

**SACRAMENTO HOUSING AND  
REDEVELOPMENT AGENCY**

Federal Single Audit Report

For the Year Ended December 31, 2016



Certified  
Public  
Accountants

**SACRAMENTO HOUSING AND REDEVELOPMENT AGENCY  
FEDERAL SINGLE AUDIT REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2016**

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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***

Honorable Members of the City Council, Housing Authority  
of the City of Sacramento,  
County Board of Supervisors, Housing Authority  
of the County of Sacramento and  
Sacramento Housing and Redevelopment Commission  
Sacramento, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Sacramento Housing and Redevelopment Agency (Agency), as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements, and have issued our report thereon dated May 31, 2017. Our report includes a reference to other auditors who audited the financial statements of the Shasta Hotel Corporation (Hotel) and the Norwood Avenue Housing Corporation (Corporation) discretely presented component units, as described in our report on the Agency's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those other auditors. The financial statements of the Hotel were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the Hotel.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Agency's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Agency's financial statements are free from 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 was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Macias Gini & O'Connell LLP

Sacramento, California

May 31, 2017



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**Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

Honorable Members of the City Council, Housing Authority  
of the City of Sacramento,  
County Board of Supervisors, Housing Authority  
of the County of Sacramento and  
Sacramento Housing and Redevelopment Commission  
Sacramento, California

**Report on Compliance for Each Major Federal Program**

We have audited the Sacramento Housing and Redevelopment Agency's (the Agency) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Agency's major federal programs for the year ended December 31, 2016. The Agency's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the Agency's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 the Agency's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Agency's compliance.

### ***Opinion on Each Major Federal Program***

In our opinion, the Agency complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2016.

### **Report on Internal Control Over Compliance**

Management of the Agency is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Agency's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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 the Agency'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 reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Agency as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements. We issued our report thereon dated May 31, 2017, which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors who audited the financial statements of the Shasta Hotel Corporation and Norwood Avenue Housing Corporation discretely presented component units, as described in our report on the Agency's financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis

as required by the Uniform Guidance 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 basic 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Macias Gini & O'Connell LLP

Sacramento, California

September 12, 2017

**SACRAMENTO HOUSING AND REDEVELOPMENT AGENCY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

Federal Agency/Federal Program Title	Catalog of Federal Domestic Assistance (CFDA) Number	Expenditures	Amounts Provided to Subrecipients
<b><u>U.S. Department of Housing and Urban Development</u></b>			
<b>Direct:</b>			
Community Development Block Grants/Entitlement Grants:			
Community Development Block Grants/Entitlement Grants (Entitlements)	14.218	\$ 13,154,497	\$ 2,075,017
Community Development Block Grants/Entitlement Grants (Program Income)	14.218	530,570	-
Total Community Development Block Grants/Entitlement Grants		<u>13,685,067</u>	<u>2,075,017</u>
Neighborhood Stabilization Program	14.264	654,451	-
Emergency Solutions Grant Program	14.231	924,557	533,318
Continuum of Care Program	14.267	4,115,662	-
Home Investment Partnerships Program:			
Home Investment Partnerships Program (Entitlements)	14.239	3,657,535	-
Home Investment Partnerships Program (Program Income)	14.239	99,493	-
Total Home Investment Partnerships Program		<u>3,757,028</u>	<u>-</u>
Housing Opportunities for Persons with AIDS	14.241	898,819	43,928
Public and Indian Housing: Low Rent Public Housing	14.850	10,475,146	-
Lower Income Housing Assistance Program Section 8 Moderate Rehabilitation	14.856	186,156	-
Resident Opportunity and Supportive Services - Service Coordinators	14.870	100,978	-
Section 8 Housing Choice Vouchers	14.871	108,189,110	-
Public Housing Capital Fund	14.872	4,253,817	-
Choice Neighborhoods Implementation Grants	14.889	554,481	-
Choice Neighborhoods Planning Grants	14.892	17,793	-
Jobs-Plus Pilot Initiative	14.895	107,031	-
Family Self-Sufficiency Program	14.896	184,924	-
<b>Total U.S. Department of Housing and Urban Development</b>		<u>148,105,020</u>	<u>2,652,263</u>
<b>Total Expenditures of Federal Awards</b>		<u>\$ 148,105,020</u>	<u>\$ 2,652,263</u>

See accompanying notes to schedule of expenditures of federal awards.

**SACRAMENTO HOUSING AND REDEVELOPMENT AGENCY  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2016**

**NOTE A – BASIS OF ACCOUNTING**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) is prepared on the modified accrual basis of accounting for grants accounted for in governmental funds and the accrual basis of accounting for grants accounted for in proprietary funds, as described in Note I of the Sacramento Housing and Redevelopment Agency's (Agency) financial statements. The Agency has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

**NOTE B – CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA)**

The CFDA numbers included in the accompanying SEFA were determined based on the federal program name, review of grant contract information and the Office of Management and Budget's (OMB) Catalog of Federal Domestic Assistance.

**SACRAMENTO HOUSING AND REDEVELOPMENT AGENCY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2016**

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**Section I – Summary of Auditor's Results**

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**Financial Statements**

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	None reported
Noncompliance material to the financial statements?	No

**Federal Awards**

Internal control over major federal programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	None reported
Type of auditor's report issued on compliance for major federal programs:	Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? No

Identification of major federal programs:

<u>CFDA Number</u>	<u>Federal Program Title</u>
14.267	Continuum of Care Program
14.871	Section 8 Housing Choice Vouchers

Dollar threshold used to distinguish between Type A and Type B programs: \$3,000,000

Auditee qualified as low-risk auditee? No

SACRAMENTO HOUSING AND REDEVELOPMENT AGENCY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2016

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**Section II – Financial Statement Findings**

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None

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**Section III – Federal Award Findings and Questioned Costs**

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None

SACRAMENTO HOUSING AND REDEVELOPMENT AGENCY  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2016



INVESTING IN COMMUNITIES

**Finding 2015-001 – Notes Receivable**

***Audit Finding:***

A Joint Powers Agency

**MEMBERS**

City of Sacramento

County of Sacramento

Housing Authority of the  
City of Sacramento

Housing Authority of the  
County of Sacramento

During the process of confirming the Agency's outstanding notes receivable with its contracted third-party loan portfolio administrator and reconciliation to the Agency's recorded notes receivable balances, three (3) specific notes totaling \$4,640,000 related to the City Housing Successor Special Revenue Fund that were not recorded in the Agency's general ledger financial system. The three (3) outstanding notes were being included and properly reported by the loan portfolio administrator.

***Recommendation:***

The Agency should periodically perform a three-way reconciliation between the notes receivable balances recorded in the general ledger financial system, the loan portfolio database maintained by the Agency's Portfolio Management Department, and the loan portfolio records maintained by the Agency's third-party loan administrator. The reconciliation should be performed at least on an annual basis; however, more frequent reconciliations can more timely detect potential errors. Discrepancies between the three-way reconciliation should be timely researched, documented, and adequately resolved. The reconciliations should be timely reviewed and approved by the appropriate Finance Department management personnel.

***Status of Corrective Action: Corrected***

The Finance Department staff implemented a three-way reconciliation performed between the notes receivable balances recorded in the general ledger financial system (OneSolution), the loan portfolio database maintained by the Agency's Portfolio Management Department, and the loan portfolio records maintained by the Agency's third-party loan administrator (Amerinational). The reconciliation was performed by an accountant and reviewed and approved by the Management Analyst. Discrepancies were researched prior to year-end and remaining variances were identified by Amerinational project number, funding source and loan description. Many variances were timing issues where the loan was not fully disbursed or the documents have not been set up by Amerinational. Additionally, the Finance Department is in the process of formalizing the loan reconciliation process in their policies and procedures manual, which is expected to be finalized in the fall of 2017.

**SACRAMENTO HOUSING AND REDEVELOPMENT AGENCY  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2016**

**Finding 2015-002**

*Federal Catalog Number:*      **14.218**

*Federal Program Title:*      **Community Development Block Grants/  
Entitlement Grants**

*Federal Agency:*      **U.S. Department of Housing and Urban  
Development**

***Audit Finding:***

We tested nine (9) subaward contract agreements for eight (8) subrecipients and noted the following exceptions concerning required information to be communicated to the subrecipient at the time of the award:

1. Four (4) of nine (9) subaward agreements references the applicability of outdated regulations instead of citing the applicability of the Uniform Guidance.
2. All nine (9) subaward agreements were missing the subrecipient's Data Universal Numbering System (DUNS) number.
3. Two (2) out of nine (9) subaward agreements did not include the Federal Award Identification Number (FAIN).
4. All nine (9) subaward agreements were missing the Federal Award Date.
5. All nine (9) subaward agreements did not provide identification to the subrecipient whether the federal award is Research and Development (R&D).
6. All nine (9) subaward agreements did not include an indirect cost rate, or an approved federally recognized indirect cost rate negotiated between the subrecipient and the Federal government, or if no such rate exists, either the rate negotiated between the Agency and the subrecipient, or a de minimis indirect cost.

***Recommendation:***

The Agency should review all its existing subaward agreements involving the pass-through of federal funds and determine whether amendments to those agreements are required to include all the necessary subaward information in accordance with section 200.331 of the Uniform Guidance.

***Status of Corrective Action: Corrected***

The Sacramento Housing and Redevelopment Agency (Agency) has corrected the findings from the Federal Single Audit for the year ending December 31, 2015. As stated in the audit's Corrective Action Plan for finding 2015-002 wherein all future contracts and contract amendments as of September 23, 2016, would include the information above. Previous subrecipient agreements were not amended.

All contract and associated templates have been updated to address the audit findings listed above with the exception of Item #4 which was not updated for the reason previously detailed in the audit's Corrective Action Plan for Finding 2015-002.

**SACRAMENTO HOUSING AND REDEVELOPMENT AGENCY  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2016**

Notably, as of this letter there is a federal budget for 2017, however, the Agency has not received its 2017 Grant Award Letters. The following updates were made to the templates:

- Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Requirements) now solely referenced.
- Subrecipient's Data Universal Numbering System (DUNS) added.
- Federal Award Identification Number (FAIN) added.
- Language that federal funds are not to be used for Research and Development (R & D) added.
- Indirect cost rate language added.

**SACRAMENTO HOUSING AND  
REDEVELOPMENT AGENCY**

Independent Auditor's Report and  
Financial Data Schedules

For the Year Ended December 31, 2016



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**SACRAMENTO HOUSING AND REDEVELOPMENT AGENCY  
FOR THE YEAR ENDED DECEMBER 31, 2016**

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### **Independent Auditor's Report on Financial Data Schedules**

Honorable Members of the City Council  
of the City of Sacramento, Board of Supervisors of  
the County of Sacramento, and Sacramento  
Housing and Redevelopment Commission  
Sacramento Housing and Redevelopment Agency  
Sacramento, California

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Sacramento Housing and Redevelopment Agency (Agency), as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements. We issued our report thereon dated May 31, 2017, which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Agency's basic financial statements. We have not performed any procedures with respect to the audited basic financial statements subsequent to May 31, 2017.

The accompanying Financial Data Schedules for the City of Sacramento Housing Authority (CA005) and the County of Sacramento Housing Authority (CA007) are presented for purposes of additional analysis as required by the U.S. Department of Housing and Urban Development (HUD) and are 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

This report is intended solely for the information and use of the City Council of the City of Sacramento, the Board of Supervisors of the County of Sacramento, the Sacramento Housing and Redevelopment Commission, others within the Agency, and officials of HUD and is not intended to be and should not be used by anyone other than these specified parties.

*Macias Gini & O'Connell LLP*

Sacramento, California  
September 20, 2017

**SACRAMENTO HOUSING AND REDEVELOPMENT AGENCY**  
**Financial Data Schedule - City of Sacramento Housing Authority (CA005)**

**Balance Sheet**  
**December 31, 2016**

Line Item No.	Description	Project Total	14,870 Residential Supervisors and Supportive Services	14,808 PDI Family Self-Sufficiency Program	2 Standard Business Activities	1 Business Activities	14,805 Isic Plus Pilot Initiative	8. Component Units, Disadvantaged Presentation	14,238 Shelter Plus Care	14,850 Choice Neighborhood Planning Grants	14,856 Lower Income Housing Assistance Program Reimbursements	GOCG	Subtotal	Elimination	Total	
111 Cash - Unrestricted	\$ 7,489,356	\$ -	\$ 4,164,679	\$ 2,634,487	\$ -	\$ 4,354,513	\$ -	\$ -	\$ 4,234	\$ 756,945	\$ 10,303,004	\$ -	\$ 19,363,894			
112 Cash - Restricted - Modernization and Development				292,011	20,000									482,911		
113 Cash - Other Restricted				142,260	63,002									697,833		
114 Cash - Tenant Security Deposits				4,720										4,720		
115 Cash - Restricted for Payment of Current Liabilities																20,449,558
100 Other Cash																
121 Accounts Receivable - PIA Projects																
122 Accounts Receivable - SHD Other Projects																
124 Accounts Receivable - Other Government																
125 Accounts Receivable - Miscellaneous																
126 Accounts Receivable - Trust Funds																
128 Allowances in Doubtful Accounts - Due From																
129 Allowances in Doubtful Accounts - Due To																
130 Other Receivables, Net of Allowances for Doubtful Accounts																
131 Investments - Unrestricted																
132 Investments - Restricted																
135 Investments - Retained for Payment of Current Liability																
142 Physical Expenses and Other Assets																
143 Inventories																
143.1 Allowances for Obsolete Inventories																
144 Inter Programs Due From																
145 Assets Held in Safe																
146 Total Current Assets																
151 Land																
162 Buildings																
163 Furniture, Equipment & Machinery - Direct																
164 Furniture, Equipment & Machinery - Administration																
165 Capital Improvements																
166 Accumulated Depreciation																
167 Construction in Progress																
168 Prepaid Expenses																
169 Fixed Capital Assets, Net of Accumulated Depreciation																
171 Notes, Loans and Mortgages Receivable - Non-CURRENT																
172 Notes, Loans, and Mortgages Receivable - Non CURRENT																
173 Other Assets																
174 Other Assets																
175 Investments in Joint Ventures																
180 Total Assets																
200 Deferred Outflow of Resources																
200 Total Assets and Deferred Outflow of Resources																

**SACRAMENTO HOUSING AND REDEVELOPMENT AGENCY**  
**Financial Data Schedule - City of Sacramento Housing Authority (CA005)**

**Balance Sheet (Continued)**

**December 31, 2016**

Line Item No.	Description	Project Total	14.810 Resident Opportunity and Supportive Services	14,898 PH Family Self-Sufficiency Program	2 Street/Local	1 Business Activities	14,895 Lease Plan Plus Philanthropic	4 Components Units Directly Provided	14,238 Shelter Plus Care	14,856 Lower Income Housing Assistance Program Income	14,892 Choice Neighborhood Planning Grants	GOCC	Subtotal	Elimination	Total	
311	Bank Overdraft															
312	Accounts Payable < 90 Days	314,054			20,521		73,056	1,437	8,846				4,490	496,214		496,214
313	Accounts Payable >90 Days Past Due	39,449	897	1,047			11,568	2,823	2,883				3,895	62,252		62,252
322	Accrued Compensated Absences - Current Position															
324	Accrued Contingency - Incentive							706	70,306							
325	Accrued Interest Payable															
331	Accounts Payable - HCD - PHA Programs															
332	Accounts Payable - PHA/Trojans															
333	Accounts Payable - Other Government															
341	Federal Security Deposits	492,081					142,650			50,102						
342	Unearned Revenue	55,058					91,598		8,176							
343	Current Portion of Long-term Debt - Capital Projects/Mortgage Proceeds/Bonds															
344	Current Portion of Long-term Debt - Operating Borrowings	78,092														
345	Other Current Liabilities	9,307	14,890	1,147	690		142		102,771							
347	Nete Program Due To															
348	Netn Liability - Current															
350	Total Current Liabilities	98,361	16,147	2,164	21,121		746,044	107,031	69,7951				47,000	6,205		2,227,899
351	Long-term Debt Net of Current - Capital Projects/Mortgage Proceeds						132,556		93,2744							
352	Long-term Debt Net of Current - Operating Borrowings															
353	Non-current Liabilities - Other	132,046					61,3367									
354	Accrued Compensated Absences - Non Current															
355	Credit Liability - Non Current															
356	PAST T Liabilities															
357	Accrued Pension and OPEB Liabilities															
358	Total Non-Current Liabilities	6,265,049					5,411,090	1,475,531	122,024							
360	Total Liabilities						6,292,121	2,194	6,292,121							
400	Deferred Income / Revenues		43,869					5,849					8,898	88,008		88,008
508	Net Investment in Capital Assets	8,730,557					2,000,090	11,969,48		7,29,308				104,990,573		104,990,573
511.4	Reinstated Net Position						5,10,241	17,000,021	21,246,607		20,000			24,456,591		24,456,591
512.2	Unreinstated Net Position	9,001,051														
513	John Equity - Net Position	6,119,249					8,10,240	50,349,661		4,89,157	205,000		(14,980)	34,933,986		34,933,986
514	Restimated Net Position															
515.2	Unrestated Net Position															
516	John Equity - Net Position															
600	Total Liabilities, Deferred Income of Resources, and Equity - Net Position	\$ 19,285,016	\$ 16,717	\$ 2,194	\$ 11,429,461		\$ 61,178,326	\$ 107,031	\$ 14,500,000	\$ 205,000				\$ 184,703,940	\$ (174,741)	\$ 184,588,208

**SACRAMENTO HOUSING AND REDEVELOPMENT AGENCY**  
**Financial Data Schedule - City of Sacramento Housing Authority (CA005)**

Income Statement (Continued)

December 31, 2016

Line Item No.	Description	Project Total	14,870 Residential Opportunity and Supportive Services	14,898 DH Family Self-Sufficiency Program	2 Shared Costs	1 Businesses Activities	14,005 Job-Plus Pilot Initiative	8. Component Unit: Discretionary Presented	14,238 Shelter Plus Care	14,854 Lower Income Housing Assistance Program Income Reduction	14,892 Choice Neighborhood Planning Grants	COCC	Subtotal	Elimination	Total
\$ 4,432,770	\$ -	\$ 51,020	\$ -	\$ -	\$ 1,572,000	\$ 40,855	\$ 59,118	\$ 1,839	\$ -	\$ 6,060,097	\$ -	\$ 6,060,097	\$ 148,147	\$ 6,060,097	
70650 Tenant Interest - Other		5,565,073													6,754,244
70650 Total Tenant Revenue															
70680 HHD PHA Operating Credits		7,375,448	103,978	68,392				107,031							7,838,905
70680 Capital Credits		(5,903,988)													1,903,038
70680 Total Tax Revenue															
70680 Other Government Contracts															
71100 Other Government Income - Unrestricted		101,000													107,216
71200 Mortgage Interest Income															613,116
71300 Proceeds from Disposition of Assets Held for Sale															
71310 Cost of Sale of Assets															73,403
71400 First Recovery															
71500 Other Recovery		111,173		683			660,239								1,826,100
71600 Gain or Loss on Sale of Capital Assets		(51,854)													(51,854)
72000 Investment Income - Retained Earnings															589,859
72000 Total Revenue		1,567,016	60,016	60,012	803,650	4,117,021	107,031	1,600,137	17,703	180,156	3,390,826	29,912,985	(3,153,869)	20,815,919	
91100 Administrative Salaries		1,495,297	41,730	30,555	62,163	51,617	26,073	6,936							2,690,652
91200 Advertising Fees		6,054			408	22,658									65,102
91300 Management Fee		2,014,055				15,131									
91310 Book Royalty Fee		16,397				12,968									
91400 Advertising and Marketing		6,070				263		1,040							
91500 Employee Benefit Contributions - Administrative		70,161	30,102	30,008	30,333	31,573	15,074	6,616							149,940
91600 Employee Benefit Contributions - Administrative		16,161	22,000		3,101	31,419	15,476	7,164							227,523
91700 Legal Expenses		25,137				2,703		3,226							46,206
91800 Travel		62				36,725		109,805							7,185
91810 Medical and Overhead															
91850 Other		207,724	14,520	60,003	153,749	126,913	57,793	246,956							2,450,449
91900 Total Operating - Administration		65,871,654	60,648	60,003											
92000 Rent Management Fee															
92100 Tenant Services - Salaries															
92200 Rent Management Fees															
92300 Employee Benefit Contributions - Tenant Services		115,202													
92400 Tenant Services - Other		114,138													
92500 Total Tenant Services		230,320													207,637
92700 Repairs and Maintenance		452,928													
92800 Electricity		310,774													
92800 Gas		85,292													
92800 Fuel															
92800 Labor															
92800 Other															
92900 Employee Benefit Contributions - Utilities		92,510													
93000 Other Utilities Expense		215,230													
93000 Total Utilities		330,230													
94100 Ordinary Maintenance and Operation - Labor															
94200 Ordinary Maintenance and Operation - Materials and Other															
94300 Ordinary Maintenance and Operation - Contracts															
94400 Employee Benefit Contributions - Ordinary Maintenance															
94500 Total Maintenance		5,599,795	99												3,592,810
95100 Protective Services - Labor															
95200 Protective Services - Office Contract Costs		146,270	99												
95300 Protective Services - Other		64,386													
95400 Employee Benefit Contributions - Protective Services															
95500 Total Protective Services		210,115													320,253

**SACRAMENTO HOUSING AND REDEVELOPMENT AGENCY**  
**Financial Data Schedule - City of Sacramento Housing Authority (CA005)**  
**Income Statement (Continued)**  
**December 31, 2016**

Line Item No. - Description	Project Total	14,870 Residential Services Supportive Services	14,892 PFI Family Self-Sufficiency Program	2 Street/coal.	1 Business Activities	14,895 Incentive Plan	8. Companys Unit-Diversity Presented	14,238 Shelter Plus Care	14,856 Lower Income Housing Assistance Program Income	14,892 Choice Neighborhood Planning Grants	COC	Subsidy	Elimination	Total
99110 Property Insurance	238,777				8,847	29,922							306,251	306,251
99120 Liability Insurance	65,957					4,246							77,925	77,925
99130 Workers Compensation	12,591				611	10,765							10,765	10,765
99140 All Other Insurance					9,458	43,602							40,638	40,638
99150 Life Insurance Premiums	31,775								42,517				1,777	44,579
99200 Other General Expenses	686,956	1,031	1,020,195	620,802	28,277	270,017		17,703	102,595	3,586,045	(479,350)			3,116,695
99210 Compensated Absences	383,722	8,210	15,917	10,758	7,013	20,034			137,930	663,060				693,903
99220 Payment in Lieu of Taxes	220,010									220,010				220,010
99400 Bad Debt - Tenant Items	64,304					31,414		1,544					127,402	127,402
99600 Bad Debt - Merchandise														
99800 Subversive Expenses						39,000							39,000	39,000
99900 Other Current Expenses	1,393,594	12,271	8,210	10,912	681,574	35,290	31,005		17,703	335,405	4,987,710	(479,350)		4,208,160
99110 Interest & Amortizg (or Both) Payable														
99120 Interest on Notes Payable (Short and Long Term)														
99130 Amortization of Bond Issue Costs														
99170 Total Interest, Expenses and Amortization Cost														
99100 Total Operating Expenses	1,016,744	100,916	40,102	2,118,433	2,916,809	107,031	111,010		17,703	97	3,003,246	21,862,244	(3,153,869)	18,448,376
<b>97000 Excess (Deficiency) of Operating Revenue Over (Under) Operating Expenses</b>														
97100 Extraordinary Maintenance														
97200 Capital Lease - Non-capitalized	30,046												30,046	30,046
97210 Housing Assistance Payments	1,470												3,567	3,567
97350 HAP-Postability h	-													
97410 Depreciation Expenses	3,355,564												153,720	153,720
97510 Fines & Losses														
97610 Capital Outlays - Environmental Funds														
97710 Capital Principle Payment - Environmental Funds														
97810 Downtime Other Rent Expenses														
99110 Operating Transfers In														
10100 Operating Transfers Out	307,510												330,877	330,877
10200 Operating Transfers from Primary Government	(57,589)												(330,877)	(330,877)
10400 Operating Transfers from Primary Government													(66,940)	(66,940)
10500 Proceeds from Sales, rents and bonds														
10700 Extraordinary gains, Net Capital Loss														
10800 Special Items, Net Capital Loss														
10911 Inter Project Events Cash Transfer In														
10921 Inter Project Events Cash Transfer Out														
10931 Transfers between Project and Program - Out														
10101 Total Other Accounting Activities (Balances)														
<b>10000 Excess (Deficiency) of Total Revenue Over (Under) Total Expenses</b>	\$ (1,916,693)	\$ -	\$ -	\$ (1,144,763)	\$ 82,709	\$ -	\$ 10,578	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,131,464)	\$ -

**SACRAMENTO HOUSING AND REDEVELOPMENT AGENCY**  
**Financial Data Schedule - City of Sacramento Housing Authority (CA005)**  
**Income Statement (Continued)**  
**December 31, 2016**

Line Item No.	Description	Project Total	14,870 Residential Opportunity and Supportive Services	14,898 PH Family Self-Sufficiency Program	2,567,000.00	1 Buildings Apartments	14,895 Income Plus Plus Initiative	8.1 Component Unit Discretionary Presented	14,738 Shelter Plus Care	14,882 Office Neighborhood Planning Grants	14,858 Lower Income Housing Assistance Program Grants Rehabilitation	COOC	Subtotal	Elimination	Total
11020 Required Annual Debt Principal Payments		\$ 9,758,970	\$ -	\$ -	\$ 9,462,764	\$ 56,761	\$ 46,534,472	\$ -	\$ 12,068,745	\$ 205,000	\$ -	\$ (14,580)	\$ (606,026)	\$ 56,761	\$ 169,000,013
11030 Beginning Equity		128,000	-	-	62,329	-	25,632	-	-	-	-	443,071	-	-	443,071
11140 Prior Period Adjustments, Equity Transfers and Correction of Errors		-	-	-	-	-	-	-	-	-	-	-	-	-	-
11150 Changes in Compensated Absence Balances		-	-	-	-	-	-	-	-	-	-	-	-	-	-
11160 Changes in Contingent Liability Balances		-	-	-	-	-	-	-	-	-	-	-	-	-	-
11170 Changes in Unrecognized Pension Transition Liability		-	-	-	-	-	-	-	-	-	-	-	-	-	-
11180 Charges in Special Transferred Benefits Liability		-	-	-	-	-	-	-	-	-	-	-	-	-	-
11190 Charges in Advance for Dotted Accounts - Dwelling Points		-	-	-	-	-	-	-	-	-	-	-	-	-	-
11190 Charges in Advance for Dotted Accounts - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-
11190 Administration Fee Liability		19,025	-	-	-	3,166	-	406	-	372	-	24,071	-	-	24,971
11190 First Month's Available		19,025	-	-	-	3,166	-	406	-	372	-	24,066	-	-	24,568
11210 Number of Months Lapsed		19,025	-	-	-	3,166	-	406	-	372	-	6,815,520	-	-	6,815,520
11270 Excess Cash		6,911,520	-	-	-	-	-	-	-	-	-	-	-	-	-
11610 Land Purchases		-	-	-	-	-	-	-	-	-	-	-	-	-	-
11620 Building Purchases		1,903,938	-	-	-	-	-	-	-	-	-	1,903,938	-	-	1,903,938
11630 Furniture & Equipment - Dwelling Purchases		-	-	-	-	-	-	-	-	-	-	-	-	-	-
11640 Furniture & Equipment - Administrative Purchases		-	-	-	-	-	-	-	-	-	-	-	-	-	-
11650 Leasehold Improvements Purchases		-	-	-	-	-	-	-	-	-	-	-	-	-	-
11660 Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-
13010 CFFI Debt Service Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-
13001 Replacement Housing Project Funds		-	-	-	-	-	-	-	-	-	-	-	-	-	-

**SACRAMENTO HOUSING AND REDEVELOPMENT AGENCY**  
**Financial Data Schedule - City of Sacramento Housing Authority (CA007)**  
**Balance Sheet (Continued)**  
**December 31, 2016**

Line Item No. - Description	Project Total	14,896 PH Family Self-Sufficiency Program	14,871 Housing Choice Vouchers	2 State/local	1 Business Activities	14,889 Choice Neighborhoods Implementation Grants	14,267 Continuum of Care Programs	COCC	Subtotal	Elimination	Total
111 Cash - Unrestricted	\$ 783,124	\$ 6,141,730	\$ 9,280,016	\$ 121,366	\$ -	\$ -	\$ 502,455	\$ 17,408,741	\$ -	\$ 17,408,741	
112 Cash - Restricted - Modernization and Development	-	-	10,629,392	1,667,141	-	-	-	-	12,326,333	-	12,326,333
113 Cash - Other Restricted	-	-	-	-	8,448	-	-	-	302,387	-	302,387
114 Cash - Tenant Security Deposits	-	-	-	-	-	-	-	-	-	-	105,452
115 Cash - Restricted for Payment of Current Liabilities	-	-	91,107	14,345	-	-	-	-	105,452	-	105,452
100 Total Cash	<u>1,077,063</u>	<u>-</u>	<u>17,462,279</u>	<u>10,571,502</u>	<u>129,814</u>	<u>-</u>	<u>502,455</u>	<u>30,143,113</u>	<u>-</u>	<u>30,143,113</u>	
121 Accounts Receivable - PHA Projects	-	-	866,762	-	-	554,481	370,781	-	866,762	-	866,762
122 Accounts Receivable - HUD Other Projects	446,993	22,130	-	-	-	-	-	-	1,393,785	-	1,393,785
124 Accounts Receivable - Other Government	-	-	-	309,944	-	-	-	-	-	-	-
125 Accounts Receivable - Miscellaneous	-	-	-	-	1,030	-	-	-	309,944	-	309,944
126 Accounts Receivable - Tenants	62,418 (7,179)	-	-	-	-	-	-	-	63,448 (7,179)	-	63,448 (7,179)
126.1 Allowance for Doubtful Accounts - Tenants	-	-	-	-	-	-	-	-	-	-	-
126.2 Allowance for Doubtful Accounts - Other	-	-	(175,134)	-	-	-	-	-	(175,134)	-	(175,134)
127 Notes, Loans, & Mortgages Receivable - Current	9,362	-	-	115,511	-	-	-	-	121,873	-	121,873
128 Fraud Recovery	-	-	-	32,148	-	-	-	-	32,322	-	32,322
128.1 Allowance for Doubtful Accounts - Fraud	-	-	-	(3,214)	-	-	-	-	(3,214)	-	(3,214)
129 Accrued Interest Receivable	-	-	-	-	-	-	-	-	-	-	-
120 Total Receivables, Net of Allowances for Doubtful Accounts	<u>510,994</u>	<u>22,130</u>	<u>720,582</u>	<u>425,455</u>	<u>1,030</u>	<u>554,481</u>	<u>370,555</u>	<u>-</u>	<u>2,695,607</u>	<u>-</u>	<u>2,695,607</u>
131 Investments - Unrestricted	-	-	-	-	-	-	-	-	-	-	-
132 Investments - Restricted	168,955	-	220,921	-	-	-	-	-	388,876	-	388,876
135 Investments - Restricted for Payment of Current Liability	-	-	-	-	-	-	-	-	-	-	-
142 Prepaid Expenses and Other Assets	-	-	-	-	7	-	-	-	7	-	7
143 Inventories	-	-	-	-	-	-	-	-	-	-	-
143.1 Allowance for Obsolete Inventories	-	-	-	-	943,175	-	-	-	943,175	-	943,175
144 Inter Program Due From	-	-	-	-	-	-	-	-	-	-	-
145 Assets Held for Sale	-	-	-	2,551,000	-	-	-	-	2,551,000	-	2,551,000
150 Total Current Assets	<u>1,757,012</u>	<u>22,130</u>	<u>18,493,762</u>	<u>14,391,132</u>	<u>130,851</u>	<u>554,481</u>	<u>370,555</u>	<u>502,455</u>	<u>36,632,778</u>	<u>(643,175)</u>	<u>35,989,603</u>
161 Land	5,609,393	-	-	-	45,302	-	-	-	5,654,805	-	5,654,805
162 Buildings	101,353,017	-	-	-	1,910,527	-	-	-	103,283,544	-	103,283,544
163 Furniture, Equipment & Machinery - Dwellings	323,047	-	-	-	48,462	-	-	-	371,509	-	371,509
164 Furniture, Equipment & Machinery - Administration	93,350	-	-	-	-	-	-	-	93,850	-	93,850
165 Leasedhold Improvements	-	-	-	-	-	-	-	-	-	-	-
166 Accumulated Depreciation	(47,794,179)	-	-	(48,482)	-	(135,533)	-	-	(47,981,178)	-	(47,981,178)
167 Construction in Progress	1,874,548	-	-	-	-	-	-	-	1,874,548	-	1,874,548
168 Infrastructure	-	-	-	-	1,820,286	-	-	-	-	-	-
160 Total Capital Assets, Net of Accumulated Depreciation	<u>61,456,982</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,820,286</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>63,277,168</u>	<u>-</u>	<u>63,277,168</u>
171 Notes, Loans and Mortgages Receivable - Non-Current	2,551,000	-	-	5,608,886	-	-	-	-	8,159,886	-	8,159,886
172 Notes, Loans, & Mortgages Receivable - Non Current - Past Due	-	-	-	-	-	-	-	-	-	-	-
173 Grants Receivable - Non Current	-	-	-	-	-	-	-	-	-	-	-
174 Other Assets	-	-	-	-	-	-	-	-	-	-	-
176 Investments in Joint Ventures	-	-	-	-	-	-	-	-	-	-	-
180 Total Non-Current Assets	<u>64,007,982</u>	<u>-</u>	<u>-</u>	<u>5,608,886</u>	<u>1,820,286</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>71,437,054</u>	<u>-</u>	<u>71,437,054</u>
190 Total Assets	<u>65,764,994</u>	<u>22,130</u>	<u>18,493,762</u>	<u>20,900,018</u>	<u>1,951,137</u>	<u>554,481</u>	<u>370,555</u>	<u>502,455</u>	<u>108,668,932</u>	<u>(643,175)</u>	<u>107,266,657</u>
200 Deferred Outflow of Resources	<u>66,440,071</u>	<u>22,130</u>	<u>19,889,013</u>	<u>20,670,631</u>	<u>1,951,137</u>	<u>554,481</u>	<u>370,555</u>	<u>600,555</u>	<u>110,588,273</u>	<u>(643,175)</u>	<u>109,645,098</u>
290 Total Assets and Deferred Outflow of Resources											

**SACRAMENTO HOUSING AND REDEVELOPMENT AGENCY**  
**Financial Data Schedule - City of Sacramento Housing Authority (CA007)**

**Balance Sheet (Continued)**

**December 31, 2016**

Line Item No. - Description	Project Total	14,866 PH Family Self-Sufficiency Program	14,871 Housing Choice Vouchers	2 State/Local Activities	1 Business Activities	14,898 Choice Neighborhoods Implementation Grants	14,267 Continuum of Care Program COCC	Subtotal	Elimination	Total
311 Bank Overdraft	-	-	-	-	-	-	-	-	-	-
312 Accounts Payable <= 90 Days	119,876	-	83,521	17,704	3,141	-	5,688	77	229,997	229,997
313 Accounts Payable >90 Days Past Due	-	-	-	-	-	-	-	-	-	-
321 Accrued Wages/Payroll Taxes Payable	21,774	-	7,586	-	299	-	290	4,811	34,550	34,550
322 Accrued Compensated Absences - Current Portion	-	-	-	-	-	-	-	-	-	-
324 Accrued Contingency Liability	-	-	-	-	-	-	-	-	-	-
325 Accrued Interest Payable	-	-	-	-	-	-	-	-	-	-
331 Accounts Payable - HUD PHA Programs	-	-	-	-	-	-	-	-	-	-
332 Account Payable - PHA Projects	-	-	-	-	-	-	-	-	-	-
333 Accounts Payable - Other Government	-	-	-	-	-	-	-	-	-	-
341 Tenant Security Deposits	293,339	-	-	-	8,448	-	-	-	302,387	302,387
342 Unearned Revenue	35,969	-	810,490	-	-	-	-	846,489	846,489	-
343 Current Portion of Long-term Debt - Capital Projects/Mortgage Revenue Bonds	-	-	-	-	-	-	-	-	-	-
344 Current Portion of Long-term Debt - Operating Borrowings	-	-	-	-	-	-	-	-	-	-
345 Other Current Liabilities	-	-	-	-	-	-	-	-	-	-
346 Accrued Liabilities - Other	2,942	-	3,750	1,339,019	-	-	-	1,364,172	1,364,172	-
347 Inter. Program-Due To	-	-	80	126,531	-	-	-	129,553	129,553	-
348 Loan Liability - Current	-	-	22,310	-	-	1,567	554,481	384,997	943,755	(943,175)
310 Total Current Liabilities	495,533	22,310	929,866	1,483,254	13,445	554,481	370,955	4,0883	3,874,752	(943,175)
351 Long-term Debt, Net of Current - Capital Projects/Mortgage Revenue	2,173,397	-	-	-	-	-	-	-	-	2,173,397
352 Long-term Debt, Net of Current - Operating Borrowings	-	-	-	-	-	-	-	-	-	-
353 Non-current Liabilities - Other	168,056	-	1,229,921	2,555,000	1,465,899	-	-	-	5,406,775	5,406,775
354 Accrued Compensated Absences - Non Current	-	-	-	-	-	-	-	-	-	-
355 Loan Liability - Non Current	-	-	-	-	-	-	-	-	-	-
356 FASB 5 Liabilities	-	-	-	-	-	-	-	-	-	-
357 Accrued Pension and OPEB Liabilities	3,827,546	-	8,246,534	1,180,176	3,731,176	1,465,899	-	-	14,046,499	14,046,499
358 Total Non-Current Liabilities	6,159,398	-	9,467,455	3,731,176	-	-	-	792,243	14,046,499	21,626,671
360 Total Liabilities	<b>6,665,331</b>	<b>22,310</b>	<b>10,397,321</b>	<b>5,114,340</b>	<b>1,479,344</b>	<b>554,481</b>	<b>370,955</b>	<b>796,031</b>	<b>25,501,423</b>	<b>(943,175)</b>
<b>400 Deferred Inflow of Resources</b>	<b>25,753</b>	<b>-</b>	<b>8,283,548</b>	<b>6,531</b>	<b>-</b>	<b>554,481</b>	<b>-</b>	<b>6,088</b>	<b>9,177,301</b>	<b>9,177,301</b>
508.4 Net Investment In Capital Assets	59,283,485	-	-	-	-	-	-	61,103,771	61,103,771	-
511.4 Restricted Net Position	-	-	2,115,894	261,484	-	-	-	2,377,778	2,377,778	-
512.4 Unrestricted Net Position	474,002	-	(1,218,750)	15,191,486	(1,348,493)	(554,481)	-	(123,364)	12,228,400	12,228,400
513 Total Equity - Net Position	59,757,487	-	898,144	15,658,970	471,763	(554,481)	-	(123,364)	75,909,449	75,909,449
<b>600 Total Liabilities, Deferred Inflow of Resources, and Equity - Net Position</b>	<b>\$ 66,449,017</b>	<b>\$ 22,310</b>	<b>\$ 19,880,013</b>	<b>\$ 20,675,931</b>	<b>\$ 1,951,137</b>	<b>\$ 554,481</b>	<b>\$ 370,955</b>	<b>\$ 680,653</b>	<b>\$ 110,568,273</b>	<b>\$ (943,175)</b>
										<b>\$ 109,646,008</b>

**SACRAMENTO HOUSING AND REDEVELOPMENT AGENCY**  
Financial Data Schedule - City of Sacramento Housing Authority (CA007)

December 31, 2016

**SACRAMENTO HOUSING AND REDEVELOPMENT AGENCY**  
**Financial Data Schedule - City of Sacramento Housing Authority (CA007)**  
**Income Statement (Continued)**  
**December 31, 2016**

Line Item No.	Description	Project Total	14,896 PH Family Self-Sufficiency Program	14,871 Housing Choice Vouchers	2 State/local	1 Business Activities	14,267 Continuum of Care Program	cocc	Subtotal	Elimination	Total
94100	Ordinary Maintenance and Operations - Labor	-	-	56,621	50,643	1,034	-	-	1,685	971,207	-
94200	Ordinary Maintenance and Operations - Materials and Other	564,224	-	91,709	21,232	3,590	-	-	1,570	1,168,740	-
94300	Ordinary Maintenance and Operations - Contracts	1,080,639	-	-	-	-	-	-	-	-	1,168,740
94500	Employee Benefit Contributions - Ordinary Maintenance	-	-	-	-	-	-	-	-	-	-
94600	Total Maintenance	1,644,863	-	145,350	71,875	4,624	-	-	3,255	1,869,947	1,869,947
95100	Protective Services - Labor	-	-	-	-	-	-	-	-	-	-
95200	Protective Services - Other Contract Costs	16,806	-	62,653	-	481	-	-	-	-	-
95300	Protective Services - Other	48,932	-	-	-	-	-	-	-	-	-
95500	Employee Benefit Contributions - Protective Services	-	-	-	-	-	-	-	-	-	-
95600	Total Protective Services	65,738	-	62,653	-	481	-	-	-	-	128,852
96110	Property Insurance	134,574	-	-	43,675	3,606	1,668	-	-	139,848	-
96120	Liability Insurance	39,709	-	-	-	-	-	-	-	83,464	-
96130	Workmen's Compensation	-	-	-	-	-	-	-	-	-	723
96140	All Other Insurance	23,460	-	388	3,158	-	-	-	-	-	26,976
96160	Total Insurance Premiums	197,833	-	44,033	6,784	2,361	-	-	-	-	251,011
96200	Other General Expenses	396,547	-	733,288	625,529	20,743	523,341	134,173	2,698,084	(231,988)	2,467,076
96210	Compensated Absences	226,613	15,617	547,494	72,636	-	2,393	94,447	988,069	-	988,069
96300	Payments in Lieu of Taxes	125,384	-	-	-	-	-	-	125,384	-	125,384
96400	Bad Debt - Tenant Rents	22,201	-	-	67,716	-	2,214	-	-	92,131	-
96500	Bad Debt - Mortgages	11,200	-	-	-	-	-	-	11,200	-	11,200
96600	Bad Debt - Other	24,199	-	-	-	-	-	-	24,199	-	24,199
96800	Severance Expense	-	-	-	-	-	-	-	-	-	-
96900	Total Other General Expenses	746,294	15,617	1,348,498	988,165	22,957	525,734	54,312	228,620	3,940,107	(231,988)
96710	Interest of Mortgage (or Bonds) Payable	-	-	-	-	-	-	-	-	-	-
96720	Interest on Notes Payable (Short and Long Term)	-	-	-	-	-	-	-	-	-	-
96730	Amortization of Bond Issue Costs	-	-	-	-	-	-	-	-	-	-
96700	Total Interest Expense and Amortization Cost	-	-	-	-	-	-	-	-	-	-
96800	Total Operating Expenses	6,809,865	116,142	7,849,198	1,743,477	80,748	554,481	256,391	3,930,771	20,664,873	(3,509,261)
97000	Excess (Deficiency) of Operating Revenue Over (Under)	-	-	-	-	-	-	-	-	-	-
	<b>Operating Expenses</b>	<b>1,256,153</b>	<b>106,414,068</b>	<b>276,315</b>	<b>249,229</b>	<b>(554,481)</b>	<b>3,659,271</b>	<b>119,908</b>	<b>111,021,063</b>	<b>111,021,063</b>	
97100	Extraordinary Maintenance	-	-	-	-	-	-	-	-	-	-
97200	Casualty Losses - Non-capitalized	579	-	-	-	-	-	-	-	-	579
97300	Housing Assistance Payments	-	-	100,610,477	-	-	-	-	104,469,748	-	104,469,748
97350	HAP Portability-in	-	-	2,034,011	-	-	-	-	2,034,011	-	2,034,011
97400	Depreciation Expense	2,574,095	-	-	-	-	47,763	-	-	-	2,621,768
97500	Fraud Losses	-	-	-	-	-	-	-	-	-	-
97600	Capital Outlays - Governmental Funds	-	-	-	-	-	-	-	-	-	-
97700	Debt Principal Payment - Governmental Funds	-	-	-	-	-	-	-	-	-	-
97800	Dwelling Units Rent Expense	-	-	-	-	-	-	-	-	-	-
99000	Total Expenses	9,471,279	116,142	110,290,686	1,743,477	108,511	554,481	4,116,602	3,930,771	129,791,009	(3,509,261)

**SACRAMENTO HOUSING AND REDEVELOPMENT AGENCY**  
**Financial Data Schedule - City of Sacramento Housing Authority (CA007)**  
**Income Statement (Continued)**  
**December 31, 2016**

Line Item No. - Description	Project Total	14,898 PH Family Self-Sufficiency Program	14,871 Housing Choice Vouchers	2 State/local	1 Business Activities	14,267 Continuum of Care Program	cocc	Subtotal	Elimination	Total
10010 Operating Transfers In	705,157 (705,157)	-	-	120,808 (133,059)	12,251	-	-	838,216 (838,216)	838,216	-
10020 Operating Transfers Out	-	-	32,334	-	-	-	-	32,334	-	32,334
10030 Operating Transfers from/to Primary Government	-	-	-	-	-	-	-	-	-	-
10040 Operating Transfers from/to Component Unit	-	-	-	-	-	-	-	-	-	-
10050 Proceeds from Notes, Loans and Bonds	-	-	-	-	-	-	-	-	-	-
10060 Proceeds from Property Sales	-	-	-	-	-	-	-	-	-	-
10070 Extraordinary Items, Net Gain/Loss	-	-	-	-	-	-	-	-	-	-
10080 Special Items (Net Gain/Loss)	-	-	-	-	-	-	-	-	-	-
10091 Inter Project Excess Cash Transfer In	163,000 (163,000)	-	-	-	-	-	-	163,000 (163,000)	163,000	-
10092 Inter Project Excess Cash Transfer Out	-	-	-	-	-	-	-	-	-	-
10093 Transfers between Project and Program - In	-	-	-	-	-	-	-	-	-	-
10094 Transfers between Project and Program - Out	-	-	-	-	-	-	-	-	-	-
10100 Total Other financing Sources (Uses)	-	-	32,334	(12,251)	12,251	-	-	-	32,334	-
<b>10000 Excess (Deficiency) of Total Revenue Over (Under)</b>	<b>\$ (1,318,491)</b>	<b>\$ 3,602,514</b>	<b>\$ 264,064</b>	<b>\$ 213,717</b>	<b>\$ (554,481)</b>	<b>\$ -</b>	<b>\$ 119,008</b>	<b>\$ 2,527,261</b>	<b>\$ -</b>	<b>\$ 2,527,261</b>
<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
11020 Required Annual Debt Principal Payments	\$ 61,084,538 (8,590)	\$ -	\$ (2,003,370)	\$ 15,257,285	\$ 258,076	\$ -	\$ (243,272)	\$ 73,453,207 (70,919)	\$ -	\$ 73,453,207 (70,919)
11030 Beginning Equity	-	-	-	(62,339)	-	-	-	-	-	-
11040 Prior Period Adjustments, Equity Transfers and Correction of Errors	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
11110 Administrative Fee Equity	-	-	-	-	-	-	-	(1,126,750)	-	(1,126,750)
11118 Housing Assistance Payments Equity	-	-	-	-	-	-	-	-	-	-
11120 Unit Months Available	12,038	-	-	14,298	144	6731	-	2,115,894	2,115,894	-
11121 Number of Unit Months Leased	11,983	-	-	14,208	137	6731	-	16,1959	16,1959	-
11127 Excess Cash	531,679	-	-	-	-	-	-	531,679	531,679	-
111610 Land Purchases	-	-	-	-	-	-	-	680,907	680,907	-
111620 Building Purchases	-	-	-	-	-	-	-	-	-	-
111630 Furniture & Equipment - Dwelling Purchases	-	-	-	-	-	-	-	-	-	-
111640 Furniture & Equipment - Administrative Purchases	-	-	-	-	-	-	-	-	-	-
111650 Leasehold Improvements Purchases	-	-	-	-	-	-	-	-	-	-
111660 Infrastructure Purchases	-	-	-	-	-	-	-	-	-	-
13510 CFFP Debt Service Payments	-	-	-	-	-	-	-	-	-	-
13901 Replacement Housing Factor Funds	-	-	-	-	-	-	-	-	-	-