

**CITY OF SANTA ANA, CALIFORNIA**  
**SINGLE AUDIT OF FEDERAL AWARDS**  
**AND OTHER FINANCIAL INFORMATION**  
**JUNE 30, 2019**

CITY OF SANTA ANA, CALIFORNIA

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INDEPENDENT AUDITORS' 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 City Council  
of the City of Santa Ana  
Santa Ana, 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, each major fund, and the aggregate remaining fund information of the City of Santa Ana, California (the 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, and have issued our report thereon dated December 3, 2019.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City'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 City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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 City'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 City'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 City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*White Nelson Nick Evans LLP*

Irvine, California  
December 3, 2019

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE, SCHEDULE OF EXPENDITURES OF STATE AWARDS REQUIRED BY THE STATE OF CALIFORNIA, AND HOUSING AUTHORITY OF THE CITY OF SANTA ANA FINANCIAL DATA SCHEDULES REQUIRED BY THE US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Honorable City Council  
of the City of Santa Ana  
Santa Ana, California

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

We have audited the City of Santa Ana's (the City) compliance with the types of compliance requirements described in *Office of Management and Budget Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2019. The City's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

### **Management's Responsibility**

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

### **Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of the City'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 US 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 City'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 City's compliance.

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

In our opinion, the City 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 June 30, 2019.

## **Report on Internal Control over Compliance**

Management of the City 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 City's internal control over compliance with the types of compliance 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 City'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 a 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, the Schedule of Expenditures of State Awards Required by the State of California, and the Housing Authority of the City of Santa Ana Financial Data Schedules Required by the US Department of Housing and Urban Development**

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 Santa Ana 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 issued our report thereon dated December 3, 2019, which contained unmodified opinions on those 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, the Schedule of Expenditures of State Awards, and the Housing Authority of the City of Santa Ana Financial Data Schedules are presented for purposes of additional analysis as required by the Uniform Guidance, the State of California, and the US Department of Housing and Urban Development, respectively, 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 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, the Schedule of Expenditures of State Awards, and the Housing Authority of the City of Santa Ana Financial Data Schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

*White Nelson Nick Evans LLP*

Irvine, California

February 28, 2020, except for the Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance, the Schedule of Expenditures of State Awards Required by the State of California, and the Housing Authority of the City of Santa Ana Financial Data Schedules Required by the US Department of Housing and Urban Development to which the date is December 3, 2019.

**SCHEDULE OF EXPENDITURES  
OF FEDERAL AWARDS**



CITY OF SANTA ANA, CALIFORNIA

**Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended June 30, 2019**

Federal Grantor / Pass-Through Grantor / Program Title	Catalog of Federal Domestic Assistance Number	Program Identification Number	Federal Awards Expenditures	Amount Provided to Subrecipients
<b>U.S. Department of Housing and Urban Development</b>				
Direct Programs:				
Community Development Block Grants/Entitlement Grants:				
Community Development Block Grants	14.218	B-14-MC-06-0508	\$ 96,079	\$ -
Community Development Block Grants	14.218	B-15-MC-06-0508	9,957	-
Community Development Block Grants	14.218	B-16-MC-06-0508	51,607	-
Community Development Block Grants	14.218	B-17-MC-06-0508	260,355	-
Community Development Block Grants	14.218	B-18-MC-06-0508	2,648,836	810,218
Community Development Block Grants	14.218	B-18-MC-06-0508(PI)	282,254	33,274
Neighborhood Stabilization Program 1	14.218	B-08-MN-06-0522(PI)	8,172	-
Neighborhood Stabilization Program 3	14.218	B-11-MN-06-0522(PI)	4,545	-
Subtotal Community Development Block Grants/Entitlement Grants			3,361,805	843,492
Emergency Solutions Grant Program	14.231	E-17-MC-06-0508	86,781	54,283
Emergency Solutions Grant Program	14.231	E-18-MC-06-0508	469,790	386,485
Subtotal Emergency Solutions Grant Program			556,571	440,768
Housing Voucher Cluster:				
Section 8 Housing Choice Vouchers	14.871	SF-503 Voucher	35,592,582	-
Mainstream Vouchers	14.879	FR-6100-N-43	16,416	-
Subtotal Housing Voucher Cluster			35,608,998	-
Family Self-Sufficiency Program	14.896	FSS17CA2017-01-00	58,504	-
Family Self-Sufficiency Program	14.896	FSS18CA2644-01-00	52,005	-
Subtotal Family Self-Sufficiency Program			110,509	-
HOME Investment Partnerships Program	14.239	M-11-MC-06-0535	471,844	-
HOME Investment Partnerships Program	14.239	M-13-MC-06-0535	29,568	-
HOME Investment Partnerships Program	14.239	M-14-MC-06-0535	108,229	-
HOME Investment Partnerships Program	14.239	M-15-MC-06-0535	93,032	-
HOME Investment Partnerships Program	14.239	M-16-MC-06-0535	171,756	-
HOME Investment Partnerships Program	14.239	M-17-MC-06-0535	186,403	-
HOME Investment Partnerships Program	14.239	M-17-MC-06-0535(PI)	4,710	-
HOME Investment Partnerships Program	14.239	M-18-MC-06-0535(PI)	36,976	-
Subtotal HOME Investment Partnerships Program			1,102,518	-
ARRA - Neighborhood Stabilization Program 2	14.256	B-09-LN-CA-0047(PI)	10,310	-
Housing Opportunities for Persons with AIDS	14.241	CA-H13-F0-06	2,992	-
Total U.S. Department of Housing and Urban Development			40,753,703	1,284,260

(PI) = Program Income

(Continued)

See accompanying notes to Schedules of Expenditures of Federal and State Awards.

CITY OF SANTA ANA, CALIFORNIA

**Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended June 30, 2019 (Continued)**

Federal Grantor / Pass-Through Grantor / Program Title	Catalog of Federal Domestic Assistance Number	Program Identification Number	Federal Awards Expenditures	Amount Provided to Subrecipients
<b>U.S. Department of Labor</b>				
Workforce Innovation and Opportunity Act (WIOA) Cluster:				
Passed through CA Employment Development Department:				
WIOA Adult Program (VOS Enhancement)	17.258	K7102060	\$ 2,255	\$ -
WIOA Adult Program	17.258	K8106656	102,285	-
WIOA Adult Program	17.258	K9110047	695,681	-
Subtotal WIOA Adult Program			800,221	-
WIOA Dislocated Worker Formula Grants	17.278	K8106656	220,021	-
WIOA Dislocated Worker Formula Grants	17.278	K9110047	570,625	-
WIOA Dislocated Worker Formula Grants (Rapid Response)	17.278	K8106656	290,794	-
WIOA Dislocated Worker Formula Grants (Rapid Response)	17.278	K9110047	264,044	-
Subtotal WIOA Dislocated Worker Formula Grants			1,345,484	-
WIOA Youth Activities	17.259	K8106656	116,790	
WIOA Youth Activities	17.259	K9110047	785,128	421,725
Subtotal WIOA Youth Activities			901,918	421,725
Passed through County of Orange Community Resources Agency				
WIOA Dislocated Worker Formula Grants	17.278	16-28-0039-RWS-P	137,049	-
Subtotal Workforce Innovation and Opportunity Act (WIOA) Cluster			3,184,672	421,725
Total U.S. Department of Labor			3,184,672	421,725
<b>U.S. Department of Transportation</b>				
Passed through CA Department of Transportation:				
Highway Planning and Construction:				
National Highway Performance Program	20.205	BRLS 5063(153)	17,517	-
National Highway Performance Program	20.205	BRLS 5063(184)	156,748	-
Bicycle Corridor Improvement	20.205	CMAQ 5063(180) BCI	38,738	-
Bicycle Corridor Improvement	20.205	CMAQ 5063(181) BCI	79,071	-
Bicycle Corridor Improvement	20.205	CMAQ 5063(183) BCI	15,500	-
Demonstration Sec 117	20.205	DEMO 5063(145)	365,805	-
Regional Surface Transportation Program	20.205	STPL 5063(176)	106,131	-
Highway Safety Improvement Program	20.205	HSIPL 5063(171)	45,778	-
Highway Safety Improvement Program	20.205	HSIPL 5063(186)	44,186	-
Highway Safety Improvement Program	20.205	HSIPL 5063(187)	32,874	-
Highway Safety Improvement Program	20.205	HSIPL 5063(188)	69,788	-
Highway Safety Improvement Program	20.205	HSIPL 5063(189)	37,357	-
Highway Safety Improvement Program	20.205	HSIPL 5063(190)	94,288	-
Subtotal Highway Planning and Construction			1,103,781	-

(Continued)

See accompanying notes to Schedules of Expenditures of Federal and State Awards.

CITY OF SANTA ANA, CALIFORNIA

**Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended June 30, 2019 (Continued)**

Federal Grantor / Pass-Through Grantor / Program Title	Catalog of Federal Domestic Assistance Number	Program Identification Number	Federal Awards Expenditures	Amount Provided to Subrecipients
Passed through CA Office of Traffic Safety:				
State and Community Highway Safety:				
Selective Traffic Enforcement	20.600	PT18133	\$ 157,428	\$ -
Selective Traffic Enforcement	20.600	PT19133	303,913	-
Public Education on Bicycle Safety	20.600	PS18029	74,565	-
Public Education on Bicycle Safety	20.600	PS19031	17,897	-
Subtotal State and Community Highway Safety			<u>553,803</u>	<u>-</u>
Total U.S. Department of Transportation			<u>1,657,584</u>	<u>-</u>
<b>U.S. Department of Justice</b>				
Direct Programs:				
Equitable Sharing Program (Asset Forfeiture)	16.922	-	<u>795,436</u>	<u>-</u>
Public Safety Partnership & Community Policing Grants	16.710	2016-UL-WX-0020	<u>382,090</u>	<u>-</u>
Passed through Human Options:				
Culturally and Linguistically Specific Services Program	16.016	2016-WE-AX-0054	<u>109,295</u>	<u>-</u>
Total U.S. Department of Justice			<u>1,286,821</u>	<u>-</u>
<b>U.S. Department of Homeland Security</b>				
Homeland Security Grant Program:				
Passed through CA Office of Emergency Services:				
Urban Area Security Initiative 2017	97.067	2017-00083 059-95010	802,273	-
Passed through City of Anaheim:				
Urban Area Security Initiative 2016	97.067	2016-SS-0102	895,739	-
Subtotal Homeland Security Grant Program			<u>1,698,012</u>	<u>-</u>
Passed through County of Orange Sheriff's Department:				
Emergency Management Performance Grants	97.042	EMPG 2018-0008	<u>42,303</u>	<u>-</u>
Total U.S. Department of Homeland Security			<u>1,740,315</u>	<u>-</u>
<b>U.S. Department of Health and Human Services</b>				
Passed through County of Orange Social Services Agency:				
Temporary Assistance for Needy Families	93.558	WRR0216	<u>535,110</u>	<u>-</u>

(Continued)

See accompanying notes to Schedules of Expenditures of Federal and State Awards.

CITY OF SANTA ANA, CALIFORNIA

**Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended June 30, 2019 (Continued)**

Federal Grantor / Pass-Through Grantor / Program Title	Catalog of Federal Domestic Assistance Number	Program Identification Number	Federal Awards Expenditures	Amount Provided to Subrecipients
<b>U.S. Institute of Museum and Library Services</b>				
Direct Program:				
National Leadership Grants	45.312	LG-07-14-0067-14	\$ 20,336	\$ -
Passed through California State Library:				
Grants to States (Library Services and Technology Act 2012)	45.310	LS-00-17-0005-17	26,281	-
Total U.S. Institute of Museum and Library Services			46,617	-
<b>U.S. Department of Treasury</b>				
Direct Program:				
Equitable Sharing Program (Asset Forfeiture)	21.016	-	298,165	-
<b>Total Expenditures of Federal Awards</b>			<b>\$ 49,502,987</b>	<b>\$ 1,705,985</b>

See accompanying notes to Schedules of Expenditures of Federal and State Awards.

**SCHEDULE OF EXPENDITURES  
OF STATE AWARDS**

CITY OF SANTA ANA, CALIFORNIA

**Schedule of Expenditures of State Awards  
For the Fiscal Year Ended June 30, 2019**

<b>Grantor / Program Title</b>	<b>Program Identification Number</b>	<b>State Awards Expenditures</b>
<b>CA Department of Alcoholic Beverage Control</b>		
Alcoholic Beverage Control Grant	17G-LA44	\$ 31,666
<b>CA Department of Housing and Community Development</b>		
Housing Related Parks Program	16-HRPP-11475	518,109
Affordable Housing Sustainable Communities Program	16-AHSC-11200	5,973
		<u>524,082</u>
<b>CA Department of Motor Vehicles</b>		
SCAQMD Mobile Source Air Pollution Reduction	2012-MSRC ML12014	24,033
SCAQMD Mobile Source Air Pollution Reduction	MSRC GRANT-ML18046	60,000
		<u>84,033</u>
<b>CA Department of Parks and Recreation</b>		
Statewide Park Program - Proposition 84	C6905016	456,600
<b>CA Natural Resources Agency</b>		
Urban Greening Grant Program - Proposition 84	U59151-0	17,439
<b>CA Department of Resources Recycling and Recovery</b>		
Oil Payment Program	OPP4	7,716
Oil Payment Program	OPP7	20,340
Oil Payment Program	OPP8	90,695
Beverage Container Payment Program	FY 16/17	10,912
		<u>129,663</u>
<b>CA Department of Transportation</b>		
Active Transportation Program	ATPL-5063(161)	96,213
Active Transportation Program	ATPL-5063(170)	94,316
Active Transportation Program	ATPL-5063(172)	121,637
Active Transportation Program	ATPL-5063(173)	23,758
Active Transportation Program	ATPL-5063(174)	4,696
Active Transportation Program	ATPL-5063(177)	119,380
Active Transportation Program	ATPL-5063(178)	315,296
Active Transportation Program	ATPL-5063(185)	258,378
Active Transportation Program - SB1 Augmentation	ATPSB1L-5063(191)	4,962
Active Transportation Program - SB1 Augmentation	ATPSB1L-5063(193)	10,125
Active Transportation Program - SB1 Augmentation	ATPSB1L-5063(195)	10,939
Southern California Association of Government Grant	275-4823U3.01/4823E.01	99,770
		<u>1,159,470</u>
<b>Total Expenditures of State Awards</b>		<u>\$ 2,402,953</u>

See accompanying notes to Schedules of Expenditures of Federal and State Awards.

**NOTES TO THE SCHEDULES OF EXPENDITURES  
OF FEDERAL AND STATE AWARDS**

CITY OF SANTA ANA, CALIFORNIA

NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the year ended June 30, 2019

1. BASIS OF PRESENTATION

The accompanying Schedules of Expenditures of Federal and State Awards (the Schedules) include the federal and state award activities of the City of Santa Ana, California (the City), under programs of the federal government and the State of California, as well as federal and state financial assistance passed through other government agencies for the year ended June 30, 2019. The information in the Schedule of Expenditures of Federal Awards (SEFA) is presented in accordance with the requirements of Title 2 US *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedules present only a selected portion of the operations of the City, they are not intended to, and do not, present the financial statements of the City. The City's reporting entity is defined in Note 1 of the notes to the City's financial statements.

2. BASIS OF ACCOUNTING

The accompanying Schedules are presented using the modified accrual basis of accounting for governmental funds and the accrual basis for proprietary funds, which is described in the Note 1 of the notes to the City's financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The information in the SEFA is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in the SEFA may differ from amounts presented in, or used in the preparation of, the basic financial statements. Pass-through entity identifying numbers are identified where available.

3. INDIRECT COST RATE

The City has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

4. CONTINGENCIES

Under the terms of federal and state grants, additional audits may be requested by the grantor agencies and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Such audits could lead to a request for reimbursement to the grantor agencies.



**HOUSING AUTHORITY OF THE CITY OF SANTA ANA  
FINANCIAL DATA SCHEDULES**

CITY OF SANTA ANA, CALIFORNIA

Housing Authority of the City of Santa Ana  
 Financial Data Schedule of Assets, Liabilities, and Equity  
 June 30, 2019

Line Item No.	Account Description	Family Self Sufficiency Program	Housing Choice Vouchers	Mainstream Vouchers	Total
<b>Assets</b>					
Current Assets:					
111	Cash - Unrestricted	\$ -	\$ 269,956	\$ 14,546	\$ 284,502
113	Cash - Other Restricted	-	428,007	375,905	803,912
115	Cash - Restricted for Payment of Current Liabilities	-	133,384	-	133,384
100	Total Cash	-	831,347	390,451	1,221,798
Receivables:					
122	Accounts Receivable - HUD Other Projects	14,155	-	-	14,155
125	Accounts Receivable - Miscellaneous	-	1,872	-	1,872
128	Fraud Recovery	-	15,666	-	15,666
128.1	Allowance for Doubtful Accounts - Fraud	-	(5,640)	-	(5,640)
129	Accrued Interest Receivable	-	1,877	1,673	3,550
120	Total Receivables, Net of Allowances for Doubtful Accounts	14,155	13,775	1,673	29,603
142	Prepaid Expenses and Other Assets	-	20,247	-	20,247
150	Total Current Assets	14,155	865,369	392,124	1,271,648
Noncurrent Assets:					
Fixed Assets:					
164	Furniture, Equipment & Machinery - Administration	-	-	-	-
166	Accumulated Depreciation	-	-	-	-
160	Total Fixed Assets, Net of Accumulated Depreciation	-	-	-	-
174	Other Assets	-	-	-	-
180	Total Non-Current Assets	-	-	-	-
290	Total Assets and Deferred Outflows of Resources	14,155	865,369	392,124	1,271,648
<b>Liabilities and Equity</b>					
Liabilities:					
312	Accounts Payable - HUD PHA Programs <=90 days	-	12,402	-	12,402
322	Accrued Compensated Absences - Current Portion	-	22,639	-	22,639
331	Accounts Payable - HUD PHA Programs	-	283	-	283
342	Deferred Revenues	-	10,809	698	11,507
345	Other Current Liabilities	14,155	133,385	-	147,540
346	Accrued Liabilities - Other	-	-	-	-
310	Total Current Liabilities	14,155	179,518	698	194,371
Noncurrent Liabilities:					
353	Noncurrent Liabilities - Other	-	400,150	-	400,150
354	Accrued Compensated Absences - Non Current	-	67,916	-	67,916
350	Total Noncurrent Liabilities	-	468,066	-	468,066
300	Total Liabilities	14,155	647,584	698	662,437
Equity:					
509.3	Restricted Fund Balance	-	49,845	376,880	426,725
511.3	Assigned Fund Balance	-	167,940	14,546	182,486
513	Total Equity - Net Assets/Position	-	217,785	391,426	609,211
600	Total Liabilities, Deferred Inflows of Resources and Equity - Net Assets/Position	\$ 14,155	\$ 865,369	\$ 392,124	\$ 1,271,648

**CITY OF SANTA ANA, CALIFORNIA**

**Housing Authority of the City of Santa Ana  
Financial Data Schedule of Revenues, Expenses, and Changes in Equity  
For the Fiscal Year Ended June 30, 2019**

Line Item No.	Account Description	Family Self Sufficiency Program	Housing Choice Vouchers	Mainstream Vouchers	Total
<b>Revenues</b>					
70600	HUD PHA Operating Grants	\$ 110,509	\$ 35,377,665	\$ 404,802	\$ 35,892,976
71100	Investment Income - Unrestricted - ADMIN	-	6,412	-	6,412
71400	Fraud Recovery	-	19,934	-	19,934
71500	Other Revenue	-	154,483	-	154,483
72000	Investment Income - Restricted - HAP	-	153	3,040	3,193
70000	Total Revenue	110,509	35,558,647	407,842	36,076,998
<b>Expenses</b>					
Administrative:					
91100	Administrative Salaries	-	977,991	-	977,991
91200	Auditing Fees	-	13,721	-	13,721
91400	Advertising and Marketing	-	8,593	-	8,593
91500	Employee Benefit Contributions - Administrative	-	517,896	-	517,896
91600	Other Operating - Administrative	3,818	449,188	-	453,006
91800	Travel, Training & Transportation	-	29	-	29
91810	Allocated Overhead	-	202,789	-	202,789
91900	Other	-	36,150	-	36,150
	Total Operating - Administrative Expenses	3,818	2,206,357	-	2,210,175
Tenant Services:					
92100	Tenant Services - Salaries	74,843	-	-	74,843
92300	Employee Benefit Contributions - Tenant Services	31,848	-	-	31,848
92500	Total Tenant Services	106,691	-	-	106,691
General Expenses:					
96140	All Other Insurance	-	-	-	-
96200	Other General Expenses	-	750,602	-	750,602
96210	Compensated Absences	-	-	-	-
96000	Total Operating - General Expenses	-	750,602	-	750,602
96900	Total Operating Expenses	110,509	2,956,959	-	3,067,468
97000	Excess Operating Revenue over Operating Expenses	-	32,601,688	407,842	33,009,530
97300	Housing Assistance Payments	-	32,564,430	16,416	32,580,846
97350	HA Portability-In	-	44,766	-	44,766
90000	Total Expenses	110,509	35,566,155	16,416	35,693,080
10093	Transfers between Program & Project-In	-	-	-	-
10094	Transfers between Program & Project-Out	-	-	-	-
10000	Excess (Deficiency) of Operating Revenues Over (Under) Expenses	\$ -	\$ (7,508)	\$ 391,426	\$ 383,918
<b>Memo Account Information:</b>					
11030	Beginning Equity	\$ -	\$ 225,293	\$ -	\$ 225,293
11040	Prior period Adjustments and Equity Transfers	-	-	-	-
11050	Changes in Compensated Absence Balance	-	-	-	-
11200	Unit Months Available	-	32,388	400	32,788
11210	Number of Unit Months Leased	-	31,030	22	31,052
11170	Administrative Fee Equity	-	167,940	14,546	182,486
11180	Housing Assistance Payments Equity	-	49,845	376,880	426,725
	Line 11170 & 11180	-	217,785	391,426	\$ 609,211
	Line 513	-	217,785	391,426	
		\$ -	\$ -	\$ -	

**SCHEDULE OF FINDINGS  
AND QUESTIONED COSTS**

CITY OF SANTA ANA, CALIFORNIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended June 30, 2019

1. SUMMARY OF AUDITORS' RESULTS

*Financial Statements*

Type of auditors' report issued:

- Unmodified

Internal control over financial reporting:

- Material weakness identified?                   \_\_\_ yes        x no
- Significant deficiency identified?           \_\_\_ yes        x none reported

Noncompliance material to financial statements noted: \_\_\_ yes        x no

*Federal Awards*

Internal control over major programs:

- Material weakness identified?                   \_\_\_ yes        x no
- Significant deficiency identified?           \_\_\_ yes        x none reported

Type of auditors' report issued on compliance for major programs:

- Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)? \_\_\_ yes        x no

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
14.871 and 14.879	Housing Voucher Cluster
20.205	Highway Planning and Construction

Dollar threshold used to distinguish between Type A and Type B programs: \$ 1,485,090

Auditee qualified as low-risk auditee?           x yes        \_\_\_ no

CITY OF SANTA ANA, CALIFORNIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(CONTINUED)

For the year ended June 30, 2019

2. FINDINGS RELATING TO FINANCIAL STATEMENTS

None noted.

3. FINDINGS AND QUESTIONED COSTS RELATING TO MAJOR FEDERAL AWARDS

None noted.

CITY OF SANTA ANA, CALIFORNIA

SUMMARY SCHEDULE OF PRIOR-YEAR AUDIT FINDINGS

For the year ended June 30, 2019

1. FINDINGS RELATING TO FINANCIAL STATEMENTS

None noted.

2. FINDINGS AND QUESTIONED COSTS RELATING TO MAJOR FEDERAL AWARDS

None noted.