

**FINANCIAL DATA SCHEDULE
OF THE HOUSING AUTHORITY OF THE CITY OF NAPA
CITY OF NAPA, CALIFORNIA**

FOR THE YEAR ENDED JUNE 30, 2018

CITY OF NAPA, CALIFORNIA

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VAVRINEK, TRINE, DAY & CO., LLP
Certified Public Accountants

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INDEPENDENT AUDITORS' REPORT ON THE 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, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated December 19, 2018, which contained unmodified opinions on these financial statements. Our report included an emphasis of matter regarding the City's adoption of Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions* and the change of the Housing Fund from enterprise fund to a governmental fund effective July 1, 2017. We have not performed any procedures with respect to the audited financial statements subsequent to December 19, 2018.

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 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 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.

Pleasanton, California
February 6, 2019

FINANCIAL DATA SCHEDULE

HOUSING AUTHORITY OF THE CITY OF NAPA (CA073)
City of Napa, CA

Program Balance Sheet Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 06/30/2018

	14.896 PIH Family Self- Sufficiency Program	14.267 Continuum of Care Program	14.871 Housing Choice Vouchers	14.879 Mainstream Vouchers	2 State/Local	1 Business Activities	Total
111 Cash - Unrestricted	\$ 26,366	\$ -	\$ 898,067	\$ 35,988	\$ 2,064,910	\$ 2,376,920	\$ 5,402,251
112 Cash - Restricted - Modernization and Development							-
113 Cash - Other Restricted	187		116,125	-	8,255	5,345	129,912
114 Cash - Tenant Security Deposits						28,868	28,868
115 Cash - Restricted for Payment of Current Liabilities			93,336				93,336
100 Total Cash	26,553	-	1,107,528	35,988	2,073,165	2,411,133	5,654,367
121 Accounts Receivable - PHA Projects							-
122 Accounts Receivable - HUD Other Projects							-
124 Accounts Receivable - Other Government		8,501			16,029		24,530
125 Accounts Receivable - Miscellaneous	23,501	-	421	-	5,270	20,153	49,345
126 Accounts Receivable - Tenants							-
126.1 Allowance for Doubtful Accounts - Tenants			-				-
126.2 Allowance for Doubtful Accounts - Other	-	-	-	-	-	-	-
127 Notes, Loans, & Mortgages Receivable - Current							-
128 Fraud Recovery							-
128.1 Allowance for Doubtful Accounts - Fraud							-
129 Accrued Interest Receivable					2,272	2,801	5,073
120 Total Receivables, Net of Allowances for Doubtful Accounts	23,501	8,501	421	-	23,570	22,954	78,947
131 Investments - Unrestricted							-
132 Investments - Restricted							-
135 Investments - Restricted for Payment of Current Liability							-
142 Prepaid Expenses and Other Assets							-
143 Inventories							-
143.1 Allowance for Obsolete Inventories							-
144 Inter Program Due From					-	8,195	8,195
145 Assets Held for Sale							-
150 Total Current Assets	50,054	8,501	1,107,951	35,988	2,104,930	2,434,087	5,741,511
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	-	-	-	-	-	-	-
171 Notes, Loans and Mortgages Receivable - Non-Current					-	9,312,915	361,712
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	-	-	-	-	-	9,312,916	361,712

See accompanying note to financial data schedules

HOUSING AUTHORITY OF THE CITY OF NAPA (CA073)
City of Napa, CA

Program Balance Sheet Summary (continued)

Submission Type: Audited/Single Audit

Fiscal Year End: 06/30/2018

	14.896 PIH Family Self- Sufficiency Program	14.267 Continuum of Care Program	14.871 Housing Choice Vouchers	14.879 Mainstream Vouchers	2 State/Local	1 Business Activities	Total
200 Deferred Outflow of Resources	-						-
290 Total Assets and Deferred Outflow of Resources	50,054	8,501	1,107,951	35,988	11,417,846	2,795,799	15,416,139
311 Bank Overdraft							-
312 Accounts Payable <= 90 Days			1,340	-	23,108	4,653	29,101
313 Accounts Payable >90 Days Past Due							-
321 Accrued Wage/Payroll Taxes Payable	5,595	306	29,022	482	13,843	3,904	53,152
322 Accrued Compensated Absences - Current Portion							-
324 Accrued Contingency Liability							-
325 Accrued Interest Payable							-
331 Accounts Payable - HUD PHA Programs	388		11,704			7,433	19,525
332 Account Payable - PHA Projects							-
333 Accounts Payable - Other Government							-
341 Tenant Security Deposits						28,868	28,868
342 Unearned Revenue	-						-
343 Current Portion of Long-term Debt - Capital						-	-
344 Current Portion of Long-term Debt - Operating Borrowings							-
345 Other Current Liabilities			95,725				95,725
346 Accrued Liabilities - Other			-				-
347 Inter Program - Due To		8,195					8,195
348 Loan Liability - Current							-
310 Total Current Liabilities	5,983	8,501	137,792	482	9,349,867	406,570	9,909,195
351 Long-term Debt, Net of Current - Capital Projects/Mortgage						-	-
352 Long-term Debt, Net of Current - Operating Borrowings							-
353 Non-current Liabilities - Other			90,347				90,347
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	-	-	90,347	-	-	-	90,347
300 Total Liabilities	5,983	8,501	228,139	482	9,349,867	406,570	9,999,542
400 Deferred Inflow of Resources					9,312,916	361,711	9,674,627
508.3 Nonspendable Fund Balance							-
509.3 Restricted Fund Balance	44,071		879,812	35,506	2,067,979	2,389,229	5,416,597
510.3 Committed Fund Balance							-
511.3 Assigned Fund Balance							-
512.3 Unassigned Fund Balance							-
513 Total Equity - Net Assets / Position	44,071	-	879,812	35,506	2,067,979	2,389,229	5,416,597
600 Total Liabilities, Deferred Inflows of Resources and Equity -	\$ 50,054	\$ 8,501	\$ 1,107,951	\$ 35,988	\$ 11,417,846	\$ 2,795,799	15,416,139

See accompanying note to financial data schedules

HOUSING AUTHORITY OF THE CITY OF NAPA (CA073)
City of Napa, CA

Program Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 06/30/2018

	14.896 PIH Family Self- Sufficiency Program	14.267 Continuum of Care Program	14.871 Housing Choice Vouchers	14.879 Mainstream Vouchers	2 State/Local	1 Business Activities	Total
70300 Net Tenant Rental Revenue	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ 638,238	\$ 638,240
70400 Tenant Revenue - Other							-
70500 Total Tenant Revenue	-	-	-	-	2	638,238	638,240
70600 HUD PHA Operating Grants	142,482	105,362	11,128,939	314,110			11,690,893
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							-
71100 Investment Income - Unrestricted			4,086		8,770	10,796	23,652
71200 Mortgage Interest Income							-
71300 Proceeds from Disposition of Assets Held for Sale							-
71310 Cost of Sale of Assets							-
71400 Fraud Recovery			27,036	113			27,149
71500 Other Revenue			102,284		613,715	2,985	718,984
71600 Gain or Loss on Sale of Capital Assets							-
72000 Investment Income - Restricted			-				-
70000 Total Revenue	142,482	105,362	11,262,345	314,223	622,487	652,019	13,098,918
91100 Administrative Salaries	97,590	3,378	402,958	10,043	206,622	68,560	789,151
91200 Auditing Fees			1,360				1,360
91300 Management Fee			-				-
91310 Book-keeping Fee							-
91400 Advertising and Marketing			204		1,919		2,123
91500 Employee Benefit contributions - Administrative	43,354	1,704	240,180	6,730	93,470	36,664	422,102
91600 Office Expenses			162,603		40,386	138,850	341,839
91700 Legal Expense							-
91800 Travel		9	2,922	8	2,665		5,604
91810 Allocated Overhead			154,500		46,300	36,240	237,040
91900 Other		154	60,370	10,240	191,678	37,203	299,645
91000 Total Operating - Administrative	140,944	5,245	1,025,097	27,021	583,040	317,517	2,098,864
92000 Asset Management Fee							-
92100 Tenant Services - Salaries							-
92200 Relocation Costs							-
92300 Employee Benefit Contributions - Tenant Services							-
92400 Tenant Services - Other							-
92500 Total Tenant Services	-	-	-	-	-	-	-

See accompanying note to financial data schedules

HOUSING AUTHORITY OF THE CITY OF NAPA (CA073)
City of Napa, CA

Program Revenue and Expense Summary (continued)

Submission Type: Audited/Single Audit

Fiscal Year End: 06/30/2018

	14.896 PIH Family Self- Sufficiency Program	14.267 Continuum of Care Program	14.871 Housing Choice Vouchers	14.879 Mainstream Vouchers	2 State/Local	1 Business Activities	Total
93100 Water						21,667	21,667
93200 Electricity						22,074	22,074
93300 Gas							-
93400 Fuel							-
93500 Labor							-
93600 Sewer							-
93700 Employee Benefit Contributions - Utilities							-
93800 Other Utilities Expense							-
93000 Total Utilities	-	-	-	-	-	43,741	43,741
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	-	-	-	-	-	-	-
95100 Protective Services - Labor							-
95200 Protective Services - Other Contract Costs							-
95300 Protective Services - Other							-
95500 Employee Benefit Contributions - Protective Services							-
95000 Total Protective Services	-	-	-	-	-	-	-
96110 Property Insurance							-
96120 Liability Insurance			14,000		9,500	1,500	25,000
96130 Workmen's Compensation	1,424	36	4,066	58	3,829	1,082	10,495
96140 All Other Insurance						2,060	2,060
96100 Total insurance Premiums	1,424	36	18,066	58	13,329	4,642	37,555
96200 Other General Expenses							-
96210 Compensated Absences							-
96300 Payments in Lieu of Taxes						932	932
96400 Bad debt - Tenant Rents							-
96500 Bad debt - Mortgages							-
96600 Bad debt - Other							-
96800 Severance Expense							-
96000 Total Other General Expenses	-	-	-	-	-	932	932
96710 Interest of Mortgage (or Bonds) Payable						52,268	52,268
96720 Interest on Notes Payable (Short and Long Term)							-
96730 Amortization of Bond Issue Costs							-
96700 Total Interest Expense and Amortization Cost	-	-	-	-	-	52,268	52,268
96900 Total Operating Expenses	142,368	5,281	1,043,163	27,079	596,369	419,100	2,233,360
97000 Excess of Operating Revenue over Operating Expenses	114	100,081	10,219,182	287,144	26,118	232,919	10,865,558

See accompanying note to financial data schedules

HOUSING AUTHORITY OF THE CITY OF NAPA (CA073)
City of Napa, CA

Program Revenue and Expense Summary (continued)

Submission Type: Audited/Single Audit

Fiscal Year End: 06/30/2018

	14.896 PIH Family Self- Sufficiency Program	14.267 Continuum of Care Program	14.871 Housing Choice Vouchers	14.879 Mainstream Vouchers	2 State/Local	1 Business Activities	Total
97100 Extraordinary Maintenance							-
97200 Casualty Losses - Non-capitalized							-
97300 Housing Assistance Payments		100,081	10,388,599	263,690			10,752,370
97350 HAP Portability-In			89,939				89,939
97400 Depreciation Expense			-			-	-
97500 Fraud Losses							-
97600 Capital Outlays - Governmental Funds						-	-
97700 Debt Principal Payment - Governmental Funds						83,905	83,905
97800 Dwelling Units Rent Expense							-
90000 Total Expenses	142,368	105,362	11,521,701	290,769	596,369	503,005	13,159,574
10010 Operating Transfer In					7,375		7,375
10020 Operating transfer Out							-
10030 Operating Transfers from/to Primary Government		(7,375)			56,285	-	48,910
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							-
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)	-	(7,375)	-	-	63,660	-	56,285
10000 Excess (Deficiency) of Total Revenue Over (Under) Total	114	(7,375)	(259,356)	23,454	89,778	149,014	(4,371)
11020 Required Annual Debt Principal Payments	-	-	-	-	-	-	-
11030 Beginning Equity	-	-	215,826	-	12,318,651	4,233,307	16,767,784
11040 Prior Period Adjustments, Equity Transfers and Correction	43,958	7,375	923,340	12,052	(10,340,449)	(1,993,092)	(11,346,816)
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						-	-
11100 Changes in Allowance for Doubtful Accounts - Other						-	-
11170 Administrative Fee Equity			872,129				872,129
11180 Housing Assistance Payments Equity			7,683				7,683
11190 Unit Months Available		120	16,140	360		612	17,232
11210 Number of Unit Months Leased		120	13,005	345		593	14,063
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 note to financial data schedules

HOUSING AUTHORITY OF THE CITY OF NAPA (CA073)
City of Napa, CA

**Note to the Financial Data Schedules
Year Ended June 30, 2018**

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, 2018, 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. On July 1, 2017, the City changed the accounting principle for the Housing Authority Funds and they are reported as a special revenue governmental fund instead of an enterprise fund. 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.