

Housing Authority of the City of Napa

Napa, California

Independent Auditors' Report on Financial Data Schedules of the Housing Authority of the City of Napa

For the Fiscal Year Ended June 30, 2020



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**INDEPENDENT AUDITORS' REPORT
ON FINANCIAL DATA SCHEDULES**

To the Honorable City Council
of the City of Napa, California

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Napa, California (City) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated December 30, 2020, which contained unmodified opinions on these financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to December 30, 2020.

Other Matters

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying Financial Data Schedules of the Housing Authority of the City of Napa are presented for purposes of additional analysis as required by *The Uniform Financial Reporting Standards for Public Housing Authorities* issued 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 Financial Data Schedules are 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's management, City Council, others within the entity, and the U.S. Department of Housing and Urban Development and is not intended to be and should not be used by anyone other than those specified parties.



Walnut Creek, California
March 26, 2021

FINANCIAL DATA SCHEDULES

Housing Authority of the City of Napa
Program Balance Sheet Summary
June 30, 2020

ATTACHMENT 3

			14.896 PIH Family Self-Sufficiency Program	1 Business Activities	2 State/Local	14.267 Continuum of Care Program	14.879 Mainstream Vouchers	14.871 Housing Choice Vouchers	14.MSC Mainstream CARES Act Funding	14.HCC HCV CARES Act Funding	Total
111 Cash - Unrestricted				\$2,777,592	\$2,105,471		\$13,670	\$920,163			\$5,816,896
112 Cash - Restricted - Modernization and Development											
113 Cash - Other Restricted								\$192,387	\$5,952	\$192,382	\$390,721
114 Cash - Tenant Security Deposits				\$28,207							\$28,207
115 Cash - Restricted for Payment of Current Liabilities								\$86,876			\$86,876
100 Total Cash			\$0	\$2,805,799	\$2,105,471	\$0	\$13,670	\$1,199,426	\$5,952	\$192,382	\$6,322,700
121 Accounts Receivable - PHA Projects											
122 Accounts Receivable - HUD Other Projects											
124 Accounts Receivable - Other Government			\$16,516			\$17,337		\$15,110			\$48,963
125 Accounts Receivable - Miscellaneous				\$21,766	\$14,648			\$1,062			\$37,476
126 Accounts Receivable - Tenants								\$0		\$0	\$0
126.1 Allowance for Doubtful Accounts -Tenants								\$0		\$0	\$0
126.2 Allowance for Doubtful Accounts - Other			\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
127 Notes, Loans, & Mortgages Receivable - Current								\$0	\$0		\$0
128 Fraud Recovery											
128.1 Allowance for Doubtful Accounts - Fraud											
129 Accrued Interest Receivable				\$362	\$270						\$632
120 Total Receivables, Net of Allowances for Doubtful Accounts			\$16,516	\$22,128	\$14,918	\$17,337	\$0	\$16,172	\$0	\$0	\$87,071
131 Investments - Unrestricted											
132 Investments - Restricted											
135 Investments - Restricted for Payment of Current Liability											
142 Prepaid Expenses and Other Assets								\$11,181			\$11,181
143 Inventories											
143.1 Allowance for Obsolete Inventories											
144 Inter Program Due From					\$17,188			\$14,167			\$31,355
145 Assets Held for Sale											
150 Total Current Assets			\$16,516	\$2,827,927	\$2,137,577	\$17,337	\$13,670	\$1,240,946	\$5,952	\$192,382	\$6,452,307
161 Land											
162 Buildings											
163 Furniture, Equipment & Machinery - Dwellings											
164 Furniture, Equipment & Machinery - Administration											
165 Leasehold Improvements											
166 Accumulated Depreciation											
167 Construction in Progress											
168 Infrastructure											
160 Total Capital Assets, Net of Accumulated Depreciation			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

See accompanying Notes to the Financial Data Schedules.

**Housing Authority of the City of Napa
Program Balance Sheet Summary (Continued)
June 30, 2020**

			14.896 PIH Family Self-Sufficiency Program	1 Business Activities	2 State/Local	14.267 Continuum of Care Program	14.879 Mainstream Vouchers	14.871 Housing Choice Vouchers	14.MSC Mainstream CARES Act Funding	14.HCC HCV CARES Act Funding	Total
171	Notes, Loans and Mortgages Receivable - Non-Current			\$377,561	\$9,513,946						\$9,891,507
172	Notes, Loans, & Mortgages Receivable - Non Current - Past										
173	Grants Receivable - Non Current										
174	Other Assets										
176	Investments in Joint Ventures										
180	Total Non-Current Assets		\$0	\$377,561	\$9,513,946	\$0	\$0	\$0	\$0	\$0	\$9,891,507
200	Deferred Outflow of Resources										
290	Total Assets and Deferred Outflow of Resources		\$16,516	\$3,205,488	\$11,651,523	\$17,337	\$13,670	\$1,240,946	\$5,952	\$192,382	\$16,343,814
311	Bank Overdraft										
312	Accounts Payable <= 90 Days			\$3,502	\$16,921	\$72	\$71	\$33,264			\$53,830
313	Accounts Payable >90 Days Past Due										
321	Accrued Wage/Payroll Taxes Payable		\$1,960	\$2,642	\$11,083	\$76	\$56	\$3,440	\$733	\$37,979	\$57,969
322	Accrued Compensated Absences - Current Portion										
324	Accrued Contingency Liability										
325	Accrued Interest Payable										
331	Accounts Payable - HUD PHA Programs		\$389	\$7,432				\$14			\$7,835
332	Account Payable - PHA Projects										
333	Accounts Payable - Other Government										
341	Tenant Security Deposits			\$28,207							\$28,207
342	Unearned Revenue								\$5,219	\$154,403	\$159,622
343	Current Portion of Long-term Debt - Capital										
344	Current Portion of Long-term Debt - Operating Borrowings										
345	Other Current Liabilities						\$1,017	\$86,876			\$87,893
346	Accrued Liabilities - Other										
347	Inter Program - Due To		\$14,167			\$17,188					\$31,355
348	Loan Liability - Current										
310	Total Current Liabilities		\$16,516	\$41,783	\$28,004	\$17,336	\$1,144	\$123,594	\$5,952	\$192,382	\$426,711

See accompanying Notes to the Financial Data Schedules.

**Housing Authority of the City of Napa
Program Balance Sheet Summary (Continued)
June 30, 2020**

			14.896 PIH Family Self-Sufficiency Program	1 Business Activities	2 State/Local	14.267 Continuum of Care Program	14.879 Mainstream Vouchers	14.871 Housing Choice Vouchers	14.MSC Mainstream CARES Act Funding	14.HCC HCV CARES Act Funding	Total
351	Long-term Debt, Net of Current - Capital Projects/Mortgage										
352	Long-term Debt, Net of Current - Operating Borrowings										
353	Non-current Liabilities - Other							\$143,097			\$143,097
354	Accrued Compensated Absences - Non Current										
355	Loan Liability - Non Current										
356	FASB 5 Liabilities										
357	Accrued Pension and OPEB Liabilities										
350	Total Non-Current Liabilities		\$0	\$0	\$0	\$0	\$0	\$143,097	\$0	\$0	\$143,097
300	Total Liabilities		\$16,516	\$41,783	\$28,004	\$17,336	\$1,144	\$266,691	\$5,952	\$192,382	\$569,808
400	Deferred Inflow of Resources			\$377,561	\$9,513,946						\$9,891,507
508.3	Nonspendable Fund Balance							\$11,181			\$11,181
509.3	Restricted Fund Balance		\$0	\$2,786,144	\$2,109,573	\$0	\$12,526	\$49,327	\$0	\$0	\$4,957,570
510.3	Committed Fund Balance										
511.3	Assigned Fund Balance										
512.3	Unassigned Fund Balance					\$1		\$913,747			\$913,748
513	Total Equity - Net Assets / Position		\$0	\$2,786,144	\$2,109,573	\$1	\$12,526	\$974,255	\$0	\$0	\$5,882,499
600	Total Liabilities, Deferred Inflows of Resources and Equity -		\$16,516	\$3,205,488	\$11,651,523	\$17,337	\$13,670	\$1,240,946	\$5,952	\$192,382	\$16,343,814

See accompanying Notes to the Financial Data Schedules.

**Housing Authority of the City of Napa
Program Revenue and Expense Summary
For the Fiscal Year Ended June 30, 2020**

			14.896 PIH Family Self-Sufficiency Program	1 Business Activities	2 State/Local	14.267 Continuum of Care Program	14.879 Mainstream Vouchers	14.871 Housing Choice Vouchers	14.MSC Mainstream CARES Act Funding	14.HCC HCV CARES Act Funding	Total
70300	Net Tenant Rental Revenue			\$633,425							\$633,425
70400	Tenant Revenue - Other										
70500	Total Tenant Revenue		\$0	\$633,425	\$0	\$0	\$0	\$0	\$0	\$0	\$633,425
70600	HUD PHA Operating Grants		\$65,905			\$106,675	\$296,944	\$13,150,245	\$973	\$65,388	\$13,686,130
70610	Capital Grants										
70710	Management Fee										
70720	Asset Management Fee										
70730	Book Keeping Fee										
70740	Front Line Service Fee										
70750	Other Fees										
70700	Total Fee Revenue										
70800	Other Government Grants				\$2,034						\$2,034
71100	Investment Income - Unrestricted			\$106,294	\$80,208						\$186,502
71200	Mortgage Interest Income			\$0	\$18,980						\$18,980
71300	Proceeds from Disposition of Assets Held for Sale										
71310	Cost of Sale of Assets										
71400	Fraud Recovery							\$27,636			\$27,636
71500	Other Revenue			\$38,706	\$525,440			\$74,062			\$638,208
71600	Gain or Loss on Sale of Capital Assets										
72000	Investment Income - Restricted										
70000	Total Revenue		\$65,905	\$778,425	\$626,662	\$106,675	\$296,944	\$13,251,943	\$973	\$65,388	\$15,192,915
91100	Administrative Salaries		\$58,912	\$63,490	\$185,206	\$1,702	\$12,948	\$467,446			\$789,704
91200	Auditing Fees							\$5,500			\$5,500
91300	Management Fee										
91310	Book-keeping Fee										
91400	Advertising and Marketing							\$1,158			\$1,158
91500	Employee Benefit contributions - Administrative		\$30,595	\$28,587	\$79,124	\$783	\$7,205	\$259,932			\$406,226
91600	Office Expenses			\$111,600	\$44,397			\$141,771			\$297,768
91700	Legal Expense										
91800	Travel				\$1,100			\$1,842			\$2,942
91810	Allocated Overhead			\$140,800	\$40,200			\$70,500			\$251,500
91900	Other			\$39,945	\$133,036	\$351	\$729	\$149,806			\$323,867
91000	Total Operating - Administrative		\$89,507	\$384,422	\$483,063	\$2,836	\$20,882	\$1,097,955	\$0	\$0	\$2,078,665

See accompanying Notes to the Financial Data Schedules.

Housing Authority of the City of Napa
Program Revenue and Expense Summary (Continued)
For the Fiscal Year Ended June 30, 2020

			14.896 PIH Family Self-Sufficiency Program	1 Business Activities	2 State/Local	14.267 Continuum of Care Program	14.879 Mainstream Vouchers	14.871 Housing Choice Vouchers	14.MSC Mainstream CARES Act Funding	14.HCC HCV CARES Act Funding	Total
92000 Asset Management Fee											
92100 Tenant Services - Salaries									\$681	\$43,412	\$44,093
92200 Relocation Costs											
92300 Employee Benefit Contributions - Tenant Services									\$292	\$21,920	\$22,212
92400 Tenant Services - Other										\$56	\$56
92500 Total Tenant Services			\$0	\$0	\$0	\$0	\$0	\$0	\$973	\$65,388	\$66,361
93100 Water				\$25,094							\$25,094
93200 Electricity				\$10,729							\$10,729
93300 Gas				\$10,728							\$10,728
93400 Fuel											
93500 Labor											
93600 Sewer											
93700 Employee Benefit Contributions - Utilities											
93800 Other Utilities Expense											
93000 Total Utilities			\$0	\$46,551	\$0	\$0	\$0	\$0	\$0	\$0	\$46,551
94100 Ordinary Maintenance and Operations - Labor											
94200 Ordinary Maintenance and Operations - Materials and											
94300 Ordinary Maintenance and Operations Contracts											
94500 Employee Benefit Contributions - Ordinary Maintenance											
94000 Total Maintenance			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95100 Protective Services - Labor											
95200 Protective Services - Other Contract Costs											
95300 Protective Services - Other											
95500 Employee Benefit Contributions - Protective Services											
95000 Total Protective Services			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96110 Property Insurance											
96120 Liability Insurance				\$8,200	\$3,900		\$400	\$13,800			\$26,300
96130 Workmen's Compensation			\$319	\$1,058	\$5,209	\$18	\$85	\$4,423			\$11,112
96140 All Other Insurance				\$2,547							\$2,547
96100 Total insurance Premiums			\$319	\$11,805	\$9,109	\$18	\$485	\$18,223	\$0	\$0	\$39,959

See accompanying Notes to the Financial Data Schedules.

**Housing Authority of the City of Napa
Program Revenue and Expense Summary (Continued)
For the Fiscal Year Ended June 30, 2020**

			14.896 PIH Family Self-Sufficiency Program	1 Business Activities	2 State/Local	14.267 Continuum of Care Program	14.879 Mainstream Vouchers	14.871 Housing Choice Vouchers	14.MSC Mainstream CARES Act Funding	14.HCC HCV CARES Act Funding	Total
96200 Other General Expenses											
96210 Compensated Absences											
96300 Payments in Lieu of Taxes				\$21							\$21
96400 Bad debt - Tenant Rents											
96500 Bad debt - Mortgages											
96600 Bad debt - Other											
96800 Severance Expense											
96000 Total Other General Expenses			\$0	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$21
96710 Interest of Mortgage (or Bonds) Payable				\$44,525							\$44,525
96720 Interest on Notes Payable (Short and Long Term)											
96730 Amortization of Bond Issue Costs											
96700 Total Interest Expense and Amortization Cost			\$0	\$44,525	\$0	\$0	\$0	\$0	\$0	\$0	\$44,525
96900 Total Operating Expenses			\$89,826	\$487,324	\$492,172	\$2,854	\$21,367	\$1,116,178	\$973	\$65,388	\$2,276,082
97000 Excess of Operating Revenue over Operating Expenses			-\$23,921	\$291,101	\$134,490	\$103,821	\$275,577	\$12,135,765	\$0	\$0	\$12,916,833
97100 Extraordinary Maintenance											
97200 Casualty Losses - Non-capitalized											
97300 Housing Assistance Payments						\$105,035	\$378,680	\$11,990,324			\$12,474,039
97350 HAP Portability-In								\$57,715			\$57,715
97400 Depreciation Expense											
97500 Fraud Losses											
97600 Capital Outlays - Governmental Funds			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
97700 Debt Principal Payment - Governmental Funds			\$0	\$91,648	\$0	\$0	\$0	\$0	\$0	\$0	\$91,648
97800 Dwelling Units Rent Expense											
90000 Total Expenses			\$89,826	\$578,972	\$492,172	\$107,889	\$400,047	\$13,164,217	\$973	\$65,388	\$14,899,484

See accompanying Notes to the Financial Data Schedules.

Housing Authority of the City of Napa
Program Revenue and Expense Summary (Continued)
For the Fiscal Year Ended June 30, 2020

			14.896 PIH Family Self-Sufficiency Program	1 Business Activities	2 State/Local	14.267 Continuum of Care Program	14.879 Mainstream Vouchers	14.871 Housing Choice Vouchers	14.MSC Mainstream CARES Act Funding	14.HCC HCV CARES Act Funding	Total
10010	Operating Transfer In		\$23,921			\$1,215					\$25,136
10020	Operating transfer Out				-\$1,215			-\$23,921		\$0	-\$25,136
10030	Operating Transfers from/to Primary Government				\$37,000					\$0	\$37,000
10040	Operating Transfers from/to Component Unit										
10050	Proceeds from Notes, Loans and Bonds									\$0	\$0
10060	Proceeds from Property Sales									\$0	\$0
10070	Extraordinary Items, Net Gain/Loss									\$0	\$0
10080	Special Items (Net Gain/Loss)									\$0	\$0
10091	Inter Project Excess Cash Transfer In										
10092	Inter Project Excess Cash Transfer Out										
10093	Transfers between Program and Project - In									\$0	\$0
10094	Transfers between Project and Program - Out										
10100	Total Other financing Sources (Uses)		\$23,921	\$0	\$35,785	\$1,215	\$0	-\$23,921	\$0	\$0	\$37,000
10000	Excess (Deficiency) of Total Revenue Over (Under) Total		\$0	\$199,453	\$170,275	\$1	-\$103,103	\$63,805	\$0	\$0	\$330,431
11020	Required Annual Debt Principal Payments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11030	Beginning Equity		\$0	\$2,586,691	\$1,939,298	\$0	\$115,629	\$910,450	\$0	\$0	\$5,552,068
11040	Prior Period Adjustments, Equity Transfers and										
11050	Changes in Compensated Absence Balance		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11060	Changes in Contingent Liability Balance		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11070	Changes in Unrecognized Pension Transition Liability		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11080	Changes in Special Term/Severance Benefits Liability		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11090	Changes in Allowance for Doubtful Accounts - Dwelling		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11100	Changes in Allowance for Doubtful Accounts - Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11170	Administrative Fee Equity							\$924,928			\$924,928
11180	Housing Assistance Payments Equity							\$49,327			\$49,327
11190	Unit Months Available		0	588		95	492	16584	0	0	17759
11210	Number of Unit Months Leased		0	587		95	398	13209	0	0	14289
11270	Excess Cash										
11610	Land Purchases										
11620	Building Purchases										
11630	Furniture & Equipment - Dwelling Purchases										
11640	Furniture & Equipment - Administrative Purchases										
11650	Leasehold Improvements Purchases										
11660	Infrastructure Purchases										
13510	CFFP Debt Service Payments										
13901	Replacement Housing Factor Funds										

See accompanying Notes to the Financial Data Schedules.

Housing Authority of the City of Napa
Notes to the Financial Data Schedules
For the Fiscal Year Ended June 30, 2020

ATTACHMENT 3

Note 1 – Summary of Significant Accounting Policies

The Financial Data Schedules include only the activity of the Housing Authority of the City of Napa (a Component Unit of the City of Napa, California) and do not purport to, and do not, present fairly the financial position of the City of Napa, California, as of June 30, 2020, and the changes in its financial position and its cash flows for the year then ended.

The Financial Data Schedules are required schedules that public housing agencies are to provide to the Department of Housing and Urban Development (HUD). They are essentially a trial balance of the City's HUD programs. The Financial Data Schedules are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become available and measurable, and expenditures are recognized in the period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt, which should be recognized when due. The programs presented in the Financial Data Schedules are combined in the fund financial statements of the City and reported in the Housing Special Revenue Governmental Fund.

Note 2 – Fund Balance

For purposes of reporting under *The Uniform Financial Reporting Standards for Public Housing Authorities* published by the U.S. Department of Housing and Urban Development, the portion of fund balance attributable to the HCV Admin Fee equity is reported as Unassigned Fund Balance. Under generally accepted accounting principles, the remaining fund balance for the Housing Fund not otherwise classified as nonspendable, assigned or committed is classified as restricted fund balance in the City's Comprehensive Annual Financial Report.