</b>	<b>1,125,173</b>	<b>535,651</b>	<b>52%</b>
	EXPENSE				
120.4110.10.000.000	Administrative Salaries	29,405	66,655	37,250	44%
120.4125.01.000.000	Admin. P/R Taxes- Social Security/Medicare	2,409	5,100	2,691	47%
120.4125.02.000.000	Admin. P/R Taxes- -SUI	0	612	612	0%
120.4125.04.000.000	Admin. Retirement	3,996	9,359	5,363	43%
120.4125.05.000.000	Admin. Workers Comp	942	1,825	883	52%
120.4130.00.000.000	Legal Fees	1,970	7,500	5,530	26%
120.4140.00.000.000	Training	1,187	1,800	614	66%
120.4150.00.000.000	Travel	546	700	154	78%
120.4170.04.000.000	Contract Services Plan Updates	0	5,000	5,000	0%
120.4170.10.000.000	Professional Services	5,743	7,000	1,257	82%
120.4171.00.000.000	Auditing	5,000	10,000	5,000	50%
120.4180.00.000.000	147 Rent Allocation	19,422	38,844	19,422	50%
120.4190.00.000.000	Postage	766	2,500	1,734	31%
120.4190.01.000.000	Office Supplies	778	2,000	1,222	39%

## AMP 1 WOODLAND continued

ACCOUNT	LINE DESCRIPTION	YTD 12/31/12	ANNUAL BUDGET	BUDGET BALANCE	YTD BUDGET % USED
120.4190.02.000.000	Printing	0	250	250	0%
120.4190.03.000.000	Telephone	931	1,900	969	49%
120.4190.04.000.000	Fair Housing Services	417	1,667	1,250	25%
120.4190.05.000.000	Dues and Subscriptions	120	200	80	60%
120.4190.07.000.000	Computer Services	0	5,500	5,500	0%
120.4190.11.000.000	Office Equipment	0	1,000	1,000	0%
120.4190.12.000.000	Office Machines/Leases	1,822	3,500	1,678	52%
120.4190.13.000.000	Administrative Other	0	100	100	0%
120.4190.14.000.000	Criminal Background Checks	1,520	2,500	980	61%
120.4190.18.000.000	Taxes, Fees and Assessments	40	50	10	80%
120.4190.20.000.000	Advertising	623	625	2	100%
120.4210.00.010.000	Tenant Service Salaries	10,026	20,097	10,071	50%
120.4215.01.000.000	Tenant Svc. P/R Taxes- Social Security/Medicare	712	1,557	845	46%
120.4215.02.000.000	Tenant Svc. P/R Taxes--SUI	168	521	353	32%
120.4215.04.000.000	Tenant Svc. Retirement	573	1,344	771	43%
120.4215.05.000.000	Tenant Svc. Workers Comp	144	297	153	49%
120.4220.00.000.000	Tenant Services Materials	2,376	3,000	624	79%
120.4221.00.000.000	Tenant Liaison	900	1,800	900	50%
120.4310.00.010.000	Water - 44-01 Yolano	18,984	37,000	18,016	51%
120.4310.00.050.000	Water - 44-05 Ridgecut	1,245	2,500	1,255	50%
120.4310.00.060.000	Water - 44-06 Yolito	3,300	6,600	3,300	50%
120.4310.07.000.000	Water-Donnelly	18,573	33,000	14,427	56%
120.4320.00.010.000	Electricity- 44-01 Yolano	6,242	14,300	8,058	44%
120.4320.00.050.000	Electricity- 44-05 Ridgecut	888	1,650	762	54%
120.4320.00.060.000	Electricity- 44-06-Yolito	680	1,050	370	65%
120.4320.00.070.000	Electricity- 44-07 Donnelly	5,005	12,240	7,235	41%
120.4320.01.000.000	Electricity-Office	0	50	50	0%
120.4330.01.000.000	Gas at Office	0	125	125	0%
120.4330.01.010.000	Gas- 44-01 Yolano	739	750	11	99%
120.4330.06.060.000	Gas-Yolito	43	50	7	86%
120.4330.07.070.000	Gas- 44-07 Donnelly	51	60	9	84%
120.4390.01.010.000	Sewerage - 44-01 Yolano	8,996	18,000	9,004	50%
120.4390.05.050.000	Sewerage - 44-05 Ridgecut	1,245	2,500	1,255	50%
120.4390.07.000.000	Sewer Donnelly Circle	10,796	22,000	11,204	49%
120.4400.01.000.000	AMP Management Fee	52,159	103,712	51,553	50%
120.4400.02.000.000	Bookkeeping Fee	6,743	13,406	6,664	50%
120.4400.04.000.000	Asset Management Fee	9,120	17,875	8,755	51%
120.4401.00.000.000	IT Services	16,833	28,260	11,427	60%
120.4410.00.000.000	Maintenance Salaries	53,716	110,025	56,309	49%
120.4415.01.000.000	Maintenance P/R Taxes- Social Security/Medicare	4,460	8,417	3,957	53%
120.4415.02.000.000	Maintenance P/R Taxes--SUI	0	868	868	0%
120.4415.04.000.000	Maintenance Retirement	6,246	13,425	7,179	47%
120.4415.05.000.000	Maintenance Workers Comp	4,905	10,980	6,075	45%
120.4420.01.000.000	Electrical Supplies	2,532	5,000	2,468	51%

## AMP 1 WOODLAND continued

ACCOUNT	LINE DESCRIPTION	YTD 12/31/12	ANNUAL BUDGET	BUDGET BALANCE	YTD BUDGET % USED
120.4420.02.000.000	Plumbing Supplies	4,554	8,000	3,446	57%
120.4420.03.000.000	Painting Supplies	1,288	1,300	12	99%
120.4420.04.000.000	Chemical Supplies	1,491	2,500	1,009	60%
120.4420.05.000.000	Lumber and Hardware	7,477	14,200	6,723	53%
120.4420.06.000.000	Automotive Supplies	0	100	100	0%
120.4420.07.000.000	Gas / Oil	2,479	3,900	1,421	64%
120.4420.08.000.000	Dwelling Equipment/Supplies	202	8,700	8,498	2%
120.4420.09.000.000	Maintenance Equip/Supplies	71	300	229	24%
120.4421.08.000.000	Stoves/Parts	0	100	100	0%
120.4422.08.000.000	Refrigerators/Parts	0	50	50	0%
120.4423.08.000.000	Fire Protection/Testing/Monitor	1,602	1,750	148	92%
120.4430.00.000.000	Grounds Maintenance	28	18,100	18,072	0%
120.4430.01.000.000	Electrical Repair/Contract	1,196	2,000	804	60%
120.4430.02.000.000	Plumbing Repair/Contract	4,789	5,450	661	88%
120.4430.03.000.000	Painting/Decorating/Contract	12,430	25,000	12,570	50%
120.4430.04.000.000	Garbage Removal	25,089	53,000	27,911	47%
120.4430.05.000.000	Chemical Treatment/Contract	5,673	13,000	7,327	44%
120.4430.06.000.000	Automotive Repairs	2,278	2,400	122	95%
120.4430.07.000.000	Minor Equipment Repairs	4	100	96	4%
120.4430.10.000.000	Uniform and Mat Service	375	1,100	725	34%
120.4430.11.000.000	Building Repairs	538	26,875	26,337	2%
120.4431.00.000.000	Landscaping Maintenance Contract	16,114	28,800	12,686	56%
120.4431.05.000.000	Trash/Yolo County Landfill	1,933	3,000	1,067	64%
120.4434.00.000.000	Tree Trimming	11,080	12,000	920	92%
120.4436.00.000.000	Maintenance Charges from AMPS	35,775	74,000	38,225	48%
120.4480.00.000.000	Protective Services	1,200	2,000	800	60%
120.4510.00.000.000	Flood Insurance	1,825	3,650	1,825	50%
120.4510.01.000.000	General Liability Insurance	1,610	3,246	1,636	50%
120.4510.02.000.000	Auto Insurance	506	1,848	1,342	27%
120.4510.03.000.000	Property Insurance	13,108	19,416	6,308	68%
120.4510.04.000.000	ERMA Insurance	0	202	202	0%
120.4520.00.000.000	PILOT	22,452	45,000	22,548	50%
120.4540.00.000.000	Administrative Benefits	10,432	23,688	13,256	44%
120.4540.01.000.000	Retired Benefits	3,151	5,000	1,849	63%
120.4540.04.000.000	OPEB Expense	3,444	13,777	10,333	25%
120.4540.10.000.000	Maintenance Benefits	9,133	20,400	11,267	45%
120.4540.20.000.000	Tenant Service Benefits	1,320	2,575	1,255	51%
120.4570.00.000.000	Collection Losses	0	7,500	7,500	0%
120.4600.01.000.000	OES Support Agreement	0	2,500	2,500	0%
TOTAL EXPENSE		530,679	1,125,173	594,494	47%
NET INCOME (LOSS)		58,842	(0)	(58,843)	

**AMP 2 WINTERS  
DECEMBER 2012 OPERATING STATEMENT**

ACCOUNT	LINE DESCRIPTION	YTD 12/31/12	ANNUAL BUDGET	BUDGET BALANCE	YTD BUDGET % USED
	REVENUE				
130.3110.00.020.000	Rent El Rio Villa 1	55,676	106,344	50,668	52%
130.3110.00.040.000	Rent Vista Montecito	43,953	73,012	29,059	60%
130.3110.00.080.000	Rent El Rio Villa 2	58,795	117,800	59,005	50%
130.3110.00.180.000	Rent El Rio Villa 3	119,527	221,881	102,354	54%
130.3110.00.250.000	Rent El Rio Villa 4	44,100	85,517	41,417	52%
130.3111.00.020.000	Retro Rent	226	100	(126)	226%
130.3436.00.000.000	Maintenance Charges to AMPS	6,700	2,500	(4,200)	268%
130.3610.00.000.000	Interest Income General Fund	297	1,200	903	25%
130.3690.00.000.000	Other Income	2,974	7,500	4,526	40%
130.3690.00.020.000	Other Income - 44-02 Villa #1	457	2,500	2,043	18%
130.3690.00.040.000	Other Income - 44-04 Montecito	138	250	112	55%
130.3690.00.080.000	Other Income- 44-08 Villa #2	2,147	1,500	(647)	143%
130.3690.00.180.000	Other Income- 44-18 Villa #3	1,396	3,500	2,104	40%
130.3690.00.250.000	Other Income- 44-25 Villa #4	1,126	1,200	74	94%
130.8020.00.000.000	HUD Operating Subsidy	96,905	176,601	79,696	55%
130.9110.00.000.000	Capital Fund Revenue	56,143	355,704	299,561	16%
	Signage from Reserves	0	9,800	9,800	0%
	<b>TOTAL REVENUE</b>	<b>490,560</b>	<b>1,166,909</b>	<b>676,349</b>	<b>42%</b>
	EXPENSE				
130.4110.10.000.000	Administrative Salaries	36,946	99,607	62,661	37%
130.4125.01.000.000	Admin. P/R Taxes- Social Security/Medicare	3,125	7,621	4,496	41%
130.4125.02.000.000	Admin. P/R Taxes- -SUI	0	1,054	1,054	0%
130.4125.04.000.000	Admin. Retirement	4,922	13,756	8,834	36%
130.4125.05.000.000	Admin. Workers Comp	999	2,446	1,447	41%
130.4130.00.000.000	Legal Fees	50,761	51,000	239	100%
130.4140.00.000.000	Training	297	600	304	49%
130.4150.00.000.000	Travel	994	2,000	1,006	50%
130.4170.04.000.000	Contract Services Plan Updates	0	7,800	7,800	0%
130.4170.10.000.000	Professional Services	40	6,750	6,710	1%
130.4171.00.000.000	Auditing	5,000	10,000	5,000	50%
130.4180.00.000.000	147 Rent Allocation	2,021	4,042	2,021	50%
130.4190.00.000.000	Postage	220	500	280	44%
130.4190.01.000.000	Office Supplies	888	1,700	812	52%
130.4190.02.000.000	Printing	0	250	250	0%

## AMP 2 WINTERS continued

ACCOUNT	LINE DESCRIPTION	YTD 12/31/12	ANNUAL BUDGET	BUDGET BALANCE	YTD BUDGET % USED
130.4190.03.000.000	Telephone	3,985	6,250	2,265	64%
130.4190.04.000.000	Fair Housing Services	417	1,667	1,250	25%
130.4190.05.000.000	Dues and Subscriptions	95	500	405	19%
130.4190.07.000.000	Computer Services	0	3,900	3,900	0%
130.4190.12.000.000	Office Machines/Leases	3,779	7,850	4,071	48%
130.4190.13.000.000	Administrative Other	0	100	100	0%
130.4190.14.000.000	Criminal Background Checks	821	2,000	1,179	41%
130.4190.20.000.000	Advertising	623	625	2	100%
130.4210.00.010.000	Tenant Service Salaries	10,158	20,097	9,939	51%
130.4215.01.000.000	Tenant Svc. P/R Taxes- Social Security/Medicare	733	1,557	824	47%
130.4215.02.000.000	Tenant Svc. P/R Taxes - - SUI	343	521	178	66%
130.4215.04.000.000	Tenant Svc. Retirement	563	1,344	781	42%
130.4215.05.000.000	Tenant Svc. Workers Comp	147	297	150	49%
130.4220.00.000.000	Tenant Services Materials	350	2,000	1,650	17%
130.4221.00.000.000	Tenant Liaison	900	1,800	900	50%
130.4310.00.020.000	Water - 44-02 Villa #1	7,794	18,000	10,206	43%
130.4310.00.040.000	Water - 44-04 Montecito	3,858	9,000	5,142	43%
130.4310.00.180.000	Water - 44-18 Villa #3	7,673	17,500	9,827	44%
130.4320.00.020.000	Electricity- 44-02 Villa #1	16,983	33,000	16,017	51%
130.4320.00.040.000	Electricity- 44-04 Montecito	1,584	4,500	2,916	35%
130.4320.00.080.000	Electricity- 44-08 Villa #2	145	200	55	72%
130.4320.00.180.000	Electricity- 44-18 Villa #3	2	250	248	1%
130.4320.00.250.000	Electricity- 44-25 Villa #4	10	30	20	34%
130.4330.02.020.000	Gas- 44-02 Villa #1	140	750	610	19%
130.4330.08.080.000	Gas- 44-08 Villa #2	79	150	71	53%
130.4330.12.180.000	Gas- 44-18 Villa #3	7	300	293	2%
130.4330.25.000.000	Gas-Purtel Winters	5	30	25	18%
130.4390.04.040.000	Sewerage - 44-04 Montecito	2,722	6,000	3,278	45%
130.4390.15.000.000	City of Winters Sewer Svc. and Main. MOU	73,548	150,000	76,452	49%
130.4400.01.000.000	AMP Management Fee	47,809	95,524	47,715	50%
130.4400.02.000.000	Bookkeeping Fee	6,180	12,348	6,168	50%
130.4400.04.000.000	Asset Management Fee	8,400	16,464	8,064	51%
130.4401.00.000.000	IT Services	18,208	21,255	3,047	86%
130.4410.00.000.000	Maintenance Salaries	33,918	71,352	37,434	48%
130.4415.01.000.000	Maintenance P/R Taxes-Social Security/Medicare	2,867	5,458	2,591	53%
130.4415.02.000.000	Maintenance P/R Taxes- - SUI	0	434	434	0%
130.4415.04.000.000	Maintenance Retirement	3,735	8,235	4,500	45%
130.4415.05.000.000	Maintenance Workers Comp	3,258	7,121	3,863	46%
130.4420.01.000.000	Electrical Supplies	3,063	9,000	5,937	34%
130.4420.02.000.000	Plumbing Supplies	3,531	12,000	8,469	29%
130.4420.03.000.000	Painting Supplies	224	500	276	45%
130.4420.04.000.000	Chemical Supplies	1,738	3,500	1,762	50%
130.4420.05.000.000	Lumber and Hardware	5,546	10,000	4,454	55%

## AMP 2 WINTERS continued

ACCOUNT	LINE DESCRIPTION	YTD 12/31/12	ANNUAL BUDGET	BUDGET BALANCE	YTD BUDGET % USED
130.4420.06.000.000	Automotive Supplies	45	100	55	45%
130.4420.07.000.000	Gas / Oil	3,119	8,000	4,881	39%
130.4420.08.000.000	Dwelling Equipment/Supplies	3,515	7,900	4,385	44%
130.4420.09.000.000	Maintenance Equip/Supplies	112	500	388	22%
130.4421.08.000.000	Stoves/Parts	428	500	72	86%
130.4423.08.000.000	Fire Protection/Testing/Monitor	1,602	1,900	298	84%
130.4430.00.000.000	Grounds Maintenance	4,008	9,800	5,792	41%
130.4430.01.000.000	Electrical Repair/Contract	3,158	8,500	5,342	37%
130.4430.02.000.000	Plumbing Repair/Contract	130	4,000	3,870	3%
130.4430.03.000.000	Painting/Decorating/Contract	15,150	25,000	9,850	61%
130.4430.04.000.000	Garbage Removal	11,902	20,000	8,098	60%
130.4430.05.000.000	Chemical Treatment/Contract	4,930	9,500	4,570	52%
130.4430.06.000.000	Automotive Repairs	409	1,000	591	41%
130.4430.07.000.000	Minor Equipment Repairs	2,129	2,200	71	97%
130.4430.08.000.000	Major Equipment Repairs	0	100	100	0%
130.4430.10.000.000	Uniform and Mat Service	557	1,250	693	45%
130.4430.11.000.000	Building Repairs	880	6,905	6,025	13%
130.4431.00.000.000	Landscaping Maintenance Contract	17,183	24,000	6,817	72%
130.4431.05.000.000	Trash/Yolo County Landfill	1,793	3,000	1,207	60%
130.4434.00.000.000	Tree Trimming	5,980	9,000	3,020	66%
130.4436.00.000.000	Maintenance Charges from AMPS	57,437	100,000	42,563	57%
130.4480.00.000.000	Protective Services	1,200	2,000	800	60%
130.4510.01.000.000	General Liability Insurance	1,447	2,956	1,509	49%
130.4510.02.000.000	Auto Insurance	506	924	418	55%
130.4510.03.000.000	Property Insurance	5,751	7,454	1,703	77%
130.4510.04.000.000	ERMA Insurance	0	202	202	0%
130.4520.00.000.000	PILOT	22,002	44,000	21,998	50%
130.4540.00.000.000	Administrative Benefits	8,676	27,624	18,948	31%
130.4540.01.000.000	Retired Benefits	8,581	13,000	4,419	66%
130.4540.04.000.000	OPEB Expense	2,345	9,380	7,035	25%
130.4540.10.000.000	Maintenance Benefits	703	3,600	2,897	20%
130.4540.20.000.000	Tenant Services Benefits	1,320	2,575	1,255	51%
130.4570.00.000.000	Collection Losses	0	5,000	5,000	0%
130.4600.01.000.000	OES Support Agreement	0	2,500	2,500	0%
	TOTAL EXPENSE	569,152	1,136,905	567,753	50%
	NET INCOME (LOSS)	(78,592)	30,004	108,596	

**HCV - PROGRAM ADMINISTRATION  
DECEMBER 2012 OPERATING STATEMENT**

ACCOUNT	LINE DESCRIPTION	YTD 12/31/12	ANNUAL BUDGET	BUDGET BALANCE	YTD BUDGET % USED
	<b>REVENUE</b>				
200.3025.00.000.000	Admin Fees Earned	572,752	1,135,192	562,440	50%
200.3610.01.000.000	Interest Income-Admin Reserve	1,034	3,000	1,966	34%
200.3690.00.000.000	Fraud Income	4,265	1,600	(2,665)	267%
200.3690.01.000.000	Port In Admin Fees	719	500	(219)	144%
200.3690.02.000.000	Other Income	30	15,000	14,970	0%
	Other Reserves	0	7,997	7,997	0%
	<b>TOTAL REVENUE</b>	<b>578,801</b>	<b>1,163,289</b>	<b>584,489</b>	<b>50%</b>
	<b>EXPENSE</b>				
200.4110.00.000.000	Administrative Salaries Vouchers	149,659	328,149	178,490	46%
200.4110.10.000.000	FSS Coordinator	9,125	18,517	9,392	49%
200.4115.01.000.000	FSS P/R Taxes - Social Security/Medicare	960	1,417	457	68%
200.4115.02.000.000	FSS P/R Taxes - SUI	138	174	36	79%
200.4115.04.000.000	FSS Retirement	1,011	2,688	1,677	38%
200.4115.05.000.000	FSS Workers Comp	92	169	77	54%
200.4125.01.000.000	Admin. P/R Taxes- Social Security/Medicare	12,227	25,104	12,877	49%
200.4125.02.000.000	Admin. P/R Taxes- -SUI	0	2,921	2,921	0%
200.4125.04.000.000	Admin. Retirement	20,582	46,378	25,796	44%
200.4125.05.000.000	Admin. Workers Comp	2,444	5,508	3,064	44%
200.4140.00.000.000	Training	118	3,500	3,383	3%
200.4150.00.000.000	Travel	590	2,500	1,910	24%
200.4170.04.000.000	Contract Service Plan Updates	0	2,100	2,100	0%
200.4170.10.000.000	Professional Services	11,287	12,000	713	94%
200.4171.00.000.000	Auditing	5,000	17,000	12,000	29%
200.4180.00.000.000	147 Rent Allocation	16,820	33,640	16,820	50%
200.4190.00.000.000	Office Supplies	2,665	9,000	6,335	30%
200.4190.01.000.000	Postage	4,637	10,300	5,663	45%
200.4190.02.000.000	Printing	0	3,500	3,500	0%
200.4190.03.000.000	Telephone	540	1,200	660	45%
200.4190.04.000.000	Other Misc. Costs	6	100	94	6%
200.4190.05.000.000	Membership Dues and Subscriptions	1,355	1,500	145	90%
200.4190.06.000.000	Fair Housing Services	1,250	5,000	3,750	25%
200.4190.09.000.000	Admin Fees Port-Outs	4,853	12,000	7,147	40%
200.4190.10.000.000	Computer Software Chgs. Vouchers	1,300	2,000	700	65%
200.4190.11.000.000	Inspections	12,366	25,000	12,634	49%
200.4190.12.000.000	Computer Equipment	0	1,000	1,000	0%
200.4190.14.000.000	Criminal Background Checks	6,593	6,700	107	98%

## HCV - PROGRAM ADMINISTRATION continued

ACCOUNT	LINE DESCRIPTION	YTD 12/31/12	ANNUAL BUDGET	BUDGET BALANCE	YTD BUDGET % USED
200.4190.15.000.000	Computer and Office Equipment Lease/Rental	6,428	12,000	5,572	54%
200.4190.16.000.000	Meeting Supplies/Expense	95	250	155	38%
200.4190.20.000.000	Advertising	524	750	226	70%
200.4230.10.000.000	Contract Services	988	1,000	12	99%
200.4400.06.000.000	HCV Management Fee	112,825	227,038	114,213	50%
200.4400.07.000.000	HCV Bookkeeping Fee	70,785	136,800	66,015	52%
200.4401.00.000.000	IT Services	5,875	14,250	8,375	41%
200.4420.07.000.000	Gas / Oil	366	750	384	49%
200.4430.01.000.000	Vehicle Repair & Maintenance	63	300	237	21%
200.4430.10.000.000	Uniform and Mat Service	0	300	300	0%
200.4436.00.000.000	Maintenance Charges from AMPS	200	500	300	40%
200.4510.01.000.000	General Liability Insurance	943	3,505	2,562	27%
200.4510.02.000.000	Auto Insurance	354	924	570	38%
200.4510.04.000.000	ERMA Insurance	0	202	202	0%
200.4540.00.000.000	Health Benefits	54,677	111,494	56,817	49%
200.4540.01.000.000	Retired Benefits	5,657	10,000	4,343	57%
200.4540.02.000.000	FSS Coordinator Health Benefits	2,606	5,150	2,544	51%
200.4540.04.000.000	OPEB Expense	7,878	31,511	23,633	25%
200.4600.01.000.000	OEC Support Agreement	0	2,500	2,500	0%
	Filing System	0	25,000	25,000	0%
	<b>TOTAL EXPENSE</b>	<b>535,883</b>	<b>1,163,289</b>	<b>627,406</b>	<b>46%</b>
	<b>NET INCOME (LOSS)</b>	<b>42,917</b>	<b>0</b>	<b>(42,917)</b>	

**HCV - VOUCHERS  
DECEMBER 2012 OPERATING STATEMENT**

ACCOUNT	LINE DESCRIPTION	YTD 12/31/12	ANNUAL BUDGET	BUDGET BALANCE	YTD BUDGET % USED
	REVENUE				
201.3610.00.000.000	HAP Reserve Interest Income	690	3,000	2,310	23%
201.3690.00.000.000	HAP Fraud Income (50%)	4,265	1,600	(2,665)	267%
201.8025.00.000.000	HAP Contributions Received from HUD	4,984,151	12,300,000	7,315,849	41%
	TOTAL REVENUE	4,989,106	12,304,600	7,315,494	41%
	EXPENSE				
201.4715.00.000.000	HAP Payments	5,793,354	11,379,155	5,585,801	51%
201.4715.01.000.000	HAP FSS Escrow Payments	14,273	28,000	13,727	51%
201.4715.02.000.000	HAP Payments Outgoing Ports	74,068	137,495	63,427	54%
201.4715.04.000.000	HAP Utilities	19,240	37,750	18,510	51%
	TOTAL EXPENSE	5,900,935	11,582,400	5,681,465	51%
NET CHANGE TO NRA		(911,829)	722,200	1,634,029	

**CENTRAL OFFICE COST CENTER  
DECEMBER 2012 OPERATING STATEMENT**

ACCOUNT	LINE DESCRIPTION	YTD 12/31/12	ANNUAL BUDGET	BUDGET BALANCE	YTD BUDGET % USED
	REVENUE				
310.3400.01.000.000	LIPH Bookkeeping Fees	19,110	38,014	18,904	50%
310.3400.02.000.000	LIPH Management Fees	147,835	294,078	146,243	50%
310.3400.03.000.000	LIPH Asset Management Fees	25,860	50,686	24,826	51%
310.3400.05.000.000	Cttwd Mgmt Fees & Salary Reimbursement	9,660	19,320	9,660	50%
310.3400.06.000.000	HCV Program Management Fees	112,825	227,038	114,213	50%
310.3400.07.000.000	HCV Program Bookkeeping Fees	70,785	136,800	66,015	52%
310.3400.09.000.000	Capital Fund Transfer Line 1408	83,807	118,935	35,128	70%
310.3400.11.000.000	Davis RD-880 Mgmt Fund	2,500	10,000	7,500	25%
310.3400.70.000.000	ADMH Management Fees	4,050	8,100	4,050	50%
310.3400.80.000.000	Pacifico Management Fees	21,000	42,000	21,000	50%
310.3435.00.000.000	IT Billed	57,999	87,755	29,756	66%
310.3436.00.000.000	Maintenance Charges to AMPS	98,793	227,000	128,207	44%
310.3500.01.000.000	Davis Migrant Center Management Fees	20,198	42,623	22,425	47%
310.3500.02.000.000	Madison Migrant Center Management Fees	27,306	58,674	31,368	47%
310.3500.03.000.000	Dixon Migrant Center Management Fees	21,982	48,400	26,419	45%
310.3500.04.000.000	Crosswoods Developer Fee	0	50,000	50,000	0%
310.3500.07.000.000	Davis Solar Management Fee	323	1,290	968	25%
310.3610.00.000.000	Interest Income	374	1,500	1,126	25%
310.3690.00.000.000	Other income	0	35,000	35,000	0%
310.3690.05.000.000	Donation Income	2,496	4,800	2,304	52%
310.3690.20.000.000	Discounts Taken	16	50	34	32%
	<b>TOTAL REVENUE</b>	<b>726,918</b>	<b>1,502,063</b>	<b>775,145</b>	<b>48%</b>
	EXPENSE				
310.4110.10.000.000	Administrative Salaries	350,437	666,614	316,177	53%
310.4125.01.000.000	Admin. P/R Taxes- Social Security/Medicare	26,700	55,569	28,869	48%
310.4125.02.000.000	Admin. P/R Taxes- -SUI	337	4,209	3,872	8%
310.4125.04.000.000	Admin. Retirement	45,374	100,196	54,822	45%
310.4125.05.000.000	Admin. Workers Comp	7,589	16,273	8,684	47%
310.4130.00.000.000	Legal Fees	25,000	50,000	25,000	50%
310.4140.00.000.000	Training	2,573	4,000	1,427	64%
310.4150.00.000.000	Travel	5,753	12,000	6,247	48%
310.4170.05.000.000	Contract Service	0	5,000	5,000	0%
310.4170.06.000.000	Contract Service - Clerk of the Board	3,750	7,500	3,750	50%
310.4170.10.000.000	Professional Services	8,077	10,950	2,873	74%

## CENTRAL OFFICE COST CENTER continued

ACCOUNT	LINE DESCRIPTION	YTD 12/31/12	ANNUAL BUDGET	BUDGET BALANCE	YTD BUDGET % USED
310.4171.00.000.000	Auditing	5,000	8,750	3,750	57%
310.4180.00.000.000	147 Rent Allocation	24,076	48,151	24,075	50%
310.4190.00.000.000	Postage	626	4,000	3,374	16%
310.4190.01.000.000	Office Supplies	4,917	5,000	83	98%
310.4190.02.000.000	Printing	0	2,500	2,500	0%
310.4190.03.000.000	Telephone	10,172	18,000	7,828	57%
310.4190.04.000.000	Board Stipends	1,550	3,500	1,950	44%
310.4190.05.000.000	Dues & Subscriptions	1,339	5,000	3,661	27%
310.4190.07.000.000	Computer Support-Tenmast	3,890	10,000	6,110	39%
310.4190.08.000.000	Computer Services	3,005	3,050	45	99%
310.4190.11.000.000	Office Equipment	0	1,000	1,000	0%
310.4190.12.000.000	Computer and Office Machines/Leases	11,950	26,000	14,050	46%
310.4190.13.000.000	Meeting Expense	1,070	2,000	930	54%
310.4190.14.000.000	Advertising	1,694	1,750	56	97%
310.4190.16.000.000	P/R Processing Fee	1,889	3,750	1,861	50%
310.4190.18.000.000	Taxes, Fees and Assessments	0	250	250	0%
310.4310.00.000.000	Water - West Main	11	25	14	45%
310.4410.00.000.000	Maintenance Salaries	52,410	126,170	73,760	42%
310.4415.01.000.000	Maintenance P/R Taxes- Social Security/Medicare	4,601	9,652	5,051	48%
310.4415.02.000.000	Maintenance P/R Taxes- -SUI	0	1,302	1,302	0%
310.4415.04.000.000	Maintenance Retirement	7,173	18,251	11,078	39%
310.4415.05.000.000	Maintenance Workers Comp	4,997	12,592	7,595	40%
310.4420.07.000.000	Gas & Oil Vehicles/Repairs Fleet Vehicles	5,894	12,000	6,106	49%
310.4430.06.000.000	Trash Truck- Insurance/Fuel/Repairs	6,251	6,500	249	96%
310.4430.10.000.000	Uniform and Mat Service	297	1,775	1,478	17%
310.4510.02.000.000	Auto Insurance	2,885	4,619	1,734	62%
310.4540.00.000.000	Admin Benefits	46,239	95,098	48,859	49%
310.4540.01.000.000	Retired Admin Benefits	9,973	15,000	5,027	66%
310.4510.04.000.000	ERMA Insurance	0	202	202	0%
310.4540.04.000.000	OPEB Expense	21,853	87,412	65,559	25%
310.4540.10.000.000	Maintenance Benefits	15,993	31,824	15,831	50%
	<b>TOTAL EXPENSE</b>	<b>725,347</b>	<b>1,497,434</b>	<b>772,087</b>	<b>48%</b>
	<b>NET INCOME (LOSS)</b>	<b>1,571</b>	<b>4,629</b>	<b>3,058</b>	

**ADMIN BUILDING  
DECEMBER 2012 OPERATING STATEMENT**

ACCOUNT	LINE DESCRIPTION	YTD 12/31/12	ANNUAL BUDGET	BUDGET BALANCE	YTD BUDGET % USED
REVENUE					
147.3200.00.000.000	Rent Income Commercial	15,000	31,000	16,000	48%
147.3400.00.000.000	Space Rental Income	64,359	128,718	64,359	50%
147.3700.00.000.000	Capital Fund Debt Service Revenue	83,994	217,898	133,904	39%
TOTAL REVENUE		163,353	377,616	214,263	43%
EXPENSE					
147.4190.18.000.000	Taxes, Fees & Assessments	2,667	6,000	3,333	44%
147.4310.00.000.000	Water-West Main	1,175	2,000	825	59%
147.4320.00.000.000	Electricity- West Main	12,435	22,500	10,065	55%
147.4330.00.000.000	Gas- West Main	280	2,000	1,720	14%
147.4390.00.000.000	Sewerage- West Main	209	500	291	42%
147.4420.00.000.000	Maintenance Supplies	608	1,000	392	61%
147.4421.00.000.000	Building Maintenance	4,998	12,000	7,002	42%
147.4430.00.000.000	Mat Service	742	1,500	758	49%
147.4430.04.000.000	Trash Pick-Up	231	500	269	46%
147.4431.00.000.000	Landscape Maintenance	1,642	3,000	1,358	55%
147.4436.00.000.000	Maintenance Charges from AMPS	12,155	25,000	12,845	49%
147.4480.00.000.000	Protective Services	4,386	10,118	5,733	43%
147.4510.03.000.000	Property Insurance	1,202	2,400	1,198	50%
147.4580.01.000.000	Debt Service-Loan #1 \$2,240,000 Loan	83,994	167,898	83,904	50%
147.4580.03.000.000	Debt Service-Loan #3 \$480,000 Loan	1,067	52,000	50,933	2%
TOTAL EXPENSE		127,790	308,416	180,626	41%
NET INCOME (LOSS)		35,563	69,200	33,637	

**HELEN THOMPSON HOMES  
DECEMBER 2012 OPERATING STATEMENT**

ACCOUNT	LINE DESCRIPTION	YTD 12/31/12	ANNUAL BUDGET	BUDGET BALANCE	YTD BUDGET % USED
	REVENUE	0	0	0	0%
320.3690.00.000.000	Other government revenues	10,438	30,750	20,312	34%
	TOTAL REVENUE	10,438	30,750	20,312	34%
	EXPENSE				
320.4190.14.000.000	Background Check-Trinity	433	500	67	87%
320.4190.14.010.000	Background Check Meadowlark	87	350	263	25%
320.4190.15.000.000	Project Management Expense	4,050	8,100	4,050	50%
320.4190.18.010.000	Property Taxes, Assessments and Fees Meadowlark	1,275	1,300	25	98%
320.4310.01.000.000	Water/Sewer expense Trinity	302	500	198	60%
320.4310.01.010.000	Water & Sewer Meadowlark	217	500	283	43%
320.4320.00.010.000	Electric Service Meadowlark	739	1,500	761	49%
320.4320.01.000.000	Electric Expense-Trinity	562	1,000	438	56%
320.4330.00.010.000	Gas (Heating) Meadowlark	179	750	571	24%
320.4330.01.000.000	Gas Expense Trinity	130	500	370	26%
320.4390.00.010.000	Sewer - Meadowlark	182	250	68	73%
320.4390.01.000.000	Sewer - Trinity	230	250	20	92%
320.4420.00.000.000	Materials Trinity	40	1,000	960	4%
320.4420.00.010.000	Materials Meadowlark	92	750	658	12%
320.4421.00.000.000	Maintenance Repairs Meadowlark	150	150	0	100%
320.4430.00.000.000	Grounds Maintenance Trinity	732	1,200	468	61%
320.4430.00.010.000	Grounds Maintenance Meadowlark	0	250	250	0%
320.4430.04.000.000	Garbage and Trash Removal Trinity	157	400	243	39%
320.4430.04.010.000	Garbage and Trash Removal Meadowlark	113	250	137	45%
320.4430.05.000.000	Chemical Treatment	0	250	250	0%
320.4430.05.010.000	Chemical Treatment Meadowlark	45	250	205	18%
320.4436.00.000.000	Maintenance Charges From AMPS - Meadowlark	225	1,000	775	23%
320.4436.01.000.000	Maintenance Charges from AMPS - Trinity	300	1,000	700	30%
320.4540.03.000.000	Property Insurance Trinity	84	375	291	23%
320.4540.03.010.000	Property Insurance Meadowlark	114	375	261	31%
320.4610.00.000.000	Extraordinary Maintenance Trinity	0	1,000	1,000	0%
320.4610.00.010.000	Extraordinary Maintenance Meadowlark	0	1,000	1,000	0%
	Reserve Set Aside	0	6,000	6,000	0%
	TOTAL EXPENSE	10,438	30,750	20,312	20%
	NET INCOME (LOSS)	(0)	0	0	

**CROSSWOODS  
DECEMBER 2012 OPERATING STATEMENT**

ACCOUNT	LINE DESCRIPTION	YTD 12/31/12
	REVENUE	0
330.3200.00.000.000	Rental Income	280,410
330.3690.00.000.000	Other Income	0
	TOTAL REVENUE	280,410
	EXPENSE	
330.4110.10.000.000	Administrative Salaries	24,159
330.4125.01.000.000	P/R Tax Salaries	2,893
330.4140.00.000.000	Training	224
330.4170.10.000.000	Professional Services	13,156
330.4190.00.000.000	Postage	279
330.4190.01.000.000	Office Supplies	422
330.4190.03.000.000	Telephone	0
330.4190.07.000.000	Computer Services	676
330.4190.14.000.000	Criminal Background Checks	187
330.4196.00.000.000	Management Fees-FPI	17,136
330.4310.00.000.150	Water	15,229
330.4320.00.000.150	Electricity	4,266
330.4330.10.000.150	Gas	44,703
330.4390.10.000.150	Sewer	10,347
330.4410.00.000.000	Maintenance Salaries	13,134
330.4420.01.000.000	Electrical Supplies	0
330.4420.08.000.000	Dwelling Equipment/Supplies	3,616
330.4420.09.000.000	Maintenance Equip/Supplies	118
330.4430.01.000.000	Electrical Repair/Contract	227
330.4430.02.000.000	Plumbing Repair/Contract	7,386
330.4430.04.000.000	Garbage Removal	6,433
330.4430.05.000.000	Chemical Treatment/Contract	1,057
330.4430.07.000.000	Minor Equipment Repairs	184
330.4430.10.000.000	Uniform and Mat Service	0
330.4431.00.000.000	Landscape Maintenance Contract	6,375
330.4510.03.000.000	Property Insurance	3,346
330.4540.00.000.000	Employee Benefits	12,946
330.4800.00.000.000	Depreciation Expense	0
330.5615.00.000.000	Debt Service	66,398
	TOTAL EXPENSE	227,845
	NET INCOME (LOSS)	52,565

**COTTONWOOD MEADOWS  
DECEMBER 2012 OPERATING STATEMENT**

ACCOUNT	LINE DESCRIPTION	YTD 12/31/12	ANNUAL BUDGET	BUDGET BALANCE	YTD BUDGET % USED
	REVENUE	0	0	0	0%
400.3110.00.000.000	Dwelling Rent-Market Rate Units	121,144	250,000	128,856	48%
400.3110.01.000.000	Dwelling Rent-RHCP Units	25,508	52,100	26,592	49%
400.3610.00.000.000	Interest Income	54	300	246	18%
400.3610.01.000.000	Interest on Replacement Reserve	197	400	203	49%
400.3690.00.000.000	Other income	802	1,500	698	53%
400.3690.02.000.000	Other Tenant Income Assisted Units	450	0	(450)	
400.3690.03.000.000	Other Income Tenant Cottonwood	2,709	750	(1,959)	361%
400.3690.04.000.000	Other Program Charges-RHCP Units	0	500	500	0%
400.3690.05.000.000	Vending Income	890	1,000	110	89%
	TOTAL REVENUE	151,755	306,550	154,795	50%
	EXPENSE				
400.4110.00.000.000	Administration Salaries	10,042	19,081	9,039	53%
400.4125.01.000.000	Admin. P/R Taxes- Social Security/Medicare	794	1,505	711	53%
400.4125.02.000.000	Admin. P/R Taxes- -SUI	337	460	123	73%
400.4125.04.000.000	Admin. Retirement	1,425	2,272	847	63%
400.4125.05.000.000	Admin. Workers Comp	158	337	179	47%
400.4130.00.000.000	Legal Fees	2,686	2,700	14	99%
400.4150.00.000.000	Mileage	376	450	74	84%
400.4170.04.000.000	Contract Services	70	100	30	70%
400.4171.00.000.000	Auditing	0	3,500	3,500	0%
400.4172.00.000.000	Advertising	0	250	250	0%
400.4190.00.000.000	Office Supplies	127	750	623	17%
400.4190.02.000.000	Postage	0	150	150	0%
400.4190.03.000.000	Telephone	395	1,500	1,105	26%
400.4190.05.000.000	Membership Dues and Subscriptions	0	60	60	0%
400.4190.07.000.000	Computer Services	323	1,600	1,277	20%
400.4190.11.000.000	Office Equipment	0	250	250	0%
400.4190.15.000.000	Management Fee to YCH	9,660	19,320	9,660	50%
400.4190.17.000.000	Background Checks	243	250	7	97%
400.4190.18.000.000	Taxes, Assessments & Fees	8,147	16,500	8,353	49%
400.4221.00.000.000	Tenant Liaison	600	600	0	100%
400.4310.00.000.000	Water Cottonwood	5,697	11,250	5,553	51%
400.4320.00.000.000	Electricity - Cottonwood	2,875	7,500	4,625	38%
400.4330.00.000.000	Gas Cottonwood	430	1,200	770	36%
400.4390.00.000.000	Sewerage - Cottonwood	7,047	15,500	8,453	45%
400.4420.00.000.000	Maintenance Supplies	7,820	7,900	80	99%
400.4430.00.000.000	Maintenance Contracts	1,953	5,100	3,147	38%
400.4430.02.000.000	Painting and Decorating Contracts	3,939	6,600	2,661	60%
400.4430.03.000.000	Garbage and Trash Removal	3,589	7,000	3,411	51%

## COTTONWOOD MEADOWS continued

ACCOUNT	LINE DESCRIPTION	YTD 12/31/12	ANNUAL BUDGET	BUDGET BALANCE	YTD BUDGET % USED
400.4430.04.000.000	Grounds Contracts	1,425	3,250	1,825	44%
400.4430.11.000.000	Building Repairs	3,305	3,400	95	97%
400.4436.00.000.000	Maintenance Charges from AMPS	12,450	20,000	7,550	62%
400.4480.00.000.000	Protective Services	312	1,100	788	28%
400.4510.00.000.000	Insurance-Flood	0	2,580	2,580	0%
400.4510.01.000.000	General Liability Insurance	2,955	3,060	105	97%
400.4510.03.000.000	Property Insurance	4,844	5,003	159	97%
400.4510.05.000.000	Director's Risk Insurance	1,425	1,425	0	100%
400.4540.00.000.000	Benefits	1,512	3,978	2,467	38%
400.4540.04.000.000	OPEB Expense	85	342	257	25%
400.4570.00.000.000	Collection Loss	0	400	400	0%
400.5615.00.000.000	Debt Service	41,848	83,695	41,847	50%
	TOTAL EXPENSE	138,894	261,918	209,527	53%
	NET INCOME (LOSS)	12,861	44,632	(54,733)	

**DAVIS MIGRANT CENTER  
DECEMBER 2012 OPERATING STATEMENT**

ACCOUNT	LINE DESCRIPTION	YTD 12/31/12
	REVENUE	
501.3690.02.000.000	Operating Contract Revenue	172,613
	TOTAL REVENUE	172,613
	EXPENSE	
501.4110.00.000.000	Administrative Salaries	12,194
501.4125.01.000.000	Admin. P/R Taxes- Social Security/Medicare	1,011
501.4125.04.000.000	Admin. Retirement	1,710
501.4125.05.000.000	Admin. Workers Comp	308
501.4140.00.000.000	Training	94
501.4150.01.000.000	Travel	28
501.4190.00.000.000	YCH Contract Mgmt Fee	20,198
501.4190.01.000.000	Office Supplies	280
501.4190.03.000.000	Telephone	1,007
501.4190.04.000.000	Other Misc. Costs	2,383
501.4190.06.000.000	Auto Maintenance / Repairs	2,548
501.4190.07.000.000	Gas / Oil	1,103
501.4190.08.000.000	Minor Equip Repair / Maint	483
501.4190.18.000.000	Taxes, Assessments & Fees	1,750
501.4310.00.000.000	Water Davis Migrant	14,139
501.4320.00.000.000	Electricity - Davis Migrant	13,301
501.4330.00.000.000	Gas Davis Migrant	7,571
501.4390.00.000.000	Sewerage - Davis Migrant	982
501.4410.00.000.000	Maintenance Salaries	20,235
501.4410.01.000.000	Maintenace Seasonal Salaries	14,109
501.4415.01.000.000	Maintenance P/R Taxes- Social Security/Medicare	1,597
501.4415.01.100.000	Seasonal Maint P/R Taxes-SocSec/Med	881
501.4415.02.100.000	Seasonal Maint P/R Taxes-SUI	8
501.4415.04.000.000	Maintenance Retirement	2,654
501.4415.05.000.000	Maintenance Workers Comp	3,125
501.4420.00.000.000	Maintenance Supplies	442
501.4420.05.000.000	Lumber and Hardware	1,072
501.4430.01.000.000	Water Well Maintenance	6,648
501.4430.02.000.000	Grounds Maintenance	127
501.4430.04.000.000	Rubbish & Trash Removal	5,833
501.4430.05.000.000	Elec/Plumb/Paint Supply	24
501.4430.06.000.000	Vehicle Repair & Maintenance	40
501.4480.00.000.000	Protective Services	1,064
501.4510.01.000.000	General Liability Insurance	379
501.4510.02.000.000	Auto Insurance	844
501.4510.03.000.000	Property Insurance	4,422
501.4540.00.000.000	Admin Benefits	5,562
501.4540.01.000.000	Retired Benefits	10,351
501.4540.04.000.000	OPEB Expense	3,654
501.4540.10.000.000	Maintenance Benefits	8,452
	TOTAL EXPENSE	172,613
	NET INCOME (LOSS)	0

**MADISON MIGRANT CENTER  
DECEMBER 2012 OPERATING STATEMENT**

ACCOUNT	LINE DESCRIPTION	YTD 12/31/12
	REVENUE	
502.3690.02.000.000	Operating Contract Revenue	240,431
502.3120.00.000.000	Excess Utilities	2,954
502.3960.02.000.000	Interest Income Madison Reserve	457
	TOTAL REVENUE	243,842
	EXPENSE	
502.4110.00.000.000	Administrative Salaries	3,298
502.4110.01.000.000	Seasonal Salaries	7,054
502.4125.01.000.000	Admin. P/R Taxes- Social Security/Medicare	273
502.4125.01.100.000	Seasonal Admin P/R Taxes-Soc Sec/Med	477
502.4125.02.100.000	Seasonal P/R Taxes-SUI	120
502.4125.04.000.000	Admin. Retirement	557
502.4125.05.000.000	Admin. Workers Comp	291
502.4140.00.000.000	Training	94
502.4150.01.000.000	Travel-Admin	28
502.4170.10.000.000	Professional Services	625
502.4190.00.000.000	YCH Contract Mgmt Fee	27,306
502.4190.01.000.000	Office Supplies	175
502.4190.03.000.000	Telephone	1,182
502.4190.04.000.000	Other Misc. Costs	2,487
502.4190.06.000.000	Auto Maintenance / Repairs	619
502.4190.07.000.000	Gas / Oil	1,077
502.4190.08.000.000	Minor Equip. Repair	432
502.4190.09.000.000	Major Equip repair/Maint	582
502.4310.00.000.000	Water Madison Migrant	24,953
502.4320.00.000.000	Electricity - Madison Migrant	25,777
502.4330.00.000.000	Gas Madison Migrant	12,172
502.4390.00.000.000	Sewerage - Madison Migrant	26,094
502.4410.00.000.000	Maintenance Salaries	45,182
502.4415.01.000.000	Maintenance P/R Taxes- Social Security/Medicare	3,701
502.4415.04.000.000	Maintenance Retirement	5,625
502.4415.05.000.000	Maintenance Workers Comp	3,991
502.4420.00.000.000	Maintenance Supplies	1,693
502.4420.05.000.000	Lumber and Hardware	1,272
502.4430.02.000.000	Grounds Maintenance	3,845
502.4430.04.000.000	Rubbish & Trash Removal	6,528
502.4430.05.000.000	Elec/Plump/Paint Supplies	812
502.4430.11.000.000	Building Repairs	1,203
502.4480.00.000.000	Protective Services	378
502.4510.01.000.000	General Liability Expense	1,150
502.4510.02.000.000	Auto Insurance	844
502.4510.03.000.000	Property Insurance	4,733
502.4540.00.000.000	Admin Benefits	1,360
502.4540.01.000.000	Retired Benefits	4,731
502.4540.04.000.000	OPEB Expense	4,222
502.4540.10.000.000	Maintenance Benefits	16,899
	TOTAL EXPENSE	243,842
	NET INCOME (LOSS)	0

**DIXON MIGRANT CENTER  
DECEMBER 2012 OPERATING STATEMENT**

ACCOUNT	LINE DESCRIPTION	YTD 12/31/12
	REVENUE	
503.3690.02.000.000	Operating Contract Revenue	260,404
503.3690.03.000.000	Other Income	109
	TOTAL REVENUE	260,513
	EXPENSE	0
503.4110.00.000.000	Administrative Salaries	12,041
503.4125.01.000.000	Admin. P/R Taxes- Social Security/Medicare	1,067
503.4125.04.000.000	Admin. Retirement	1,710
503.4125.05.000.000	Admin. Workers Comp	308
503.4140.00.000.000	Training	94
503.4150.01.000.000	Travel	33
503.4190.00.000.000	YCH Contract Mgmt Fee	21,982
503.4190.01.000.000	Office Supplies	218
503.4190.02.000.000	Household Supplies	21
503.4190.03.000.000	Telephone	1,117
503.4190.04.000.000	Other Misc. Costs	1,603
503.4190.06.000.000	Auto Maintenance / Repairs	594
503.4190.07.000.000	Gas / Oil	2,302
503.4190.08.000.000	Minor Equip Repair	49
503.4190.09.000.000	Taxes, Assessments & Fees	3,020
503.4310.00.000.000	Water Dixon Migrant	14,674
503.4320.00.000.000	Electricity - Dixon Migrant	34,427
503.4330.00.000.000	Gas Dixon Migrant	7,821
503.4390.00.000.000	Sewerage Dixon Migrant	983
503.4410.00.000.000	Maintenance Salaries	68,980
503.4415.01.000.000	Maintenance P/R Taxes- Social Security/Medicare	5,357
503.4415.04.000.000	Maintenance Retirement	8,662
503.4415.05.000.000	Maintenance Workers Comp	6,125
503.4420.00.000.000	Maintenance Supplies	2,168
503.4420.05.000.000	Lumber and Hardware	685
503.4430.01.000.000	Water Well Maintenance	4,904
503.4430.02.000.000	Grounds Maintenance	1,460
503.4430.04.000.000	Rubbish & Trash Removal	8,818
503.4430.05.000.000	Elec/Plumb/Paint/Solar Supplies	79
503.4430.06.000.000	Vehicle Maintenance & Repairs	156
503.4430.09.000.000	Equipment Rental	20
503.4430.11.000.000	Building Repairs	94
503.4490.00.000.000	Operating Reserve Funds Expended	3,031
503.4510.01.000.000	General Liability Expense	2,446
503.4510.02.000.000	Auto Insurance	844
503.4510.03.000.000	Property Insurance	5,358
503.4540.00.000.000	Admin Benefits	5,562
503.4540.01.000.000	Retired Benefits	675
503.4540.04.000.000	OPEB Expense	6,324
503.4540.10.000.000	Maintenance Benefits	24,701
	TOTAL EXPENSE	260,513
NET INCOME (LOSS)		0

**DAVIS SOLAR HOMES  
DECEMBER 2012 OPERATING STATEMENT**

ACCOUNT	LINE DESCRIPTION	YTD 12/31/12	ANNUAL BUDGET	BUDGET BALANCE	YTD BUDGET % USED
	<b>REVENUE</b>				
600.3110.00.000.000	Dwelling Rent	13,074	37,620	24,546	35%
600.3610.00.000.000	Interest Income	120	250	131	48%
600.3690.01.000.000	Other Income- tenants	20	0	(20)	
	<b>TOTAL REVENUE</b>	<b>13,214</b>	<b>37,870</b>	<b>24,656</b>	<b>35%</b>
	<b>EXPENSE</b>				
600.4110.00.000.000	Administrative Salaries	847	2,403	1,556	35%
600.4125.01.000.000	Admin. P/R Taxes- Social Security/Medicare	70	183	113	38%
600.4125.02.000.000	Admin. P/R Taxes- -SUI	0	12	12	0%
600.4125.04.000.000	Admin. Retirement	114	344	230	33%
600.4125.05.000.000	Admin. Workers Comp	48	158	110	30%
600.4130.00.000.000	Legal Fees	260	275	15	95%
600.4140.00.000.000	Training	0	25	25	0%
600.4150.00.000.000	Travel	0	50	50	0%
600.4190.00.000.000	Office Supplies	74	100	26	74%
600.4190.01.000.000	Postage	90	100	10	90%
600.4190.02.000.000	Telephone	0	10	10	0%
600.4190.04.000.000	Computer Software	0	900	900	0%
600.4190.12.000.000	Management Fees	323	1,290	968	25%
600.4190.20.000.000	Advertisement	0	110	110	0%
600.4310.00.000.000	Water Davis Solar	2,353	5,500	3,147	43%
600.4320.00.000.000	Electricity Davis Solar	58	60	2	97%
600.4330.00.000.000	Gas Davis Solar	60	75	15	80%
600.4390.00.000.000	Sewerage - Davis Solar	2,413	4,375	1,962	55%
600.4410.00.000.000	Maintenance Repairs and Contracts	1,860	2,900	1,040	64%
600.4420.00.000.000	Maintenance Supplies	1,337	1,350	13	99%
600.4420.08.000.000	Dwelling Equipment/Supplies	746	750	4	99%
600.4430.00.000.000	Grounds Maintenance	0	750	750	0%
600.4430.03.000.000	Painting Services	0	1,000	1,000	0%
600.4430.04.000.000	Garbage and Trash Removal	1,262	2,400	1,138	53%
600.4436.00.000.000	Maintenance Charges from AMPS	350	2,500	2,150	14%
600.4510.01.000.000	General Liability Insurance	0	149	149	0%
600.4510.03.000.000	Property Insurance	556	1,110	554	50%
600.4540.01.000.000	Benefits	169	504	335	34%
600.4540.04.000.000	OPEB Expense	11	44	33	25%
600.4550.00.000.000	Special Assessment	492	984	492	50%
	<b>TOTAL EXPENSE</b>	<b>13,494</b>	<b>30,411</b>	<b>16,917</b>	<b>44%</b>
	<b>NET INCOME (LOSS)</b>	<b>(280)</b>	<b>7,459</b>	<b>7,739</b>	

**PACIFICO  
DECEMBER 2012 OPERATING STATEMENT**

ACCOUNT	LINE DESCRIPTION	YTD 12/31/12	ANNUAL BUDGET	BUDGET BALANCE	YTD BUDGET % USED
<b>REVENUE</b>					
700.3690.00.000.000		68,076	111,200	43,124	61%
	<b>TOTAL REVENUE</b>	68,076	111,200	43,124	61%
<b>EXPENSE</b>					
700.4130.00.000.000	Legal Fees	508	850	343	60%
700.4150.00.000.000	Mileage	811	900	89	90%
700.4170.10.000.000	Professional Services	3,428	3,500	72	98%
700.4190.01.000.000	Office Expense	164	1,000	836	16%
700.4190.03.000.000	Telephone	1,499	2,000	501	75%
700.4190.07.000.000	Computer Services	544	600	56	91%
700.4190.15.000.000	Management Fee to YCH	21,000	42,000	21,000	50%
700.4190.20.000.000	Advertising	276	300	24	92%
700.4320.00.000.000	Electricity	10,174	17,500	7,326	58%
700.4330.00.000.000	Gas	1,164	2,250	1,086	52%
700.4401.00.000.000	IT Services Allocation	5,272	5,900	628	89%
700.4420.00.000.000	Materials	1,524	2,500	976	61%
700.4420.01.000.000	Electrical Supplies	0	100	100	0%
700.4420.02.000.000	Plumbing Supplies	18	50	32	36%
700.4420.03.000.000	Painting Supplies	62	250	188	25%
700.4420.04.000.000	Chemical Supplies	20	750	730	3%
700.4420.05.000.000	Lumber and Hardware	2,021	2,500	479	81%
700.4420.05.701.000	Lumber & Hardware-Pacifco Rehab	0	100	100	0%
700.4420.08.000.000	Dwelling Equipment/Supplies	5,180	5,200	20	100%
700.4420.09.000.000	Maintenance Equip/Supplies	0	100	100	0%
700.4423.08.000.000	Fire Sprinkler Contracts/Repairs	1,953	1,975	22	99%
700.4430.01.000.000	Electrical Repair/Contract	427	500	73	85%
700.4430.02.000.000	Plumbing Repair/Contract	0	25	25	0%
700.4431.05.701.000	Landfill Health and Safety	36	100	64	36%
700.4436.01.000.000	Pacifco Maintenance Labor	11,163	20,000	8,837	56%
700.4436.03.000.000	Pacifco Unit Prep Labor	0	250	250	0%
	<b>TOTAL EXPENSE</b>	68,076	111,200	43,124	61%
<b>NET INCOME (LOSS)</b>					
		(0)	0	0	

Yolo County Housing  
Yolo County, California

Meeting Date: February 21, 2013

To: County Counsel ✓  
Yolo County Housing ✓

14.

Review, Approve and Accept the FY 2011-2012 Audit for Yolo County Housing (Stern)

Minute Order No. 13-09: Approved recommended action.

MOTION: Johannessen. SECOND: Davies. AYES: Aguiar-Curry, Davies, Eisenstat, Johannessen. ABSENT: Thomson.

**Yolo County Housing**

**14.**

**Meeting Date:** 02/21/2013

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**Information**

**SUBJECT**

Review, Approve and Accept the FY 2011-2012 Audit for Yolo County Housing (Stern)

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**Attachments**

Att. A. Staff Report

Att. B. Basic Financial Statement

Att. C. Report on Compliance

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**Form Review**

Form Started By: Julie Dachtler  
Final Approval Date: 02/15/2013

Started On: 02/15/2013 02:48 PM



# **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

DATE: February 21, 2013  
TO: YCH Housing Commission  
FROM: Lisa A. Baker, Executive Director  
By: Mark Stern, Finance Director  
SUBJECT: **Review, Approve and Accept the FY 2011-2012 Audit for Yolo County Housing**

## **RECOMMENDED ACTIONS:**

That the Board of Commissioners review, approve and accept the FY 2011-2012 Yolo County Housing audit.

## **BACKGROUND / DISCUSSION**

Staff presents the audit report from our independent Certified Public Accounting firm for the fiscal year ended June 30, 2012. The auditors have issued an unqualified opinion on the financial statements but a qualified opinion on compliance with requirements applicable to each major program and on internal control over compliance with Circular OMB A-133.

There are no financial findings.

There is one compliance finding related to interfund balances which is a continuation finding from the last two audits. Progress has been made during the last two years as the balance for HCV has been completely resolved prior to the 2011 audit and the LIPH balance has been reduced by more than 55%.

All other audit findings have been resolved during the 2011-2012 year and cleared by the auditors.

The audit report is on record at the Clerk of the Board. Interested persons can review the report at either the Clerk of the Board at 625 Court Street, or at the office of the YCH at 147 W. Main Street, Woodland, CA during normal business hours.

Staff wishes to thank the auditors, CohnReznick LLP, for its conscientious approach during the audit process.

## **FISCAL IMPACT**

Agency-wide YCH had pre depreciation net income of \$1,344,490. With the inclusion of depreciation, the agency-wide net income falls to \$387,487. The primary components of the gain were:

- HCV Voucher Funding exceeding payments by \$530,403

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

- HCV Administrative Funding exceeded expenses by \$40,408.
- Low Income Public Housing had net income from Operations and Capital Fund of \$398,157.
- COCC recorded net income of \$25,557.
- State and Local (primarily the Migrant Centers) had net income of \$105,957 which resulted from the State allowing us to draw down all contract funds even though not all funds had been expended. These funds are treated as restricted operating reserves that must have state approval before their expenditure.

**CONCLUSION:**

Staff recommends that the Board receive and approve the audit as submitted.

**Attachment:**            Audit Report – Basic Financial Statement  
                                 Report on Compliance  
                                 Report to the Commission

**Yolo County Housing**  
**Independent Auditor's Report and**  
**Basic Financial Statements**  
**(With Supplementary Information)**

**June 30, 2012**

# Yolo County Housing

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## Independent Auditor's Report

To the Housing Commission  
Yolo County Housing

We have audited the accompanying basic financial statements of Yolo County Housing, formally known as the Housing Authority of the County of Yolo, a component unit of the County of Yolo, California as of and for the year ended June 30, 2012, as listed in the table of contents. These financial statements are the responsibility of Yolo County Housing's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Yolo Counting Housing as of June 30, 2012, and the changes in its financial position and cash flows for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards we have also issued our report dated January 30, 2013 on our consideration of Yolo County Housing's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

The Management's Discussion and Analysis on pages 5 to 18 is not a required part of the basic financial statements, but is supplementary information required by accounting principles generally accepted in the United States of America and the Governmental Accounting Standards Board. We have applied certain limited procedures that consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and we express no opinion on it.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements as a whole. The accompanying supplementary information on pages 52 through 64, including the Financial Data Schedule required by the U.S. Department of Housing and Urban Development, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

A handwritten signature in cursive script that reads "Cohn Reznick LLP".

Sacramento, California  
January 30, 2013

## **Yolo County Housing**

### **Management Discussion and Analysis**

**June 30, 2012**

As management of the Housing Authority of the County of Yolo (YCH), we offer readers of YCH's financial statements this narrative overview and analysis of the financial activities of YCH for the year ended June 30, 2012. Since the MD&A is designed to focus on the current year's activities, resulting changes and currently known facts, please read it in conjunction with YCH's financial statements beginning on page 19.

This discussion and analysis is intended to serve as an introduction to the basic financial statements for YCH. The MD&A is designed to:

- Assist the reader to focus on significant financial issues;
- Provide an overview of YCH's financial activity;
- Identify changes in YCH's financial position (i.e. its ability to address the next and subsequent years' challenges); and
- Identify individual fund issues or concerns.

#### **Overview of the Financial Statements**

YCH's financial statements are designed to provide readers with a broad overview of YCH's finances in a manner similar to a private sector business. YCH employs, exclusively, Enterprise Funds which utilize the full accrual basis of accounting. The Enterprise method of accounting is similar to accounting utilized by the private sector. All Enterprise Funds and business-type activities are consolidated into a total for the agency taken as a whole.

YCH's financial statements include a Statement of Net Assets (similar to a balance sheet), a Statement of Revenues, Expenses and Changes in Net Assets (similar to an Income Statement), a Statement of Cash Flows, the Notes to financial statements, and certain supplementary information.

Certain programs administered by YCH are provided by the U.S. Department of Housing and Urban Development (HUD). Others are segregated to enhance accountability and control. A summary of YCH programs is presented below:

#### **Low Rent Public Housing**

Under the Low Rent Public Housing (LRPH) program, YCH rents units that it owns to low, very low, or extremely very low income households. The LRPH Program is operated under an Annual Contributions Contract (ACC) with HUD. Public Housing Agencies are limited by law in the amount of rent collected to no more than thirty percent (30%) of a family's adjusted income, or the resident may choose what is known as "flat rent." The latter is a set rental amount comparable to local market rents. The

## Yolo County Housing

### Management Discussion and Analysis - Continued

June 30, 2012

rental amount does not increase or decrease over a three-year period and is independent of the resident's actual income. The flat rent is designed to encourage self-sufficiency and to avoid creating disincentives for continued residency by families that are attempting to become economically self-sufficient.

HUD, through the ACC, provides an operating subsidy to cover the gap between rents collected and annual operating expenses.

#### Public Housing Capital Fund Program

The ACC provides a Capital Fund Program designed to enable YCH to make capital improvements to its properties and otherwise provide long term assets for the benefit of tenants and the administration. The 2012 Capital Fund Grant was reduced by 10% from 2011 with a further reduction expected for the 2013 grant. These reductions along with the expiration of the ARRA Grant funding will result in fewer improvements to our housing inventory.

#### Housing Choice Voucher Program

Under the Housing Choice Voucher Program (formerly known as Section 8 tenant-based assistance), YCH administers contracts with independent landlords that own rental property. YCH subsidizes the families' rents through a housing Assistance Payment (HAP) payable to the landlord. The program is administered under an ACC with HUD that provides annual funding to enable YCH to subsidize participant rent at between thirty percent (30%) and forty percent (40%) of household income. YCH receives a fixed monthly administrative fee for each unit under lease on the first of every month to operate the program.

Vouchers can also be applied toward the purchase of a home by tenants. YCH will use HUD's HAP funds to subsidize the participant's home loan for fifteen years unless the participant is disabled or elderly in which case there is no time limit on the use of HAP funds to subsidize the loan.

#### New Hope Community Development Corporation (Component Unit)

New Hope Community Development Corporation (NHCDC) is a 501(c)(3) non-profit corporation created to develop affordable housing and community based economic development ventures. Its primary business activities during the year ended June 30, 2012 was the operation of Cottonwood Meadows Senior Apartments.

#### Office of Migrant Services, Migrant Farm Labor Program (Other State/Local)

YCH manages Migrant Centers in Davis, Madison and Dixon, California. Pursuant to contracts with the State of California Department of Housing and Community

## Yolo County Housing

### Management Discussion and Analysis - Continued

June 30, 2012

Development, Office of Migrant Services, YCH remits rents collected from tenants to the State Office of Migrant Services, which in turn reimburses YCH for its costs of operating the Migrant Centers. The Dixon Migrant Center is managed by YCH on behalf of the Dixon Housing Authority of Solano County.

#### Other Programs

- Business Activities - used to administer various non-government subsidized programs. This also includes the Crosswoods Apartments purchase completed in April 2012 and its operations for two and a half months.
- Davis Solar Rural Rental Assistance (Other State/Local).

#### **Required Financial Statements**

The financial statements of YCH offer both short-term and long term financial information about YCH activities and include:

- The **Statement of Net Assets** which is similar to a balance sheet. The Statement of Net Assets reports all of YCH assets and liabilities for the year ended June 30, 2012 and provides information about the nature and amounts of investments in resources (assets) and the obligations to YCH's creditors (liabilities). It also provides the basis for evaluating the capital structure of YCH and assessing the liquidity and financial flexibility of YCH. The statement is presented in a format in which assets minus liabilities equals "Net Assets", formerly known as equity. Assets and liabilities are presented in order of liquidity, and are classified as "current" (convertible to cash within one year), and "non-current".
- The **Statement of Revenues, Expenses and Changes in Net Assets** accounts for all of YCH's revenue and expenses for the year ended June 30, 2012. The statement reflects the results of YCH's operations over the year and can be used to determine YCH's credit worthiness and its ability to successfully recover all its costs through grants, tenant charges and other income.
- The **Statement of Cash Flows** provides information about YCH's cash receipts and cash payments during the year ended June 30, 2012. This statement reports cash receipts, cash payments, and net changes in cash resulting from operations, capital and related financing, and noncapital financing and investing activities. The statement provides answers to questions of where cash came from, what cash was used for and what caused changes in cash for the reporting period covered.

## Yolo County Housing

### Management Discussion and Analysis - Continued

June 30, 2012

- The accompanying **Notes to the financial statements** provide additional information that is essential to a full understanding of the data provided in the financial statements.
- In addition to the basic financial statements and accompanying notes, this report also presents certain supplementary information. This supplementary information section contains the Combining Schedules of Net Assets; Combining Schedules of Revenues, Expenses and Change in Net Assets and Combining Schedules of Cash Flows along with the Financial Data Schedule (FDS) report electronically submitted to HUD.

#### Financial Analysis of YCH as a Whole

The following analysis focuses on YCH's net assets and revenues, expenses and changes in fund net assets during the years ended June 30, 2012 and 2011.

<b>Net Assets</b>				
	2012	2011	Net Change	%
<b>Assets</b>				
Current assets	\$ 3,865,672	\$ 3,741,623	\$ 124,049	3%
Restricted assets	2,843,603	3,043,266	(199,663)	-7%
Capital assets, net	20,585,430	18,036,330	2,549,100	14%
Other non-current assets	55,150	41,541	13,609	33%
<b>Total assets</b>	<b>\$ 27,349,855</b>	<b>\$ 24,862,760</b>	<b>\$ 2,487,095</b>	<b>10%</b>
<b>Liabilities</b>				
Current liabilities	\$ 4,827,144	\$ 2,532,980	\$ 2,294,164	91%
Payable from restricted cash	218,139	198,256	19,883	10%
Non-current liabilities	4,597,117	4,811,556	(214,439)	-4%
<b>Total liabilities</b>	<b>\$ 9,642,400</b>	<b>\$ 7,542,792</b>	<b>\$ 2,099,608</b>	<b>28%</b>
<b>Net assets</b>				
Invested in capital assets, net of debt	\$ 14,618,807	\$ 14,447,149	\$ 171,658	1%
Restricted	2,728,300	2,746,850	(18,550)	-1%
Unrestricted	360,348	125,969	234,379	186%
<b>Total net assets</b>	<b>\$ 17,707,455</b>	<b>\$ 17,319,968</b>	<b>\$ 387,487</b>	<b>2%</b>

The assets of YCH exceed its liabilities as of June 30, 2012 by \$17,707,455. Compared to 2011, this is a 2% increase which resulted from normal operations and the following unusual items:

- During the year ended June 30, 2012, YCH's assets increased by \$2,487,095 (10%). The increase primarily resulted from the purchase of Crosswoods Apartments which net of depreciation contributed to the increase of Capital

## Yolo County Housing

### Management Discussion and Analysis - Continued

June 30, 2012

Assets by 14%.

- Restricted Assets decreased by \$199,663 (-7%) mainly due to:
  - HAP Voucher and Administration funding in excess of cost by \$530,000.
  - Replacement reserve accounts decreased by \$588,000 mainly due to the completion of the RD funded water well project at more than \$625,000 which was offset by required deposits into the reserve accounts.
- Other non-current assets increased due to loan costs related to the acquisition of the Crosswoods Apartments.

YCH's total liabilities increased by \$2,099,608 (28%) during the year ended June 30, 2012 due to normal operations and the following unusual items:

- The increase in Current Liabilities is primarily the result of short term financing for the Crosswoods acquisition. The primary loan for Crosswoods is a one year note with First Northern Bank while renovations are planned and long term financing is arranged.
- The \$226,000 increase in Accounts Payable (in Current Liabilities) was more than offset by \$528,000 pre-funding of YCH Other Post Employment Benefit liability (in other Non-Current Liabilities).

The net result of normal operations and the above items is a 2% increase in **Total Net Assets**.

## Yolo County Housing

### Management Discussion and Analysis - Continued

June 30, 2012

#### CHANGES IN NET ASSETS

	2012	2011	Net Change	%
Operating revenues				
Operating revenues - tenants	\$ 2,164,225	\$ 2,078,516	\$ 85,709	4%
HUD HCV Grants	12,381,997	10,614,743	1,767,254	17%
HUD Operating and Capital Grants	2,004,113	2,650,537	(646,424)	-24%
Other government grants	2,311,909	1,753,498	558,411	32%
Other revenue	318,624	867,818	(549,194)	-63%
Total operating revenues	<u>19,180,868</u>	<u>17,965,112</u>	<u>1,215,756</u>	<u>7%</u>
Operating expenses				
Administration	2,412,602	2,368,377	44,225	2%
Tenant services	108,633	74,994	33,639	45%
Utilities	889,997	838,443	51,554	6%
Ordinary maintenance and operations	2,764,538	1,965,018	799,520	41%
General expenses	706,464	781,537	(75,073)	-10%
Housing assistance payments	10,716,468	9,412,563	1,303,905	14%
Depreciation expense	957,003	899,530	57,473	6%
Total operating expenses	<u>18,555,705</u>	<u>16,340,462</u>	<u>2,215,243</u>	<u>14%</u>
Non-operating revenue (expenses)				
Investment income - restricted cash	9,150	9,150	-	0%
Interest income	6,653	8,349	(1,696)	-20%
Interest expense	(251,348)	(293,148)	41,800	-14%
Amortization of loan costs	(2,131)	(2,131)	-	0%
Net non-operating revenue	<u>(237,676)</u>	<u>(277,780)</u>	<u>40,104</u>	<u>-14%</u>
Changes in net assets	387,487	1,346,870	(959,383)	-71%
Beginning net assets	<u>17,319,968</u>	<u>15,973,098</u>	<u>1,346,870</u>	<u>8%</u>
Ending net assets	<u>\$ 17,707,455</u>	<u>\$ 17,319,968</u>	<u>\$ 387,487</u>	<u>2%</u>

Total operating revenues increased by \$1,215,756 (7%) over 2011.

- HUD LRPB Operating Grants and HUD Capital Fund grants decreased by \$646,000;
- HUD HCV HAP and Operations Funding increased by \$1,767,000;
- YCH recognized \$632,000 of the grant funds received in prior year from USDA RD for the Davis Migrant water well project; and
- Rental Income increased by \$85,000 primarily from the Crosswoods acquisition.

## Yolo County Housing

### Management Discussion and Analysis - Continued

June 30, 2012

Operating expenses during the year ended June 30, 2012 increased by \$2,215,243 (14% in overall).

- HCV HAP Voucher Cost increased by \$1,304,000 (14%).
- Ordinary Maintenance expenses increased by \$799,520 (41%). The Davis Water Well replacement accounted for most of this increase.

The combination of increased revenue net of the increase in expenditures resulted in a net income of \$387,000.

# Yolo County Housing

## Management Discussion and Analysis - Continued

**June 30, 2012**

### Cash Flows

	2012	2011	Net Change	%
<b>Cash flows from operating activities:</b>				
Tenant receipts	\$ 2,144,952	\$ 2,054,842	\$ 90,110	4%
Other receipts	479,686	1,829,101	(1,349,415)	-74%
Operating and administrative expenditures	(6,995,553)	(5,916,408)	(1,079,145)	18%
Housing assistance payments	(10,716,468)	(9,412,563)	(1,303,905)	14%
Net cash used in operating activities	<u>(15,087,383)</u>	<u>(11,445,028)</u>	<u>(3,642,355)</u>	<u>32%</u>
<b>Cash flows from noncapital financing activities:</b>				
Operating grants received	<u>15,541,920</u>	<u>14,330,780</u>	<u>1,211,140</u>	<u>8%</u>
Net cash provided by noncapital financing activities	<u>15,541,920</u>	<u>14,330,780</u>	<u>1,211,140</u>	<u>8%</u>
<b>Cash flows from capital and related financing activities:</b>				
Grants to acquire capital assets	1,064,598	1,081,092	(16,494)	-2%
Acquisition of capital assets	(3,506,103)	(1,143,435)	(2,362,668)	207%
Proceeds from disposal of fixed assets	-	2,400	(2,400)	-100%
Proceeds from loans	2,603,000	-	2,603,000	-
Financing costs paid	(15,739)	-	(15,739)	-
Principal paid on debt	(226,486)	(184,996)	(41,490)	22%
Interest paid on debt	(250,420)	(289,869)	39,449	-14%
Net cash provided by (used in) capital and related financing activities	<u>(331,150)</u>	<u>(534,808)</u>	<u>203,658</u>	<u>-38%</u>
<b>Cash flows from investing activities:</b>				
Interest income - restricted cash	9,150	9,150	-	0%
Interest income	<u>6,653</u>	<u>8,349</u>	<u>(1,696)</u>	<u>-20%</u>
Net cash provided by investing activities	<u>15,803</u>	<u>17,499</u>	<u>(1,696)</u>	<u>-10%</u>
Net increase in cash	139,190	2,368,443	(2,229,253)	-94%
Cash, beginning of year	<u>5,866,395</u>	<u>3,497,952</u>	<u>2,368,443</u>	<u>68%</u>
Cash, end of year	<u>\$ 6,005,585</u>	<u>\$ 5,866,395</u>	<u>\$ 139,190</u>	<u>2%</u>
Cash and cash equivalents	\$ 3,161,982	\$ 2,823,129	\$ 338,853	12%
Restricted cash and cash equivalents	<u>2,843,603</u>	<u>3,043,266</u>	<u>(199,663)</u>	<u>-7%</u>
Total cash, end of year	<u>\$ 6,005,585</u>	<u>\$ 5,866,395</u>	<u>\$ 139,190</u>	<u>2%</u>

**Yolo County Housing**  
**Management Discussion and Analysis - Continued**  
**June 30, 2012**

The changes in cash flows are mainly due to the following:

- Tenant Receipts increased due to the Crosswoods acquisition
- Other Receipts is lower this year primarily for two reasons
  - In 2011, YCH received a one-time distribution from the dissolution of CHARMA of more than \$625,000;
  - In 2012, YCH had a large reduction in Capital Fund and ARRA. Those funds are distributed to the AMPs and classified as Other Receipts. Those transfers were \$829,000 less in the 2011-2012 than they were the previous year.
- Operating and Administrative expenditures increased primarily due to:
  - Over \$600,000 was paid out for replacement of the water well at Davis Migrant Center. This is not a capitalized expenditure because the migrant center is a State of California Office of Migrant Services asset and is therefore excluded from the Summary of Fixed Asset activity.
  - Maintenance costs aside from the Davis Water Well increased by nearly \$138,000.
  - Utilities across the agency increased by \$85,000
  - New costs were associated with Pacifico and Crosswoods operations.
- The Housing Assistance Payments increase is offset by increased HAP Voucher funding which is included in the Operating Grants Received line.
- Capital Financing Activities included three primary components:
  - Crosswoods Apartments was purchased with the cost partially offset by loan proceeds.
  - Two playgrounds were constructed at Yolano Homes and Donnelly Circle with funding from Capital Fund and a City of Woodland CDBG grant.
  - A new maintenance vehicle was purchased.

## Yolo County Housing

### Management Discussion and Analysis - Continued

June 30, 2012

#### Comparison of Actual to Budget for the Year Ended June 30, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Net Change</u>	<u>%</u>
Operating Revenue:				
Tenant	\$ 2,164,225	\$ 2,044,311	\$ 119,914	6%
Interfund fees	1,538,998	1,522,384	16,614	1%
HUD HCV Grants	12,381,997	11,952,269	429,728	4%
HUD Operating and Capital Grants	2,004,113	1,912,574	91,539	5%
Other Government Grants	2,311,909	1,760,733	551,176	31%
Other income	318,624	63,350	255,274	403%
<b>Total operating revenue</b>	<b>20,719,866</b>	<b>19,255,621</b>	<b>1,464,245</b>	<b>8%</b>
Operating Expenses:				
Administration	3,951,600	3,712,264	239,336	6%
Tenant services	108,633	121,536	(12,903)	-11%
Utilities	889,997	900,639	(10,642)	-1%
Ordinary maintenance and operations	2,764,538	2,060,064	704,474	34%
General expenses	706,464	645,200	61,264	9%
Housing assistance payments	10,716,468	10,872,000	(155,532)	-1%
Depreciation expense	957,003	-	957,003	-
<b>Total operating expenses</b>	<b>20,094,703</b>	<b>18,311,703</b>	<b>1,783,000</b>	<b>10%</b>
Non-Operating Revenue (Expenses):				
Interest income - restricted	9,150	8,475	675	8%
Interest income - unrestricted	6,653	2,800	3,853	138%
Interest expense	(251,348)	(454,176)	202,828	-45%
Amortization of loan costs	(2,131)	-	(2,131)	-
<b>Net non-operating revenue</b>	<b>(237,676)</b>	<b>(442,901)</b>	<b>205,225</b>	<b>-46%</b>
<b>Changes in net assets</b>	<b>\$ 387,487</b>	<b>\$ 501,017</b>	<b>\$ (113,530)</b>	<b>-23%</b>

Significant variances from the budget include:

- The Other Government Grants Budget did not include the Davis Water Well project.
- The Other Income Budget:
  - Did not include City of Davis reimbursements for Pacifico Operations of \$124,000;
  - Did not include port in HAP payments reimbursements from other PHAs for tenants who were not absorbed (\$88,000);

## Yolo County Housing

### Management Discussion and Analysis - Continued

June 30, 2012

Significant expense variations from budget include:

- Administration budget:
  - Did not include the Pacifico and Crosswoods operations (\$97,000);
  - Did not include port in HAP payments made for unabsorbed port in HAP clients (\$88,000);
- Ordinary Maintenance and Operations budget did not include the Davis Water Well project expenses of \$632,000;
- General expenses variances include:
  - Workers Compensation which is budgeted as Salaries and Benefits in the Administrative Category (\$79,000);
  - Insurance Expenses were \$12,000 under budget.

Non-Operating Variances from Budget include:

- The interest expense budget includes principal payments on loans for the Administration Building, Cottonwood Meadows and Migrant Centers.

## Yolo County Housing

### Management Discussion and Analysis - Continued

June 30, 2012

#### Summary of Capital Assets

	Balance, 6/30/2011	Additions	Deletions and Transfers	Balance, 6/30/2012
Capital Assets:				
Land	\$ 3,921,298	\$ -	\$ -	\$ 3,921,298
Construction in progress	198,951	62,552	40,215	301,718
Building and improvements	32,886,778	3,402,512	(40,624)	36,248,666
Furniture, equipment and vehicles	715,747	41,106	-	756,853
Total capital assets	37,722,774	3,506,170	(409)	41,228,535
Less accumulated depreciation	(19,686,444)	(957,003)	342	(20,643,105)
Total capital assets, net	<u>\$ 18,036,330</u>	<u>\$ 2,549,167</u>	<u>\$ (67)</u>	<u>\$ 20,585,430</u>

The changes in Capital Assets are due to the following:

- During the year, construction of new playgrounds at the Yolano and Donnelly sites in AMP 1 was completed.
- YCH completed the purchase of Crosswoods Apartments in Woodland. These apartments had been purchased by California Affordable Housing Association in 2009 with the intention of reselling the property to YCH when financing could be arranged. Short term financing was cobbled together as the CalAHA bond issue became due. It is the intention of YCH to sell the property to New Hope CDC and its tax credit partners in 2013.
- A new maintenance vehicle was purchased.

# Yolo County Housing

## Management Discussion and Analysis - Continued

June 30, 2012

### Summary of Long-Term Debt

	Balance, 6/30/2011	Additions	Reductions	Balance, 6/30/2012
Low Rent Public Housing:				
Office building, mortgage 1	\$ 1,367,206	\$ -	\$ (136,719)	\$ 1,230,487
Office building, mortgage 3	110,000	-	(50,000)	60,000
<b>Total low rent public housing</b>	<b>1,477,206</b>	<b>-</b>	<b>(186,719)</b>	<b>1,290,487</b>
Cottonwood:				
HCD Note	368,800	-	-	368,800
Cottonwood Note	1,715,987	-	(29,517)	1,686,470
<b>Total Cottonwood</b>	<b>2,084,787</b>	<b>-</b>	<b>(29,517)</b>	<b>2,055,270</b>
Crosswood:				
First Northern Bank	-	2,292,000	(7,638)	2,284,362
California Affordable Housing Agency	-	75,000	-	75,000
California Affordable Housing Agency	-	220,000	-	220,000
California Affordable Housing Agency	-	16,000	-	16,000
<b>Total Crosswood</b>	<b>-</b>	<b>2,603,000</b>	<b>(7,638)</b>	<b>2,595,362</b>
Esparto Development:				
Esparto project - CDBG	22,488	-	(2,612)	19,876
<b>Total Esparto development</b>	<b>22,488</b>	<b>-</b>	<b>(2,612)</b>	<b>19,876</b>
Davis Solar Rural Rental Assistance				
USDA Note	607	-	-	607
<b>Total long-term debt</b>	<b>\$ 3,585,088</b>	<b>\$ 2,603,000</b>	<b>\$ (226,486)</b>	<b>\$ 5,961,602</b>

- Normal monthly and annual payments were responsible for the reductions in Long Term in both LRPB Office Building and Cottonwood Loans.
- New debt was incurred for the purchase of Crosswoods Apartments. The debt consisted of:
  - Three small Five Year loans from the seller, California Affordable Housing Agency
  - A one-year loan, with an option to extend, from First Northern Bank.

## **Yolo County Housing**

### **Management Discussion and Analysis - Continued**

**June 30, 2012**

#### **Significant Environmental and Economic Factors Affecting YCH**

Significant environment and economic factors affecting YCH include:

- Federal funding from the Department of Housing and Urban Development (HUD)
- Funding from the State Office of Migrant Services (OMS)
- Local labor supply and demand which affect salary and wage rates
- Local inflation, recession and employment trends can affect resident income and therefore the amount of rental income.
- Local rental market and economy, which has a direct effect on the ability to find viable privately-owned rental properties that are available to our Housing Choice Voucher (HCV) program
- Rising costs in particular water, utilities and gasoline.

#### **Contacting YCH**

This financial report is designed to provide a general overview of YCH's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Lisa A. Baker, Executive Director, Yolo County Housing, 147 W. Main Street, Woodland, California 95695.

**Yolo County Housing**  
**Statement of Net Assets**  
**June 30, 2012**

Assets

Current assets	
Cash and cash equivalents	\$ 3,161,982
Restricted cash and cash equivalents	2,843,603
Accounts receivable - tenant, net	9,757
Accounts receivable - other	58,721
Accounts receivable - funding source	366,915
Inventories, net	175,050
Prepaid items and other assets	<u>93,247</u>
Total current assets	<u>6,709,275</u>
Noncurrent assets	
Capital assets not being depreciated	4,223,016
Capital assets, net of accumulated depreciation	16,362,414
Loan cost, net of accumulated amortization	<u>55,150</u>
Total noncurrent assets	<u>20,640,580</u>
Total assets	<u><u>\$ 27,349,855</u></u>

(Continued)

**Yolo County Housing**

**Statement of Net Assets - Continued**

**June 30, 2012**

Current liabilities	
Accounts payable - vendors	\$ 558,777
Accounts payable - funding source	1,236,401
Accrued compensated absences - current portion	38,383
Accrued interest payable	5,021
Notes payable - current portion	2,429,793
Deposits payable	218,139
Deferred revenue - current portion	367,993
Other current liabilities	190,776
	<hr/>
Total current liabilities	5,045,283
	<hr/>
Noncurrent liabilities	
Accrued compensated absences - net of current portion	115,150
Notes payable - net of current portion	3,531,809
Family self sufficiency escrows	14,763
Deferred revenue - net of current portion	16,280
Other post-employment benefits	587,846
Other liabilities	331,269
	<hr/>
Total noncurrent liabilities	4,597,117
	<hr/>
Total liabilities	\$ 9,642,400
	<hr/> <hr/>
	<u>Net Assets</u>
Invested in capital assets, net of related debt	\$ 14,618,807
Restricted	2,728,300
Unrestricted	360,348
	<hr/>
Total net assets	\$ 17,707,455
	<hr/> <hr/>

See notes to financial statements

**Yolo County Housing**

**Statement of Revenues, Expenses and Changes in Net Assets**

**Year Ended June 30, 2012**

Operating revenues	
Rental income	\$ 2,164,225
Other revenue	<u>318,624</u>
Total operating revenues	<u>2,482,849</u>
Operating expenses	
Administrative expenses	2,412,602
Tenant services	108,633
Maintenance	2,764,538
Utilities	889,997
General expenses	706,464
Housing assistance payments	10,716,468
Depreciation	957,003
Amortization	<u>2,131</u>
Total operating expenses	<u>18,557,836</u>
Operating loss	<u>(16,074,987)</u>
Nonoperating revenues (expenses)	
Grant revenue	16,245,126
Interest income	15,803
Interest expense	<u>(251,348)</u>
Total nonoperating revenues (expenses)	<u>16,009,581</u>
Change in net assets before capital grants and transfers	(65,406)
Capital grants	<u>452,893</u>
Change in net assets before transfers	<u>387,487</u>
Transfers in	1,027,496
Transfers out	<u>(1,027,496)</u>
Change in net assets	387,487
Net assets	
Beginning of year	<u>17,319,968</u>
End of year	<u><u>\$ 17,707,455</u></u>

See notes to financial statements

**Yolo County Housing**  
**Statement of Cash Flows**  
**Year Ended June 30, 2012**

Cash flows from operating activities	
Cash received from tenants	\$ 2,144,952
Other operating cash received	479,686
Cash payments for administration expenditures	(6,995,553)
Cash payments for housing assistance expenditures	<u>(10,716,468)</u>
Net cash used for operating activities	<u>(15,087,383)</u>
Cash flows from capital and related financing activities	
Principal paid on notes payable	(226,486)
Principal loan proceeds	2,603,000
Financing fees paid	(15,739)
Cash received from capital grants	1,064,598
Acquisition and construction of capital assets	(3,506,103)
Interest paid	<u>(250,420)</u>
Net cash used by capital and related financing activities	<u>(331,150)</u>
Cash flows from noncapital financing activities	
Cash received from operating subsidy	909,973
Cash received from Housing Choice Voucher program	12,175,913
Cash received from other grants	<u>2,456,034</u>
Net cash provided by noncapital financing activities	<u>15,541,920</u>
Cash flows from investing activities	
Interest income	<u>15,803</u>
Net cash provided by investing activities	<u>15,803</u>
Net increase in cash and cash equivalents	139,190
Cash and cash equivalents	
Beginning of year	<u>5,866,395</u>
End of year	<u><u>\$ 6,005,585</u></u>
Financial statement presentation	
Cash and cash equivalents	\$ 3,161,982
Restricted cash and cash equivalents	<u>2,843,603</u>
Total cash and cash equivalents	<u><u>\$ 6,005,585</u></u>

(Continued)

**Yolo County Housing**  
**Statement of Cash Flows - Continued**  
**Year Ended June 30, 2012**

Reconciliation of operating loss to net cash used for operating activities	
Operating loss	\$ (16,074,987)
Adjustments to reconcile operating loss to net cash used for operating activities:	
Depreciation and amortization	959,134
Changes in operating assets and liabilities:	
Decrease (increase) in assets:	
Tenant accounts receivable	5,907
Other receivables	11,928
Inventories	5,436
Prepaid items and other assets	17,530
Increase (decrease) in liabilities:	
Accounts payable	237,091
Accrued compensated absences	(5,558)
Deposits payable	31,144
Deferred revenue	(31,093)
Other liabilities	57,190
	57,190
Net cash used for operating activities	\$ (15,087,383)

See notes to financial statements

**Yolo County Housing**  
**Notes to Financial Statements**

**June 30, 2012**

**Note 1 - Reporting Entity**

Yolo County Housing formally known as the Housing Authority of the County of Yolo (YCH) was established pursuant to the State Health and Safety Code in 1950 by the Yolo County Board of Supervisors. YCH is a public entity organized under the laws of the State of California's Health and Safety Code to provide housing assistance to low and moderate income families at rents they can afford. Eligibility is determined by family composition and income in areas served by YCH. To accomplish this purpose, YCH has entered into Annual Contributions Contracts with the U.S. Department of Housing and Urban Development (HUD) to operate assisted housing programs.

On June 20, 2006, the County's Board of Supervisors exercised its authority under Health and Safety Code section 34290, due to the resignation of the independent housing commission, and declared itself to be the commissioners of YCH for a temporary period. In January 2012, YCH adopted a change in its governance under which the Board of Supervisors became a Board of Governors and a new board with representatives appointed by the cities (3 of the 4 cities have representation with the 4<sup>th</sup> city as an alternate), a representative from the County, an At Large member and two tenant commissioners. Following the change in governance, YCH is considered a component unit of the County. While YCH is a separate legal entity, it is included in the financial statements of the County as a discrete component unit.

YCH has one blended component unit. The blended component unit, although a legally separate entity, is in substance part of YCH operations. The component unit is known as the New Hope Community Development Corporation (NHCDC). NHCDC owns and operates a rental housing project under the State of California Rental Housing Community Development (RHCP).

**Note 2 - Summary of Significant Accounting Policies**

**Basic Financial Statements**

The basic financial statements (i.e. the Statement of Net Assets, the Statement of Revenues, Expenses and Changes in Net Assets and the Statement of Cash Flows) report information on all the enterprise activities of YCH and its blended component unit. These basic financial statements are presented in accordance with GASB standards.

YCH has entered into an agreement with the Housing Authority of the City of Dixon to administer its only program - a Migrant Center funded by the California Department of Housing and Community Development. This program owns no real property and carries no long-term debt. YCH uses its staff and other resources to operate this program. The operations of this program are considered by

## Yolo County Housing

### Notes to Financial Statements - Continued

June 30, 2012

management to be, in substance, part of YCH and as such are reported as part of YCH financial statements.

#### **Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The basic financial statements are prepared using the economic resource measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the Statement of Net Assets. The Statement of Revenues, Expenses and Changes in Net Assets presents increases (revenues) and decreases (expenses) in total net assets. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred.

YCH distinguishes operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services. Operating expenses include the cost of services, general and administrative expenses and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

YCH has elected to apply all Financial Accounting Standards Board (FASB) pronouncements issued after November 30, 1989, which are not inconsistent with GASB pronouncements. Subsequent to that date, YCH accounts for its funds as required by GASB.

#### **Cash and Cash Equivalents**

YCH's cash and cash equivalents are considered to be cash on hand and all highly-liquid instruments purchased with an original maturity of three months or less.

#### **Restricted Cash and Cash Equivalents**

Restricted cash and cash equivalents represent reserves and security deposit accounts.

#### **Accounts Receivable**

Tenant accounts receivable are carried at the amount considered by management to be collectible, net of an allowance for doubtful accounts of \$15,000. Other accounts receivable are principally amounts due from HUD and California State agencies. The allowance for doubtful accounts has been provided based on the likelihood of the recovery.

**Yolo County Housing**

**Notes to Financial Statements - Continued**

**June 30, 2012**

**Interprogram Receivables and Payables**

Interprogram due from/to have been eliminated in the financial statements as prescribed by GASB standards in regards to interfund activities, payables and receivables.

**Inventories**

Inventory is valued at the lower of cost or market on an average cost basis. Inventory consists of expendable maintenance supplies held for consumption. The consumption method is used to account for inventories. Under the consumption method, inventories are recorded as assets when purchased and expenses when used. The value of the maintenance supplies inventory as of June 30, 2012, is \$175,050, which is reported net of an allowance for obsolete inventory of \$6,949.

**Capital Assets**

Capital assets are stated at cost or estimated historical cost. Contributed capital assets are recorded at estimated fair market value at the time received. Net interest costs are capitalized on projects during the construction period. The capitalization threshold for all capital assets is \$5,000.

Depreciation is charged to operations using the straight-line method based on the estimated useful life of the related asset. The estimated useful life of the assets is as follows:

	<u>Years</u>
Buildings	40
Building improvements	15
Furniture and fixtures	7
Vehicles	5

Property acquired with HUD funds is considered to be owned by YCH while used in the program for which it was purchased. However, HUD may have a reversionary interest in the property and ownership of any proceeds from disposition thereof.

The costs of normal maintenance and repair that do not add to the value of the asset or materially extend asset lives are not capitalized.

**Impairment of Capital Assets**

YCH reviews its capital assets for impairment whenever events or changes in circumstances indicate that there has been a decline in service utility that is large in

## Yolo County Housing

### Notes to Financial Statements - Continued

June 30, 2012

magnitude and outside of the normal life cycle of the capital asset being evaluated. As of June 30, 2012, there has been no impairment of the capital assets.

#### **Loan Costs and Amortization**

Loan costs are recorded at cost at the date of acquisition. Loan costs in the amount of \$77,266 are being amortized over the term of the loan using the effective yield method. As of June 30, 2012 accumulated amortization was \$22,116. Estimated annual amortization for each of the next five years is \$3,521 per year.

#### **Accrued Compensated Absences**

In accordance with GASB Statement No. 16, *Accounting for Compensated Absences*, vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if the leave is attributable to past service and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

Permanent employees are entitled to receive compensation at their current base salary for all unused annual leave upon termination or retirement.

It is YCH's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since YCH does not have a policy to pay any amounts when employees separate from service with YCH. All vacation pay is accrued when incurred. Total liability for YCH is \$153,533 based on year-end hourly rates. Of this amount, \$38,383 is considered by YCH to be a current liability.

In providing direction for conversion to the GAAP basis of accounting, HUD's Accounting Brief No. 6 discusses the conflicting direction given in HUD grant handbooks, which are not considered GAAP, and the cost principles of GAAP. In its final analysis, HUD opines that "Compensation for personnel services includes all remuneration, paid currently or accrued, for services rendered during the period of performance under federal awards, including but not necessarily limited to wages, salaries, and fringe benefits." Since federal awards extend for a limited time period, and accrued benefits may not be paid out during the term of the award, the above analysis can be reasonably interpreted to mean that costs may be drawn down at the close of the award period to fund unpaid compensated absences.

#### **Notes Payable and Interest Payable**

Notes payable consists of notes from banks and other California state agencies. Interest on these notes is accrued at year end.

## Yolo County Housing

### Notes to Financial Statements - Continued

June 30, 2012

#### Deferred Revenue

Deferred revenue includes rents received in advance from tenants, and grant funds received from other governmental agencies, which are conditioned upon incurring certain qualifying costs or meeting other conditions. The rents from tenants will be recognized as revenue when earned and the grant funds will be recognized as revenue when the qualifying costs are incurred and the possibility of not meeting the conditions are remote.

#### Net Assets

In the statement of net assets, net assets are classified in the following categories:

*Invested in Capital Assets, Net of Related Debt* - This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt that is attributed to the acquisition, construction, or improvement of the assets.

*Restricted Net Assets* - This amount is restricted by external creditors, grantors, contributors, or laws or regulations of other governments.

*Unrestricted Net Assets* - This amount is all net assets that do not meet the definition of "invested in capital assets, net of related debt" or "restricted net assets."

#### Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses in the financial statements and the disclosures of contingent assets and liabilities. Accordingly, actual results could differ from those estimates.

#### Income Taxes

YCH is exempt from federal and state income taxes. YCH is also exempt from property taxes but normally and historically made payments in lieu of taxes on owned public housing properties.

**Yolo County Housing**

**Notes to Financial Statements - Continued**

**June 30, 2012**

**Note 3 - Cash, Cash Equivalents and Investments**

Cash, cash equivalents and investments at June 30, 2012 consisted of the following:

Deposits	\$ 3,161,747
Petty cash	<u>235</u>
Total cash and investments	3,161,982
Restricted cash and cash equivalents	<u>2,843,603</u>
Total	<u><u>\$ 6,005,585</u></u>

**Deposits**

The carrying amounts of YCH's cash deposits were \$3,161,982 at June 30, 2012. Bank balances at June 30, 2012, were \$3,196,000. The bank balances were fully insured and/or collateralized with securities held by the pledging financial institutions in YCH's name as discussed below.

The California Government Code requires California banks and savings and loan associations to secure YCH's cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor. Thus, collateral for cash deposits is considered to be held in YCH's name.

The fair value of pledged securities must equal at least 110% of YCH's cash deposits. California law also allows institutions to secure deposits by pledging first trust deed mortgage notes having a value of 150% of YCH's total cash deposits. YCH may waive collateral requirements for cash deposits that are fully insured by the Federal Deposit Insurance Corporation. YCH, however, has not waived the collateralization requirements.

**Investment Policy**

In accordance with State statutes, HUD regulations and its own investment policy, YCH may invest its funds in U.S. Treasury, U.S. Government agencies, local government pooled investment funds, and other investments as outlined in YCH's investment policy.

**Local Agency Investment Fund Investments**

YCH participates in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code. LAIF is part of the State of California Pooled Money Investment Account (P.M.I.A.). The balance of the investment portfolio of P.M.I.A. at

## Yolo County Housing

### Notes to Financial Statements - Continued

June 30, 2012

June 30, 2012 was \$60,502 million. P.M.I.A. is not registered with the Securities and Exchange Commission (SEC) but is required to invest in accordance with California State Code. The average maturity of P.M.I.A. investments was 270 days as of June 30, 2012.

As of June 30, 2012, YCH had \$76,878 invested in LAIF and at which time, the LAIF fair value factor of 1.001219643 was used to calculate the fair value of the investments in LAIF. More information on LAIF investment pool can be found at <http://www.treasurer.ca.gov/pmia-laif/>.

#### Investment Risk Factors

There are many factors that can affect the value of investments. Some, such as credit risk, custodial risk, concentration of credit risk and market risk, may affect both equity and fixed income securities. Equity and debt securities respond to such factors as economic conditions, individual company earnings performance and market liquidity, while fixed income securities are particularly sensitive to credit risk and changes in interest rates. It is the investment policy of YCH to invest substantially all of its funds in fixed income securities which limits YCH's exposure to most types of risk.

#### Credit Risk

Credit risk is the risk that an issuer will fail to pay interest or principal in a timely manner or that negative perceptions of the issuer's ability to make these payments will cause security prices to decline. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. LAIF investment is not rated by such an organization.

#### Custodial Risk

Custodial risk is the risk that, in the event of the failure of the custodian, the investments may not be returned. As of June 30, 2012, YCH only has investments with LAIF and custodial risk does not apply to local governments' investments pool such as LAIF.

#### Concentration of Credit Risk

Generally, credit risk is the risk associated with a lack of diversification, such as having substantial investments in a few individual issuers, thereby exposing YCH to greater risks resulting from adverse economic, political, regulatory, geographic or credit developments. Investments issued or guaranteed by the U.S. Government and investments in external investment pools such as LAIF are not considered subject to concentration of credit risk.

**Yolo County Housing**

**Notes to Financial Statements - Continued**

**June 30, 2012**

**Market Risk**

Market risk is the risk that the value of an investment will change due to changes in the financial market. Changes in market conditions can increase Interest Rate Risk, Liquidity Risk and Reinvestment Risk.

*Interest Rate Risk* is the risk associated with declines or rises in interest rates which cause an investment in a fixed-income security to increase or decrease in value. The terms of a debt investment may cause its fair value to be highly sensitive to interest rate changes. As of June 30, 2012, YCH has no exposure to interest rate risk.

*Liquidity Risk* is the risk of being unable to liquidate an investment prior to maturity. Related to liquidity risk is the concept of marketability, or the ability to sell an instrument on short notice without incurring a meaningful loss in price.

*Reinvestment Risk* is the risk that the proceeds from a fixed-income security cannot be reinvested at the same rate of return currently generated by that holding. This risk is common with securities that are callable.

YCH maintains its portfolio in readily available demand deposits and LAIF. These ensure liquidity is maintained in order to meet ongoing operations, maximize return and limit exposure to changing market conditions.

**Note 4 - Restricted Cash and Cash Equivalents**

Restricted cash and cash equivalents consist of funds held in escrow, tenant deposits, replacement reserves required by the lender and other funds being held by YCH on behalf of its clients. The balances are as follows:

HUD funds restricted in use for HAP payments	\$	1,097,910
Local Agency Investment Fund		76,878
Replacement reserves:		
Madison Migrant Center		635,657
Davis Migrant Center		450,650
NHDCDC		186,721
Rural Rental USDA Davis		55,306
Tenant security deposits		273,453
Family Self Sufficiency Program participants'		
escrow funds		14,528
Migrant Centers operations		52,500
		<hr/>
Total restricted cash	\$	<u>2,843,603</u>

**Yolo County Housing**

**Notes to Financial Statements - Continued**

**June 30, 2012**

The amounts held in the replacement reserve accounts of the USDA Rural Economic and Community Development (USDA) and the California Department of Housing and Community Development (HCD) for the RHCP and Migrant Programs cannot be disbursed without the approval of the USDA or the HCD. These amounts are offset by restricted net assets.

The amounts held for the operations of the Migrant programs can be disbursed only on expenditures that have been pre-approved by the HCD, Office of Migrant Services (OMS). These amounts are offset by restricted net assets; however, they are not fully funded due to outstanding receivables from the State of California.

The amounts held by YCH on behalf of Family Self Sufficiency Program participants and tenants are reported as payable from restricted assets. These liabilities have been fully funded as of June 30, 2012.

**Note 5 - Accounts Receivable - Funding Sources**

At June 30, 2012, due from funding sources consisted of the following:

<u>Source</u>	<u>Program</u>	<u>Amount</u>
County	COCC	\$ 21,884
City	SHRA	3,314
State	OMS-Davis	68,182
State	OMS-Madison	65,947
State	OMS-Dixon	140,489
City	Pacifico	<u>67,099</u>
Total		<u>\$ 366,915</u>

All amounts are expected to result in payment in the next fiscal year.

**Yolo County Housing**

**Notes to Financial Statements - Continued**

**June 30, 2012**

**Note 6 - Capital Assets**

A summary of changes in capital assets for the year ended June 30, 2012 is as follows:

	<u>Balance, June 30, 2011</u>	<u>Additions</u>	<u>Transfers / Retirements</u>	<u>Balance, June 30, 2012</u>
Capital assets, not being depreciated				
Land	\$ 3,921,298	\$ -	\$ -	\$ 3,921,298
Construction in progress	<u>198,951</u>	<u>62,552</u>	<u>40,215</u>	<u>301,718</u>
 Total capital assets, not being depreciated	 <u>4,120,249</u>	 <u>62,552</u>	 <u>40,215</u>	 <u>4,223,016</u>
Capital assets, being depreciated				
Building improvements	32,886,778	3,402,512	(40,624)	36,248,666
Equipment	<u>715,747</u>	<u>41,106</u>	<u>-</u>	<u>756,853</u>
 Total capital assets, being depreciated	 <u>33,602,525</u>	 <u>3,443,618</u>	 <u>(40,624)</u>	 <u>37,005,519</u>
Less accumulated depreciation:	<u>(19,686,444)</u>	<u>(957,003)</u>	342	<u>(20,643,105)</u>
 Total capital assets being depreciated, net	 <u>13,916,081</u>	 <u>2,486,615</u>	 <u>(40,282)</u>	 <u>16,362,414</u>
 Total capital assets, net	 <u>\$ 18,036,330</u>	 <u>\$ 2,549,167</u>	 <u>\$ (67)</u>	 <u>\$ 20,585,430</u>

**Note 7 - Accounts Payable - Funding Source**

At June 30, 2012, accounts payable - funding source consist of the following:

State of California - Migrant rent collection:	
Davis Center	\$ 305,868
Madison Center	445,742
Dixon Center	<u>484,791</u>
 Total	 <u>\$ 1,236,401</u>

HCD provides YCH with grants to operate each of the three migrant centers. In general, all rents and other charges collected from the tenants of these centers are payable to HCD. The above represents collections retained, but not yet forwarded to HCD as of June 30, 2012 for each center.

**Yolo County Housing**

**Notes to Financial Statements - Continued**

**June 30, 2012**

**Note 8 - Interfund Balances**

YCH utilizes a few cash accounts to make payments to vendors and for payroll. Costs are accrued to appropriate funds, which necessitates the use of interfund accounts. Costs are reimbursed on a periodic basis. The interfund receivable/payable balance of \$1,153,782 was eliminated in the Statement of Net Assets.

The interfund receivable balances are as follows:

Public Housing:		
AMP 2	\$	424,750
AMP 3		<u>314,915</u>
Total public housing		\$ 739,665
State and local		
Migrant Housing (HCD) - all programs	\$	261,186
Other State program - SL 580		324,871
ADMH		(57,529)
Esparto (Joe Serna Grant)		(77,948)
Pacifico		<u>(57,073)</u>
Total state and local programs		<u>393,507</u>
Blended Component Unit - NHCDC		
Cottonwood RHCP		<u>20,610</u>
Total interfund balances		<u>\$ 1,153,782</u>

**Yolo County Housing**

**Notes to Financial Statements - Continued**

**June 30, 2012**

The interfund payables are as follows:

Central office cost center		\$ 613,513
Public Housing:		
AMP 1	<u>\$ 47,425</u>	
Total public housing		47,425
Capital Fund		76,536
Housing Choice Vouchers		30,585
Rental Rural Davis Housing (USDA)		10,993
Business Type Activities		
Crosswods		<u>374,730</u>
Total interfund balances		<u><u>\$ 1,153,782</u></u>

These interfund payables/receivables have been recorded as current assets and liabilities at the fund level and have been eliminated on YCH's Statement of Net Assets. A number of YCH's programs have significant liabilities, but few liquid assets. This may make repayment of these interfund liabilities on a timely basis problematic.

**Yolo County Housing)**

**Notes to Financial Statements - Continued**

**June 30, 2012**

**Note 9 - Long-Term Debt**

The following is a schedule of the changes in long-term debt as of June 30, 2012:

Type of obligations	Interest rates	Maturity date	Balance, 6/30/2011	Additions	Payments	Balance, 6/30/2012	Short-term Portion	Long-term Portion
Office Mortgage 1	2.35%	2030	\$ 1,367,206	\$ -	\$ (136,719)	\$ 1,230,487	\$ 61,590	\$ 1,168,897
Office Mortgage 3	3.50%	2014	110,000	-	(50,000)	60,000	50,000	10,000
Esparto CDBG	3.00%	2019	22,488	-	(2,612)	19,876	2,618	17,258
USDA Davis Note	1.00%	2018	607	-	-	607	607	-
NHCCDC:								
Cottonwood RHCP	0.00%	2017	368,800	-	-	368,800	-	368,800
Cottonwood	3.13%	2030	1,715,987	-	(29,517)	1,686,470	30,616	1,655,854
Crosswoods:								
First Northern Bank	4.00%	2013	-	2,292,000	(7,638)	2,284,362	2,284,362	-
California Affordable Housing Agency	4.00%	2017	-	75,000	-	75,000	-	75,000
California Affordable Housing Agency	4.00%	2017	-	220,000	-	220,000	-	220,000
California Affordable Housing Agency	4.00%	2017	-	16,000	-	16,000	-	16,000
<b>Total</b>			<u>\$ 3,585,088</u>	<u>\$ 2,603,000</u>	<u>\$ (226,486)</u>	<u>\$ 5,961,602</u>	<u>\$ 2,429,793</u>	<u>\$ 3,531,809</u>

## Yolo County Housing

### Notes to Financial Statements - Continued

**June 30, 2012**

Following is a schedule of debt payment requirements to maturity for the mortgages and loans noted above:

Year ending June 30	Office Mortgages		Government Loans		Crosswood Mortgages		NHCDC Mortgages		Total
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2013	\$ 97,168	\$ 70,729	\$ 2,618	\$ 566	\$ 2,284,362	\$ 91,374	\$ 19,962	\$ 95,127	\$ 2,661,906
2014	102,790	65,108	2,779	484	-	-	21,116	93,972	286,249
2015	108,736	59,162	2,397	400	-	-	22,338	92,750	285,783
2016	114,883	53,014	2,355	400	-	-	23,377	91,711	285,740
2017	121,673	46,225	2,355	400	311,000	49,760	23,377	91,711	646,501
2018-2022	722,386	117,104	7,979	704	-	-	508,778	435,465	1,792,416
2023-2027	22,851	241	-	-	-	-	185,441	390,002	598,535
2028-2032	-	-	-	-	-	-	1,250,881	300,117	1,550,998
<b>Total</b>	<b>\$ 1,290,487</b>	<b>\$ 411,583</b>	<b>\$ 20,483</b>	<b>\$ 2,954</b>	<b>\$ 2,595,362</b>	<b>\$ 141,134</b>	<b>\$ 2,055,270</b>	<b>\$ 1,590,855</b>	<b>\$ 8,108,128</b>

## Yolo County Housing

### Notes to Financial Statements - Continued

June 30, 2012

As of June 30, 2012, YCH has the following outstanding debt:

Office Mortgage 1 - \$2,240,000 borrowed at an initial rate of 2.35% per annum from the First Northern Bank. This note is collateralized by YCH's main office building at 147 Main Street, Woodland, California. The loan matures on December 15, 2030 and requires monthly payments of \$13,991.

Office Mortgage 3 - \$480,000 borrowed at a variable rate of 1.25% below the First Northern Bank Base Commercial Loan Rate, from the First Northern Bank. This note is collateralized by YCH's main office building at 147 Main Street in Woodland. The note requires monthly interest only payments. The interest rates for the year ranged from 3.5% to 4%. Loan principal payments of \$160,000 were due and paid on January 15, 2007 and 2008. The remaining \$160,000 owed has been restructured with annual payments of \$50,000 due January 2011, 2012, and 2013. The final \$10,000 is due January 2014. Interest only payments continue to be due monthly on the balance owed.

On May 25, 2004, the County of Yolo, Planning and Public Works Department loaned YCH \$38,250. The loan was made from the County's Community Development Block Grant (CDBG) to aid in the funding of the development located in Esparto, California. The loan earns interest at a rate of 3% per annum and requires quarterly payments of \$816.

The USDA note accrues interest at a rate of 1% per annum and requires monthly payments of \$77.50.

YCH administers three Migrant Housing Centers on behalf of HCD. These Migrant Centers typically sit on land owned by the County, but the buildings are owned by the State. On an annual basis, YCH receives operating and rehabilitation grants to operate and maintain these centers. Two of the centers have been extensively remodeled using grants and loans from USDA. These loans are obligations of the State. However, the annual operating grant contains a value for the servicing of this debt. This amount is requisitioned from HCD, paid to USDA and posted as interest expense in YCH's books of accounts. Neither the capital assets nor the long-term debt is reported in YCH's financial statements.

On October 23, 2001, NHDCDC purchased property known as the Cottonwood Meadows Apartments (47 units). These apartments were originally built with funding from HCD under RHCP. To acquire this property, YCH was required to assume the RHCP regulatory agreement and a \$368,800 note with HCD. Among other things, the regulatory agreement restricts the occupancy of 14 of the apartments to tenants with certain specified income levels and requires the establishment and maintenance of replacement and operating reserves, including annual deposits into

## Yolo County Housing

### Notes to Financial Statements - Continued

June 30, 2012

each. The HCD note is deferred until 2017 at which time the principal balance of \$368,800 is due.

On December 22, 2005, NHCDC refinanced the property known as Cottonwood Meadows Apartments. NHCDC borrowed \$1,900,000 from First Northern Bank. This loan is amortized over 25 years, requires monthly payments of \$11,868 and earns interest at a rate of 3.13% per annum. On September 3, 2009, this loan was renegotiated to decrease the monthly payment to \$9,591. The interest rate and maturity date of December 31, 2030, remain the same. The terms of the loan, as they are now, requires a balloon payment of \$1,099,893 at maturity.

On May 17, 2012, NHCDC obtained a new loan on the property known as Cottonwood Meadows Apartments. NHCDC borrowed \$254,325 from YCH. This loan is amortized over 25 years, requires no monthly payments and earns interest at a rate of 0% per annum. The terms of the loan, as they are now, requires a balloon payment of \$254,325 at maturity. This note is payable to YCH and it has been eliminated in consolidation.

During the fiscal year ended June 30, 1999, HUD directed YCH to remove all HUD-guaranteed debt from their books. This debt included \$6,847,600 of HUD permanent notes and \$6,590,186 of interest accrued on these notes, \$103,720 of outstanding Federal Financing Bank notes, and \$205,000 of outstanding New Housing Bonds. These HUD-guaranteed notes and bonds have not been forgiven by HUD. The Public Housing Program's Annual Contributions Contract (ACC) states that all debt service requirements related to these notes will be HUD's responsibility. Therefore, it is management's opinion that YCH is not liable for this debt unless the federal government fails to honor the ACC. Accordingly, these amounts have been removed from YCH's books.

On April 11, 2012, YCH acquired and refinanced the property known as Crosswoods Apartments (Crosswoods). Crosswoods borrowed \$2,292,000 from First Northern Bank. This loan is amortized over 5 years, requires monthly payments of \$10,942 and earns interest at a rate of 4% per annum. On April 11, 2013, the loan requires a final principal and interest payment of \$2,263,877.

On April 1, 2012, YCH borrowed \$75,000 from California Affordable Housing Agency (CAHA) for the Crosswoods project. This loan is amortized over 5 years, requires no monthly payments and earns interest at a rate of 4% per annum. The terms of the loan, as they are now, requires a balloon payment of \$75,000 at maturity.

On April 1, 2012, YCH borrowed an additional \$220,000 from California Affordable Housing Agency (CAHA) for the Crosswoods project. This loan requires no monthly payments and earns interest at a rate of 4% per annum. The terms of the loan, as they are now, requires a balloon payment of \$220,000 at maturity on April 1, 2017.

## Yolo County Housing

### Notes to Financial Statements - Continued

**June 30, 2012**

On April 1, 2012, YCH borrowed an additional \$16,000 from California Affordable Housing Agency (CAHA) for the Crosswoods project. This loan requires no monthly payments and earns interest at a rate of 4% per annum. The terms of the loan, as they are now, requires a balloon payment of \$16,000 at maturity on April 1, 2017.

A detailed schedule of interest activity for the loans is as follows:

	Interest Expensed	Interest Paid	Current Payable
Office Mortgage 1	\$ 31,178	\$ 31,178	\$ 1,706
Office Mortgage 3	3,181	3,181	-
Esparto CDBG	650	650	-
NHCDC - Cottonwood Mortgage	54,178	54,178	2,387
Migrant - Davis Housing Center	59,779	59,779	-
Migrant - Madison Housing Center	88,136	88,136	-
Crosswoods	14,246	13,318	928
	\$ 251,348	\$ 250,420	\$ 5,021

#### **Note 10 - Other Liabilities**

On October 2, 2003, YCH received a Joe Serna Jr. Farmworker Housing Grant from the State of California. The grant, totaling \$600,000, was issued by the State to assist in the acquisition and development of real property located in Esparto, California. Between March 2004 and October 2005, YCH requisitioned and received \$331,269 of this grant. The property was purchased and the building permits pulled. No further activity has occurred. YCH has reported this grant as a long-term liability. This presentation is the most conservative, until the project is complete and the State is satisfied with the manner in which their funds were spent. No interest has been paid or accrued in relation to this grant.

#### **Note 11 - Pilot Taxes**

In connection with the Public Housing Program, YCH is obligated to make annual payments in lieu of property taxes (PILOT) to the County of Yolo based on the lesser of the assessable value of owned housing, times the current tax rate; or 10% of the dwelling rents collected, net of utilities expense. In an agreement dated April 2, 2009, the County of Yolo and YCH agreed to use only the 10% of shelter rent calculation for PILOT for fiscal years ending 2003, and 2005-2012. This agreement also forgave the payment of PILOT for the fiscal years ended 2003 and 2005 and set

## Yolo County Housing

### Notes to Financial Statements - Continued

June 30, 2012

up a repayment agreement for the PILOT owed for the fiscal years ended 2006-2008. During the year ended June 30, 2012, \$135,511 was incurred and \$122,546 remains payable as of June 30, 2012 and is included in other current liabilities in the statement of net assets.

#### Note 12 - Deferred Revenue

In August 2006, YCH executed a lease with a chiropractic practice (the tenant). Under the terms of the 10 year lease, YCH has agreed to rent approximately 2,800 square feet of YCH's office building located at 147 West Main Street in Woodland. The stated rent of the lease is \$2,520 per month. The tenant paid \$220,300 for the improvement of the building and YCH has agreed to credit the tenant in the form of free rent. YCH's acceptance of these tenant improvements resulted in a \$220,300 increase in book value of the building in the Public Housing Program and a \$220,300 credit to unearned revenue. As of June 30, 2012, \$46,520 of deferred revenue exists, including \$30,240 of deferred revenue classified as a current liability.

During the year ended June 30, 2011, YCH received a grant from the City of Davis for improvements of the Water Well system at the OMS Davis project. The grant has been recorded as deferred revenue and is being recognized into revenue as the related cost is incurred. As of June 30, 2012, unused grant funds of \$324,871 are included in deferred revenue and classified as current liability.

In addition to the short-term portion of the prepaid lease liability noted above and the deferred grant revenue, deferred revenue includes \$12,882 of prepaid rent for the migrant programs and Crosswoods Apartments as of June 30, 2012.

**Yolo County Housing**

**Notes to Financial Statements - Continued**

**June 30, 2012**

**Note 13 - Net Assets**

**Investment in Capital Assets, Net of Related Debt**

Investment in capital assets, net of related debt as of June 30, 2012 consists of the following:

Capital assets, net of depreciation	\$ 20,585,430
Long-term debt	(3,531,809)
Current portion of long-term debt	(2,429,793)
Accrued interest on long-term debt	<u>(5,021)</u>
Net	<u><u>\$ 14,618,807</u></u>

**Restricted Net Assets**

Net assets are reported as restricted when constraints placed on the net asset use are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation. YCH has reported the following as restricted net assets:

Excess HAP funding - Housing Choice Voucher	\$ 1,399,966
Madison Migrant Center replacement reserve	450,650
Davis Migrant Center replacement reserve	635,657
Cottonwood RHCP replacement reserve	186,721
USDA Davis replacement reserve	<u>55,306</u>
Total	<u><u>\$ 2,728,300</u></u>

## Yolo County Housing

### Notes to Financial Statements - Continued

**June 30, 2012**

The excess HAP restricted reserves represent funds received from HUD in excess of the amounts expended by YCH for HAP. Based on HUD directive, these funds may only be used for future HAP payments and any excess received must be restricted in its use. In May 2009, HUD advised all housing authorities that a portion of the excess HAP reserve may be recaptured through reduced funding. YCH had no excess HAP funding recaptured during 2012. The current excess HAP funding activity as of June 30, 2012 is as follows:

Balance, June 30, 2011		<u>\$ 869,563</u>
HUD funding for HAP	\$ 11,240,430	
HAP expense	<u>(10,716,468)</u>	
Excess HAP funding		523,962
Interest and fraud recovery revenue		<u>6,441</u>
Balance, June 30, 2012		<u><u>\$1,399,966</u></u>

#### Net Assets

A detailed schedule of all YCH's programs' net assets as of June 30, 2012 is as follows:

	Capital assets, net of debt	Restricted net assets	Unrestricted net assets	Total net assets
Public Housing	\$ 11,543,170	\$ -	\$ 1,568,568	\$ 13,111,738
Housing Choice Vouchers	24,771	1,399,966	535,021	1,959,758
Capital Fund	76,536	-	(76,536)	-
USDA - Davis Solar	150,812	55,306	52,050	258,168
Central Office Cost Center	2,302,466	-	(695,362)	1,607,104
Migrant - Madison Housing Center	-	450,650	(3,119)	447,531
Migrant - Davis Housing Center	-	635,657	(302,868)	332,789
Migrant - Dixon Housing Center	-	-	252,327	252,327
Crosswoods	368,999	-	(366,560)	2,439
Esparto Development	300,043	-	(409,217)	(109,174)
ADMH	658,110	-	(35,045)	623,065
NHCDC - RHCP - Cottonwood	(806,100)	186,721	(168,937)	(788,316)
Pacifico	-	-	10,026	10,026
<b>Total</b>	<u><u>\$ 14,618,807</u></u>	<u><u>\$ 2,728,300</u></u>	<u><u>\$ 360,348</u></u>	<u><u>\$ 17,707,455</u></u>

## Yolo County Housing

### Notes to Financial Statements - Continued

June 30, 2012

#### Note 14 - Defined Benefit Pension Plan

##### Plan Description

YCH contributes to the California Public Employees' Retirement System (CalPERS), an agent multi-employer public employee defined benefit pension plan. CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by State statutes within the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report. Copies of the CalPERS' annual financial report may be obtained from their website.

##### Funding Policy

Participants are required to contribute 7.0% of their annual covered salary. YCH makes 50% of the contribution required of the employees on their behalf and for their account. YCH is required to contribute the actuarially determined remaining amounts necessary to fund the benefits for its members. The actuarial methods and assumptions used are those adopted by the CalPERS Board of Administration. The required employer contribution rate for the year ended June 30, 2012 was 7.9% of annual covered payroll. The current contribution rate is 9.81%. The contribution requirements of plan members and YCH are established and may be amended by CalPERS.

##### Annual Pension Cost

For the year ended June 30, 2012, YCH's annual pension cost of \$306,018 was equal to YCH's required contributions. During the year ended June 30, 2012, YCH made payments to CalPERS totaling \$83,739. The required contribution for the year ended June 30, 2012, was determined as part of the July 1, 2011, actuarial valuation using the entry age normal actuarial cost method with the contributions determined as a percent of pay. The actuarial assumptions included (a) 7.50% investment rate of return (net of administrative expenses), (b) projected annual salary increases that vary by duration of service, and (c) 3.25% per year cost-of-living adjustments. Both (a) and (b) include an inflation component of 3.25%. The actuarial value of CalPERS assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a fifteen year period (smoothed market value). CalPERS unfunded actuarial accrued liability (or excess assets) is being amortized as a level percentage of projected payroll on a closed basis.

**Yolo County Housing**

**Notes to Financial Statements - Continued**

**June 30, 2012**

**Required Supplemental Information**

YCH is a participant in the CalPERS 2% at 55 Risk Pool. CalPERS makes certain annual valuations for the Risk Pool as a whole rather than valuations for YCH specifically. The required supplementary information for YCH's Risk Pool in thousands is as follows:

Valuation date	Entry age normal accrued liability (AL)	Actuarial value of assets	Unfunded liability/ (excess) assets	Funded status (AVA/AL)	Annual covered payroll	URAL as a % of payroll
6/30/09	\$ 3,104,798	\$ 2,758,511	\$ 346,287	88.8%	\$ 742,981	46.6%
6/30/10	3,309,065	2,946,408	362,657	89.0%	748,401	48.5%
6/30/11	2,425,441	-	2,425,441	0.0%	1,764,114	137.5%

**YCH's Side Fund with CalPERS**

YCH is a participant in the CalPERS 2% at 55 Risk Pool. At the time YCH joined the Risk Pool, a Side Fund was created to account for the difference between the funded status of the Risk Pool and the funded status of YCH's plan. As of June 30, 2012 and 2011, YCH's Side Fund had a negative balance of \$354,093 and \$341,981, respectively, which will cause YCH's required employer's contribution rate to be increased by the amortization of the Side Fund. CalPERS intends to amortize the negative balance in the Side Fund over the next 27 years.

**Note 15 - Other Post-Employment Benefit Program (OPEB)**

**Plan Description**

The OPEB provided by YCH is medical plan coverage. YCH offers its retired employees/commissioners health insurance through CalPERS. To be eligible for this benefit, the former employee/commissioner must be fifty years of age and have five years of credited service. The employee cannot terminate employment before meeting the age condition and be entitled to receive benefits. YCH's agreement with CalPERS essentially states that YCH will eventually be required to provide retiree medical benefits identical to that which it provides for active employees in the same plan at the same coverage. The plan provides for 100% of the medical premium for retired employees and spouses and 40% of the medical premium for retired commissioners and their spouses.

**Eligibility**

As of June 30, 2012, ten employees and one commissioner were eligible to receive these benefits. YCH had another 33 employees who are eligible for the program, but

## **Yolo County Housing**

### **Notes to Financial Statements - Continued**

**June 30, 2012**

are not receiving benefits due to the fact that they are not retired from YCH as of June 30, 2012.

#### **Requirements of GASB 45**

GASB has mandated disclosure of other post employment benefit (OPEB) liabilities for all government employers beginning, for YCH, with the fiscal year beginning July 1, 2009. YCH adopted GASB 45 one year early. During the prior fiscal years, YCH had administered this program on a pay-as-you-go basis. Actual program costs were expensed in the period incurred. To comply with GASB 45, YCH received an actuarial report for the program which estimated the present value of the projected benefits of the OPEB program. The valuation date of YCH's most recent actuarial report was July 1, 2011. The actuarial report was performed by Bickmore Risk Services & Consulting.

#### **Funding Policy**

The goal of GASB 45 is to match recognition of retiree medical expense with the periods during which the benefit is earned. The entry age normal cost method effectively meets this goal in most circumstances. YCH has adopted an entry age normal cost, pay-as-you-go, approach to the funding of its other post employment benefit (OPEB) liability. YCH makes 100% of the retired employees/commissioner medical premium payments to the healthcare benefit provider. YCH is reimbursed 60% of the premiums for the retired commissioner. During the current fiscal year, YCH made payments totaling \$85,636. During the year ended June 30, 2012, YCH funded \$527,724 of the OPEB liability. The difference between the actuarially determined OPEB annual required contribution and the actual amounts paid to the healthcare benefit provider on behalf of retirees for the current fiscal year has been allocated to all programs, based on the current retirees' allocation, and reported as a long-term liability of \$587,846.

# Yolo County Housing

## Notes to Financial Statements - Continued

June 30, 2012

Annual OPEB cost, net of OPEB Obligation and funding status as of June 30, 2012 is as follows:

Actuarial present value of projected benefits:	
Actives	\$ 2,485,221
Retirees	<u>1,069,002</u>
Total	<u>\$ 3,554,223</u>
Actuarial accrued liability (AAL):	
Actives	\$ 1,356,439
Retirees	<u>1,069,002</u>
AAL (all unfunded)	<u>\$ 2,425,441</u>
Annual required contribution (ARC):	
Normal costs	\$ 140,144
Amortization of unfunded AAL	144,524
Interest as of June 30, 2012	<u>21,350</u>
Total ARC (annual OPEB costs)	306,018
Adjustments due to change in funding policy	(79,810)
Contributions made	<u>(527,724)</u>
Decrease in OPEB obligation	(301,516)
Net OPEB obligation, beginning of year	<u>889,362</u>
Net OPEB obligation, end of year	<u>\$ 587,846</u>
Covered payroll	<u>\$ 1,764,114</u>

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

### Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include

## Yolo County Housing

### Notes to Financial Statements - Continued

June 30, 2012

the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The valuation date of YCH's most recent actuarial report was July 1, 2011. The funding method used was the entry age normal cost, level percent of pay. The plan has not been funded; but if it had, the market value of assets method would have been used to value the assets. The actuarial assumptions included a 7.5% discount rate for unfunded plans, salary increases assumed at 3.25% per year, and assumed increases for amortization of payments of 3.25% per year.

#### Note 16 - Deferred Compensation Plan

YCH offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457, *State and Local Government Deferred Compensation Plans*. The plan is administered by the ICMA Retirement Corporation. The plan, available to all regular employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are held in trust for the exclusive benefits of participants and their beneficiaries.

As of June 30, 2012, a total of \$275,494 is being held by the ICMA Retirement Corporation on behalf of YCH's employees. These funds are not recorded as assets of YCH since they are held in trust for the exclusive benefit of participants and their beneficiaries and are not subject to claims of YCH's general creditors.

#### Note 17 - Risk Management

##### Worker's Compensation

YCH is a member of the California Housing Worker's Compensation Authority (CHWCA), which provides worker's compensation insurance. CHWCA provides employer liability coverage to its members, in the amount of \$500,000 each accident. CHWCA has purchased excess insurance coverage from \$1,000,000 to statutory, for all of its members.

CHWCA is a joint powers authority consisting of 31 public housing authorities, housing commissions, and redevelopment agencies organized under a joint powers agreement to fund a self-insurance program for worker's compensation. Each

## Yolo County Housing

### Notes to Financial Statements - Continued

June 30, 2012

member has equal representation on the Board of Directors. The Board elects a seven-member Executive Committee for a two-year term which has the responsibility for overseeing all operations of CHWCA. The Board of Directors has total responsibility for all actions of CHWCA.

Annual premiums and assessments are approved by the Board of Directors and are adjusted each year based on the following criteria:

- Each member's incurred losses;
- Each member's share of such losses and other expenses as a proportion of all members' such losses;
- Each member's contribution to reserves, including reserves for incurred but not reported losses; and
- Each member's share of costs to purchase excess insurance and any additional coverage.

If CHWCA is dissolved, the remaining assets, after all premiums and assessments have been paid and final disposition of all claims has been determined, will be distributed to members proportionate to each member's cash contributions made during the life of CHWCA. Until dissolution, however, no member has identifiable equity.

#### Property and Liability Insurance

YCH procured insurance beginning June 1, 2009 through the Housing Authority Insurance Group with the Housing Authority Risk Retention Group and Travelers. The limits for property and liability insurance are \$5 million for both YCH and the Dixon Housing Authority, with deductibles of \$25,000 per occurrence. The limits for automobile insurance are \$5 million for owned autos, \$1 million for non-owned hired autos, and \$1 million for uninsured motorist. The limit for employee benefit administration liability is \$1 million, with a deductible of \$1,000.

#### Note 18 - Economic Dependency

YCH receives the majority of its funding from HUD. HUD is subject to the federal budget allocation process each year. For the fiscal year ended June 30, 2012, YCH's budget included \$13,864,843 of estimated HUD funding. A reduction in funding from HUD could significantly change the services provided by YCH.

## **Yolo County Housing**

### **Notes to Financial Statements - Continued**

**June 30, 2012**

#### **Note 19 - Commitments and Contingencies**

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

#### **Note 20 - Other Matters**

YCH is a co-general partner in one tax credit property known as Eleanor Roosevelt Circle. The YCH's ownership is .003% in the partnership and the other general partners are responsible for the partnership and its management. The majority of the project is owned by the limited partner, National Equity Fund, a tax credit syndicator.

NHCDC is a managing general partner in two tax credit partnerships known as Cesar Chavez Plaza and Rochdale Grange. NHCDC's ownership is .003% in each partnership and the other general partners are responsible for the partnership and its management. The majority of the project is owned by the limited partner tax credit investor.

#### **Note 21 - Related Party Transactions**

YCH received legal services from the County of Yolo, Office of the County Counsel services at a rate of \$12,500 per quarter.

#### **Note 22 - Subsequent Events**

Management evaluated all activity of YCH through January 30, 2013 and concluded that no subsequent event has occurred that would require recognition in the financial statements or disclosure in the notes to financial statements.

## **Supplementary Information**

**Yolo County Housing**

**Combining Statement of Net Assets - Enterprise Funds**

**June 30, 2012**

	<u>Business activities</u>	<u>Federal funds</u>	<u>State funds</u>	<u>Eliminations</u>	<u>Agency wide</u>
<u>Assets</u>					
Cash and cash equivalents	\$ 273,318	\$ 1,967,374	\$ 921,290	\$ -	\$ 3,161,982
Restricted cash and cash equivalents	76,878	1,293,334	1,473,391	-	2,843,603
Accounts receivable - tenant, net	378	6,570	2,809	-	9,757
Accounts receivable - other	32,750	3,487	22,484	-	58,721
Accounts receivable - funding source	21,884	3,314	341,717	-	366,915
Interprogram due from	-	739,665	414,117	(1,153,782)	-
Inventories, net	-	175,050	-	-	175,050
Prepaid items and other assets	56,726	12,816	23,705	-	93,247
	<u>461,934</u>	<u>4,201,610</u>	<u>3,199,513</u>	<u>(1,153,782)</u>	<u>6,709,275</u>
Noncurrent assets					
Notes receivable	254,325	-	-	(254,325)	-
Capital assets not being depreciated	284,231	3,338,564	600,221	-	4,223,016
Capital assets, net of accumulated depreciation	6,275,717	8,305,913	1,780,784	-	16,362,414
Loan cost, net of accumulated amortization	32,366	-	22,784	-	55,150
	<u>6,846,639</u>	<u>11,644,477</u>	<u>2,403,789</u>	<u>(254,325)</u>	<u>20,640,580</u>
Total noncurrent assets	<u>6,846,639</u>	<u>11,644,477</u>	<u>2,403,789</u>	<u>(254,325)</u>	<u>20,640,580</u>
Total assets	<u>\$ 7,308,573</u>	<u>\$ 15,846,087</u>	<u>\$ 5,603,302</u>	<u>\$ (1,408,107)</u>	<u>\$ 27,349,855</u>

**Yolo County Housing**

**Combining Statement of Net Assets - Enterprise Funds - Continued**

**June 30, 2012**

	<u>Business activities</u>	<u>Federal funds</u>	<u>State funds</u>	<u>Eliminations</u>	<u>Agency wide</u>
<u>Liabilities</u>					
Current liabilities					
Accounts payable - vendors	\$ 538,570	\$ 10,459	\$ 9,748	\$ -	\$ 558,777
Accounts payable - funding source	-	-	1,236,401	-	1,236,401
Accrued compensated absences - current portion	17,963	15,444	4,976	-	38,383
Accrued interest payable	2,634	-	2,387	-	5,021
Interprogram due to	988,243	154,546	10,993	(1,153,782)	-
Notes payable - current portion	2,395,952	-	33,841	-	2,429,793
Deposits payable	14,584	154,552	49,003	-	218,139
Deferred revenue - current portion	31,622	-	336,371	-	367,993
Other current liabilities	28,540	122,546	39,690	-	190,776
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total current liabilities	4,018,108	457,547	1,723,410	(1,153,782)	5,045,283
Non-current liabilities					
Accrued compensated absences - net of current portion	53,889	46,334	14,927	-	115,150
Notes payable - net of current portion	1,489,897	-	2,296,237	(254,325)	3,531,809
Family self sufficiency escrows	-	14,763	-	-	14,763
Deferred revenue - net of current portion	16,280	-	-	-	16,280
Other post-employment benefits	120,856	255,947	211,043	-	587,846
Other liabilities	-	-	331,269	-	331,269
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	5,699,030	774,591	4,576,886	(1,408,107)	9,642,400
<u>Net Assets</u>					
Invested in capital assets, net of related debt	2,671,465	11,644,477	302,865	-	14,618,807
Restricted	-	1,399,966	1,328,334	-	2,728,300
Unrestricted	(1,061,922)	2,027,053	(604,783)	-	360,348
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total net assets	<u>\$ 1,609,543</u>	<u>\$ 15,071,496</u>	<u>\$ 1,026,416</u>	<u>\$ -</u>	<u>\$ 17,707,455</u>

**Yolo County Housing**

**Combining Statement of Revenues, Expenses and Changes in Net Assets - Enterprise Funds**

**Year Ended June 30, 2012**

	<u>Business activities</u>	<u>Federal funds</u>	<u>State funds</u>	<u>Eliminations</u>	<u>Agency wide</u>
Operating revenues					
Rental income	\$ 114,318	\$ 1,744,433	\$ 305,474	\$ -	\$ 2,164,225
Fee revenue	1,361,684	-	-	(1,361,684)	-
Other revenue	<u>175,743</u>	<u>174,698</u>	<u>145,497</u>	<u>(177,314)</u>	<u>318,624</u>
Total operating revenues	<u>1,651,745</u>	<u>1,919,131</u>	<u>450,971</u>	<u>(1,538,998)</u>	<u>2,482,849</u>
Administrative expenses	1,230,544	2,181,574	539,482	(1,538,998)	2,412,602
Tenant services	-	107,484	1,149	-	108,633
Maintenance	257,918	1,157,628	1,348,992	-	2,764,538
Utilities	42,380	480,174	367,443	-	889,997
General expenses	185,318	349,263	171,883	-	706,464
Housing assistance payments	-	10,716,468	-	-	10,716,468
Depreciation	208,475	684,344	64,184	-	957,003
Amortization	<u>899</u>	<u>-</u>	<u>1,232</u>	<u>-</u>	<u>2,131</u>
Total operating expenses	<u>1,925,534</u>	<u>15,676,935</u>	<u>2,494,365</u>	<u>(1,538,998)</u>	<u>18,557,836</u>
Net operating loss	<u>(273,789)</u>	<u>(13,757,804)</u>	<u>(2,043,394)</u>	<u>-</u>	<u>(16,074,987)</u>

**Yolo County Housing**

**Combining Statement of Revenues, Expenses and Changes in Net Assets - Enterprise Funds - Continued**

**Year Ended June 30, 2012**

	<u>Business activities</u>	<u>Federal funds</u>	<u>State funds</u>	<u>Eliminations</u>	<u>Agency wide</u>
Nonoperating revenues (expenses)					
Grant revenue	-	13,933,217	2,311,909	-	16,245,126
Interest income	1,582	11,431	2,790	-	15,803
Interest expense	<u>(48,605)</u>	<u>-</u>	<u>(202,743)</u>	<u>-</u>	<u>(251,348)</u>
Total nonoperating revenues	<u>(47,023)</u>	<u>13,944,648</u>	<u>2,111,956</u>	<u>-</u>	<u>16,009,581</u>
Net income before capital grants and transfers	(320,812)	186,844	68,562	-	(65,406)
Capital grants	<u>-</u>	<u>452,893</u>	<u>-</u>	<u>-</u>	<u>452,893</u>
Change in net assets before transfers	<u>(320,812)</u>	<u>639,737</u>	<u>68,562</u>	<u>-</u>	<u>387,487</u>
Operating transfers in	348,809	678,687	-	-	1,027,496
Operating transfers out	<u>-</u>	<u>(1,027,496)</u>	<u>-</u>	<u>-</u>	<u>(1,027,496)</u>
Change in net assets	27,997	290,928	68,562	-	387,487
Net assets - beginning of year	<u>1,581,546</u>	<u>14,780,568</u>	<u>957,854</u>	<u>-</u>	<u>17,319,968</u>
Net assets - end of year	<u>\$ 1,609,543</u>	<u>\$ 15,071,496</u>	<u>\$ 1,026,416</u>	<u>\$ -</u>	<u>\$ 17,707,455</u>

**Yolo County Housing**

**Combining Statement of Cash Flows - Enterprise Funds**

**Year Ended June 30, 2012**

	<u>Business activities</u>	<u>Federal funds</u>	<u>State funds</u>	<u>Eliminations</u>	<u>Agency wide</u>
Cash flows from operating activities					
Cash received from tenants	\$ 81,465	\$ 1,754,927	\$ 308,560	\$ -	\$ 2,144,952
Other operating cash received	159,491	174,698	145,497	-	479,686
Cash payments for administration expenditures	(1,359,099)	(4,344,482)	(2,653,656)	1,361,684	(6,995,553)
Cash payments for housing assistance expenditures	-	(10,716,468)	-	-	(10,716,468)
Fees received from other funds	<u>1,361,684</u>	<u>-</u>	<u>-</u>	<u>(1,361,684)</u>	<u>-</u>
Net cash used for operating activities	<u>243,541</u>	<u>(13,131,325)</u>	<u>(2,199,599)</u>	<u>-</u>	<u>(15,087,383)</u>
Cash flows from capital and related financing activities					
Principal paid on notes payable	(194,357)	-	(32,129)	-	(226,486)
Proceeds from notes payable	2,603,000	-	-	-	2,603,000
Financing fees paid	(15,739)	-	-	-	(15,739)
Cash received from capital grants	348,809	715,789	-	-	1,064,598
Acquisition and construction of capital assets	(2,983,844)	(522,259)	-	-	(3,506,103)
Interest paid	<u>(47,677)</u>	<u>-</u>	<u>(202,743)</u>	<u>-</u>	<u>(250,420)</u>
Net cash provided by (used for) capital and related financing activities	<u>(289,808)</u>	<u>193,530</u>	<u>(234,872)</u>	<u>-</u>	<u>(331,150)</u>

**Yolo County Housing**

**Combining Statement of Cash Flows - Enterprise Funds - Continued**

**Year Ended June 30, 2012**

	<u>Business activities</u>	<u>Federal funds</u>	<u>State funds</u>	<u>Eliminations</u>	<u>Agency wide</u>
Cash flows from noncapital financing activities					
Cash received from operating subsidy	-	909,973	-	-	909,973
Cash received from Housing Choice Voucher program	-	12,175,913	-	-	12,175,913
Cash received from other grants	-	65,826	2,390,208	-	2,456,034
Net cash provided by noncapital financing activities	-	13,151,712	2,390,208	-	15,541,920
Cash flows from investing activities					
Interest income	1,582	11,431	2,790	-	15,803
Net cash provided by investing activities	1,582	11,431	2,790	-	15,803
Net increase (decrease) in cash and cash equivalents	(44,685)	225,348	(41,473)	-	139,190
Cash and cash equivalents					
Beginning of year	394,881	3,035,360	2,436,154	-	5,866,395
End of year	\$ 350,196	\$ 3,260,708	\$ 2,394,681	\$ -	\$ 6,005,585
Noncash investing and noncapital financing activities					
Advances converted to note payable	\$ (254,325)	\$ -	\$ 254,325	\$ -	\$ -

**Yolo County Housing**

**Combining Statement of Cash Flows - Enterprise Funds - Continued**

**Year Ended June 30, 2012**

	<u>Business activities</u>	<u>Federal funds</u>	<u>State funds</u>	<u>Eliminations</u>	<u>Agency wide</u>
Reconciliation of operating loss to net cash used in operating activities					
Operating loss	\$ (273,789)	\$ (13,757,804)	\$ (2,043,394)	\$ -	\$ (16,074,987)
Adjustments to reconcile operating loss to net cash provided by (used for) operating activities:					
Depreciation and amortization	209,374	684,344	65,416	-	959,134
Changes in operating assets and liabilities:					
Decrease (increase) in assets:					
Tenant accounts receivable	(378)	3,199	3,086	-	5,907
Other receivables	(17,634)	7,295	22,267	-	11,928
Inventories	-	5,436	-	-	5,436
Prepaid items and other assets	17,202	(824)	1,152	-	17,530
Increase (decrease) in liabilities:					
Accounts payable	235,693	10,459	(9,061)	-	237,091
Accounts payable - funding sources	-	-	-	-	-
Other post-employment benefits	(112,585)	(169,122)	(19,398)	-	(301,105)
Accrued compensated absences	3,839	(835)	(8,562)	-	(5,558)
Deposits payable	12,064	17,771	1,309	-	31,144
Deferred revenue	(31,093)	-	-	-	(31,093)
Due to/from other funds	174,502	77,602	(252,104)	-	-
Other liabilities	26,346	(8,846)	39,690	-	57,190
Net cash used for operating activities	<u>\$ 243,541</u>	<u>\$ (13,131,325)</u>	<u>\$ (2,199,599)</u>	<u>\$ -</u>	<u>\$ (15,087,383)</u>

## **Financial Data Schedule**

Housing Authority of the County of Yolo (CA044)  
Entity Wide Balance Sheet Summary

Submission Type: Audited/A-133 Fiscal Year End: 06/30/2012

	Project Total	14.871 Housing Choice Vouchers	2 State/Local	1 Business Activities	6 Component Units	10.427 Rural Rental Assistance Payments	14.885 Formula Capital Fund Stimulus Grant	COCC	Subtotal	ELIM	Total
111 Cash - Unrestricted	\$1,041,736	\$925,638	\$831,233	\$38,421	\$28,274	\$61,784		\$234,896	\$3,161,982		\$3,161,982
112 Cash - Restricted - Modernization and Development			\$1,178,498			\$55,306			\$1,233,804		\$1,233,804
113 Cash - Other Restricted		\$1,112,437			\$186,721			\$76,878	\$1,376,036		\$1,376,036
114 Cash - Tenant Security Deposits	\$180,896		\$28,809		\$22,113	\$1,945			\$233,763		\$233,763
115 Cash - Restricted for Payment of Current Liabilities											
100 Total Cash	\$1,222,632	\$2,038,075	\$2,038,540	\$38,421	\$237,108	\$119,035	\$0	\$311,774	\$6,005,585	\$0	\$6,005,585
121 Accounts Receivable - PHA Projects											
122 Accounts Receivable - HUD Other Projects											
124 Accounts Receivable - Other Government		\$3,315	\$341,716					\$21,884	\$366,915		\$366,915
125 Accounts Receivable - Miscellaneous	\$3,487		\$22,484	\$689				\$32,061	\$58,721		\$58,721
126 Accounts Receivable - Tenants	\$11,571		\$530	\$378	\$1,487	\$791			\$14,757		\$14,757
126.1 Allowance for Doubtful Accounts - Tenants	-\$5,000		\$0	\$0	\$0	\$0			-\$5,000		-\$5,000
126.2 Allowance for Doubtful Accounts - Other	\$0	\$0	\$0	\$0				\$0	\$0		\$0
127 Notes, Loans, & Mortgages Receivable - Current											
128 Fraud Recovery											
128.1 Allowance for Doubtful Accounts - Fraud											
129 Accrued Interest Receivable											
120 Total Receivables, Net of Allowances for Doubtful Accounts	\$10,058	\$3,315	\$364,730	\$1,067	\$1,487	\$791	\$0	\$53,945	\$435,393	\$0	\$435,393
131 Investments - Unrestricted											
132 Investments - Restricted											
135 Investments - Restricted for Payment of Current Liability											
142 Prepaid Expenses and Other Assets	\$12,817		\$14,306		\$9,399			\$56,725	\$93,247		\$93,247
143 Inventories	\$181,999								\$181,999		\$181,999
143.1 Allowance for Obsolete Inventories	-\$6,949								-\$6,949		-\$6,949
144 Inter Program Due From	\$739,665		\$393,507		\$20,610				\$1,153,782	-\$1,153,782	\$0
145 Assets Held for Sale											
150 Total Current Assets	\$2,160,222	\$2,041,390	\$2,811,083	\$39,488	\$268,604	\$119,826	\$0	\$422,444	\$7,863,057	-\$1,153,782	\$6,709,275
161 Land	\$3,185,656		\$177,220		\$239,463	\$40,839		\$278,120	\$3,921,298		\$3,921,298
162 Buildings	\$25,613,742		\$703,500	\$2,977,730	\$1,372,522	\$369,175		\$5,211,997	\$36,248,666		\$36,248,666
163 Furniture, Equipment & Machinery - Dwellings					\$77,110				\$77,110		\$77,110
164 Furniture, Equipment & Machinery - Administration	\$304,037	\$52,510						\$323,197	\$679,744		\$679,744
165 Leasehold Improvements											
166 Accumulated Depreciation	-\$17,636,638	-\$27,739	-\$45,390	-\$12,441	-\$437,538	-\$258,594		-\$2,224,766	-\$20,643,106		-\$20,643,106
167 Construction in Progress	\$76,372		\$142,699				\$0	\$82,647	\$301,718		\$301,718
168 Infrastructure											
160 Total Capital Assets, Net of Accumulated Depreciation	\$11,543,169	\$24,771	\$978,029	\$2,965,289	\$1,251,557	\$151,420	\$0	\$3,671,195	\$20,585,430	\$0	\$20,585,430
171 Notes, Loans and Mortgages Receivable - Non-Current								\$254,325	\$254,325	-\$254,325	\$0
172 Notes, Loans, & Mortgages Receivable - Non Current - Past Due											
173 Grants Receivable - Non Current											
174 Other Assets				\$15,739	\$22,784			\$16,627	\$55,150		\$55,150
176 Investments in Joint Ventures											
180 Total Non-Current Assets	\$11,543,169	\$24,771	\$978,029	\$2,981,028	\$1,274,341	\$151,420	\$0	\$3,942,147	\$20,894,905	-\$254,325	\$20,640,580
190 Total Assets	\$13,703,391	\$2,066,161	\$3,789,112	\$3,020,516	\$1,542,945	\$271,246	\$0	\$4,364,591	\$28,757,962	-\$1,408,107	\$27,349,855

Housing Authority of the County of Yolo (CA044)  
Entity Wide Balance Sheet Summary

Submission Type: Audited/A-133 Fiscal Year End: 06/30/2012

	Project Total	14.871 Housing Choice Vouchers	2 State/Local	1 Business Activities	6 Component Units	10.427 Rural Rental Assistance Payments	14.885 Formula Capital Fund Stimulus Grant	COCC	Subtotal	ELIM	Total
311 Bank Overdraft											
312 Accounts Payable <= 90 Days	\$10,365		\$9,748	\$33,611				\$379,601	\$433,325		\$433,325
313 Accounts Payable >90 Days Past Due											
321 Accrued Wage/Payroll Taxes Payable								\$121,577	\$121,577		\$121,577
322 Accrued Compensated Absences - Current Portion	\$7,265	\$8,179	\$4,854		\$118	\$4		\$17,963	\$38,383		\$38,383
324 Accrued Contingency Liability											
325 Accrued Interest Payable				\$928	\$2,387			\$1,706	\$5,021		\$5,021
331 Accounts Payable - HUD PHA Programs											
332 Account Payable - PHA Projects											
333 Accounts Payable - Other Government	\$122,546		\$1,174,266						\$1,296,812		\$1,296,812
341 Tenant Security Deposits	\$154,552		\$28,734	\$12,064	\$18,806	\$1,463		\$2,520	\$218,139		\$218,139
342 Deferred Revenues			\$336,371	\$1,382				\$30,240	\$367,993		\$367,993
343 Current Portion of Long-term Debt - Capital Projects/Mortgage			\$2,618		\$30,616	\$607		\$111,590	\$145,431		\$145,431
344 Current Portion of Long-term Debt - Operating Borrowings											
345 Other Current Liabilities			\$101,821					\$4,054	\$105,875		\$105,875
346 Accrued Liabilities - Other	\$100							\$28,265	\$28,365		\$28,365
347 Inter Program - Due To	\$47,424	\$30,585		\$374,730		\$10,993	\$0	\$690,050	\$1,153,782	-\$1,153,782	\$0
348 Loan Liability - Current				\$2,284,362					\$2,284,362		\$2,284,362
310 Total Current Liabilities	\$342,252	\$38,764	\$1,658,412	\$2,707,077	\$51,927	\$13,067	\$0	\$1,387,566	\$6,199,065	-\$1,153,782	\$5,045,283
351 Long-term Debt, Net of Current - Capital Projects/Mortgage			\$17,258	\$311,000	\$1,655,854			\$1,178,897	\$3,163,009		\$3,163,009
352 Long-term Debt, Net of Current - Operating Borrowings					\$368,800				\$368,800		\$368,800
353 Non-current Liabilities - Other		\$14,762	\$331,269					\$16,280	\$362,311		\$362,311
354 Accrued Compensated Absences - Non Current	\$21,796	\$24,539	\$14,562		\$355	\$11		\$53,889	\$115,152		\$115,152
355 Loan Liability - Non Current					\$254,325				\$254,325	-\$254,325	\$0
356 FASB 5 Liabilities											
357 Accrued Pension and OPEB Liabilities	\$227,609	\$28,338	\$211,043					\$120,855	\$587,845		\$587,845
350 Total Non-Current Liabilities	\$249,405	\$67,639	\$574,132	\$311,000	\$2,279,334	\$11	\$0	\$1,369,921	\$4,851,442	-\$254,325	\$4,597,117
300 Total Liabilities	\$591,657	\$106,403	\$2,232,544	\$3,018,077	\$2,331,261	\$13,078	\$0	\$2,757,487	\$11,050,507	-\$1,408,107	\$9,642,400
508.1 Invested In Capital Assets, Net of Related Debt	\$11,619,705	\$24,771	\$958,153	\$368,999	-\$806,100	\$150,812		\$2,302,466	\$14,618,806		\$14,618,806
511.1 Restricted Net Assets	\$0	\$1,399,966	\$1,086,307		\$186,721	\$55,306			\$2,728,300		\$2,728,300
512.1 Unrestricted Net Assets	\$1,492,029	\$535,021	-\$487,892	-\$366,560	-\$168,937	\$52,050	\$0	-\$695,362	\$360,349		\$360,349
513 Total Equity/Net Assets	\$13,111,734	\$1,959,758	\$1,556,568	\$2,439	-\$788,316	\$258,168	\$0	\$1,607,104	\$17,707,455	\$0	\$17,707,455
600 Total Liabilities and Equity/Net Assets	\$13,703,391	\$2,066,161	\$3,789,112	\$3,020,516	\$1,542,945	\$271,246	\$0	\$4,364,591	\$28,757,962	-\$1,408,107	\$27,349,855

Housing Authority of the County of Yolo (CA044)

Entity Wide Revenue and Expense Summary

Submission Type: Audited/A-133 Fiscal Year End: 06/30/2012

	Project Total	14.871 Housing Choice Vouchers	2 State/Local	1 Business Activities	6 Component Units	10.427 Rural Rental Assistance Payments	14.885 Formula Capital Fund Stimulus Grant	COCC	Subtotal	ELIM	Total
70300 Net Tenant Rental Revenue	\$1,721,493		\$200	\$81,843	\$267,920	\$36,705		\$32,475	\$2,140,636		\$2,140,636
70400 Tenant Revenue - Other	\$22,940			\$0	\$629	\$20			\$23,589	\$0	\$23,589
70500 Total Tenant Revenue	\$1,744,433	\$0	\$200	\$81,843	\$268,549	\$36,725	\$0	\$32,475	\$2,164,225	\$0	\$2,164,225
70600 HUD PHA Operating Grants	\$1,115,710	\$12,381,997					\$20,875	\$348,808	\$13,867,390		\$13,867,390
70610 Capital Grants	\$452,893								\$452,893		\$452,893
70710 Management Fee								\$756,228	\$756,228	-\$756,228	\$0
70720 Asset Management Fee								\$51,300	\$51,300	-\$51,300	\$0
70730 Book Keeping Fee								\$167,970	\$167,970	-\$167,970	\$0
70740 Front Line Service Fee											
70750 Other Fees								\$386,185	\$386,185	-\$386,185	\$0
70700 Total Fee Revenue								\$1,361,683	\$1,361,683	-\$1,361,683	\$0
70800 Other Government Grants	\$65,827		\$2,311,909						\$2,377,736		\$2,377,736
71100 Investment Income - Unrestricted	\$4,437	\$6,994	\$139		\$888	\$358		\$1,582	\$14,398		\$14,398
71200 Mortgage Interest Income											
71300 Proceeds from Disposition of Assets Held for Sale											
71310 Cost of Sale of Assets											
71400 Fraud Recovery		\$6,646							\$6,646		\$6,646
71500 Other Revenue	\$60,870	\$107,182	\$142,129	\$513	\$3,368			\$175,230	\$489,292	-\$177,314	\$311,978
71600 Gain or Loss on Sale of Capital Assets											
72000 Investment Income - Restricted		\$0	\$1,405						\$1,405		\$1,405
70000 Total Revenue	\$3,444,170	\$12,502,819	\$2,455,782	\$82,356	\$272,805	\$37,083	\$20,875	\$1,919,778	\$20,735,668	-\$1,538,997	\$19,196,671
91100 Administrative Salaries	\$212,842	\$264,629	\$54,211	\$5,974	\$18,036	\$1,852		\$619,252	\$1,176,796		\$1,176,796
91200 Auditing Fees	\$24,300	\$18,300	\$4,000		\$5,000			\$8,500	\$60,100		\$60,100
91300 Management Fee	\$289,157	\$230,602	\$147,368	\$5,040	\$19,500	\$1,290	\$409		\$693,366	-\$686,627	\$6,739
91310 Book-keeping Fee	\$40,977	\$129,548		\$67					\$170,592	-\$167,970	\$2,622
91400 Advertising and Marketing			\$261						\$261		\$261
91500 Employee Benefit contributions - Administrative	\$194,396	\$211,403	\$117,081	\$2,804	\$7,744	\$933		\$367,013	\$901,374		\$901,374
91600 Office Expenses	\$180,314	\$146,262	\$55,940	\$8,136	\$13,555	\$942		\$118,878	\$524,027	-\$135,715	\$388,312
91700 Legal Expense	\$12,153		\$3,362		\$995	\$525		\$46,730	\$63,765		\$63,765
91800 Travel											
91810 Allocated Overhead											
91900 Other			\$39,599						\$39,599		\$39,599
91000 Total Operating - Administrative	\$954,139	\$1,000,744	\$421,822	\$22,021	\$64,830	\$5,542	\$409	\$1,160,373	\$3,629,880	-\$990,312	\$2,639,568
92000 Asset Management Fee	\$51,300		\$40,250						\$91,550	-\$91,550	\$0
92100 Tenant Services - Salaries	\$59,371	\$12,605							\$71,976		\$71,976
92200 Relocation Costs											
92300 Employee Benefit Contributions - Tenant Services	\$15,804	\$8,305							\$24,109		\$24,109
92400 Tenant Services - Other	\$7,645	\$3,755	\$149		\$1,000				\$12,549		\$12,549
92500 Total Tenant Services	\$82,820	\$24,665	\$149	\$0	\$1,000	\$0	\$0	\$0	\$108,634	\$0	\$108,634
93100 Water	\$151,338		\$79,836	\$2,461	\$10,217	\$5,044		\$1,926	\$250,822		\$250,822
93200 Electricity	\$91,579		\$127,299	\$1,584	\$6,577			\$20,648	\$247,687		\$247,687
93300 Gas	\$7,553		\$64,777	\$10,803	\$1,174	\$9		\$1,500	\$85,816		\$85,816
93400 Fuel											
93500 Labor			\$53,903						\$53,903		\$53,903
93600 Sewer	\$229,703		\$3,057	\$14,094	\$4,514			\$408	\$251,776		\$251,776
93700 Employee Benefit Contributions - Utilities											
93800 Other Utilities Expense			\$208						\$208		\$208
93000 Total Utilities	\$480,173	\$0	\$326,023	\$17,905	\$32,062	\$9,567	\$0	\$24,482	\$890,212	\$0	\$890,212

Housing Authority of the County of Yolo (CA044)  
 Entity Wide Revenue and Expense Summary  
 Submission Type: Audited/A-133 Fiscal Year End: 06/30/2012

	Project Total	14.871 Housing Choice Vouchers	2 State/Local	1 Business Activities	6 Component Units	10.427 Rural Rental Assistance Payments	14.885 Formula Capital Fund Stimulus Grant	COCC	Subtotal	ELIM	Total
94100 Ordinary Maintenance and Operations - Labor	\$203,110		\$284,104	\$3,655				\$102,264	\$593,133	-\$450	\$592,683
94200 Ordinary Maintenance and Operations - Materials and Other	\$184,725	\$6,184	\$85,329	\$1,918	\$12,043	\$1,369		\$8,407	\$299,975		\$299,975
94300 Ordinary Maintenance and Operations Contracts	\$656,878	\$791	\$102,179	\$5,449	\$67,812	\$4,549		\$59,017	\$896,675	-\$328,310	\$568,365
94500 Employee Benefit Contributions - Ordinary Maintenance	\$74,726	\$116	\$149,811					\$59,948	\$284,601		\$284,601
94000 Total Maintenance	\$1,119,439	\$7,091	\$621,423	\$11,022	\$79,855	\$5,918	\$0	\$229,636	\$2,074,384	-\$328,760	\$1,745,624
95100 Protective Services - Labor	\$1,284								\$1,284		\$1,284
95200 Protective Services - Other Contract Costs	\$2,506		\$3,797		\$624			\$11,199	\$18,126		\$18,126
95300 Protective Services - Other											
95500 Employee Benefit Contributions - Protective Services											
95000 Total Protective Services	\$3,790	\$0	\$3,797	\$0	\$624	\$0	\$0	\$11,199	\$19,410	\$0	\$19,410
96110 Property Insurance	\$71,928		\$70,668	\$928	\$7,387	\$1,113		\$2,004	\$154,028		\$154,028
96120 Liability Insurance	\$7,313	\$1,097	\$8,582		\$5,751	\$5			\$22,748		\$22,748
96130 Workmen's Compensation	\$27,365	\$4,821	\$29,464	\$1,354	\$345	\$161		\$30,157	\$93,667		\$93,667
96140 All Other Insurance	\$6,689	\$708	\$5,063					\$5,633	\$18,093		\$18,093
96100 Total insurance Premiums	\$113,295	\$6,626	\$113,777	\$2,282	\$13,483	\$1,279	\$0	\$37,794	\$288,536	\$0	\$288,536
96200 Other General Expenses	\$57,361	\$35,140	\$19,095			\$984		\$61,691	\$174,271	-\$128,375	\$45,896
96210 Compensated Absences	\$44,162	\$47,100	\$31,743		\$2,063	\$74		\$138,652	\$263,794		\$263,794
96300 Payments in Lieu of Taxes	\$135,511				\$15,994				\$151,505		\$151,505
96400 Bad debt - Tenant Rents	\$21,219				\$4,875				\$26,094		\$26,094
96500 Bad debt - Mortgages											
96600 Bad debt - Other											
96800 Severance Expense											
96000 Total Other General Expenses	\$258,253	\$82,240	\$50,838	\$0	\$22,932	\$1,058	\$0	\$200,343	\$615,664	-\$128,375	\$487,289
96710 Interest of Mortgage (or Bonds) Payable			\$148,565	\$14,246	\$54,178				\$216,989		\$216,989
96720 Interest on Notes Payable (Short and Long Term)								\$34,360	\$34,360		\$34,360
96730 Amortization of Bond Issue Costs					\$1,232				\$1,232		\$1,232
96700 Total Interest Expense and Amortization Cost	\$0	\$0	\$148,565	\$14,246	\$55,410	\$0	\$0	\$34,360	\$252,581	\$0	\$252,581
96900 Total Operating Expenses	\$3,063,209	\$1,121,366	\$1,726,644	\$67,476	\$270,196	\$23,364	\$409	\$1,698,187	\$7,970,851	-\$1,538,997	\$6,431,854
97000 Excess of Operating Revenue over Operating Expenses	\$380,961	\$11,381,453	\$729,138	\$14,880	\$2,609	\$13,719	\$20,466	\$221,591	\$12,764,817	\$0	\$12,764,817
97100 Extraordinary Maintenance	\$3,270		\$605,545		\$7,171				\$615,986		\$615,986
97200 Casualty Losses - Non-capitalized											
97300 Housing Assistance Payments		\$10,716,468							\$10,716,468		\$10,716,468
97350 HAP Portability-In		\$87,873							\$87,873		\$87,873
97400 Depreciation Expense	\$678,043	\$6,301	\$17,636	\$12,441	\$34,407	\$12,141		\$196,034	\$957,003		\$957,003
97500 Fraud Losses											
97600 Capital Outlays - Governmental Funds											
97700 Debt Principal Payment - Governmental Funds											
97800 Dwelling Units Rent Expense											
90000 Total Expenses	\$3,744,522	\$11,932,008	\$2,349,825	\$79,917	\$311,774	\$35,505	\$409	\$1,894,221	\$20,348,181	-\$1,538,997	\$18,809,184
10010 Operating Transfer In	\$226,203							\$348,808	\$575,011		\$575,011
10020 Operating transfer Out	-\$205,737							-\$348,808	-\$575,011		-\$575,011
10030 Operating Transfers from/to Primary Government											
10040 Operating Transfers from/to Component Unit											
10050 Proceeds from Notes, Loans and Bonds											

Housing Authority of the County of Yolo (CA044)  
 Entity Wide Revenue and Expense Summary

Submission Type: Audited/A-133 Fiscal Year End: 06/30/2012

	Project Total	14.871 Housing Choice Vouchers	2 State/Local	1 Business Activities	6 Component Units	10.427 Rural Rental Assistance Payments	14.885 Formula Capital Fund Stimulus Grant	COCC	Subtotal	ELIM	Total
10060 Proceeds from Property Sales											
10070 Extraordinary Items, Net Gain/Loss											
10080 Special Items (Net Gain/Loss)											
10091 Inter Project Excess Cash Transfer In											
10092 Inter Project Excess Cash Transfer Out											
10093 Transfers between Program and Project - In											
10094 Transfers between Project and Program - Out											
10100 Total Other financing Sources (Uses)	\$20,466	\$0	\$0	\$0	\$0	\$0	\$20,466	\$0	\$0	\$0	\$0
10000 Excess (Deficiency) of Total Revenue Over (Under) Total Expenses	-\$279,886	\$570,811	\$105,957	\$2,439	-\$38,969	\$1,578	\$0	\$25,557	\$387,487	\$0	\$387,487
11020 Required Annual Debt Principal Payments	\$0	\$0	\$147,915	\$7,672	\$29,517	\$0	\$0	\$236,723	\$421,827		\$421,827
11030 Beginning Equity	\$13,391,620	\$1,388,947	\$1,450,611	\$0	-\$749,347	\$256,590	\$0	\$1,581,547	\$17,319,968		\$17,319,968
11040 Prior Period Adjustments, Equity Transfers and Correction of Errors	\$0	\$0	\$0	\$0				\$0	\$0		\$0
11050 Changes in Compensated Absence Balance											
11060 Changes in Contingent Liability Balance											
11070 Changes in Unrecognized Pension Transition Liability											
11080 Changes in Special Term/Severance Benefits Liability											
11090 Changes in Allowance for Doubtful Accounts - Dwelling Rents											
11100 Changes in Allowance for Doubtful Accounts - Other											
11170 Administrative Fee Equity		\$559,792							\$559,792		\$559,792
11180 Housing Assistance Payments Equity		\$1,399,966							\$1,399,966		\$1,399,966
11190 Unit Months Available	5172	20244	1562	141	564	84		12	27779		27779
11210 Number of Unit Months Leased	5121	17105	1434	141	493	83		12	24389		24389
11270 Excess Cash	\$1,374,836								\$1,374,836		\$1,374,836
11610 Land Purchases	\$0							\$0	\$0		\$0
11620 Building Purchases	\$0							\$0	\$0		\$0
11630 Furniture & Equipment - Dwelling Purchases	\$135,920							\$0	\$135,920		\$135,920
11640 Furniture & Equipment - Administrative Purchases	\$35,593							\$0	\$35,593		\$35,593
11650 Leasehold Improvements Purchases	\$347,206							\$0	\$347,206		\$347,206
11660 Infrastructure Purchases	\$0							\$0	\$0		\$0
13510 CFFP Debt Service Payments	\$0							\$210,762	\$210,762		\$210,762
13901 Replacement Housing Factor Funds	\$0							\$0	\$0		\$0

**Yolo County Housing  
Single Audit Reports  
June 30, 2012**

# Yolo County Housing

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Independent Auditor's Report on Internal Control over  
Financial Reporting and on Compliance and Other Matters  
Based on an Audit of Financial Statements Performed in  
Accordance with Government Auditing Standards

To the Housing Commission  
Yolo County Housing

We have audited the financial statements of Yolo County Housing formally known as the Housing Authority of the County of Yolo (YCH), a component unit of the County of Yolo, California as of and for the year ended June 30, 2012, and have issued our report thereon dated January 30, 2013. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

#### Internal Control over Financial Reporting

Management of YCH is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered YCH's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of YCH's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of YCH's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. We did not identify any deficiency in internal control over financial reporting that we consider to be material weaknesses, as defined above.

## Compliance and Other Matters

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

This report is intended solely for the information and use of the Housing Commission and YCH management, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Cohn Reznick LLP".

Sacramento, California  
January 30, 2013

Independent Auditor's Report on Compliance with Requirements  
that Could Have a Direct and Material Effect on Each Major Program, on  
Internal Control over Compliance in Accordance with OMB Circular A-133,  
and Schedule of Expenditures of Federal Awards

To the Housing Commission  
Yolo County Housing

Compliance

We have audited the compliance of Yolo County Housing formally known as the Housing Authority of the County of Yolo (YCH), a component unit of the County of Yolo, California, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012. YCH's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of YCH's management. Our responsibility is to express an opinion on YCH's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States; and OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about YCH's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on YCH's compliance with those requirements.

As described in item 2012-1 in the accompanying Schedule of Findings and Questioned Costs, YCH did not comply with requirements regarding inter-fund advances and receivables that are applicable to its Public Housing Programs. Compliance with such requirements is necessary, in our opinion, for YCH to comply with the requirements applicable to those programs.

In our opinion, except for the noncompliance described in the preceding paragraph, YCH complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012.

#### Internal Control over Compliance

Management of YCH is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered YCH's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of YCH's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. However, we consider the deficiency in internal control over compliance described in item 2012-1 in the accompanying Schedule of Findings and Questioned Costs to be a material weakness.

YCH's management has prepared the response to the finding identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. Management has also prepared the Corrective Action Plan as detailed on page 14. We did not audit YCH's response and the Corrective Action Plan and accordingly, we express no opinion on them.

#### Schedule of Expenditures of Federal Awards

We have audited the financial statements of Yolo County Housing as of and for the year ended June 30, 2012, and have issued our report thereon dated January 30, 2013, which contained an unqualified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for

purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

This report is intended solely for the information and use of the Housing Commission and YCH management, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Cohn Reznick LLP".

Sacramento, California  
January 30, 2013

**Yolo County Housing**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2012**

<u>Federal Grantor / Passthrough Grantor Program Title:</u>	<u>Federal CFDA Number</u>	<u>Agency or Pass- Through Number</u>	<u>Federal Expenditures Amount</u>
<i>Pass-Through Programs</i>			
<b>U.S. Department of Housing and Urban Development</b>			
<b>CDBG Cluster</b>			
CDBG - Passed through the City of Woodland	14.218	320-25-8240 F	<u>\$ 65,827</u>
<b>Sub Total - CDBG Cluster</b>			<u><b>65,827</b></u>
<b>Sub Total - Pass-Through Programs</b>			<u><b>65,827</b></u>
<i>Direct Programs</i>			
<b>U.S. Department of Housing and Urban Development</b>			
<b>Public and Indian Housing</b>	14.850 <sup>(1)</sup>	n/a	<u><b>\$ 909,973</b></u>
<b>Housing Voucher Cluster</b>			
Section 8 Housing Choice Vouchers	14.871 <sup>(1)</sup>	n/a	<u>12,381,997</u>
<b>Sub Total - Housing Voucher Cluster</b>			<u><b>12,381,997</b></u>
<b>Capital Fund Cluster</b>			
Public Housing Capital Fund	14.872 <sup>(1)</sup>	n/a	1,007,438
Public Housing Capital Fund Formula Grant (Recovery Act Funded)	14.885 <sup>(1)</sup>	n/a	<u>20,875</u>
<b>Sub Total - Capital Fund Cluster</b>			<u><b>1,028,313</b></u>
<b>Sub Total - Direct Programs</b>			<u><b>14,320,283</b></u>
<b>TOTAL - FEDERAL AWARDS</b>			<u><u><b>\$ 14,386,110</b></u></u>

(1) Audited as major programs

See Notes to Schedule of Expenditures of Federal Awards

## **Yolo County Housing**

### **Notes to Schedule of Expenditures of Federal Awards**

**Year Ended June 30, 2012**

#### **Note 1 - Reporting Entity**

Yolo County Housing (YCH) was established pursuant to the State Health and Safety Code in 1950 by the Yolo County Board of Supervisors. YCH is a public entity organized under the laws of the State of California's Health and Safety Code to provide housing assistance to low- and moderate-income families at rents they can afford.

#### **Note 2 - Summary of Significant Accounting Policies**

##### **Basis of Accounting**

The expenditures included in the Schedule of Expenditures of Federal Awards (the Schedule) were reported under the accrual basis of accounting.

##### **Schedule of Expenditures of Federal Awards**

The Schedule summarizes the expenditures of YCH under the programs of the federal government for the year ended June 30, 2012. Award amounts may represent multi-year awards while the expenditures represent current year expenditures only.

The Schedule presents only the expenditures incurred by YCH that are reimbursable under federal programs of federal agencies providing financial assistance. For the purpose of the Schedule, financial assistance includes both federal financial assistance received directly from a federal agency, as well as federal funds received indirectly by YCH from a non-federal agency or other organization. Only the portion of program expenditures reimbursable with such federal funds is reported in the Schedule. Program expenditures in excess of the maximum federal reimbursement authorized or the portion of the program expenditures that were funded with state, local or other non-federal funds are excluded from the Schedule.

The Schedule was prepared from only the accounts of the grant programs and, therefore does not represent the financial position or results of operations of YCH.

## Yolo County Housing

### Schedule of Findings and Questioned Costs

June 30, 2012

#### A. Summary Of Audit Results

1. The auditors' report expresses an unqualified opinion on the financial statements of Yolo County Housing.
2. No significant deficiencies or material weaknesses related to the audit of the financial statements were reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. No instances of noncompliance material to the financial statements of Yolo County Housing were disclosed during the audit.
4. A material weakness related to the audit of the major federal award programs was disclosed in the Independent Auditor's Report on Compliance with Requirements that Could Have a Direct and Material Effect on Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133. No significant deficiencies were reported.
5. The auditors' report on compliance for the major federal award programs for Yolo County Housing expresses a qualified opinion.
6. There is one audit finding relative to the major federal award programs for Yolo County Housing.

## Yolo County Housing

### Schedule of Findings and Questioned Costs - Continued

June 30, 2012

7. The programs tested as major programs include:

<u>Major Programs</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures Amount</u>
Public and Indian Housing	14.850	\$ 909,973
Section 8 Housing Choice Vouchers	14.871	12,381,997
Public Housing Capital Fund	14.872	1,007,438
Public Housing Capital Fund Formula Grant	14.885	<u>20,875</u>
Total Major Program Expenditures		<u>\$ 14,320,283</u>
Total Federal Award Expenditures		<u>\$ 14,386,110</u>
Percentage of total federal award expenditures		<u>99.5%</u>

8. The threshold for distinguishing Type A and B programs was \$431,583.

9. Yolo County Housing does not qualify as a low-risk auditee.

## Yolo County Housing

### Schedule of Findings and Questioned Costs - Continued

June 30, 2012

#### B. Findings - Financial Statements Audit

None reported.

#### C. Findings And Questioned Costs - Major Federal Award Programs Audit

##### 2012-1 Interprogram Accounts Review (CFDA #14.850)

**Criteria** - HUD's regulations state that funds advanced should be properly documented to avoid misuse of the funds of any Asset Management Project (AMPs). The funds of each of the AMPs should remain in the AMP until a determination is made as to the amounts that can be withdrawn or transferred to other AMPs.

**Condition** - In prior years, the AMPs advanced funds to the Central Office Cost Center (COCC) and as of June 30, 2012, the AMPs collectively had a net outstanding receivable from the COCC of \$692,240. During the year ended June 30, 2012, the COCC paid down the amount due by \$58,111 as compared to the prior year receivable balance of \$750,351.

**Questioned Costs** - \$692,240

**Cause** - Proper accounting was not maintained in the prior years for the inter-fund accounts. A monthly reconciliation was not done to ensure that the inter-fund account balances between the AMPs and the COCC are properly supported and documented.

**Effect** - A material weakness in internal control over compliance existed as Federal funds were inadvertently being loaned from the AMPs to the COCC.

**Recommendation** - We recommend that YCH continues its improved internal controls to ensure that the inter-company accounts are properly monitored and the due to/due from are adequately documented to clearly show compliance with HUD regulations. The entire amount due of \$692,240 originated from prior years. While management made a great effort in paying down the balance from a high of \$1,582,716 on June 30, 2010 to a low of \$692,240 at June 30, 2012, management should continue to investigate the reasons for the remaining balance to determine the best approach to cure the deficit.

**Views of Responsible Officials:** YCH agrees with this finding and continues to research the underlying causes. YCH believes that the primary cause has been identified and will establish a satisfactory cure.

**Yolo County Housing**  
**Status of Prior Audit Findings**

**June 30, 2012**

The previous audit report for the year ended June 30, 2011 contained the following audit findings. A description of the prior year audit findings and their status are as follows:

**Section II - Financial Statements Findings**

**II-2011-1 Segregation of Duties - Cash Receipts**

The prior audit included a significant deficiency in internal controls over the maintenance of tenant ledgers due to the lack of segregation of duties. We did not find any such situation during the current year audit.

**Section III - Major Federal Award Programs Findings**

**III-2011-2 Public Housing Tenant File Review (CFA # 14.850)**

The prior audit included deficiencies and lack of documentation from the review of the tenant files. This condition has been cleared during 2012.

**III -2011-3 Intercompany Accounts Review (CFDA #14.850).**

The prior audit included a material weakness in controls over the maintenance of the intercompany accounts. This finding continues to exist. See finding 2012-1.

**III -2011- 4 Capital Fund Cluster (CDFA #14.872).**

The prior audit included a deficiency in controls over timely payment to vendors. This condition was cleared during 2012.

**Yolo County Housing**  
**Management Corrective Action Plan**  
**June 30, 2012**

**2012-1 Interprogram Accounts Review (CFDA #14.850)**

Date of Implementation: June 30, 2013

Responsible Officer: Mark Stern, Director of Finance

Contact Information: Telephone: 530-669-2222. Email: mstern@ych.ca.gov

Action Plan:

- A. YCH agrees that there are questionable balances in the interprogram accounts.
- B. After the 2010 and 2011 audits identified this problem:
  - YCH hired an expert in our TenMast software to help identify the source of these balances.
  - A concerted effort was made to reduce the outstanding balances via corrections to historical activity that was found to be questionable and purposeful reduction of appropriate transfers from the AMPs and HCV to the central accounts payable account.
  - This resulted in 2010-2011 in the elimination of finding 2010-5 related to the HCV interfund balance and a more than 50% reduction in the interfund balance between the LRP program and COCC
  - A further reduction was achieved during the 2011-2012 year.
  - Documentation is prepared and retained prior to every transfer between programs and the COCC's central accounts payable account.
- C. This is a continuation of findings from 2011 (2011-3). YCH is confident that no current funds are being transferred inappropriately and that complete resolution of the balances will be achieved. The primary source of the balances has been identified and YCH will work to establish a plan to cure the accumulated balance that remains.

Yolo County Housing  
Yolo County, California

Meeting Date: February 21, 2013

To: County Counsel ✓  
Yolo County Housing ✓

15.

Review and Approve the Yolo County Housing Workplace Violence Prevention Program  
(Holt)

Minute Order No. 13-10: Approved recommended action.

MOTION: Davies. SECOND: Johannessen. AYES: Aguiar-Curry, Davies, Eisenstat,  
Johannessen. ABSENT: Thomson.

Meeting Date: 02/21/2013

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**Information**

**SUBJECT**

Review and Approve the Yolo County Housing Workplace Violence Prevention Program (Holt)

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**Attachments**

Att. A. Staff Report

Att. B. Workplace Violence Prevention

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**Form Review**

Form Started By: Julie Dachtler  
Final Approval Date: 02/15/2013

Started On: 02/15/2013 02:50 PM



## *Yolo County Housing*

147 W. Main Street  
WOODLAND, CA 95695

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

**DATE:** February 21, 2013  
**TO:** YCH Board of Commissioners  
**FROM:** Lisa A. Baker, Executive Director  
**PREPARED BY:** Janis Holt, Resource Administrator  
**SUBJECT:** **Review and Approve the Yolo County Housing Workplace Violence Prevention Program**

### **RECOMMENDED ACTION**

That the Board of Commissioners Approve the Yolo County Housing Workplace Violence Prevention Program

### **BACKGROUND/DISCUSSION**

The YCH Housing Commission approved the revised YCH Injury Illness and Prevention Program (IIPP) during the September 20, 2012 meeting. In an ongoing effort to update YCH Risk and Safety Programs that fit with the growing and changing environment of the organization and to stay compliant with California Code of Regulations and Cal/OSHA guidelines, staff updated the YCH Workplace Violence Prevention Program. This Program supplements the recently adopted YCH IIPP.

YCH strives to provide excellent customer service at all times to both our external and internal customers. However, YCH, as a federally and state funded public agency and due to the nature of our business, may be a target for violent acts which exposes staff to risk of workplace violence.

The YCH Workplace Violence Prevention Program provides staff with guidelines designed to help employees understand the agency's safety and health practices, provide a system for workplace security hazard identification and communication; and investigating, reporting and correcting unsafe conditions. The Workplace Violence Prevention Program sets standards for preventing and responding to disruptive, threatening, or violent behavior and outlines procedures in key areas of operations.

Areas addressed within the Program include:

- Training
- Restraining Orders

- Procedures for preventing, reporting, and investigating workplace violence
- Guidelines for Worksite Safety
- Indicators of Problem Behavior
- Preventive Measures for Workplace Violence Events
- How to Respond to Disruptive, Threatening, or Violent Behavior
- Responding to Threats of Suicide

YCH staff work with many of these issues on a regular basis. Once adopted, the YCH Workplace Violence Prevention Program will be distributed and training will be provided to all existing and new employees. In addition, YCH will identify supplemental training that will support the program such as Dealing with Difficult People, Identifying Suspicious Packages, Bomb Threat Training, etc. The Workplace Violence Prevention Program will be used as a training tool for the Community Awareness and Support Team (CAST).

This Program is designed to maintain a safe working environment, help employees understand how to identify and respond to workplace violence, provide them tools when working under difficult circumstances, and establish standard operating procedures for communicating and investigating workplace violence incidents.

### **FISCAL IMPACT**

None.

### **CONCLUSION**

Staff recommends that the Board approve the YCH Workplace Violence Prevention Program.

Attachment: YCH Workplace Violence Prevention Program



**Yolo County Housing  
147 West Main Street  
Woodland, CA 95695  
530-662-5428**

# **WORKPLACE VIOLENCE PREVENTION PROGRAM**

*Adopted by the YCH Housing Commission: (Insert Date)*

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## Preface

Yolo County Housing, hereby referred to as YCH, is committed to maintaining a safe working environment for our employees. Aggressive, disruptive behavior and violence in the workplace have increasingly become a matter of national concern. Therefore, we must be mindful of the potential of such violent behavior occurring at YCH. To address this issue proactively, YCH has developed this program to educate employees about the warning signs of such potential violence and how to respond to such acts of aggressive behavior or violence.

This program has been established as part of our Injury and Illness Prevention Program (IIPP) to address the hazards known to be associated with the four major types of workplace violence identified by the National Institute for Occupational Safety and Health (NIOSH).

**Type I** workplace violence involves a violent act by an assailant with no legitimate relationship to the Agency who enters the workplace to commit a robbery or other criminal act.

**Type II** workplace violence involves a violent act or threat of violence by a recipient of a service provided by the Agency, such as a client, patient, customer, passenger, criminal suspect, or prisoner.

**Type III** workplace violence involves a violent act or threat of violence by a current or former employee or another person who has a relationship to the Agency similar to employment such as the relationship of a volunteer or contractor.

**Type IV** workplace violence involves a violent act or threat of violence by a person who has a personal relationship with an Agency employee, volunteer, or contractors' employee such as a spouse, lover, relative, friend, or similar person.

This program cannot possibly address all of the individual character traits associated with individuals who commit acts of violence, nor can it address all of the situations which lead to workplace violence. This program is designed to raise awareness among employees that violent events can happen and provide them with information about how to defuse situations or handle them.

## **I. Purpose and Scope**

The Workplace Violence Prevention Program is designed to assist YCH in meeting the requirements of Title 8 of the California Code of Regulations, Section 3203, to supplement YCH's IIPP. State law requires all California employers to include, as a part of their IIPP, the following:

1. A system for ensuring that employees, including management staff, comply with safe and healthy work practices designed to make the workplace more secure and do not engage in threats or physical actions which create a security hazard to other employees;
2. A system for communicating with employees about workplace security hazards, including a means that the employees can use to inform YCH of security hazards at the work site without fear of reprisal;
3. Procedures for identifying workplace security hazards, including scheduled periodic inspections to identify unsafe conditions and work practices whenever the employer is made aware of a new or previously unrecognized hazard;
4. Procedures for investigating any occupational injury or illness arising from a workplace assault or threat of assault;
5. Procedures for correcting unsafe conditions, work practices, and work procedures, including workplace security hazards, with attention to procedures for protecting employees from physical retaliation for reporting threats; and
6. Training and instruction regarding how to recognize workplace security hazards, measures to prevent workplace assaults, and what to do when an assault occurs.

## **II. Introduction**

This Workplace Violence Prevention Program is designed to assist all YCH employees in the performance of their jobs, and to supplement the Injury Illness and Prevention Program (IIPP).

The Workplace Violence Prevention Program sets forth standards for preventing and responding to disruptive, threatening, or violent behavior involving any member of our organization; and providing guidance to protect residents and employees from disruptive, threatening, or violent behavior directed toward them by unaffiliated visitors.

## **III. Policy**

YCH is committed to creating and maintaining a workplace environment free from disruptive, threatening, and violent behavior.

YCH shall not ignore, condone, or tolerate disruptive, threatening, or violent behavior by any employee, contractor, resident, potential resident, landlord, or unaffiliated visitor.

Employees engaged in such behavior will be subject to appropriate disciplinary action up to and including termination. Working safely is a condition of employment at YCH.

Residents who engage in such behavior may be subject to eviction as outlined in their lease, rental, or occupancy agreements.

Visitors engaging in such behavior will be escorted off and may be banned from the subject premises.

Contractors engaging in such behavior may have their contracts revoked and may be banned from YCH property.

**The health and safety of the employees of YCH is a primary concern of management. Employees shall have the right to refuse to enter any housing unit or property if the employee perceives the situation as dangerous or hazardous to his or her personal health and safety.**

Disruptive, threatening, or violent behavior which is prohibited under criminal or civil law shall be referred to the proper agencies for investigation and prosecution.

#### **IV. Definitions**

**Disruptive Behavior** disturbs, interferes with, or prevents normal work and living atmosphere functions or activities. Disruptive behavior includes, but is not limited to, yelling, using profanity, waving arms or fists, verbally abusing others, making inappropriate demands for time and attention, or refusing a reasonable request for identification.

**Threatening Behavior** includes physical actions short of actual contact/injury (e.g., moving closer aggressively), general oral or written threats to people or property, as well as implicit threats.

**Violent Behavior** includes any physical assault, with or without weapons; behavior that a reasonable person would interpret as being violent (e.g., striking, pushing, or hitting a person, throwing objects, pounding on a desk or door, or destroying property, etc.); and specific threats to inflict physical harm.

#### **V. Training**

To ensure employees are aware of YCH's Workplace Violence Prevention Plan, appropriate and periodic training will be provided by the employee's immediate supervisor. This includes the Workplace Violence Prevention Workbook and it may include the various training programs listed below.

- Dealing with Difficult People
- Responding to Resident Complaints
- Bomb Threat Identification and Response
- WMD Training
- Hoarding and Smoking
- Eviction Procedures
- Emergency Operations Plan and Emergency Evacuation Procedures
- Violence in the Workplace Training
- Outside training from Mental Health, Alcohol and Drug, local law enforcement and other qualified agencies.

Training topics will include an overview of the Workplace Violence Prevention Program, the IIPP, and other pertinent topics. Employees, who have a need to know, will also be trained with respect to the laws pertaining to YCH eviction procedures, leases, rental and occupancy agreements, because these issues can be a “triggering” source for disruptive, violent and/or threatening behavior.

Special training should be provided to employees who work directly with the public and should include conflict management, crisis response, identifying and addressing potentially violent behavior, and other topics related to workplace violence.

## **VI. Restraining Orders**

An employee or resident who currently has a restraining order issued against another person should provide a copy of the restraining order to their Housing Specialist, his or her immediate supervisor, and/or the Resource Administrator.

The Program Supervisor, Director of Operations and/or the Resource Administrator should be given a description or photo of the potential perpetrator and instructed to contact local law enforcement if the subject arrives attempting to violate the restraining order.

YCH will strictly comply with Section 527.8 of the California Code of Civil Procedures whenever a restraining order is in place. Section 527.8 authorizes employers to seek restraining orders in response to unlawful violence or credible threats of violence. Beyond covering private employers, the law also covers public agencies, management personnel, volunteer employees, and independent contractors.

Refer to Appendix A – California Code of Civil Procedure Section 527.8 for additional information.

## **VII. Procedures**

The following are recommended procedures for dealing with various situations which are associated with disruptive, violent and/or threatening behavior.

### **Emergencies**

**For immediate assistance call 911 or your local law enforcement agency's emergency phone number.** This includes an assault; direct threat of violence; suicide attempt; incident involving hostage, weapons, or drugs; or any crime in progress.

### **LOCAL EMERGENCY NUMBERS**

EMERGENCY RESPONSE: 9-1-1

#### **NON-EMERGENCY NUMBERS**

Davis Police Department:

(530) 747-5400

Davis Fire Department:

(530) 757-5684

Alternative Davis Emergency Response for Cell Phones: (530) 758-3600, (530) 756-3400 (Fire)

Woodland Police Department:

(530) 666-2411

Woodland Fire Department:

(530) 666.5860

West Sacramento Police Department:

(916) 617-4900

West Sacramento Fire Department:

(916) 617-4600

Alternative West Sacramento Emergency Response for Cell Phones: (530) 666-6612

Winters Police Department:

(530) 795-2261

Winters Fire Department:

(530) 795-4131

Yolo County Sheriff's Department:

(530) 666-8282

Yolo County Office of Emergency Services:

(530) 406-4930

California Poison Control Center: (800) 876-4766

YCH is equipped with panic buttons that are silent alarms that are directly connected to the police department. When the button is pushed, a signal is sent to the nearest police car in the vicinity to immediately respond to the emergency.

- The panic buttons are located throughout YCH. Employees will be trained on their specific locations and will be required to sign an acknowledgment form to indicate that they are aware of said locations.

YCH will be placing security cameras strategically at each location to increase the safety of residents and employees and monitoring of illegal or suspicious activities.

### **Reporting a Non-Emergency Crime**

For non-emergency situations, such as to report a crime, contact your nearest law enforcement agency using its non-emergency telephone number.

Any incident involving disruptive, threatening, or violent behavior must be brought to the attention of management and/or the Resource Administrator immediately.

### **Weapons**

**Weapons are prohibited at all times while on property owned and/or operated by YCH.**

Employees in possession of a weapon on any YCH property shall be subject to disciplinary action up to and including termination.

Residents who own weapons must keep the weapons secured in accordance with their occupancy agreements and California civil law. Weapons owned by residents are not allowed in common areas, nor are they to be stored in vehicles or any location except the resident's assigned unit. Residents in violation of this section may be subject to eviction as outlined in their lease, rental, or occupancy agreements.

This restriction is not intended to interfere with any resident's lawful right to possess a firearm within the confines of the resident's dwelling unit. Residents who have a California firearm license may carry their firearms directly to and from their units and vehicles provided that they carry the gun unloaded in a carrying case or disassembled and in a non-threatening manner. Under no circumstances is any resident, member of the household, guest, or other person under a resident's control permitted to wear a holstered or concealed firearm while on YCH property.

Visitors are prohibited from carrying weapons on YCH property. Visitors engaging in such behavior shall be asked to leave the premises.

## **Reporting Disruptive Behavior and Violence Concerns**

An employee who witnesses disruptive behavior or behavior that could result in violence must report the behavior to his or her immediate supervisor, the Resource Administrator, or Executive Director. If, in the employee's best judgment, the behavior poses an imminent danger, a 911 call to the local law enforcement agency must be made immediately. The incident should then be reported.

Residents will be instructed and encouraged to report disruptive behavior or behavior that could result in violence to the YCH employee responsible for the property or to local law enforcement.

**YCH will make every effort to ensure that individuals reporting disruptive behavior, threats, violence, or concerns of potential violence may do so without fear of reprisal in any form. Efforts will be made to keep the source of reporting anonymous whenever possible.**

## **Resident Violence**

YCH employees shall enforce individual rental, lease, or occupancy agreements to remove any resident who creates unsafe conditions for employees, residents, or visitors to the premises. Employee, resident, and public safety is a priority to YCH. Staff has the authority to contact local law enforcement to take whatever action is necessary to remove the resident from the property.

## **Contractor Violence**

Concerns regarding the behavior of contractors or contractor employees should be forwarded to the Resource Administrator, Finance Director or Facilities Administrator. Contractors, who disrupt the security and safety of residents and employees, will be asked to leave the premises immediately. Follow-up action will be addressed by the appropriate management staff. Suspected criminal actions will be addressed by contacting 911 or local law enforcement agency.

## **Key Control System**

YCH's key control system adheres to the following guidelines:

1. All requests for key replacement must be directed to the Facilities Director and/or the I.T. Manager or authorized designee.
2. The control of master keys rests with the Facilities Director and copies of key issue forms are maintained in employee personnel files by the Resource Administrator.

3. Extra, or backup keys, for units are to be kept in a secure location by YCH staff responsible for the property. Such keys will be marked in a way as to conceal the apartment or unit's number. The control sheet for the keys will be maintained in another location away from the key box.
4. Logs will be maintained to monitor and control issued keys.
5. Key cutting machines, if any, will be kept in a secure location.
6. All keys will be accounted for when individuals vacate an apartment or unit.
7. Door locks will be changed immediately after tenants vacate an apartment or unit.

### **Residential Maintenance Issues**

At the property site, unit door and window locks will be checked for damage after each resident moves out and again immediately before the next resident moves in. The condition of door and window locks and other security devices should be checked during the walk-through inspection.

Damage to doors, windows, locks, security/access items, and lighting will be repaired as soon as possible after report or discovery.

As a general rule, high visibility deters violence. Therefore, landscaping and lighting controls should be installed and maintained to keep common areas including stairways, parking lots, and laundry facilities visible.

### **Rent Payment**

**Payment for residential rent in cash is not accepted.** Rents will be accepted in the form of checks or money orders and will be completed by the resident as payable to "Yolo County Housing" **ONLY**. Rental payments may be paid at the site office, at YCH's main office or via U.S. mail. Conspicuous signage will be displayed in each site office that clearly states, "RENTS IN THE FORM OF CASH ARE NOT ACCEPTED."

### **Serving Notices to Quit Tenancy**

Employees serving a "Notice to Quit Tenancy" should do so in teams of two whenever possible. Employees serving such notice shall carry cell phones or radios and either call in after serving the notice or at a designated time during the day. Employees should be encouraged to take extra precautions such as requesting law enforcement assistance if they suspect the person being served has a strong potential for violence (e.g., a resident being asked to leave because of domestic violence or drug use). Court orders are to be served by authorized process servers or law enforcement personnel; lock-outs should only be conducted by law enforcement officers.

## **Entering Unoccupied Buildings and Apartments**

The following precautions should be taken by employees when entering units presumed to be vacant:

- Employees should notify their supervisor and/or another employee of their intention to enter an unoccupied unit.
- A time to enter the premises should be established.
- If the employee sees any sign that the unit or building has been violated (such as a broken window, movement inside the building, door ajar, etc.) he or she should immediately contact his/her Supervisor, Facilities Administrator and/or the nearest law enforcement agency, depending on his or her evaluation of the situation. Employees are not to enter the building until they have assured that it is safe to do so.

## **Working Alone On Premises**

Employees who work alone on YCH property are expected to check-in at least twice daily with their supervisor or other designated employee.

If an employee is traveling between or among YCH properties, his or her immediate supervisor must be made aware of the travel schedule and a check-in procedure should be pre-arranged between the employee and supervisor. The employee should check in with his or her supervisor at least once per day during normal business hours or according to a standard operating procedure established by the department.

## **Working in an Occupied Unit**

Before entering an occupied unit, the YCH employee shall show identification to residents; be in uniform, if applicable; and verify with the resident his or her reason for wanting to enter the unit. If the resident wishes to contact YCH to verify the employee's identification or work order, the resident's request will be complied with courteously. As a matter of practice and courtesy, residents should be advised of YCH's intent to enter the unit in advance whenever possible. Notification will be made in accordance with the resident's rental, lease, or occupancy agreement and department procedures.

If an employee with a legitimate need requires entrance into a unit, but no one is home at the time, the employee must have obtained proper advance authorization to enter the unit and must leave a note for the tenant that the unit was entered which specifies the date, time, and reason for the entry.

If an employee is to enter an occupied unit, the supervisor should be notified in advance, and the employee should be accompanied by another employee, whenever possible.

## **Working in an Area Where a Dog is Present**

Letters informing tenants and/or landlords of pending inspections or work at the property by YCH personnel will include a statement indicating that YCH employees may choose not to enter the property if dogs or other potentially dangerous animals are present or are not safely isolated from the work area.

Although most YCH properties do not allow dogs, employees may still encounter a dog or dogs “just roaming” freely in the area or those that are approved as a reasonable accommodation. The presence of a dog and/or being bitten by a dog is rare. However, dog bites are a major health problem based on statistics collected by the Centers for Disease Control and Prevention.

If you are bitten by a dog, do not panic. Immediately wash the wound with soap and warm water and seek medical assistance. Report the bite to the immediate Supervisor and/or the Resource Administrator. A report will also be filed with the local animal control agency. Once medical treatment has been received, contact the local animal control agency and provide them with information about the incident, such as a description of the dog (breed, color, size, etc.), the owner’s name, where the incident occurred, and the injuries sustained.

The following guidelines should be followed when encountering a dog or dogs at the worksite. If you are at a housing unit, you can request that the dog be removed from the area before you enter. If this request is not complied with, leave the area and report the incident to your supervisor. In addition, you should follow these guidelines:

- Always treat a dog cautiously and expect it to be protective of its territory.
- Never approach a strange dog, especially one that is tied or confined behind a fence or in a car.
- Never walk or run past a sleeping dog.
- Never approach or touch a dog that doesn’t approach and touch you first. If you must approach a dog, the best way to do so is by approaching sideways. Avoid direct eye contact with the dog; don’t stare at the dog; appear to be disinterested because this conveys a “calming signal.” In most cases, the dog will go away when it determines you are not a threat.
  - If a dog approaches and is not afraid, extend a hand, but better yet a fist, for the dog to sniff. Once the dog determines you are not a threat, it will usually walk away.
  - Do not pat the dog on the top of the head. If you feel you must touch the dog, scratch the dog under the chin.

- Look calm, remain calm and approach the dog by walking in an arc, and try to ignore the dog. Never show fear.
- Talk to the dog in a soothing, calm voice. If you need to be more forceful use words such as “sit,” “stay,” “get out of here.”
- Never run from a dog and never run past a dog.
- Never use intimidation to chase away a dog. The first choice of defense is to use calming signals, while slowly backing away sideways. Do not wave your arms.
- If faced with an attack from an unfriendly dog, stand up straight and sideways, and in your most authoritative, loud voice, yell the word “**NO!**” just as the dog gets to within striking distance. Should you be attacked by a dog and knocked down, curl up into a ball with your hands over your head and neck. Protect your face, ears, and throat. Shout for help. Use nearby items such as your jacket, clipboard or other objects to deter the dog if possible.
- If you must strike a dog to protect yourself, hit it in the nose, throat, or rib cage.
- Dogs that have been chained tend to be hyperactive, testy, and frustrated. Avoid contact and always stay outside the chain’s length. Do not necessarily trust the strength of the chain.
- Never disturb a dog that is caring for puppies, sleeping, or eating.
- Always be aware of the dog’s temperament, such as the hair (shackles) on the dog’s back is up, the ears are up, and the dog’s tail is stiff. This could be a sign that the dog is in attack mode.
- Don’t be overconfident around unfamiliar dogs.

## **VIII. Personal Guidelines for Worksite Safety**

The following guidelines should serve as reminders about personal safety. These reminders do not cover all of the possible situations one may encounter in the workplace. However, using these reminders and applying common sense to potentially violent situations can avoid or mitigate a violent event.

1. Be always alert to your surroundings. Don't be overconfident.
2. Walking Safety
  - Attackers expect their victims to be passive. Walk with a steady pace and appear purposeful.

- Avoid walking alone at night or in early morning hours to your car or work site assignment.
  - Avoid walking in areas that are poorly lit.
  - When walking at night, avoid areas of concealment such as shrubs, trees, and building entrances.
  - If someone is following you, walk toward an area where others are present.
3. If you must work alone in a building, (especially at night, early in the morning, or on weekends) lock yourself in. Be sure that someone knows where you are and when you are expected to return.
  4. When leaving a building, look around the area outside before exiting the building. Be alert to your surroundings before or as you exit the building.
  5. Vehicle Safety
    - Always lock the vehicle doors.
    - Before entering a vehicle, check the back seat and the area around it for anything unusual.
    - When walking to the vehicle, have the keys ready to eliminate a distracting search for them.
    - If you are being followed, drive to a police station or a well-lit, highly populated area.
  6. Avoid wearing expensive jewelry when going to and from work or while in the work environment.
  7. If you are a victim of workplace violence and feel you need professional counseling, contact your supervisor or the Resource Administrator. The Employee Assistance Program (EAP) is provided by a third party vendor and can provide confidential counseling services. The Resource Administrator can provide you the contact information or you can access it on the employee bulletin board.

## **IX. Indicators of Problem Behavior**

This section lists some behaviors that may indicate a potential for violence. **It is important to keep in mind that these characteristics do not necessarily predict violence and that some violent people may display none of the symptoms.** Use common sense when assessing an individual's potential for violence.

Keep in mind that these characteristics may apply to many individuals, most of whom would never commit a violent act. In cases where a person's actions are ambiguous, ask this question:

“Does this behavior or situation scare me?”

If the answer is "Yes" or "I'm not sure," be prepared and take the necessary precautions.

### **Who are the violent ones?**

An employee whose identity is closely tied to the job may feel personally or financially threatened if his or her job seems at risk. If the employee also has emotional or family problems, workplace conflicts may take on an even greater importance. The employee may feel like a victim and may eventually believe that violence is the only appropriate response. In addition, tenants and the general public can also pose similar risks.

Almost without fail, a violent person will fall within one or more of the following behavioral groups:

**History of violence** - A history of past violence is the best predictor of an individual's propensity for future violence. Persons who have histories of criminal activity, physical and verbal abuse, or membership in gangs are more likely to be violent.

**Psychosis** - Psychosis simply means a loss of contact with reality. Psychoses include schizophrenia, as well as the following mood disorders and paranoid states:

***Paranoia*** - A paranoid person is convinced that someone, perhaps even everyone, is out to harm him or her.

***Jealousy*** - This person is irrationally convinced that his or her partner has been unfaithful.

***Persecutory*** - These individuals have a long history of resentment toward a person or organization they feel has slighted them in the past. They make attempts to "right the wrong" through legal action or harassment.

**Romantic obsession** - This type of person becomes fixated on a particular person who may be totally unaware of the attraction. The conduct of the individual commonly involves stalking, spying, visits, gifts, love letters, taping conversations, and phone calls.

**Chemical dependence** - Alcohol and certain drugs agitate, create paranoia, and cause aggressive behavior. Most drugs have the capacity to interfere dramatically with reasoning, social inhibition, and the ability to distinguish right from wrong. These factors may push a marginal person over the edge.

**Depression** - Almost one in seven persons who are depressed will commit a violent act, including suicide or homicide. Signs of depression include:

- Expressions of despair such as, "I just don't care anymore"
- A slowed work pace
- Self-destructive behavior
- Distractibility and sluggish decision making
- Increased apathy and lack of motivation
- Antisocial behavior
- Excessive self-condemnation
- Feelings of hopelessness
- Sense of helplessness
- Inappropriate guilt or shame
- Unkempt physical appearance

**Pathological blamer** - This person views the external world as the reason for his or her problems. S/he refuses to accept responsibility or admit to wrongdoing. S/he blames the organization, the system, and/or other people.

**Impaired neurological functioning** - These individuals include persons who were hyperactive as children and those who have brain injuries or other neurological disorders. These people are more prone to aggression and are less capable of inhibiting themselves than an average person in a similar situation.

**Elevated frustration with the environment** - Outside variables that may affect an individual's emotional stability include the family environment, peer environment, and job environment. A disturbance in one or more of these support systems may trigger violent behavior.

**Interest in weapons** - Ownership of a gun or gun collection, fascination with weapons, and shooting skills are significant indicators of a person's potential for violence.

**Antisocial personality** - Persons with this disorder tend to be irritable and aggressive with a repeated record of violence inside and outside the home. They are not opposed to harassing others, stealing, or destroying property. They have little regard for the truth or remorse for wrongdoing. Antisocial individuals will not usually have warm relationships with family or friends. They tend to have a history of quitting jobs and extended periods of unemployment. When they are employed, they are often late or absent from work without a justifiable explanation.

**Borderline personality** - This type of person is characterized by instability in interpersonal relationships, poor self image, and self-destructive behavior. A person with a borderline personality is usually very impulsive and can be easily irritated. They are excellent manipulators and are not opposed to making suicidal threats to get their way. They are also overly preoccupied with themselves and will use other people to achieve their purposes.

### **What Are the Warning Signs?**

Violent behavior rarely surfaces without warning. Before actually becoming violent, a person may act anxious, defensive, or aggressive. S/he may make threats or overreact to a change in work policy. Violent persons often have a history of isolation, depression, family violence, and/or substance abuse. Many have an obsession with weapons. The following is a representative list of behaviors and attitudes that may be indicators of disruptive, threatening, or violent behavior. A **pattern** of such behaviors and attitudes could and should be a cause for concern.

- Makes direct or veiled threats to harm self, others, or property
- Intimidates, verbally abuses, harasses, or mistreats others
- Carrying a concealed weapon or flashing a weapon to test reactions
- Feels morally superior and righteous and believing the organization is not following its rules and procedures
- Inability to take criticism of job performance
- Holding a grudge, especially against a supervisor, verbalizing hope for something bad to happen to that person
- Expressions of extreme desperation either at work or with recent family, financial, or personal problems
- Known history of violent or criminal behavior

- Extreme interest in weapons and their destructive power over people
- Fascination with and approval of other incidents of violence
- Disregard for the safety of co-employees
- Obsessive preoccupation with the job and no apparent outside interests
- Having a romantic obsession with a co-worker who does not share the same interest
- Has a recent major change in behavior
- Displays poor personal hygiene and grooming
- Recently has withdrawn from normal activities, family, friends, or co-workers
- Challenges or resents or resists authority
- Blames others for problems in life or work and is suspicious
- Uses or abuses drugs and/or alcohol
- Has unexplained attendance problems
- Has decreased productivity
- Exhibits low self-esteem
- Engages in sabotage or an undermining pattern of behavior
- Gives unwelcome or obsessive romantic attention
- Stalks, stares, or projects menacing looks
- Makes threatening references to other incidents of violence
- Has communicated specific proposed acts of disruption or violence
- Is isolated or a loner
- Is paranoid, panics easily, or often perceives that the whole world is against him or her
- Feels entitled to special rights and rules do not apply to him or her
- Feels wronged, humiliated, or degraded and wants revenge
- Feels he or she is without choices or alternatives to violence

Having one or even several of these signs does not necessarily mean that a person will be violent, but these behaviors should be cause for heightened concern. Supervisors should also be aware of other external indicators of potential trouble from employees:

**Attendance Problems** - Excessive absenteeism, excessive tardiness, leaving work early, and peculiar or improbable excuses for absences.

**Excessive Supervisor/Manager Involvement** - Inordinate amounts of time spent coaching or counseling the employee concerning personal problems or having to redo the employee's work with no change in performance.

**Decreased Productivity** - Sudden or pronounced deterioration in work performance characterized by excessive mistakes, poor judgment, and inattention.

**Inconsistent Work Patterns** - Alternating periods of high and low productivity accompanied by extremes in work quality.

**Poor On-the-Job Relationships** - Demonstrated by belligerent behavior, overreaction to criticism, mood swings, and verbal harassment toward others.

**Concentration Problems** - Visibly distracted; often deep in thought; has difficulty recalling job instructions, project details and deadline requirements.

**Safety Issues** - Recklessness concerning personal and other employees' safety or disregard of safety guidelines for equipment, machinery, or vehicles.

**Poor Health and Hygiene** - Marked changes in personal grooming habits, cessation of wearing make-up, no longer having hair done, and dirty clothes are all signs of internal conflict.

**Unusual/Changed Behavior** - Emotional outbursts, physical violence, (hitting the wall or a piece of equipment) unpredictable behavior, or vague or blatant threats such as "someone's going to pay" or "they'll get theirs".

**Fascination with Guns or Weapons** - Frequent talk about guns, skill with different weapons, visits to gun shops, and subscribing to gun magazines such as *Soldier of Fortune*.

**Drug or Alcohol Abuse** - Evidenced by erratic behavior, secrecy, long lunch breaks, and meetings with employees or visitors in remote areas.

**Stress in the Employee's Personal Life** - Crying, excessive personal phone calls, bill collectors, recent separation, or death of a loved one.

**Continual Excuses/Blame** - Inability to accept responsibility for even the most inconsequential errors.

**Unshakable Depression** - Low energy, little enthusiasm, expressions of cynicism or despair.

**Ominous Threats** - Such as "bad things are going to happen to so and so" or "this building could blow up easily".

**Bizarre Thoughts** - Such as perceiving that the world is falling apart or expressing a highly overstated sense of entitlement to a promotion which was denied.

Research into incidents of workplace violence has concluded that, without exception, several of these characteristics are present in the extremely enraged employee.

### **Work Environment Factors**

Often the environment (real or perceived) that a person works in can contribute to the risk of workplace violence. These environmental factors may include:

- Management failure to fulfill commitments
- Preferential treatment of employees based on title/responsibility
- Perception of employees as "tools" or "interchangeable parts"
- Unclear goals and expectations
- Lack of mutual respect between departments/employees

- Dishonest, indirect, or misleading communication
- Repetitive, monotonous, or unfulfilling work
- Inconsistent rules and discipline
- Autocratic management style
- Ineffective grievance procedures and discipline
- Adverse atmosphere between management and employees
- Inadequate attention to working conditions and security measures

### **Stages of Workplace Violence**

There are three general stages of Type III workplace violence. They are:

#### **Stage 1**

- Refusal to cooperate with immediate supervisor
- Consistent arguing with co-workers
- Belligerence toward residents
- Spreading rumors and gossip to harm others

#### **Stage 2**

- Hostile attitude toward co-workers, residents, and management
- Refusal to obey YCH policies and procedures
- Sabotage of equipment and theft of YCH property for revenge
- Making comments about hurting other people
- Sending violent notes to management or co-workers
- Seeing self as victimized by management (me against them)

#### **Stage 3**

Frequent displays of intense anger resulting in:

- Physical fights
- Destruction of property
- Utilization of weapons to harm others
- Commission of assault, arson, or homicide

The key to reducing Type III acts of workplace violence is to control the situation at Stage 1 before the problem escalates to higher stages of violence.

### **X. Preventive Measures for Workplace Violence Events**

In general, housing authority worksites often have a minimal risk of violence, but violent acts are unpredictable and the risk of violence does exist. **If one or more of the following factors are present, there is a potential of violence:**

1. The exchange, perceived exchange, or storage of money on site.

2. Employees working alone or in isolated offices/units, especially at night or during early morning hours.
3. Availability of valued items such as money, computer equipment, tools, etc.
4. Working with employees, residents, or others who have histories of violence or who have exhibited belligerent, intimidating, or threatening behavior to others.
5. Marginal security alarm, notification and/or communication systems.

These are just a few of the factors that create an opportunity or contribute to violence in the workplace. If one or more of these or other recognized indicators of violence have been identified, further evaluation should be performed and training and prevention strategies implemented to eliminate or reduce the risk of workplace violence.

Effective workplace violence prevention strategies include:

1. Ensuring facilities are well-lit.
2. Increasing visibility to facilities used at night by trimming surrounding vegetation, and ensuring clear visibility through windows by removing posters and signs from windows.
3. Eliminating or reducing the amount of time employees are working alone or in isolated areas.
4. Using security cameras, security mirrors, and panic buttons where appropriate.
5. Increasing police presence where appropriate.
6. Seeking the assistance and cooperation of local law enforcement for guidance in crime prevention.
7. Increasing the presence of other employees.
8. Effective plans and methods of communication systems between and among employees.
9. Restricting physical access to work areas through the use of secured doors, barriers, and counters where appropriate.
10. Establishing escape routes.
11. Using speaker systems and personal alarm devices to summon assistance in emergencies.

12. Providing workplace violence prevention training to employees.

## **Controlling Workplace Violence**

### **What Can Be Done?**

To manage and prevent workplace violence, there are two key points to bear in mind:

1. Violence is rarely isolated and usually premeditated. A violent outburst is often the last stage in a series of actions that has grown progressively worse.
2. The intensity of a potentially violent situation can almost always be reduced or avoided altogether.

Critical factors in controlling workplace violence are employees and supervisors who recognize the warning signs of workplace violence and know how to intervene before the problem escalates. How a manager reacts to a conflict can influence whether or not it escalates into a serious incident.

### **Hiring Procedures**

Controlling workplace violence begins with the hiring process. All job applicants are to be thoroughly screened by the YCH management and as much information as possible should be gathered before a prospective employee is offered a job. References should be contacted to verify dates of employment and positions held and to determine information about their reliability, honesty, and tendency for violence. Although previous employers may be reluctant to give anything but dates of employment, there are questions that can be asked about a job applicant. For example, is the person eligible for rehire? What positions did the person hold? If the references do not list the applicant's immediate supervisor, find out why. Be sure to question any gaps in the individual's employment history.

In addition to checking references, the Manager needs to spend an adequate amount of time assessing the character and chemistry of the applicant. Integrity, genuineness, initiative, and commitment are all products of a person's character. Chemistry has to do with a person's ability to get along with others. It is important, therefore, to ask questions that relate to the applicant's work history. Probe deeply into reasons for leaving an organization and the relationship he/she had with co-workers and management. Superficial responses should be cause for alarm.

Above all else, trust your instincts. If a candidate fails to respond satisfactorily to your questions, move on to another candidate. Eliminating the problem at the beginning can save time, money, and even lives.

## Termination Procedures

The termination process can often be a source of workplace violence. A recurrent theme of workplace violence incidents from former employees is not that they were terminated, but how they were terminated. It is important, therefore, to conduct every termination in such a manner that the person being terminated is allowed to leave with his or her dignity intact.

In most cases, progressive disciplinary measures should be taken before an employee is terminated. This may include warnings, counseling, and/or suspension. Taking a progressive approach to discipline gives the employee the opportunity to make changes and improve performance. It also gives management the opportunity to monitor the situation and control the employee.

The YCH Executive Director is the only individual who has the authority to terminate an employment relationship at Yolo County Housing. If you are asked to conduct a termination on the Director's behalf, make sure that you are thoroughly prepared, especially if there are concerns that the employee may become hostile:

- Have the necessary documentation in place (prior warnings, attendance records, personal notes, etc.).
- Confer with your Executive Director and/or Resource Administrator and ask for assistance as needed.
- Carefully choose a time and place to hold the termination meeting that causes the least disruption in the workplace.
- Script or outline the meeting so that you can inform the employee of your decision firmly and carefully.
- Have the final paycheck with all monies due ready for the employee to take with him or her.
- Have at least one other management person in the room with the employee during the termination meeting (preferably of the same sex as the employee being terminated).
- Allow the employee to clear out his/her work area and locker and turn in all YCH property.
- Arrange for an escort to be provided for the employee if there is a possibility of violence.

When confronting an employee, be as straightforward, honest, and respectful as possible. Stay alert for any unusual reactions or threats. If the employee becomes hostile, stay calm and under control. Speak softly and maintain appropriate eye contact. Any threatening behavior or

comments should be documented and investigated even though the person is no longer employed by YCH.

Termination of an employee is one of the most stressful duties a manager must perform. During the termination process, extreme caution must be used, especially when dealing with an employee who has the capacity to become violent. One can never fully predict what the other person may do. Therefore, it is best to prepare for the worst. The risk of an incident occurring at a termination meeting can be greatly minimized by proper planning and timely involvement of appropriate support personnel.

## **XI. How to Respond to Disruptive, Threatening, or Violent Behavior**

The following guidelines provide some insight into handling disruptive, threatening or violent behavior situations.

### **General Response to Disruptive Behavior (No Weapons)**

#### **Step One:**

1. Respond quietly and calmly. Try to defuse the situation.
2. Do not take the behavior personally. Usually, the behavior has little to do with you, but you are used as a target in the situation.
3. Ask questions. Respectful concern and interest may demonstrate that aggression is not necessary.
4. Consider offering an apology. Even if you've done nothing wrong, an apology may calm the individual and encourage cooperation. *"I'm sorry that happened."* *"What can we do now that will solve the problem?"*
5. Summarize what you hear the individual saying. Make sure you are communicating clearly. In crisis, a person feels humiliated and wants respect and attention. Your summary of the individual's concerns reflects your attention. Focus on areas of agreement to help resolve the concern.
6. Reassess. If this approach does not stop the disruption, assess whether the individual seems dangerous. If in your best judgment he or she is upset but not a threat, set limits and seek assistance as necessary.

#### **Step Two:**

If the response to Step One is ineffective, and the individual does not seem to be dangerous:

1. Calmly and firmly set limits. Use language such as *"Please lower your voice." "There will be no disruptions in this office." "Please be patient so that I can understand what you need and try to help you."*
2. Ask the individual to stop the behavior and warn that official action may be taken. Use language such as *"Disruption is subject to Yolo County Housing action." "Stop or you may be reported."*
3. If the disruption continues despite a warning, tell the individual that he or she may be disciplined or prosecuted; state that the discussion is over and direct the individual to leave the office. Use language such as *"Please leave now. If you do not leave, we will call the police."*

### **Step Three:**

If responses to Steps One and Two are ineffective and the individual seems to be dangerous:

1. If possible, find a quiet, safe place to talk but do not isolate yourself with an individual you believe may be dangerous. Maintain a safe distance, do not turn your back, and stay seated if possible. Leave the door open or open a closed door and sit near the door. Be sure a co-worker is near to help if needed.
2. Use a calm, non-confrontational approach to defuse the situation. Indicate your desire to listen and understand the problem. Allow the person to describe the problem.
3. **Never** touch the individual, but try to remove him or her from the area. Even a gentle push or holding the person's arm may be interpreted as an assault by an agitated individual who may respond with violence towards you or file a lawsuit later.
4. Set limits to indicate the behavior needed to deal with the concern. Use language such as *"Please lower your voice." "Please stop shouting (or using profanity)." "I'll have to ask you to leave".*
5. Signal for assistance. The individual may be antagonized if you call for assistance so use the prearranged signal to have another staff member check on you to determine your status. If you need help, the co-worker should alert your supervisor and/or the police.
6. Do not mention discipline or the police if you fear an angry or violent response or reaction.
7. If the situation escalates, find a way to excuse yourself, leave the room/area and get help. Use language such as *"You've raised some tough questions. I'll need to consult with my supervisor to see what we can do."*

### **Individual Possessing a Weapon**

1. Call 911 if possible.
2. Leave the area immediately. If this is not possible, hide and protect yourself.
3. Inform the police and your immediate supervisor of the incident.
4. **Never attempt to negotiate with an armed individual.**

### **Individual Threatening Suicide**

1. Call 911
2. Speak calmly with the individual and listen carefully.
3. Excuse yourself to inform the police and your supervisor of the incident.
4. Obtain professional assistance such as contacting the Suicide Prevention organizations or Yolo County Mental Health.
5. **All threats of suicide should always be taken seriously.**

## **XII. Responding to Threats of Suicide**

Suicide has become more frequent in recent years. When people do not talk about a social problem such as suicide, myths and misinformation can persist, such as:

- It's a way to get attention; ignoring the person is the best thing to do.
- There are no warning signs.
- Those who talk about it don't do it.
- A person who attempts and fails will never do it again.
- This person isn't the type to commit suicide.
- Talking about suicide will cause people to attempt it.

**None of the above statements are true.** These myths interfere with our ability to reach out and help a person who is feeling suicidal. Warning signs include:

- Direct verbal warning
- Isolation or withdrawal from activities previously involved in
- Prolonged periods of depression or unhappiness
- Deterioration in work performance

- Increased use of drugs or alcohol
- Self-demeaning statements such as “I'm no good” or “I'd be better off dead”
- Sense of hopelessness about his or her situation and future
- Making final arrangements, giving away prized possessions
- Increased hostility or negativity towards others
- Problems with sleeping (too little or too much)
- Problems with appetite (too little or too much)
- Increased anxiety or restlessness
- A recent significant loss

Family members, employers, and friends are in important positions to recognize warning signs and intervene. Remember the acronym - **CARE**.

**Confirm** - Engage the potentially suicidal person in a conversation and at an appropriate time ask if it has become so bad that he or she has thought about suicide.

**Assess** - If the answer is yes, ask questions about the length of time he or she has had these thoughts, if there is a plan and the means to carry it out, and if he or she has talked to anybody.

**Respond** - It is very important to ask about the cause of the distress. Active listening on your part can help alleviate that distress. If you are concerned that the person may in fact carry out the suicidal thoughts, offer your support in obtaining additional help from professionals. Do not abandon the person and do follow up. Refer the individual to the Suicide Prevention Hotline, the YCH Employee Assistance Program, the Yolo County Alcohol, Drug and Mental Health (ADMH) or other local support programs available. Refer residents to the YCH Client Services Coordinator for resources and referrals.

**Evaluate** - Helping someone who is struggling with the decision to live or die is not easy. It is important that you take time to talk with someone who is knowledgeable about suicide regarding what you just experienced. Think about what went well and what areas could be better.

Suicidal behavior should not be handled in isolation. Always involve others. Speak to your Supervisor, the Resource Administrator or the Executive Director to help support you and the individual you are helping.

Always document the interaction in as much detail as possible. Documentation should include the dialogue, any referrals made and the observed responses during the interaction.

## Appendix A – California Code of Civil Procedure Section 527.8

527.8. (a) Any employer, whose employee has suffered unlawful violence or a credible threat of violence from any individual, that can reasonably be construed to be carried out or to have been carried out at the workplace, may seek a temporary restraining order and an injunction on behalf of the employee and, at the discretion of the court, any number of other employees at the workplace, and, if appropriate, other employees at other workplaces of the employer.

(b) For the purposes of this section:

(1) "Course of conduct" is a pattern of conduct composed of a series of acts over a period of time, however short, evidencing a continuity of purpose, including following or stalking an employee to or from the place of work; entering the workplace; following an employee during hours of employment; making telephone calls to an employee; or sending correspondence to an employee by any means, including, but not limited to, the use of the public or private mails, interoffice mail, facsimile, or computer email.

(2) "Credible threat of violence" is a knowing and willful statement or course of conduct that would place a reasonable person in fear for his or her safety, or the safety of his or her immediate family, and that serves no legitimate purpose.

(3) "Employer" and "employee" mean persons defined in [Section 350 of the Labor Code](#). "Employer" also includes a federal agency, the state, a state agency, a city, county, or district, and a private, public, or quasi-public corporation, or any public agency thereof or therein. "Employee" also includes the members of boards of directors of private, public, and quasi-public corporations and elected and appointed public officers. For purposes of this section only, "employee" also includes a volunteer or independent contractor who performs services for the employer at the employer's worksite.

(4) "Petitioner" means the employer that petitions under subdivision (a) for a temporary restraining order and injunction.

(5) "Respondent" means the person against whom the temporary restraining order and injunction are sought and, if the petition is granted, the restrained person.

(6) "Temporary restraining order" and "injunction" mean orders that include any of the following restraining orders, whether issued ex parte or after notice and hearing:

(A) An order enjoining a party from harassing, intimidating, molesting, attacking, striking, stalking, threatening, sexually assaulting, battering, abusing, telephoning, including, but not limited to, making annoying telephone calls as described in [Section 653m of the Penal Code](#), destroying personal property, contacting, either directly or indirectly, by mail or otherwise, or coming within a specified distance of, or disturbing the peace of, the employee.

(B) An order enjoining a party from specified behavior that the court determines is necessary to effectuate orders described in subparagraph (A).

(7) "Unlawful violence" is any assault or battery, or stalking as prohibited in [Section 646.9 of the Penal Code](#), but shall not include lawful acts of self-defense or defense of others.

(c) This section does not permit a court to issue a temporary restraining order or injunction prohibiting speech or other activities that are constitutionally protected, or otherwise protected by Section 527.3 or any other provision of law.

(d) In the discretion of the court, on a showing of good cause, a temporary restraining order or injunction issued under this section may include other named family or household members, or other persons employed at the employee's workplace or workplaces.

(e) Upon filing a petition for an injunction under this section, the petitioner may obtain a temporary restraining order in accordance with subdivision (a) of Section 527, if the petitioner also files a declaration that, to the satisfaction of the court, shows reasonable proof that an employee has suffered unlawful violence or a credible threat of violence by the respondent, and that great or irreparable harm would result to an employee. The temporary restraining order may include any of the protective orders described in paragraph (6) of subdivision (b).

(f) A request for the issuance of a temporary restraining order without notice under this section shall be granted or denied on the same day that the petition is submitted to the court, unless the petition is filed too late in the day to permit effective review, in which case the order shall be granted or denied on the next day of judicial business in sufficient time for the order to be filed that day with the clerk of the court.

(g) A temporary restraining order granted under this section shall remain in effect, at the court's discretion, for a period not to exceed 21 days, or if the court extends the time for hearing under subdivision (h), not to exceed 25 days, unless otherwise modified or terminated by the court.

(h) Within 21 days, or if good cause appears to the court, 25 days from the date that a petition for a temporary order is granted or denied, a hearing shall be held on the petition for the injunction. If no request for temporary orders is made, the hearing shall be held within 21 days, or, if good cause appears to the court, 25 days, from the date that the petition is filed.

(i) The respondent may file a response that explains, excuses, justifies, or denies the alleged unlawful violence or credible threats of violence.

(j) At the hearing, the judge shall receive any testimony that is relevant and may make an independent inquiry. Moreover, if the respondent is a current employee of the entity requesting the injunction, the judge shall receive evidence concerning the employer's decision

to retain, terminate, or otherwise discipline the respondent. If the judge finds by clear and convincing evidence that the respondent engaged in unlawful violence or made a credible threat of violence, an injunction shall issue prohibiting further unlawful violence or threats of violence.

(k) (1) In the discretion of the court, an order issued after notice and hearing under this section may have a duration of not more than three years, subject to termination or modification by further order of the court either on written stipulation filed with the court or on the motion of a party. These orders may be renewed, upon the request of a party, for a duration of not more than three years, without a showing of any further violence or threats of violence since the issuance of the original order, subject to termination or modification by further order of the court either on written stipulation filed with the court or on the motion of a party. The request for renewal may be brought at any time within the three months before the expiration of the order.

(2) The failure to state the expiration date on the face of the form creates an order with a duration of three years from the date of issuance.

(3) If an action is filed for the purpose of terminating or modifying a protective order prior to the expiration date specified in the order by a party other than the protected party, the party who is protected by the order shall be given notice, pursuant to subdivision (b) of Section 1005, of the proceeding by personal service or, if the protected party has satisfied the requirements of Chapter 3.1 (commencing with [Section 6205](#)) of [Division 7 of Title 1 of the Government Code](#), by service on the Secretary of State. If the party who is protected by the order cannot be notified prior to the hearing for modification or termination of the protective order, the court shall deny the motion to modify or terminate the order without prejudice or continue the hearing until the party who is protected can be properly noticed and may, upon a showing of good cause, specify another method for service of process that is reasonably designed to afford actual notice to the protected party. The protected party may waive his or her right to notice if he or she is physically present in court and does not challenge the sufficiency of the notice.

(l) This section does not preclude either party from representation by private counsel or from appearing on his or her own behalf.

(m) Upon filing of a petition for an injunction under this section, the respondent shall be personally served with a copy of the petition, temporary restraining order, if any, and notice of hearing of the petition. Service shall be made at least five days before the hearing. The court may, for good cause, on motion of the petitioner or on its own motion, shorten the time for service on the respondent.

(n) A notice of hearing under this section shall notify the respondent that, if he or she does not attend the hearing, the court may make orders against him or her that could last up to three years.

(o) (1) The court may, upon the filing of a declaration by the petitioner that the respondent could not be served within the time required by statute, reissue an order previously issued and dissolved by the court for failure to serve the respondent. The reissued order shall remain in effect until the date set for the hearing.

(2) The reissued order shall state on its face the date of expiration of the order.

(p) (1) If a respondent, named in a restraining order issued under this section after a hearing, has not been served personally with the order but has received actual notice of the existence and substance of the order through personal appearance in court to hear the terms of the order from the court, no additional proof of service is required for enforcement of the order.

(2) If the respondent named in a temporary restraining order is personally served with the order and notice of hearing with respect to a restraining order or protective order based on the temporary restraining order, but the person does not appear at the hearing, either personally or by an attorney, and the terms and conditions of the restraining order or protective order issued at the hearing are identical to the temporary restraining order, except for the duration of the order, then the restraining order or protective order issued at the hearing may be served on the person by first-class mail sent to that person at the most current address for the person available to the court.

(3) The Judicial Council form for temporary orders issued pursuant to this subdivision shall contain a statement in substantially the following form:

"If you have been personally served with this temporary restraining order and notice of hearing, but you do not appear at the hearing either in person or by a lawyer, and a restraining order that is the same as this restraining order except for the expiration date is issued at the hearing, a copy of the order will be served on you by mail at the following address: \_\_\_\_.

If that address is not correct or you wish to verify that the temporary restraining order was converted to a restraining order at the hearing without substantive change and to find out the duration of that order, contact the clerk of the court."

(q) (1) Information on any temporary restraining order or injunction relating to workplace violence issued by a court pursuant to this section shall be transmitted to the Department of Justice in accordance with either paragraph (2) or (3).

(2) The court shall order the petitioner or the attorney for the petitioner to deliver a copy of any order issued under this section, or a reissuance, extension, modification, or termination of the order, and any subsequent proof of service, by the close of the business day on which the order, reissuance, extension, modification, or termination was made, to each law enforcement agency having jurisdiction over the residence of the petitioner and to

any additional law enforcement agencies within the court's discretion as are requested by the petitioner.

(3) Alternatively, the court or its designee shall transmit, within one business day, to law enforcement personnel all information required under subdivision (b) of [Section 6380 of the Family Code](#) regarding any order issued under this section, or a reissuance, extension, modification, or termination of the order, and any subsequent proof of service, by either one of the following methods:

(A) Transmitting a physical copy of the order or proof of service to a local law enforcement agency authorized by the Department of Justice to enter orders into the California Law Enforcement Telecommunications System (CLETS).

(B) With the approval of the Department of Justice, entering the order or proof of service into CLETS directly.

(4) Each appropriate law enforcement agency shall make available information as to the existence and current status of these orders to law enforcement officers responding to the scene of reported unlawful violence or a credible threat of violence.

(5) At the request of the petitioner, an order issued under this section shall be served on the respondent, regardless of whether the respondent has been taken into custody, by any law enforcement officer who is present at the scene of reported unlawful violence or a credible threat of violence involving the parties to the proceedings. The petitioner shall provide the officer with an endorsed copy of the order and proof of service that the officer shall complete and send to the issuing court.

(6) Upon receiving information at the scene of an incident of unlawful violence or a credible threat of violence that a protective order has been issued under this section, or that a person who has been taken into custody is the subject of an order, if the petitioner or the protected person cannot produce an endorsed copy of the order, a law enforcement officer shall immediately attempt to verify the existence of the order.

(7) If the law enforcement officer determines that a protective order has been issued, but not served, the officer shall immediately notify the respondent of the terms of the order and obtain the respondent's address. The law enforcement officer shall at that time also enforce the order, but may not arrest or take the respondent into custody for acts in violation of the order that were committed prior to the verbal notice of the terms and conditions of the order. The law enforcement officer's verbal notice of the terms of the order shall constitute service of the order and constitutes sufficient notice for the purposes of this section and for the purposes of [Section 29825 of the Penal Code](#). The petitioner shall mail an endorsed copy of the order to the respondent's mailing address provided to the law enforcement officer within one business day of the reported incident of unlawful violence

or a credible threat of violence at which a verbal notice of the terms of the order was provided by a law enforcement officer.

(r) (1) A person subject to a protective order issued under this section shall not own, possess, purchase, receive, or attempt to purchase or receive a firearm or ammunition while the protective order is in effect.

(2) The court shall order a person subject to a protective order issued under this section to relinquish any firearms he or she owns or possesses pursuant to Section 527.9.

(3) Every person who owns, possesses, purchases or receives, or attempts to purchase or receive a firearm or ammunition while the protective order is in effect is punishable pursuant to [Section 29825 of the Penal Code](#).

(s) Any intentional disobedience of any temporary restraining order or injunction granted under this section is punishable pursuant to [Section 273.6 of the Penal Code](#).

(t) Nothing in this section may be construed as expanding, diminishing, altering, or modifying the duty, if any, of an employer to provide a safe workplace for employees and other persons.

(u) (1) The Judicial Council shall develop forms, instructions, and rules for relating to matters governed by this section. The forms for the petition and response shall be simple and concise, and their use by parties in actions brought pursuant to this section shall be mandatory.

(2) A temporary restraining order or injunction relating to unlawful violence or a credible threat of violence issued by a court pursuant to this section shall be issued on forms adopted by the Judicial Council of California and that have been approved by the Department of Justice pursuant to subdivision (i) of [Section 6380 of the Family Code](#). However, the fact that an order issued by a court pursuant to this section was not issued on forms adopted by the Judicial Council and approved by the Department of Justice shall not, in and of itself, make the order unenforceable.

(v) There is no filing fee for a petition that alleges that a person has inflicted or threatened violence against an employee of the petitioner, or stalked the employee, or acted or spoken in any other manner that has placed the employee in reasonable fear of violence, and that seeks a protective or restraining order or injunction restraining stalking or future violence or threats of violence, in any action brought pursuant to this section. No fee shall be paid for a subpoena filed in connection with a petition alleging these acts. No fee shall be paid for filing a response to a petition alleging these acts.

(w) (1) Subject to paragraph (4) of subdivision (b) of [Section 6103.2 of the Government Code](#), there shall be no fee for the service of process by a sheriff or marshal of a temporary

restraining order or injunction to be issued pursuant to this section if either of the following conditions applies:

(A) The temporary restraining order or injunction issued pursuant to this section is based upon stalking, as prohibited by [Section 646.9 of the Penal Code](#).

(B) The temporary restraining order or injunction issued pursuant to this section is based on unlawful violence or a credible threat of violence.

(2) The Judicial Council shall prepare and develop forms for persons who wish to avail themselves of the services described in this subdivision.

## **Appendix B – Recording and Reporting Workplace Violence**

YCH is committed to providing a violence free workplace environment for its employees. YCH has a “zero tolerance” policy and will not tolerate disruptive, threatening, or violent behavior by any employee, client, vendor, resident, landlord, or other persons either affiliated or unaffiliated with YCH.

The credibility of any violence prevention program depends, in part, upon how quickly and effectively reports of an incident are handled. It is important that any incident of disruptive, threatening, or violent behavior be reported and investigated. Since workplace violence incidents can have serious legal implications, each investigation must be carefully and accurately reported and documented.

Regardless of the situation, documentation of the event is essential. This documentation should include:

1. Information about the victim.
2. Information about the alleged offender.
3. A description of the incident, including details such as when and where it occurred and its outcome.
4. Information about any witnesses.
5. Other relevant information (possible contributing factors, relevant events which preceded the incident, suggested preventive or remedial actions).
6. Current location of the alleged offender, if known.
7. What steps have been or will be taken to address the incident.
8. Whether or not local law enforcement was contacted.
9. Whether or not professional assistance was involved and what advice was given.
10. What steps will be implemented to follow-up the investigation and who will be responsible for their implementation.

Reporting and recording incidents of workplace violence is the responsibility of each employee. Reporting the incident to the proper authorities, if necessary, is the responsibility of the Program Supervisor/Administrator, Resource Administrator and/or Executive Director.

Pursuant to Title 8 of the California Code of Regulations, 14300 through 14400, many categories of employers, are required to record on their OSHA 300 Log all fatalities, illnesses, and specified injuries that occur as a result of workplace violence. Those injuries that are recordable are those resulting in the following:

1. Loss of consciousness;
2. Restriction of work or motion;
3. Loss of days worked;
4. Transfer to another job or termination of employment; or
5. Medical treatment beyond first aid.

Workplace violence includes assaults that take place on YCH property and at other locations where employees are engaged in work-related activities or are present as a condition of employment.

Organizations may be reluctant to record workplace homicides and some non-fatal assaults because they often represent criminal law violations. However, the organization's recording of an injury or illness does not necessarily imply that the employer or employee was at fault or that the injury or illness is compensable under workers' compensation or other systems or that a violation of a Title 8 Safety Order or, more importantly, a Penal Code section, has occurred.

In addition to having to enter the case on the OSHA 300 Log, when the organization receives information that a recordable case has occurred, the organization is required to prepare a supplementary record for that case. The California Employer's Report of Occupational Injury or Illness (Form 5020) is usually used for the supplementary record, although an equivalent form may be used. The organization is required to retain the supplementary record at the establishment where the injured or ill worker is employed.

In addition, the organization is required to file an Employer's Report of Occupational Injury or Illness for every occupational injury or illness with the Division of Labor Statistics and Research (DLSR).

In the area of workplace violence, requirements pertaining to the recording on the OSHA 300 Log are broader than, and must be distinguished from, requirements pertaining to reporting events to Cal/OSHA. (Reference: California Labor Code 6409.1.)

Even though employers are required to record fatal and non-fatal injuries and illness which are caused by workplace violence and which meet the recording requirements discussed above, the requirement for an employer to report the same fatality, injury or illness to Cal/OSHA is more limited by statute. According to Labor Code 6409.1(b):

"In every case involving a serious injury or illness, or death, in addition to the report required by subdivision (a), a report shall be made immediately by the employer to the Division of Occupational Safety and Health by telephone or telegraph."

The term "serious injury or illness" is defined in Labor Code 6302(h) as:

"Any injury or illness occurring in a place of employment...but does not include any injury, illness or death caused by the commission of a Penal Code violation."

Thus, even though a workplace assault which results in an employee's death or in specified types of injuries is recordable on the OSHA Log 300 and reportable to the insurer or to DLSR, it may not be reportable to Cal/OSHA if "it is caused by the commission of a Penal Code violation."

Many employers do report workplace deaths and serious injuries to Cal/OSHA, which may, after the facts are sorted out, turn out to be "caused by the commission of a Penal Code violation."

Cal/OSHA actively encourages employers to report all deaths, serious injuries, or illnesses which result from a workplace assault or other type of violent act to the nearest Cal/OSHA district office.

## **Appendix C – Conducting a Workplace Safety Inspection**

The Safety and Risk Management Committee is the designated group identified to conduct workplace safety inspections, on a periodic basis, either as an individual member, as part of a sub-group or with the entire group.

The inspecting teams should meet and conduct inspections on at least annually. Prior to conducting an actual inspection, the team will identify the need and develop specific goals for the inspection. At the conclusion of the inspection a plan will be developed to address the concerns and needs of the particular location and identify the required resources to implement the plan.

### **Team Preparation**

1. Identify the needs and goals to be accomplished with the inspection.
2. Brainstorm the areas where personal safety may be an issue on the worksite. Identify areas where violence has occurred within the last two years, if applicable.
3. Identify "turfs" for specific groups who may be prone to violence in the area of the worksite? A local law enforcement agency may be able to assist with this concern.
4. Check all areas that have a high potential for violent events such as alleyways, vacant buildings, parking lots, and other areas that are potentially secluded.
5. Determine what improvements may be desirable in each of these places.
6. Note the physical surroundings in each area such as lighting, bushes, desks, or items in storage which may prevent visibility.
7. Determine if areas can be made off-limits. Can storage areas be locked up? Can areas behind bushes be fenced off?
8. Seek ideas on personal safety from residents and employees. Incorporate suggestions as appropriate.
9. Consider all input for each source and write a detailed plan stating the safety needs and the desired resources.
10. Utilize the checklist. Tailor the checklist to meet the worksite's needs.

## Appendix D – Sample Workplace Safety Inspection Checklist

Use this checklist as part of a regular safety and health inspection or audit that is conducted by the Safety and Risk Management Team. Although this checklist can be used for any facility, it can also be adapted to meet individual worksite needs. If a question does not apply to the location, then write “N/A” (not applicable) in the notes area. Add any other questions that may be appropriate.

Use this inspection checklist to determine which hazards are well controlled and what control measures need to be enhanced. While inspecting the facility for workplace violence hazards, inspection team may need to talk to employees and residents or investigate in other ways to answer some of the checklist questions.

### STAFFING

1. Is there someone responsible for building security?

Yes  No  Sometimes Notes: \_\_\_\_\_

Who is it? \_\_\_\_\_

2. Do staff and residents know who is responsible for security?

Yes  No  Sometimes Notes: \_\_\_\_\_

3. Are adequately trained security personnel available to protect residents and staff against assaults or other violent actions?

Yes  No  Sometimes Notes: \_\_\_\_\_

4. Is there a “buddy system” set up for when employees are in potentially dangerous situations?

Yes  No  Sometimes Notes: \_\_\_\_\_

5. Are trained security personnel accessible to employees and residents in a timely manner?

Yes  No  Sometimes Notes: \_\_\_\_\_

6. Do security personnel have sufficient authority to take all necessary action to ensure staff and resident safety?

Yes No Sometimes Notes: \_\_\_\_\_

7. Do security personnel or local police officers patrol outside the buildings?

Yes No Sometimes Notes: \_\_\_\_\_

8. Is the parking lot attended or otherwise secure?

Yes No Sometimes Notes: \_\_\_\_\_

9. Are security escorts available to walk employees to and from the parking lot?

Yes No Sometimes Notes: \_\_\_\_\_

### **TRAINING**

1. Are employees trained in the emergency response plan?

Yes No Sometimes Notes: \_\_\_\_\_

2. Are employees trained to report violent incidents or threats?

Yes No Sometimes Notes: \_\_\_\_\_

3. Are employees trained in how to handle difficult residents and others?

Yes No Sometimes Notes: \_\_\_\_\_

4. Are employees trained in ways to prevent or defuse potentially violent situations?

Yes No Sometimes Notes: \_\_\_\_\_

5. Are employees trained in personal safety? If yes, to what extent?

Yes No Sometimes Notes: \_\_\_\_\_

### **FACILITY DESIGN**

1. Are there enough exits and adequate routes of escape?

Yes No Sometimes Notes: \_\_\_\_\_

2. Can exit doors be opened only from the inside to prevent unauthorized entry?

Yes No Sometimes Notes: \_\_\_\_\_

3. Is the lighting adequate to see clearly in indoor areas?

Yes No Sometimes Notes: \_\_\_\_\_

4. Are there employee-only work areas that are separate from public areas?

Yes No Sometimes Notes: \_\_\_\_\_

5. Are work areas accessed only through a reception area?

Yes No Sometimes Notes: \_\_\_\_\_

6. Are reception and work areas designed to prevent unauthorized entry?

Yes No Sometimes Notes: \_\_\_\_\_

7. Can an employee calling for help be heard if needed?

Yes No Sometimes Notes: \_\_\_\_\_

8. Can employees observe residents and visitors in waiting areas?

Yes No Sometimes Notes: \_\_\_\_\_

9. Do areas used for eligibility and other interviews allow co-workers to observe any problems?

Yes No Sometimes Notes: \_\_\_\_\_

10. Are waiting and work areas free of objects that could be used as weapons?

Yes No Sometimes Notes: \_\_\_\_\_

11. Are chairs and furniture secured to prevent use as weapons?

Yes No Sometimes Notes: \_\_\_\_\_

12. Is furniture in waiting and work areas arranged to prevent employees from becoming trapped?

Yes  No  Sometimes Notes: \_\_\_\_\_

13. Are public waiting areas designed to maximize comfort and minimize stress?

Yes  No  Sometimes Notes: \_\_\_\_\_

14. Is a secure place available for employees to store their personal belongings?

Yes  No  Sometimes Notes: \_\_\_\_\_

15. Are private, locked restrooms available for staff?

Yes  No  Sometimes Notes: \_\_\_\_\_

### SECURITY MEASURES

1. Does the workplace have physical barriers such as Plexiglas partitions, elevated counters to prevent unauthorized access?

Yes  No  Sometimes Notes: \_\_\_\_\_

2. Does the workplace have security cameras or closed circuit TV in high-risk areas?

Yes  No  Sometimes Notes: \_\_\_\_\_

3. Does the workplace have panic buttons (portable or fixed)?

Yes  No  Sometimes Notes: \_\_\_\_\_

4. Does the workplace have alarm systems?

Yes  No  Sometimes Notes: \_\_\_\_\_

5. Does the workplace have door locks?

Yes  No  Sometimes Notes: \_\_\_\_\_

6. Does the workplace have internal phone system to activate emergency assistance?

Yes No Sometimes Notes: \_\_\_\_\_

7. Does the workplace have phones with an outside line programmed to call 911?

Yes No Sometimes Notes: \_\_\_\_\_

8. Does the workplace have two-way radios, pagers, or cellular phones?

Yes No Sometimes Notes: \_\_\_\_\_

9. Does the workplace have security mirrors?

Yes No Sometimes Notes: \_\_\_\_\_

10. Does the workplace have secured entry?

Yes No Sometimes Notes: \_\_\_\_\_

11. Does the workplace have personal alarm devices?

Yes No Sometimes Notes: \_\_\_\_\_

**OUTSIDE THE FACILITY**

1. Do employees feel safe walking to and from the workplace?

Yes No Sometimes Notes: \_\_\_\_\_

2. Are the entrances to the building clearly visible from the street?

Yes No Sometimes Notes: \_\_\_\_\_

3. Is the area surrounding the building free of bushes or other hiding places?

Yes No Sometimes Notes: \_\_\_\_\_

4. Is video surveillance provided outside the building?

Yes No Sometimes Notes: \_\_\_\_\_

5. Is there enough lighting to see clearly outside the building?

Yes No Sometimes Notes: \_\_\_\_\_

6. Are all exterior walkways visible to security personnel?

Yes No Sometimes Notes: \_\_\_\_\_

7. Is there a nearby parking lot reserved for employees only?

Yes No Sometimes Notes: \_\_\_\_\_

8. Is the parking lot free of bushes or other hiding places?

Yes No Sometimes Notes: \_\_\_\_\_

9. Is there enough lighting to see clearly in the parking lot and when walking to the building?

Yes No Sometimes Notes: \_\_\_\_\_

10. Have neighboring facilities and businesses experienced violence or crime?

Yes No Sometimes Notes: \_\_\_\_\_

**WORKPLACE PROCEDURES**

1. Is public access to the building controlled?

Yes No Sometimes Notes: \_\_\_\_\_

2. Are floor plans posted showing building entrances, exits, and locations of security personnel?

Yes No Sometimes Notes: \_\_\_\_\_

3. Are these floor plans visible only to staff and not to outsiders?

Yes No Sometimes Notes: \_\_\_\_\_

4. Is other emergency information posted, such as telephone numbers?

Yes No Sometimes Notes: \_\_\_\_\_

5. Are special security measures taken to protect people who work late at night or early in the morning such as escorts or locked entrances?

Yes No Sometimes Notes: \_\_\_\_\_

6. Are visitors escorted to staff offices for appointments?

Yes No Sometimes Notes: \_\_\_\_\_

7. Are identification tags required for staff that omit personal information such as the person's last name and social security number?

Yes No Sometimes Notes: \_\_\_\_\_

8. Are employees notified of past violent acts by particular residents, vendors, or others?

Yes No Sometimes Notes: \_\_\_\_\_

9. Is there an established liaison with local law enforcement agencies?

Yes No Sometimes Notes: \_\_\_\_\_

10. Are residents and others in waiting areas clearly informed about how to use YCH's services to avoid frustration?

Yes No Sometimes Notes: \_\_\_\_\_

11. Are waiting times for services kept short to avoid frustration?

Yes No Sometimes Notes: \_\_\_\_\_

12. Are broken windows and locks repaired promptly?

Yes No Sometimes Notes: \_\_\_\_\_

13. Are security devices such as locks, cameras, and alarms tested on a regular basis and repaired promptly when necessary?

Yes No Sometimes Notes: \_\_\_\_\_

## **Appendix E – Workplace Violence Incident Investigation**

As soon as a report of violence has been received, the seriousness of the incident must be determined. If it is determined that there is imminent danger, call 911 and follow the Emergency Management Activation Plan outlined on page 9 of the YCH Emergency Operations Plan. Notify the Executive Director immediately to determine if the event warrants a partial activation of the YCH Emergency Operations Center. If a criminal act may have been committed, immediately notify local law enforcement agencies.

**In many situations, it may be appropriate for staff such as administrators or supervisors to respond to certain incidents (e.g. angry comments between employees or between employees and residents/visitors).**

## Workplace Violence Incident Report Form

Date of report: \_\_\_\_\_

Date of incident (include day of week): \_\_\_\_\_

Time of incident: \_\_\_\_\_

Report taken by: \_\_\_\_\_

### Person Reporting Incident

Name: \_\_\_\_\_

Employee     Resident     Other (specify): \_\_\_\_\_

Work address (or home address if resident): \_\_\_\_\_

Phone number: \_\_\_\_\_

Job/Position: \_\_\_\_\_

Department: \_\_\_\_\_

Age: \_\_\_\_\_  Male     Female

Events as stated by person reporting incident: \_\_\_\_\_

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**Workplace Violence Incident Report Form**

**Victim** (if different than person reporting incident)

Name: \_\_\_\_\_

Employee       Resident       Other (specify): \_\_\_\_\_

Address: \_\_\_\_\_

Phone number: \_\_\_\_\_

Job/Position: \_\_\_\_\_

Department: \_\_\_\_\_

Age: \_\_\_\_\_  Male       Female

What was victim doing when the incident took place? \_\_\_\_\_

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**Alleged Offender**

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Age: \_\_\_\_\_  Male       Female

Description: \_\_\_\_\_

Relationship between victim and offender (if any):

Co-worker       Resident       Contractor       Vendor

Other (specify): \_\_\_\_\_

Other details (e.g. use of drugs, alcohol, possession of a weapon): \_\_\_\_\_

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Apparent motive: \_\_\_\_\_

**Workplace Violence Incident Report Form**

**Witnesses**

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Phone number: \_\_\_\_\_

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Phone number: \_\_\_\_\_

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Phone number: \_\_\_\_\_

**Details of Incident**

Type of incident (e.g., physical injury, verbal abuse, threatening behavior, verbal threat, written threat, damage to personal/other property):

\_\_\_\_\_  
\_\_\_\_\_

Location of incident: \_\_\_\_\_

\_\_\_\_\_

Outcome (assailant apprehended, police called, fatal injury, medical assistance required, first aid treatment required, time lost, emotional shock or distress, legal action initiated):

\_\_\_\_\_

Other relevant information: \_\_\_\_\_

**Workplace Violence Incident Report Form**

Possible contributing factors: \_\_\_\_\_

\_\_\_\_\_

Relevant events which preceded the incident: \_\_\_\_\_

\_\_\_\_\_

Was professional consultation sought?       Yes       No

If yes, who was consulted (EAP, Outside Consultation Service, etc.) \_\_\_\_\_

\_\_\_\_\_

Suggested preventive/remedial actions: \_\_\_\_\_

\_\_\_\_\_

Person or persons responsible for follow-up: \_\_\_\_\_

\_\_\_\_\_

Submit this report to the YCH Executive Director, 147 West Main Street, Woodland, CA 95695,  
530-662-5429 (fax) or his/her designee when completed.

**International Critical Incident Stress Foundation**

10176 Baltimore National Pike, Unit 201  
Ellicott City, MD 21042  
(410) 750-9600

The International Critical Incident Stress Foundation provides information on training on critical incident stress management.

**National Crime Prevention Council (NCPC)**

1700 K Street, NW, Ste. 618  
Washington, DC 20006  
(202) 466-6272

NCPC provides information on the prevention of crime and violence.

**National Domestic Violence Hotline**

(800) 799-SAFE or (800) 787-3224 (TTY)

This nationwide hotline offers crisis intervention, problem-solving skills, information, and referral service agency providers.

**National Organization for Victim Assistance (NOVA)**

1757 Park Road, NW  
Washington, DC 20010  
(202) TRY-NOVA

NOVA refers callers to local victim assistance organizations.

**National Victims Center**

P.O. Box 588  
Arlington, VA 22216  
(800) FYI-CALL

The National Victims Center provides information and referrals to local victim assistance organizations.