

Independent Auditor's Report  
on the Financial Data Schedules  
For the Year Ended June 30, 2019  
**City of Roseville, California**

**CITY OF ROSEVILLE, CALIFORNIA  
Independent Auditor's Report  
on the Financial Data Schedules  
For the Year Ended June 30, 2019**

**TABLE OF CONTENTS**

	<b>PAGE</b>
Independent Auditor's Report on the Financial Data Schedules	1
Financial Data Schedules	
Balance Sheet	2
Income Statement	3
Note to Financial Data Schedules	4



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

To the Honorable Mayor and Members of City Council  
of the City of Roseville  
Roseville, 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 Roseville, California (City), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We have issued our report thereon dated December 18, 2019, which contained unmodified opinions on these financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to December 18, 2019.

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Financial Data Schedules (Schedules) are presented for purposes of additional analysis as required by the U.S. Department of Housing and Urban Development (HUD) Real Estate Assessment Center and are not a required part of the basic financial statements. The Schedules are the responsibility of management and were 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 Schedules are fairly stated, in all material respects, in relation to the financial statements as a whole.

This report is intended solely for the information and use of the 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.

A handwritten signature in black ink that reads "Eide Bailly LLP".

Sacramento, California  
April 10, 2020

**CITY OF ROSEVILLE, CALIFORNIA**  
**Financial Data Schedules**  
**Balance Sheet**  
**June 30, 2019**

Line Item No.	Description	14.871 Housing Choice Vouchers	14.879 Mainstream Vouchers	Total
Balance Sheet				
111	Cash - Unrestricted	\$ 460,785		\$ 460,785
113	Cash - Other Restricted	44,178	\$ 59,390	103,568
115	Cash - Restricted for Payment of Current Liabilities	56,801		56,801
100	Total Cash	\$ 561,764	\$ 59,390	\$ 621,154
121	Accounts Receivable - PHA Projects	\$ 10,735		\$ 10,735
120	Total Receivables, Net of Allowances for Doubtful Accounts	\$ 10,735	\$ -	\$ 10,735
150	Total Current Assets	\$ 572,499	\$ 59,390	\$ 631,889
290	Total Assets and Deferred Outflow of Resources	\$ 572,499	\$ 59,390	\$ 631,889
312	Accounts Payable <= 90 Days	\$ 56,801		\$ 56,801
345	Other Current Liabilities	1,668		1,668
310	Total Current Liabilities	\$ 58,469	\$ -	\$ 58,469
353	Non-Current Liabilities - Other	\$ 44,178		\$ 44,178
350	Total Non-Current Liabilities	\$ 44,178	\$ -	\$ 44,178
300	Total Liabilities	\$ 102,647	\$ -	\$ 102,647
509.3	Restricted Fund Balance	\$ -	\$ 59,390	\$ 59,390
512.3	Unassigned Fund Balance	469,852		469,852
513	Total Equity - Net Assets/Position	\$ 469,852	\$ 59,390	\$ 529,242
600	Total Liabilities, Deferred Inflows of Resources and Equity - Net	\$ 572,499	\$ 59,390	\$ 631,889

See accompanying note to financial data schedules.

**CITY OF ROSEVILLE, CALIFORNIA**  
**Financial Data Schedules**  
**Income Statement**  
**For the Year Ended June 30, 2019**

Line Item No.	Description	14,871 Housing Choice Vouchers	14,879 Mainstream Vouchers	Total
	Income Statement			
70600	HUD PHA Operating Grants	\$ 5,299,268	\$ 62,551	\$ 5,361,819
71100	Investment Income - Unrestricted	129		129
71400	Fraud Recovery	21,020		21,020
71500	Other Revenue	74,391		74,391
70000	Total Revenue	\$ 5,394,808	\$ 62,551	\$ 5,457,359
91100	Administrative Salaries	\$ 299,999		\$ 299,999
91500	Employee Benefit Contributions - Administrative	147,465		147,465
91600	Office Expenses	84,249		84,249
91800	Travel	7,963		7,963
91810	Allocated Overhead	32,408		32,408
91000	Total Operating - Administrative	\$ 572,084	\$ -	\$ 572,084
92100	Tenant Services - Salaries	\$ 46,329		\$ 46,329
92300	Employee Benefit Contributions - Tenant Services	22,803		22,803
92500	Total Tenant Services	\$ 69,132	\$ -	\$ 69,132
96900	Total Operating Expenses	\$ 641,216	\$ -	\$ 641,216
97000	Excess of Operating Revenue over Operating Expenses	\$ 4,753,592	\$ 62,551	\$ 4,816,143
97300	Housing Assistance Payments	\$ 4,645,953	\$ 3,161	\$ 4,649,114
97350	HAP Portability-In	33,482		33,482
90000	Total Expenses	\$ 5,320,651	\$ 3,161	\$ 5,323,812
10000	Excess (Deficiency) of Total Revenue Over (Under) Total Expenses	\$ 74,157	\$ 59,390	\$ 133,547
11030	Beginning Equity	\$ 395,695		\$ 395,695
11170	Administrative Fee Equity	\$ 469,852		\$ 469,852
11190	Unit Months Available	7,391	168	7,559
11210	Number of Unit Months Leased	8,064	24	8,088

See accompanying note to financial data schedules.

sb 60

**CITY OF ROSEVILLE CALIFORNIA  
NOTE TO FINANCIAL DATA SCHEDULES  
YEAR ENDED JUNE 30, 2019**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Financial Data Schedules include only the activity of the City of Roseville Housing Authority and do not purport to, and do not, present fairly the financial position of the City of Roseville, California (City), as of June 30, 2019, 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 Section 8 Housing Choice Vouchers-Housing Voucher Cluster (CFDA 14.871) and Mainstream Vouchers Cluster (CFDA 14.879) reported in the City's Housing Authority Housing Choice Voucher fund in its basic financial statements, arranged in a program format as prescribed by HUD. The Financial Data Schedules are reported using the modified accrual basis of accounting.