



**SACRAMENTO  
HOUSING AND REDEVELOPMENT  
AGENCY**



*Agency Rpt*  
**25**

CITY MANAGER'S OFFICE  
**RECEIVED**  
AUG 22 1984

Housing Authority and  
Redevelopment Agency of the  
City of Sacramento

Honorable Members in Session:

**SUBJECT:** Audits of Community Development Block Grant Program  
and Community Development Block Grant Emergency Jobs Bill  
Program Financial Statements of Sacramento  
Housing and Redevelopment Agency  
**APPROVED**  
SACRAMENTO HOUSING AUTHORITY  
CITY OF SACRAMENTO

SUMMARY

The audit firm of Touche Ross & Company has completed their examination of the financial statements of the CDBG Programs for the 18 month period ending December 31, 1983. Attached are copies of the CDBG Programs financial statements and a copy of the auditor's report on internal control concerning the CDBG Programs accounting and administrative systems and procedures.

BACKGROUND

This is the first time the Agency has had a CDBG Program audit since the Agency began the administration of the CDBG Program on July 3, 1982. Previously, the City of Sacramento had administered the program, which did not include the Emergency Jobs Bill Program, and the last audited financial statements were issued by the City for the period ending July 2, 1982.

The Agency began the administration of the new CDBG Emergency Jobs Bill Program on January 1, 1983. The objectives of this new program were to improve neighborhood quality, create new jobs, and to target specific unemployed populations.

The audit opinions for the eighteen month periods for the City CDBG Program and the City CDBG Jobs Bill Program are unqualified opinions.

Copies of the financial statements are available for your review in the Clerk's office.

FINANCIAL DATA

The proposed action has no financial impact.

8-28-84  
All Districts

# SACRAMENTO HOUSING AND REDEVELOPMENT AGENCY 25

Housing Authority and  
Redevelopment Agency of the  
City of Sacramento

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## POLICY IMPLICATIONS

The action proposed in this staff report are consistent with previously approved policy and there is no policy change being recommended.

## VOTE AND RECOMMENDATION OF COMMISSION

At its regular meeting of August 20, 1984, the Sacramento Housing and Redevelopment Commission approved that you take the above action.

AYES: Amundson, Angelides, Lopez, Luttrell, Moose  
Pettit, Sanchez, Teramoto

NOES: None

VACANCY: One

ABSENT: Ose, Walton

## RECOMMENDATION

The Agency staff recommends acceptance of the CDBG audited financial statements and report on internal control.

Respectfully submitted,

  
WILLIAM H. EDGAR  
Executive Director

TRANSMITTAL TO COUNCIL:

  
WALTER J. SLUPE, City Manager

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CITY OF SACRAMENTO  
SACRAMENTO, CALIFORNIA  
COMMUNITY DEVELOPMENT BLOCK GRANT  
STATEMENT OF SOURCE AND STATUS OF FUNDS

(3)

PROGRAM YEAR 1976: CDBG NO. B-76-MC-06-0003 FOR THE PERIOD OF JULY 1, 1976 THROUGH DECEMBER 31, 1983  
 PROGRAM YEAR 1977: CDBG NO. B-77-MC-06-0003 FOR THE PERIOD OF JULY 1, 1977 THROUGH DECEMBER 31, 1983  
 PROGRAM YEAR 1978: CDBG NO. B-78-MC-06-0003 FOR THE PERIOD OF JULY 1, 1978 THROUGH DECEMBER 31, 1983  
 PROGRAM YEAR 1979: CDBG NO. B-79-MC-06-0003 FOR THE PERIOD OF JULY 1, 1979 THROUGH DECEMBER 31, 1983  
 PROGRAM YEAR 1980: CDBG NO. B-80-MC-06-0003 FOR THE PERIOD OF JULY 1, 1980 THROUGH DECEMBER 31, 1983  
 PROGRAM YEAR 1981: CDBG NO. B-81-MC-06-0003 FOR THE PERIOD OF JULY 1, 1981 THROUGH DECEMBER 31, 1983  
 PROGRAM YEAR 1982: CDBG NO. B-82-MC-06-0003 FOR THE PERIOD OF JULY 1, 1982 THROUGH DECEMBER 31, 1983  
 PROGRAM YEAR 1983: CDBG NO. B-83-MC-06-0003 FOR THE PERIOD OF JULY 1, 1983 THROUGH DECEMBER 31, 1983

Program Years

	<u>*1975</u>	<u>1976</u>	<u>1977</u>	<u>1978</u>	<u>1979</u>	<u>1980</u>	<u>1981</u>	<u>1982</u>	<u>1983</u>	<u>Total</u>
Total program year funds allocated to recipient	\$3,541,000	\$3,942,000	\$4,342,000	\$4,463,000	\$4,782,000	\$5,089,000	\$4,898,000	\$4,244,000	\$4,267,495	\$39,568,495
Less: Total program year funds drawn down by recipient	<u>3,541,000</u>	<u>3,942,000</u>	<u>4,342,000</u>	<u>4,463,000</u>	<u>4,782,000</u>	<u>5,089,000</u>	<u>4,898,000</u>	<u>956,330</u>	<u>-0-</u>	<u>32,013,330</u>
Funds still available from HUD-program year adjusted resources	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$3,287,670</u>	<u>\$4,267,495</u>	<u>\$ 7,555,165</u>
Total program year funds drawn down by recipient	3,541,000	3,942,000	4,342,000	4,463,000	4,782,000	5,089,000	4,898,000	956,330		32,013,330
Program income applicable to program year	<u>464,677</u>	<u>2,917</u>	<u>15,814</u>	<u>1,705</u>	<u>11,106</u>	<u>4,432</u>	<u>-0-</u>	<u>-0-</u>	<u>1,214,209</u>	<u>1,714,860</u>
Total program year funds received	4,005,677	3,944,917	4,357,814	4,464,705	4,793,106	5,093,432	4,898,000	956,330	1,214,209	33,728,190

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Program Years

	* 1975	1976	1977	1978	1979	1980	1981	1982	1983	Total
Program fund reallocated to program years	\$ (242)	\$ (121,113)	\$ (111,584)	\$ (312,906)	\$ (738,526)	\$ (565,215)	\$ 644,380	\$ (899,626)	\$ 2,104,832	\$ -0-
Net program year funds received	<u>4,005,435</u>	<u>3,823,804</u>	<u>4,246,230</u>	<u>4,151,799</u>	<u>4,054,580</u>	<u>4,528,217</u>	<u>5,542,380</u>	<u>56,704</u>	<u>3,319,041</u>	<u>33,728,190</u>
Less: Funds applied to program costs	4,005,677	3,823,788	4,246,230	4,151,799	3,707,693	4,100,492	4,170,953	1,718,935	3,780,307	33,705,874
Funds (applied to) drawn from other years' program costs	(242)	16	-0-	-0-	346,887	427,725	1,371,427	(1,684,547)	(461,266)	-0-
Funds drawn from HUD in excess of expenditures								22,316		22,316
Total funds used	<u>4,005,435</u>	<u>3,823,804</u>	<u>4,246,230</u>	<u>4,151,799</u>	<u>4,054,580</u>	<u>4,528,217</u>	<u>5,542,380</u>	<u>56,704</u>	<u>3,319,041</u>	<u>33,728,190</u>
Total program year funds held by recipient	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Total program year funds available for disposition	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 3,287,670</u>	<u>\$ 4,267,495</u>	<u>\$ 7,555,165</u>

\*The 1975 program year is shown for the purpose of netting total reallocations to zero.

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CITY OF SACRAMENTO  
SACRAMENTO, CALIFORNIA  
COMMUNITY DEVELOPMENT BLOCK GRANT EMERGENCY JOBS BILL  
STATEMENT OF SOURCE AND STATUS OF FUNDS

(5)

PROGRAM YEAR 1983: CDBG NO. B-83-MJ-06-0003 FOR THE PERIOD OF JAN. 1, 1983 THROUGH DECEMBER 31, 1983

	<u>Program Year</u>
	<u>1983</u>
Total program year funds allocated to recipient	\$1,630,000
Less: Total program year funds drawn down by recipient	<u>59,827</u>
Funds still available from HUD-program year adjusted resources	<u>\$1,570,173</u>
Total program year funds drawn down by recipient	59,827
Program income applicable to program year	<u>          </u>
Total program year funds received	59,827
Less Funds withheld by HUD for disallowed costs	-0-
Program fund reallocated to other program years	<u>-0-</u>
Net program year funds received	<u>59,827</u>

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Program Year

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(6)

	<u>1983</u>
Less: Funds applied to program costs	\$ 59,827
Funds (applied to) drawn from other years' program costs	-0-
Total funds used	<u>59,827</u>
Total program year funds held by recipient	<u>-0-</u>
Total program year funds available for disposition	<u>\$1,570,173</u>

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COUNTY OF SACRAMENTO  
SACRAMENTO, CALIFORNIA  
COMMUNITY DEVELOPMENT BLOCK GRANT  
STATEMENT OF SOURCE AND STATUS OF FUNDS

(7)

PROGRAM YEAR 1977: CDBG NO. B-77-UC-06-0005 FOR THE PERIOD OF JULY 1, 1977 THROUGH DECEMBER 31, 1983  
 PROGRAM YEAR 1978: CDBG NO. B-78-UC-06-0005 FOR THE PERIOD OF JULY 1, 1978 THROUGH DECEMBER 31, 1983  
 PROGRAM YEAR 1979: CDBG NO. B-79-UC-06-0005 FOR THE PERIOD OF JULY 1, 1979 THROUGH DECEMBER 31, 1983  
 PROGRAM YEAR 1980: CDBG NO. B-80-UC-06-0005 FOR THE PERIOD OF JULY 1, 1980 THROUGH DECEMBER 31, 1983  
 PROGRAM YEAR 1981: CDBG NO. B-81-UC-06-0005 FOR THE PERIOD OF JULY 1, 1981 THROUGH DECEMBER 31, 1983  
 PROGRAM YEAR 1982: CDBG NO. B-82-UC-06-0005 FOR THE PERIOD OF JULY 1, 1982 THROUGH DECEMBER 31, 1983  
 PROGRAM YEAR 1983: CDBG NO. B-83-UC-06-0005 FOR THE PERIOD OF JULY 1, 1983 THROUGH DECEMBER 31, 1983

Program Years

	<u>*1975</u>	<u>*1976</u>	<u>1977</u>	<u>1978</u>	<u>1979</u>	<u>1980</u>	<u>1981</u>	<u>1982</u>	<u>1983</u>	<u>Total</u>
Total program year funds allocated to recipient	\$1,258,000	\$2,783,000	\$4,698,000	\$4,864,000	\$5,083,000	\$5,461,000	\$5,318,000	\$4,715,000	\$5,383,000	\$39,563,000
Less: Total program year funds drawn down by recipient	<u>1,258,000</u>	<u>2,783,000</u>	<u>4,698,000</u>	<u>4,864,000</u>	<u>5,083,000</u>	<u>5,461,000</u>	<u>5,318,000</u>	<u>4,715,000</u>	<u>1,645,036</u>	<u>35,825,036</u>
Funds still available from HUD-program year adjusted resources	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$3,737,964</u>	<u>\$ 3,737,964</u>
Total program year funds drawn down by recipient	1,258,000	2,783,000	4,698,000	4,864,000	5,083,000	5,461,000	5,318,000	4,715,000	1,645,036	35,825,036
Program income applicable to program year	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>68,946</u>	<u>-0-</u>	<u>68,946</u>
Total program year funds received	1,258,000	2,783,000	4,698,000	4,864,000	5,083,000	5,461,000	5,318,000	4,783,946	1,645,036	35,893,982
Less: Funds withheld by HUD for disallowed costs							22,495			22,495

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Program Years

	*1975	*1976	1977	1978	1979	1980	1981	1982	1983	Total
Program fund reallocated to program years	\$ (48,603)	\$(172,201)	\$ 241,095	\$ 518,060	\$ (658,349)	\$(450,522)	\$ (41,302)	\$(468,399)	\$1,057,726	\$ (22,495)
Net program year funds received	<u>1,209,397</u>	<u>2,610,799</u>	<u>4,939,095</u>	<u>5,382,060</u>	<u>4,424,651</u>	<u>5,010,478</u>	<u>5,299,193</u>	<u>4,315,547</u>	<u>2,702,762</u>	<u>35,893,982</u>
Less: Funds applied to program costs	<u>1,230,578</u>	<u>2,591,617</u>	<u>4,910,945</u>	<u>5,382,060</u>	<u>4,382,560</u>	<u>4,959,447</u>	<u>5,166,459</u>	<u>3,617,007</u>	<u>3,630,068</u>	<u>35,870,741</u>
Funds (applied to) drawn from other years' program costs	(21,181)	19,182	28,150	-0-	42,091	51,031	132,734	675,299	(927,306)	-0-
Funds drawn from HUD in excess of expenditures								23,241		23,241
Interest Revenue	-0-	-0-	5,083	7,260	8,670	8,029	5,013	58	-0-	34,113
Less: Interest revenue remitted to HUD	-0-	-0-	(5,083)	(7,260)	(8,670)	(8,029)	(5,013)	(58)	-0-	(34,113)
Total funds used	<u>1,209,397</u>	<u>2,610,799</u>	<u>4,939,095</u>	<u>5,382,060</u>	<u>4,424,651</u>	<u>5,010,478</u>	<u>5,299,193</u>	<u>4,315,547</u>	<u>2,702,762</u>	<u>35,893,982</u>
Total program year funds held by recipient	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Total program year funds available for disposition	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$3,737,964</u>	<u>\$3,737,964</u>

\*Program years 1975 and 1976 are shown for the purpose of balancing total reallocations to zero



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COUNTY OF SACRAMENTO  
SACRAMENTO, CALIFORNIA  
COMMUNITY DEVELOPMENT BLOCK GRANT EMERGENCY JOBS BILL  
STATEMENT OF SOURCE AND STATUS OF FUNDS

(9)

PROGRAM YEAR 1983: CDBG NO. B-83-UJ-06-0005 FOR THE PERIOD OF JAN. 1, 1983 THROUGH DECEMBER 31, 1983

Program Year

1983

Total program year funds allocated to recipient	\$2,067,000
Less: Total program year funds drawn down by recipient	<u>75,901</u>
Funds still available from HUD-program year adjusted resources	<u>\$1,991,099</u>
Total program year funds drawn down by recipient	75,901
Program income applicable to program year	<u>          </u>
Total program year funds received	75,901
Less Funds withheld by HUD for disallowed costs	
Program fund reallocated to other program years	<u>-0-</u>
Net program year funds received	<u>75,901</u>

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Program Year

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1983

Less: Funds applied to program costs

75,901

Funds (applied to) drawn from other  
years' program costs

-0-

Total funds used

\$ 75,901

Total program year funds held by recipient

-0-

Total program year funds available for  
disposition

\$1,991,099