



CITY OF SACRAMENTO

22

CITY MANAGER'S OFFICE
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DEPARTMENT OF FINANCE
915 I STREET SACRAMENTO, CALIFORNIA 95814
ROOM 112 TELEPHONE (916) 449-5736

JACK R. CRIST
DIRECTOR OF FINANCE
ROBERT C. LELAND
ASSISTANT DIRECTOR

August 24, 1982
FA:82281:JRC:KMF

City Council
Sacramento, California

FILED
By the City Council
Office of the City Clerk

Honorable Members in Session:

SUBJECT: Compliance Audit Reports for Revenue Sharing and
Community Development Block Grant (CDBG)

SEP 7 1982

SUMMARY

Attached are recently received compliance audit reports from Price Waterhouse. The reports are for information purposes and no action is necessary.

FINDINGS

Price Waterhouse's conclusions are detailed on Pages 1 and 2 of the Revenue Sharing Report and on pages 1, 2, 26 and 27 of the CDBG report.

Basically, the City is in compliance with applicable Federal Grant Regulations as of June 30, 1981.

Respectfully submitted,

JACK R. CRIST
Director of Finance

cc: Bill Edgar

Attachment

APPROVED FOR INFORMATION:

WALTER J. SLUPE
City Manager

CITY OF SACRAMENTO

REVENUE SHARING ACT

* * * * *

JUNE 30, 1981

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455 CAPITOL MALL
SACRAMENTO, CA 95814
916 441-2370

August 2, 1982

To the Honorable Mayor and the
City Council of the City of Sacramento

We have examined the financial statements of the various funds and account groups of the City of Sacramento for the year ended June 30, 1981, and have issued our report thereon dated December 26, 1981. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In connection with our examination, we also 1) performed tests of compliance with the Revenue Sharing Act and regulations as required by Section II.C.3 of the Audit Guide and Standards for Revenue Sharing and Antirecession Fiscal Assistance Fund Recipients (the Guide) issued by the Office of Revenue Sharing, U.S. Department of the Treasury, and 2) compared the data on Bureau of Census Form RS-8 with the audited records of the City of Sacramento as required by Section II.C.4 of the Guide. Our findings are set forth below:

1. Based on representations of the Equal Employment Opportunity Commission (EEOC) and City officials, the following litigation and complaints of discrimination have been filed against the City and are pending resolution at June 30, 1981:

| <u>Agency or Facility</u> | <u>Number of Suits and Complaints Outstanding</u> |
|---|---|
| EEOC | 5 |
| California Department of Fair Employment & Housing | 4 |
| Litigation | 4 |

2. Section 51.12(c) of the Treasury Department Regulations states that, "The recipient government shall publish a notice which indicates that the actual use report is available for public inspection within ten days of the filing of the report...." Although the City filed its actual use report on a timely basis,

To the Honorable Mayor and
the City Council of the
City of Sacramento

August 2, 1982

the related notice of filing was not published until six months
after the fact.

Based on the procedures set forth in the second paragraph
above, we noted no instance of noncompliance with the regulations
and no material differences between the data on the Bureau of Cen-
sus Form RS-8 and the records of the City of Sacramento, other
than the situations previously described, for the fiscal year
ended June 30, 1981.

Price Waterhouse

CITY OF SACRAMENTO, CALIFORNIA
COMMUNITY DEVELOPMENT BLOCK
GRANT PROGRAM

AUDIT REPORT
PROGRAM YEARS 1975 THROUGH 1980

FOR THE PERIOD
JULY 1, 1980 THROUGH JUNE 30, 1981

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455 CAPITOL MALL
SACRAMENTO, CA 95814
916 441-2370

July 19, 1982

INDEPENDENT ACCOUNTANT'S REPORT

To the Honorable Mayor and the
City Council of the City of Sacramento

We have examined the statement of source and status of funds and statements of program costs of the City of Sacramento Community Development Block Grant Program for the period July 1, 1980 through June 30, 1981 applicable to program year 1975 (CDBG grant number B-75-MC-06-0003), program year 1976 (CDBG grant number B-76-MC-06-0003), program year 1977 (CDBG grant number B-77-MC-06-0003), program year 1978 (CDBG grant number B-78-MC-06-0003) program year 1979 (CDBG grant number B-79- MC-06-0003) and program year 1980 (CDBG grant number B-80-MC-06- 0003). Our examination was made in accordance with generally accepted auditing standards and provisions of the Department of Housing and Urban Development's (HUD) Audit Guide and Standards for Community Development Block Grant Recipients (the CDBG Audit Guide) and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The statements of source and status of funds and of program costs of the City of Sacramento Community Development Block Grant Program for program years 1975, 1976, 1977 and 1978 for the period ended June 30, 1979 were examined by other independent accountants, whose report dated September 13, 1979 expressed an unqualified opinion on those statements.

As described in Note 1, the accompanying statements examined by us have been prepared on the basis of accounting and reporting practices prescribed by HUD. These practices differ in certain significant respects from generally accepted accounting principles. Accordingly, the accompanying statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles. This report is intended solely for filing with HUD and is not intended for any other purposes.

In our opinion, the aforementioned statements present fairly the status of funds of the City of Sacramento under the Community Development Block Grant Program as of June 30, 1981 and the source

To the Honorable Mayor and the
City Council of the City
of Sacramento

July 19, 1982

of funds and program costs for the period July 1, 1980 through June 30, 1981 applicable to program years 1975, 1976, 1977, 1978, 1979 and 1980, in conformity with the basis of accounting and reporting described in Note 1.

We have also reviewed compliance and internal control matters and allocation of indirect costs in accordance with the provisions of the CDBG Audit Guide for the City's Community Development Block Grant Program and have included applicable comments on pages 26 through 27.

Price Waterhouse

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

PROGRAM YEAR 1975; CDBG NO. B 75 MC 06-0003 FOR THE PERIOD JULY 1, 1975 THROUGH JUNE 30, 1981
 PROGRAM YEAR 1976; CDBG NO. B 76 MC 06-0003 FOR THE PERIOD JULY 1, 1976 THROUGH JUNE 30, 1981
 PROGRAM YEAR 1977; CDBG NO. B 77 MC 06-0003 FOR THE PERIOD JULY 1, 1977 THROUGH JUNE 30, 1981
 PROGRAM YEAR 1978; CDBG NO. B 78 MC 06-0003 FOR THE PERIOD JULY 1, 1978 THROUGH JUNE 30, 1981
 PROGRAM YEAR 1979; CDBG NO. B 79 MC 06-0003 FOR THE PERIOD JULY 1, 1979 THROUGH JUNE 30, 1981
 PROGRAM YEAR 1980; CDBG NO. B 80 MC 06-0003 FOR THE PERIOD JULY 1, 1980 THROUGH JUNE 30, 1981

| | Program Years | | | | | |
|--|------------------|------------------|------------------|------------------|-------------------|--------------------|
| | <u>1975</u> | <u>1976</u> | <u>1977</u> | <u>1978</u> | <u>1979</u> | <u>1980</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 |
| 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>4,161,794</u> | <u>-</u> |
| Funds still available from HUD - program year adjusted resources | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 620,206</u> | <u>\$5,089,000</u> |
| Total program year funds drawn down by recipient | \$3,541,000 | \$3,942,000 | \$4,342,000 | \$4,463,000 | \$4,161,794 | \$ - |
| 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> |
| Total program year funds received | <u>4,005,677</u> | <u>3,944,917</u> | <u>4,357,814</u> | <u>4,464,705</u> | <u>4,172,900</u> | <u>4,432</u> |
| Less: Funds applied to program costs | 3,883,646 | 3,742,448 | 4,188,529 | 3,964,653 | 3,288,732 | 1,882,437 |
| Funds applied to (drawn from) other years' program costs | <u>122,031</u> | <u>202,469</u> | <u>169,285</u> | <u>500,052</u> | <u>884,168</u> | <u>(1,878,005)</u> |
| Total funds used | <u>4,005,677</u> | <u>3,944,917</u> | <u>4,357,814</u> | <u>4,464,705</u> | <u>4,172,900</u> | <u>4,432</u> |
| Total program year funds held by recipient | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Total program year funds available for disposition | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 620,206</u> | <u>\$5,089,000</u> |

See accompanying notes to statements

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CITY OF SACRAMENTO, CALIFORNIA

COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS

PROGRAM YEAR 1975; CDBG NO. B 75 MC 06-0003

STATEMENT OF PROGRAM COSTS

FOR THE PERIOD JULY 1, 1975 THROUGH JUNE 30, 1981

| | <u>Authorized Costs (Note 2)</u> | <u>Expenditures 7/1/75 - 6/30/79</u> | <u>Expenditures 7/1/79 - 6/30/81</u> | <u>Total Expenditures</u> | <u>Questioned Costs</u> |
|--|--------------------------------------|--|--|-------------------------------|-----------------------------|
| <u>PROGRAM ACTIVITY AND RELATED PROJECTS</u> | | | | | |
| <u>Acquisition of Real Property</u> | | | | | |
| Alkali Flat L/Acq. - 10th,11th,E,F | \$ 472,212 | \$ 472,465 | \$ (253) | \$ 472,212* | |
| Oak Park L/Acq. - San Jose/Broadway | 144,806 | 144,806 | | 144,806* | |
| Oak Park L/Acq. - 35th Street Area | 376,350 | 376,350 | | 376,350* | |
| Oak Park L/Acq. - Sacramento Boulevard/8th Avenue | 552,250 | 552,250 | | 552,250* | |
| L/Acq. - 6th,"I" Streets | 90,383 | 90,383 | | 90,383* | |
| L/Acq. - 3rd,"N" Streets | 219,070 | 219,070 | | 219,070* | |
| Stockton Boulevard, 21st Avenue L/Acq. | 41,055 | 41,055 | | 41,055* | |
| Alkali Flat Neighborhood Center | 20,735 | 20,735 | | 20,735* | |
| Alkali Flat L/Acq. - 9th,F | <u>251,000</u> | | <u>251,000</u> | <u>251,000*</u> | |
| | <u>2,167,861</u> | <u>1,917,114</u> | <u>250,747</u> | <u>2,167,861</u> | |
| <u>Public Works, Facilities, Site Improvements</u> | | | | | |
| Alkali Flat Public Improvement - 9th,10th,E,F | 20,739 | 20,739 | | 20,739* | |
| Del Paso Heights Public Improvement | 290,728 | 290,728 | | 290,728* | |
| Sacramento Riverfront Park | 267,650 | 267,650 | | 267,650* | |
| Old Sacramento Alleyways/Courtyard | 129,850 | 109,963 | 8,648 | 118,611 | |
| Glen Elder A/D #1 | 100,000 | 100,000 | | 100,000* | |
| 53rd Avenue Extension | 78,660 | 78,660 | | 78,660* | |
| Sim Park Locker Room Remodeling | 78,000 | 78,000 | | 78,000* | |
| Fig Street Assessment District | 166,850 | 86,098 | 80,752 | 166,850* | |
| Oak Park Fire Station #6 | 80,620 | 80,620 | | 80,620* | |
| McClatchy Pool Replacement | 110,550 | | | | |
| Del Paso Heights A/D #2 | 75,000 | | 75,000 | 75,000* | |

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CDBG - Program Year 1975 (continued)

| | <u>Authorized Costs (Note 2)</u> | <u>Expenditures 7/1/75 - 6/30/79</u> | <u>Expenditures 7/1/79 - 6/30/81</u> | <u>Total Expenditures</u> | <u>Questioned Costs</u> |
|--|--------------------------------------|--|--|-------------------------------|-----------------------------|
| <u>Public Works, Facilities, Site Improvements (continued)</u> | | | | | |
| West Del Paso Heights A/D #3 | \$ 84,600 | \$ | \$ 84,600 | \$ 84,600* | |
| | <u>1,483,247</u> | <u>1,112,458</u> | <u>249,000</u> | <u>1,361,458</u> | |
| <u>Rehabilitation Loans and Grants</u> | | | | | |
| Oak Park Rehabilitation Grants | 111,672 | 111,672 | | 111,672* | |
| Sacramento Neighborhood Assistance Program | <u>14,750</u> | <u>12,044</u> | <u>2,706</u> | <u>14,750*</u> | |
| | <u>126,422</u> | <u>123,716</u> | <u>2,706</u> | <u>126,422</u> | |
| <u>Special Projects for Elderly and Handicapped</u> | | | | | |
| Housing Opportunity Program Elderly (HOPE) | <u>15,892</u> | <u>15,892</u> | | <u>15,892*</u> | |
| <u>Relocation Payments and Assistance</u> | | | | | |
| Relocation DPH/OP | <u>7,365</u> | <u>7,365</u> | | <u>7,365*</u> | |
| <u>Planning and Management Development</u> | | | | | |
| Community Development Planning Staff | 100,000 | 100,000 | | 100,000* | |
| Preservation Program | 33,650 | 33,650 | | 33,650* | |
| Alkali Flat Urban Design Manual | 2,681 | 256 | 2,425 | 2,681* | |
| Public Improvement Planning Program | <u>19,000</u> | | <u>19,000</u> | <u>19,000*</u> | |
| | <u>155,331</u> | <u>133,906</u> | <u>21,425</u> | <u>155,331</u> | |
| <u>Administration</u> | | | | | |
| Emergency Assistance for Code Enforcement | 388 | 388 | | 388* | |
| Planning for SNAP | 15,929 | 15,929 | | 15,929* | |
| HO/HI Rehabilitation Loan Administration | <u>33,000</u> | | <u>33,000</u> | <u>33,000*</u> | |
| | <u>49,317</u> | <u>16,317</u> | <u>33,000</u> | <u>49,317</u> | |
| <u>Contingency</u> | | | | | |
| | <u>242</u> | | | | |
| TOTAL | <u>\$4,005,677</u> | <u>\$3,326,768</u> | <u>\$ 556,878</u> | <u>\$3,883,646</u> | <u>\$ -0-</u> |

* Completed projects

See accompanying notes to statements

CITY OF SACRAMENTO, CALIFORNIA

COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS

PROGRAM YEAR 1976; CDBG NO. B 76 MC 06-0003

STATEMENT OF PROGRAM COSTS

FOR THE PERIOD JULY 1, 1976 THROUGH JUNE 30, 1981

| | Authorized Costs (Note 2) | Expenditures 7/1/76 - 6/30/79 | Expenditures 7/1/79 - 6/30/81 | Total Expenditures | Questioned Costs |
|--|------------------------------|----------------------------------|----------------------------------|-----------------------|---------------------|
| <u>PROGRAM ACTIVITY AND RELATED PROJECTS</u> | | | | | |
| <u>Acquisition of Real Property</u> | | | | | |
| Del Paso L/Acq. - Replacement Housing | \$ 269,675 | \$ 269,675 | | \$ 269,675* | |
| Oak Park Mini Park | 116,497 | 116,497 | | 116,497* | |
| Oak Park L/Acq. - Replacement Housing | 31,988 | 31,988 | | 31,988* | |
| Oak Park Complex - L/Acq. | 3,500 | 3,500 | | 3,500* | |
| Alkali Flat Neighborhood Center | 79,265 | 41,234 | \$ 7,536 | 48,770 | |
| Oak Park L/Acq. - 35th Street | 65,000 | 42,363 | 22,637 | 65,000* | |
| Oak Park L/Acq. - Sacramento Boulevard/8th Avenue | 81,404 | 81,404 | | 81,404* | |
| | <u>647,329</u> | <u>586,661</u> | <u>30,173</u> | <u>616,834</u> | |
| <u>Public Works, Facilities, Site Improvements</u> | | | | | |
| Glen Elder A/D #2 | 83,751 | 83,751 | | 83,751* | |
| Strawberry Manor Street Lighting Improvement | 59,600 | 59,600 | | 59,600* | |
| Washington Mini Park | 35,000 | 35,000 | | 35,000* | |
| Sim Park Locker Room Remodeling | 12,000 | 12,000 | | 12,000* | |
| Fig Street Assessment District | 342,565 | | 342,565 | 342,565* | |
| Alkali Flat Alley Improvement | 10,000 | | | | |
| McClatchy Pool Replacement | 69,450 | | | | |
| West Del Paso Heights A/D #3 | 648,000 | 1,066 | 646,934 | 648,000* | |
| Oak Park Community Center | 31,000 | | 31,000 | 31,000* | |
| San Carlos/14th Avenue A/D | 85,500 | 8,210 | 77,290 | 85,500 | |
| | <u>1,376,866</u> | <u>199,627</u> | <u>1,097,789</u> | <u>1,297,416</u> | |

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CDBG - Program Year 1976 (continued)

| | Authorized Costs (Note 2) | Expenditures 7/1/76 - 6/30/79 | Expenditures 7/1/79 - 6/30/81 | Total Expenditures | Questioned Costs |
|--|------------------------------|----------------------------------|----------------------------------|-----------------------|---------------------|
| <u>Rehabilitation Loans and Grants</u> | | | | | |
| Del Paso Rehabilitation Grants | \$ 196,500 | \$ 196,500 | | \$ 196,500* | |
| Oak Park Painting/Beautification | 52,600 | 52,600 | | 52,600* | |
| Oak Park Rehabilitation Grants | 200,000 | 200,000 | | 200,000* | |
| Central City Rehabilitation (SNAP) | 130,000 | 130,000 | | 130,000* | |
| Preservation Fund | 100,000 | 11,397 | \$ 80,415 | 91,812 | |
| Kennedy Estates Rehabilitation | 34,483 | 34,483 | | 34,483* | |
| Oak Park - Sacramento Neighborhood Assistance Program (SNAP) | 127,668 | 116,003 | 9,546 | 125,549 | |
| Alkali Flat SNAP | 86,291 | 2,211 | 2,321 | 4,532 | |
| | <u>927,542</u> | <u>743,194</u> | <u>92,282</u> | <u>835,476</u> | |
| <u>Special Projects for Elderly and Handicapped</u> | | | | | |
| Housing Opportunity Program Elderly (HOPE) | 91,012 | 85,309 | 5,703 | 91,012* | |
| <u>Completion of Urban Renewal/NDP Projects</u> | | | | | |
| HUD Loan Interest | 87,455 | 87,455 | | 87,455* | |
| <u>Planning and Management Development</u> | | | | | |
| Alkali Flat EIR/EIS | 10,750 | 9,000 | 1,750 | 10,750* | |
| Community Development Planning Staff | 131,203 | 131,203 | | 131,203* | |
| Central City EIR/EIS | 19,950 | 15,800 | 4,150 | 19,950* | |
| Preservation Program | 38,715 | 38,715 | | 38,715* | |
| Dos Rios - Richards Boulevard Study | 14,000 | 14,000 | | 14,000* | |
| Home Counseling Program | 11,837 | 11,837 | | 11,837* | |
| Rivergarden Public Improvement (P/S) | 30,000 | 29,039 | 961 | 30,000* | |
| Bonniemead/Brighton Public Improvement (P/S) | 20,000 | 20,000 | | 20,000* | |
| Econ Annual Guideline Study | 5,000 | 5,000 | | 5,000* | |
| Alkali Flat Historical District Determination Study | 5,397 | 44 | 5,353 | 5,397* | |
| | <u>286,852</u> | <u>274,638</u> | <u>12,214</u> | <u>286,852</u> | |
| <u>Provision of Public Services</u> | | | | | |
| Oak Park Fire Station #6 | 445,880 | 427,217 | 18,663 | 445,880* | |
| Emergency Assistance Code Enforcement | 383 | 383 | | 383* | |
| | <u>446,263</u> | <u>427,600</u> | <u>18,663</u> | <u>446,263</u> | |

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CDBG - Program Year 1976 (continued)

| | <u>Authorized Costs (Note 2)</u> | <u>Expenditures 7/1/76 - 6/30/79</u> | <u>Expenditures 7/1/79 - 6/30/81</u> | <u>Total Expenditures</u> | <u>Questioned Costs</u> |
|--|--------------------------------------|--|--|-------------------------------|-----------------------------|
| <u>Administration</u> | | | | | |
| Alkali Flat PAC | \$ 33,821 | \$ 33,821 | | \$ 33,821* | |
| Alkali Flat Rehabilitation Loan Administration | 20,000 | 20,000 | | 20,000* | |
| Alkali Flat Urban Design Manual | 7,319 | 373 | \$ 6,946 | 7,319* | |
| Audit of CDBG Program | 10,000 | 10,000 | | 10,000* | |
| HO/HI Rehabilitation Loan Program Administration | 10,000 | | 10,000 | 10,000* | |
| | <u>81,140</u> | <u>64,194</u> | <u>16,946</u> | <u>81,140</u> | |
| <u>Contingency</u> | <u>458</u> | | | | |
| TOTAL | <u>\$3,944,917</u> | <u>\$2,468,678</u> | <u>\$1,273,770</u> | <u>\$3,742,448</u> | <u>\$ -0-</u> |

* Completed projects

See accompanying notes to statements

22

CITY OF SACRAMENTO, CALIFORNIA

COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS

PROGRAM YEAR 1977; CDBG NO. 8 77 MC 06-0003

STATEMENT OF PROGRAM COSTS

FOR THE PERIOD JULY 1, 1977 THROUGH JUNE 30, 1981

| | <u>Authorized Costs (Note 2)</u> | <u>Expenditures 7/1/77 - 6/30/79</u> | <u>Expenditures 7/1/79 - 6/30/81</u> | <u>Total Expenditures</u> | <u>Questioned Costs</u> |
|--|--------------------------------------|--|--|-------------------------------|-----------------------------|
| <u>PROGRAM ACTIVITY AND RELATED PROJECTS</u> | | | | | |
| <u>Acquisition of Real Property</u> | | | | | |
| Alkali Flat NDP - L/Acq. | \$ 219,500 | \$ 213,901 | \$ 3,129 | \$ 217,030 | |
| Alkali Flat L/Acq. - Vacant Parcels | 90,000 | 23,504 | 2,883 | 26,387 | |
| Kennedy Estates Open Space | 60,000 | 17,011 | 41,030 | 58,041 | |
| Self Help Home Own Opportunity Program | 67,500 | 34,387 | 2,278 | 36,665 | |
| Relocation Assistance | 20,000 | 20,000 | | 20,000* | |
| Oak Park L/Acq. - 35th Street | 97,625 | | 97,625 | 97,625* | |
| Alkali Flat L/Acq. - 9th,10th,E,F | 30,000 | | 24,618 | 24,618 | |
| | <u>584,625</u> | <u>308,803</u> | <u>171,563</u> | <u>480,366</u> | |
| <u>Public Works, Facilities, Site Improvements</u> | | | | | |
| Del Paso Heights - A/D #1 | 336,541 | 13,580 | 327,719 | 341,299* | |
| Del Paso Heights - A/D #2 | 90,510 | 8,228 | 84,507 | 92,735* | |
| Rivergarden Public Improvement | 429,277 | | 429,277 | 429,277* | |
| Bonniemead/Brighton Public Improvement | 291,138 | 290,584 | 554 | 291,138* | |
| South Sacramento A/D #4 | 315,000 | 315,000 | | 315,000* | |
| Oak Park Street Lighting A/D #1 | 75,000 | 1,524 | 73,476 | 75,000* | |
| Oak Park Community Center | 148,000 | | 148,000 | 148,000* | |
| Fig Street Assessment District | 168,337 | | 168,337 | 168,337* | |
| | <u>1,853,803</u> | <u>628,916</u> | <u>1,231,870</u> | <u>1,860,786</u> | |
| <u>Code Enforcement</u> | | | | | |
| Code Enforcement Program | 36,147 | 32,709 | 3,438 | 36,147* | |

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CDBG - Program Year 1977 (continued)

| | Authorized Costs (Note 2) | Expenditures 7/1/77 - 6/30/79 | Expenditures 7/1/79 - 6/30/81 | Total Expenditures | Questioned Costs |
|---|------------------------------|----------------------------------|----------------------------------|-----------------------|---------------------|
| <u>Code Enforcement (continued)</u> | | | | | |
| Rodent Extermination Program | \$ 13,666 | \$ 13,338 | \$ 328 | \$ 13,666* | |
| | <u>49,813</u> | <u>46,047</u> | <u>3,766</u> | <u>49,813</u> | |
| <u>Rehabilitation Loans and Grants</u> | | | | | |
| Oak Park Painting/Beautification Program | 100,000 | 98,568 | 598 | 99,166 | |
| Oak Park Rehabilitation Grants | 186,000 | 174,597 | 10,379 | 184,976 | |
| Del Paso Heights Painting/Beautification Program | 50,000 | 50,000 | | 50,000* | |
| Central City Painting/Beautification Program | 50,000 | 48,259 | (1,815) | 46,444 | |
| Sacramento Neighborhood Assistance Program (SNAP) | 370,000 | 367,526 | 2,474 | 370,000* | |
| | <u>756,000</u> | <u>738,950</u> | <u>11,636</u> | <u>750,586</u> | |
| <u>Special Projects for Elderly and Handicapped</u> | | | | | |
| Housing Opportunity Program Elderly (HOPE) | 266,541 | 201,384 | 65,157 | 266,541* | |
| <u>Urban Renewal / NDP Projects</u> | | | | | |
| HUD Loan Interest | 75,263 | 75,263 | | 75,263* | |
| <u>Relocation Payments and Assistance</u> | | | | | |
| Washington Mini Park | 33,200 | 33,200 | | 33,200* | |
| <u>Planning and Management Development</u> | | | | | |
| Del Paso Heights Economical Feasibility Study | 5,000 | | | | |
| Del Paso Heights EIR/EIS | 15,000 | | | | |
| Community Development Planning Staff | 179,504 | 163,771 | 12,787 | 176,558 | |
| Meadowview Area Study | 22 | 22 | | 22* | |
| Preservation Program | 41,000 | 40,863 | 137 | 41,000* | |
| Gardenland A/D #5 | 60,000 | 33,599 | 3,390 | 36,989 | |
| Southside Street Lighting Improvement (Plans/Specs) | 40,000 | 14,210 | 25,790 | 40,000* | |
| Sacramento Boulevard Widening (Plans/Specs) | 75,000 | 61,782 | 13,218 | 75,000* | |
| Home Counseling Program | 13,002 | 13,002 | | 13,002* | |

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CDBG - Program Year 1977 (continued)

| | <u>Authorized Costs (Note 2)</u> | <u>Expenditures 7/1/77 - 6/30/79</u> | <u>Expenditures 7/1/79 - 6/30/81</u> | <u>Total Expenditures</u> | <u>Questioned Costs</u> |
|--|--------------------------------------|--|--|-------------------------------|-----------------------------|
| <u>Planning and Management Development (continued)</u> | | | | | |
| New Helvetia Community Facilities (Plans/Specs) | \$ 14,862 | \$ 14,465 | \$ 397 | \$ 14,862* | |
| San Carlos - 14th Avenue A/D | 59,200 | | 59,200 | 59,200 | |
| CDBG Audit Report | 5,000 | 2,500 | 2,500 | 5,000* | |
| Central City E/R | 2,500 | | 2,500 | 2,500* | |
| | <u>510,090</u> | <u>344,214</u> | <u>119,919</u> | <u>464,133</u> | |
| <u>Administration</u> | | | | | |
| Alkali Flat PAC | 56,049 | 56,049 | | 56,049* | |
| Oak Park PAC | 80,385 | 80,385 | | 80,385* | |
| Del Paso Heights PAC | 64,645 | 64,645 | | 64,645* | |
| HO/HI Rehabilitation Loan Administration | 17,000 | | 6,762 | 6,762 | |
| | <u>218,079</u> | <u>201,079</u> | <u>6,762</u> | <u>207,841</u> | |
| <u>Contingency</u> | <u>10,400</u> | | | | |
| TOTAL | <u>\$4,357,814</u> | <u>\$2,577,856</u> | <u>\$1,610,673</u> | <u>\$4,188,529</u> | <u>\$ -0-</u> |

* Completed projects

See accompanying notes to statements

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CITY OF SACRAMENTO, CALIFORNIA

COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS

PROGRAM YEAR 1978; CDBG NO. B 78 MC D6-0003

STATEMENT OF PROGRAM COSTS

FOR THE PERIOD JULY 1, 1978 THROUGH JUNE 30, 1981

| <u>PROGRAM ACTIVITY AND RELATED PROJECTS</u> | <u>Authorized Costs (Note 2)</u> | <u>Expenditures 7/1/78 - 6/30/79</u> | <u>Expenditures 7/1/79 - 6/30/81</u> | <u>Total Expenditures</u> | <u>Questioned Costs</u> |
|--|--------------------------------------|--|--|-------------------------------|-----------------------------|
| <u>Acquisition of Real Property</u> | | | | | |
| Alkali Flat L/Acq. - 9th,10th,E,F | \$ 214,500 | \$ 14,186 | \$ 200,314 | \$ 214,500* | |
| Oak Park L/Acq. - 35th Street | 397,000 | | 397,000 | 397,000* | |
| | <u>611,500</u> | <u>14,186</u> | <u>597,314</u> | <u>611,500</u> | |
| <u>Public Works, Facilities, Site Improvements</u> | | | | | |
| Del Paso Heights A/D #3 | 600,000 | 10,508 | 427,685 | 438,193 | |
| Sacramento Boulevard Street Widening | 445,000 | | 420,612 | 420,612 | |
| Traffic Div/Cir (Glen Elder/BM) | 100,000 | | | | |
| Southside Street Lighting Improvement | 340,000 | | 192,339 | 192,339 | |
| Max Baer Park Facilities Improvement | 75,000 | | 75,000 | 75,000* | |
| Strawberry Manor Park Facilities Improvement | 36,500 | | 26,937 | 26,937 | |
| Oak Park Community Center | 752,000 | | 741,344 | 741,344 | |
| Sim Park Locker Room Remodeling | 35,000 | 35,000 | | 35,000* | |
| Sys Mod for High Rise Public Housing | 73,393 | 7,437 | 65,956 | 73,393* | |
| San Carlos - 14th Avenue A/D | 75,800 | | 75,800 | 75,800 | |
| Oak Park Street Lighting A/D #1 | 24,070 | | 24,070 | 24,070* | |
| West Del Paso Heights A/D #3 | 75,400 | | 75,400 | 75,400 | |
| Fig Street A/D | 10,588 | | 10,588 | 10,588* | |
| | <u>2,642,751</u> | <u>52,945</u> | <u>2,135,731</u> | <u>2,188,676</u> | |
| <u>Rehabilitation Loans and Grants</u> | | | | | |
| Sacramento Neighborhood Assistance Program (SNAP) | 125,000 | 124,902 | 98 | 125,000* | |
| Painting/Beautification Program | 100,000 | 99,975 | 25 | 100,000* | |
| Housing Opportunity Program Elderly (HOPE) | 195,000 | 130,027 | 64,973 | 195,000* | |

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CDBG - Program Year 1978 (continued)

| | <u>Authorized Costs (Note 2)</u> | <u>Expenditures 7/1/78 - 6/30/79</u> | <u>Expenditures 7/1/79 - 6/30/81</u> | <u>Total Expenditures</u> | <u>Questioned Costs</u> |
|--|--------------------------------------|--|--|-------------------------------|-----------------------------|
| <u>Rehabilitation Loans and Grants (continued)</u> | | | | | |
| Home Insulation Grant Program | \$ 25,000 | \$ _____ | \$ 9,878 | \$ 9,878 | |
| | <u>445,000</u> | <u>354,904</u> | <u>74,974</u> | <u>429,878</u> | |
| <u>Relocation Payments and Assistance</u> | | | | | |
| Relocation Assistance Rehabilitation Program | <u>36,000</u> | <u>26,082</u> | <u>9,918</u> | <u>36,000*</u> | |
| <u>Planning and Management Development</u> | | | | | |
| Alkali Flat Senior Citizen Center (Plans/Specs) | 3,910 | 1,649 | 2,261 | 3,910* | |
| Community Development Planning Staff | 237,254 | 177,281 | 59,973 | 237,254* | |
| Preservation Program | 42,737 | 42,097 | 640 | 42,737* | |
| Housing Element | 20,000 | 6,305 | 13,695 | 20,000* | |
| Public Improvement Planning Program DPH 4/Warwick | 50,000 | 23,420 | 26,580 | 50,000* | |
| River Oaks/Dos Rios Community Facilities Plan | 4,500 | 4,500 | | 4,500* | |
| Public Improvement Planning Program | <u>21,000</u> | <u>_____</u> | <u>21,000</u> | <u>21,000*</u> | |
| | <u>379,401</u> | <u>255,252</u> | <u>124,149</u> | <u>379,401</u> | |
| <u>Administration</u> | | | | | |
| Alkali Flat PAC | 49,070 | 41,007 | 8,063 | 49,070* | |
| Oak Park PAC | 86,732 | 70,811 | 15,921 | 86,732* | |
| Del Paso Heights PAC | 63,396 | 53,674 | 9,722 | 63,396* | |
| Section 312 Rehabilitation Loan Administration | 120,000 | 90,271 | 29,729 | 120,000* | |
| HQ/HI Rehabilitation Program Administration | <u>30,000</u> | <u>_____</u> | <u>_____</u> | <u>_____</u> | |
| | <u>349,198</u> | <u>255,763</u> | <u>63,435</u> | <u>319,198</u> | |
| <u>Contingency</u> | <u>855</u> | <u>_____</u> | <u>_____</u> | <u>_____</u> | |
| TOTAL | <u>\$4,464,705</u> | <u>\$ 959,132</u> | <u>\$3,005,521</u> | <u>\$3,964,653</u> | <u>\$ -0-</u> |

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* Completed projects

See accompanying notes to statements

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CITY OF SACRAMENTO, CALIFORNIA

COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS

PROGRAM YEAR 1979; CDBG NO. B 79 MC 06-0003

STATEMENT OF PROGRAM COSTS

FOR THE PERIOD JULY 1, 1979 THROUGH JUNE 30, 1981

| | <u>Authorized Costs (Note 2)</u> | <u>Expenditures 7/1/79 - 6/30/81</u> | <u>Total Expenditures</u> | <u>Questioned Costs</u> |
|--|--------------------------------------|--|-------------------------------|-----------------------------|
| <u>PROGRAM ACTIVITY AND RELATED PROJECTS</u> | | | | |
| <u>Acquisition of Real Property</u> | | | | |
| Residential Site Acq. Program | \$ 50,000 | \$ 40,230 | \$ 40,230 | |
| Alkali Flat Land Acq. "E" Street Area | 200,000 | 366 | 366 | |
| Alkali Flat Residential Acq./Rehabilitation Program | 100,000 | | | |
| Oak Park Residential Land Acq. - 34th,35th Streets | 333,800 | 276,745 | 276,745 | |
| Oak Park Replacement Housing Program | 100,000 | | | |
| | <u>783,800</u> | <u>317,341</u> | <u>317,341</u> | |
| <u>Street Improvements</u> | | | | |
| Alkali Flat 12th Street Improvement District | 100,000 | | | |
| Grand Avenue Street Lighting A/D | 16,000 | | | |
| Del Paso Heights A/D #4-A | 480,000 | 325,290 | 325,290 | |
| Del Paso Heights A/D #4-B | 50,000 | 50,000 | 50,000* | |
| Warwick/Mascot Avenue A/D | 300,000 | 136,312 | 136,312 | |
| Washington Street Lighting A/D | 25,000 | | | |
| Capitol Park Area Street Lighting A/D | 20,000 | 8,459 | 8,459 | |
| Del Rio Junction A/D | 510,000 | 348,169 | 348,169 | |
| Woodbine A/D #1 | 60,000 | 57,061 | 57,061 | |
| San Carlos - 14th Avenue A/D | 28,000 | 25,686 | 25,686 | |
| West Del Paso Heights A/D #3 | 19,213 | 19,213 | 19,213 | |
| Fig Street A/D | 4,500 | 12,938 | 12,938 | |
| | <u>1,612,713</u> | <u>983,128</u> | <u>983,128</u> | |
| <u>Parks, Playgrounds, and Other Recreational Facilities</u> | | | | |
| Baer Park | 10,000 | 10,000 | 10,000 | |

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CDBG - Program Year 1979 (continued)

| | <u>Authorized Costs (Note 2)</u> | <u>Expenditures 7/1/79 - 6/30/81</u> | <u>Total Expenditures</u> | <u>Questioned Costs</u> |
|---|--------------------------------------|--|-------------------------------|-----------------------------|
| <u>Parks, Playgrounds, and Other Recreational Facilities(cont.)</u> | | | | |
| Susan B. Anthony School Park | \$ 96,000 | \$ 46,532 | \$ 46,532 | |
| | <u>106,000</u> | <u>56,532</u> | <u>56,532</u> | |
| <u>Flood and Drainage Facilities</u> | | | | |
| East Del Paso Heights Drainage Study | 25,000 | 12,802 | 12,802 | |
| Freeport Manor Drainage Study | 25,000 | | | |
| | <u>50,000</u> | <u>12,802</u> | <u>12,802</u> | |
| <u>Fire Protection Facilities and Equipment</u> | | | | |
| Oak Park Fire Station No. 6 | <u>18,330</u> | <u>18,330</u> | <u>18,330*</u> | |
| <u>Relocation Payments and Assistance</u> | | | | |
| Relocation Assistance - Rehabilitation Program | <u>50,000</u> | <u>50,000</u> | <u>50,000*</u> | |
| <u>Rehabilitation of Private Properties</u> | | | | |
| Housing Opportunity Program Elderly (HOPE) | 170,000 | 170,000 | 170,000* | |
| Retrofitting Grant Program | 90,000 | 16,942 | 16,942 | |
| Federal Section 312 Loan Administration | 150,000 | 150,000 | 150,000* | |
| Sacramento Neighborhood Assistance Program (SNAP) | 750,000 | 750,000 | 750,000* | |
| Painting/Beautification | 170,000 | 170,000 | 170,000* | |
| Home Insulation Grant Program | 25,000 | | | |
| SB 966 Administration | 18,000 | 18,000 | 18,000* | |
| | <u>1,373,000</u> | <u>1,274,942</u> | <u>1,274,942</u> | |
| <u>Code Enforcement</u> | | | | |
| Code Enforcement Program | <u>17,395</u> | <u>17,395</u> | <u>17,395*</u> | |
| <u>Planning and Urban Environmental Design</u> | | | | |
| Community Development Planning Staff | 202,338 | 214,281 | 214,281* | |
| Preservation Program | 91,932 | 91,959 | 91,959* | |
| | <u>294,270</u> | <u>306,240</u> | <u>306,240</u> | |

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CDBG - Program Year 1979 (continued)

| | <u>Authorized Costs (Note 2)</u> | <u>Expenditures 7/1/79 - 6/30/81</u> | <u>Total Expenditures</u> | <u>Questioned Costs</u> |
|--------------------------------|--------------------------------------|--|-------------------------------|-----------------------------|
| <u>General Administration</u> | | | | |
| Alkali Flat PAC | \$ 66,000 | \$ 52,115 | \$ 52,115 | |
| Del Paso Heights PAC | 79,500 | 63,130 | 63,130 | |
| Oak Park PAC | 97,800 | 86,777 | 86,777 | |
| Touche Ross Indirect Cost Plan | 46,000 | 46,000 | 46,000* | |
| CDBG Audit | <u>4,000</u> | <u>4,000</u> | <u>4,000*</u> | |
| | <u>293,300</u> | <u>252,022</u> | <u>252,022</u> | |
| <u>Contingency</u> | <u>194,298</u> | | | |
| TOTAL | <u>\$4,793,106</u> | <u>\$3,288,732</u> | <u>\$3,288,732</u> | <u>\$ -0-</u> |

* Completed projects

See accompanying notes to statements

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CITY OF SACRAMENTO, CALIFORNIA

COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS

PROGRAM YEAR 1980; CDBG NO. B 80 MC 06-0003

STATEMENT OF PROGRAM COSTS

FOR THE PERIOD JULY 1, 1980 THROUGH JUNE 30, 1981

| | <u>Authorized Costs (Note 2)</u> | <u>Expenditures 7/1/80 - 6/30/81</u> | <u>Total Expenditures</u> | <u>Questioned Costs</u> |
|--|--------------------------------------|--|-------------------------------|-----------------------------|
| <u>PROGRAM ACTIVITY AND RELATED PROJECTS</u> | | | | |
| <u>Acquisition of Real Property</u> | | | | |
| Scattered Residential Site Acq. Program | \$ 250,000 | \$ 83,107 | \$ 83,107 | |
| <u>Street Improvements</u> | | | | |
| Grand Avenue Street Lighting A/D | 156,000 | | | |
| Del Paso Heights A/D #4-B | 500,000 | 52,757 | 52,757 | |
| Del Paso Heights A/D #5 | 50,000 | 13,226 | 13,226 | |
| Del Paso Heights A/D #6 | 45,000 | 37,919 | 37,919 | |
| Oak Grove Street Lighting A/D | 40,000 | | | |
| Oak Park Complex (Phase II) | 250,000 | 2,170 | 2,170 | |
| Oak Park Street Lighting A/D | 98,000 | | | |
| Sacramento Boulevard Widening | 200,000 | | | |
| Woodbine A/D #1 | 500,000 | | | |
| Woodbine A/D #2 (P/S) | 60,000 | 3,389 | 3,389 | |
| East Del Paso Heights A/D #1 | 50,000 | 21,000 | 21,000 | |
| Heckes and Trainor St Light A/D | 53,000 | | | |
| | <u>2,002,000</u> | <u>130,461</u> | <u>130,461</u> | |
| <u>Planning and Development</u> | | | | |
| Community Development Planning Staff | 191,000 | 147,821 | 147,821 | |
| Preservation Program | 65,000 | 42,234 | 42,234 | |
| Alkali Flat Urban Design Manual | 16,000 | 8,146 | 8,146 | |
| | <u>272,000</u> | <u>198,201</u> | <u>198,201</u> | |

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CDBG - Program Year 1980 (continued)

| | <u>Authorized Costs (Note 2)</u> | <u>Expenditures 7/1/80 - 6/30/81</u> | <u>Total Expenditures</u> | <u>Questioned Costs</u> |
|--|--------------------------------------|--|-------------------------------|-----------------------------|
| <u>Recreational Facilities</u> | | | | |
| Argonaut School Park Buildings | \$ 108,500 | \$ 7,413 | \$ 7,413 | |
| <u>Relocation Payments and Assistance</u> | | | | |
| Relocation Assistance - Rehabilitation Program | <u>75,000</u> | <u>62,069</u> | <u>62,069</u> | |
| <u>Code Enforcement</u> | | | | |
| Code Enforcement Program | <u>29,200</u> | <u>19,553</u> | <u>19,553</u> | |
| <u>Rehabilitation Programs</u> | | | | |
| Housing Opportunity Program for Emergencies (HOPE) | 250,000 | 185,664 | 185,664 | |
| Federal Section 312 Loan Administration | 200,000 | 112,965 | 112,965 | |
| Sacramento Neighborhood Assistance Program (SNAP) | 700,000 | 685,540 | 685,540 | |
| Painting/Beautification | 150,000 | 83,955 | 83,955 | |
| CD \$5,000 Grant Program | 350,000 | 82,903 | 82,903 | |
| Meadowview Community Council | <u>40,000</u> | <u>31,893</u> | <u>31,893</u> | |
| | <u>1,690,000</u> | <u>1,182,920</u> | <u>1,182,920</u> | |
| <u>Administration</u> | | | | |
| Aikali Flat PAC | 75,640 | 55,857 | 55,857 | |
| Del Paso Heights PAC | 87,160 | 62,838 | 62,838 | |
| Oak Park PAC | 124,250 | 77,483 | 77,483 | |
| CDBG Audit | 10,000 | | | |
| HO/HI Program Administration | 100,000 | | | |
| Fair Housing Program | 40,000 | | | |
| McClellan PAC | <u>7,500</u> | <u>2,535</u> | <u>2,535</u> | |
| | <u>444,550</u> | <u>198,713</u> | <u>198,713</u> | |
| <u>Contingency</u> | | | | |
| | <u>222,182</u> | | | |
| TOTAL | <u>\$5,093,432</u> | <u>\$1,882,437</u> | <u>\$1,882,437</u> | <u>\$ -0-</u> |

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See accompanying notes to statements

CITY OF SACRAMENTO, CALIFORNIA

COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM

NOTES TO STATEMENTS

NOTE 1 - STATEMENT PRESENTATION AND
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The statements presented are prepared from the accounts and financial transactions of the Community Development Block Grant Program (the Grant program) administered by the City of Sacramento (the City).

The statements have been prepared on the basis of accounting and reporting practices prescribed by the Department of Housing and Urban Development (HUD). These practices differ in certain significant respects from generally accepted accounting principles in that they do not include a balance sheet and a statement of changes in fund balance otherwise required for a fair presentation of financial position and results of operations.

The accompanying statements have been prepared on the accrual basis of accounting.

Administrative expenses are primarily direct costs to the Grant program and are composed primarily of salaries and other payroll-related costs. The City elected to allocate no indirect costs to the Grant program for the year ended June 30, 1981.

NOTE 2 - REPROGRAMMING OF AUTHORIZED COSTS

Amounts shown as authorized costs represent the estimated program cost, by project, approved by HUD subject to minor amendments to reprogram costs (within specified limits) at the discretion of the grant recipient. Other amendments to reprogram costs may be made with HUD approval. The following schedule summarizes the reprogrammings of the Grant program of the City plus program income allocated to the various program activities.

| <u>Program year and related activity</u> | <u>Authorized costs per original budget</u> | <u>Reprogrammings and Program Income</u> | <u>Authorized costs as revised</u> |
|---|---|--|------------------------------------|
| <u>Program year 1975</u> | | | |
| Alkali Flat L/Acq. - 10th,11th,E,F | \$ 578,700 | \$ (106,488) | \$ 472,212 |
| Alkali Flat Public Imp. - 9th,10th,E,F | 42,000 | (21,261) | 20,739 |
| Del Paso Heights Public Imp. | 524,700 | (233,972) | 290,728 |
| Oak Park L/Acq. - San Jose/Broadway | 175,900 | (31,094) | 144,806 |
| Oak Park L/Acq. - 35th Street Area | 376,350 | - | 376,350 |
| Oak Park L/Acq. - Sacramento Blvd./8th Ave. | 552,250 | - | 552,250 |
| Sacramento Riverfront Park | 267,650 | - | 267,650 |
| Old Sacramento Alleyways/Courtyard | 129,850 | - | 129,850 |
| L/Acq. - 6th,"I" Streets | 155,000 | (64,617) | 90,383 |
| L/Acq. - 3rd,"N" Streets | 185,000 | 34,070 | 219,070 |
| Community Development Planning Staff | 100,000 | - | 100,000 |
| Preservation Program | 36,000 | (2,350) | 33,650 |
| Glen Elder A/D #1 | 100,000 | - | 100,000 |
| 53rd Avenue Extension | 100,000 | (21,340) | 78,660 |
| Sim Park Locker Room Remodeling | 70,000 | 8,000 | 78,000 |
| Emergency Assistance for Code Enforcement | 25,000 | (24,612) | 388 |
| Planning for SNAP | 30,000 | (14,071) | 15,929 |
| Contingency Fund | 92,600 | (92,358) | 242 |
| Stockton Boulevard and 21st Avenue L/Acq. | | 41,055 | 41,055 |
| Relocation DPH/OP | | 7,365 | 7,365 |
| Oak Park Rehabilitation Grants | | 111,672 | 111,672 |
| Alkali Flat Urban Design Manual | | 2,681 | 2,681 |
| Fig Street Assessment District | | 166,850 | 166,850 |
| Oak Park Fire Station #6 | | 80,620 | 80,620 |
| Sacramento Neighborhood Assistance Program (SNAP) | | 14,750 | 14,750 |
| Alkali Flat Neighborhood Center | | 20,735 | 20,735 |
| Housing Opportunity Program Elderly (HOPE) | | 15,892 | 15,892 |
| McClatchy Pool Replacement | | 110,550 | 110,550 |
| Del Paso Heights A/D #2 | | 75,000 | 75,000 |
| West Del Paso Heights A/D #3 | | 84,600 | 84,600 |
| Alkali Flat L/Acq. - 9th,F | | 251,000 | 251,000 |
| HO/HI Rehabilitation Loan Administration | | 33,000 | 33,000 |
| Public Improvements Planning Program | | 19,000 | 19,000 |
| Year One Entitlement | <u>\$ 3,541,000</u> | <u>\$ 464,677</u> | <u>\$ 4,005,677</u> |
| <u>Program year 1976</u> | | | |
| Alkali Flat N.D.P. - Land Acq. | \$ 172,200 | \$ (172,200) | \$ - |
| Alkali Flat L/Acq. - Development | 670,000 | (670,000) | - |
| Alkali Flat EIR/EIS | 15,000 | (4,250) | 10,750 |
| Del Paso Rehabilitation Grants | 196,500 | - | 196,500 |
| Del Paso L/Acq. - Replacement Housing | 486,400 | (216,725) | 269,675 |

Note 2 - Reprogramming of Authorized Costs (continued)

| Program year and related activity | Authorized costs per original budget | Reprogrammings and Program Income | Authorized costs as revised |
|--|---|---|-----------------------------------|
| <u>Program year 1976 (continued)</u> | | | |
| Oak Park Mini Park | \$ 188,400 | \$ (71,903) | \$ 116,497 |
| Oak Park Painting/Beautification | 52,000 | 600 | 52,600 |
| Oak Park Rehabilitation Grants | 200,000 | - | 200,000 |
| Oak Park L/Acq. - Replacement Housing | 280,000 | (248,012) | 31,988 |
| Oak Park L/Acq. | 78,000 | (78,000) | - |
| Community Development Planning Staff | 180,000 | (48,797) | 131,203 |
| Central City Rehabilitation | 130,000 | - | 130,000 |
| Central City EIR/EIS | 15,000 | 4,950 | 19,950 |
| Preservation Program | 40,000 | (1,285) | 38,715 |
| Preservation Board Trust Fund | 100,000 | - | 100,000 |
| Glen Elder A/D #2 | 90,000 | (6,249) | 83,751 |
| Strawberry Manor Street Lighting Improvement | 100,000 | (40,400) | 59,600 |
| Dos Rios - Richards Boulevard Study | 15,000 | (1,000) | 14,000 |
| Oak Park Fire Station #6 | 350,000 | 95,880 | 445,880 |
| Emergency Assistance Code Enforcement | 25,000 | (24,617) | 383 |
| Housing Opportunity Program Elderly (HOPE) | 50,000 | 41,012 | 91,012 |
| Home Counseling Program | 22,500 | (10,663) | 11,837 |
| Contingency Fund | 394,000 | (393,542) | 458 |
| HUD Loan Interest | 92,000 | (4,545) | 87,455 |
| Rivergarden Public Improvement (P/S) | | 30,000 | 30,000 |
| Bonniemead/Brighton Public Improvement (P/S) | | 20,000 | 20,000 |
| Economy Annual Guideline Study | | 5,000 | 5,000 |
| Alkali Flat Project Area Community (PAC) | | 33,821 | 33,821 |
| Alkali Flat Rehabilitation Loan Administration | | 20,000 | 20,000 |
| Kennedy Estates Rehabilitation | | 34,483 | 34,483 |
| Washington Mini Park | | 35,000 | 35,000 |
| Oak Park Complex - L/Acq. | | 3,500 | 3,500 |
| Sim Park Locker Room Remodeling | | 12,000 | 12,000 |
| Fig Street Assessment District | | 342,565 | 342,565 |
| Alkali Flat Neighborhood Center | | 79,265 | 79,265 |
| Alkali Flat Urban Design Manual | | 7,319 | 7,319 |
| Alkali Flat Sacramento Neighborhood Assistance Program | | 86,291 | 86,291 |
| Alkali Flat Alley Improvement | | 10,000 | 10,000 |
| Oak Park - SNAP | | 127,668 | 127,668 |
| Oak Park L/Acq. - 35th Street | | 65,000 | 65,000 |
| Oak Park L/Acq. - Sacramento Boulevard/8th Avenue | | 81,404 | 81,404 |
| Audit of CDBG Program | | 10,000 | 10,000 |
| McClatchy Pool Replacement | | 69,450 | 69,450 |
| West Del Paso Heights A/D #3 | | 648,000 | 648,000 |
| Oak Park Community Center | | 31,000 | 31,000 |
| San Carlos - 14th Avenue A/D | | 85,500 | 85,500 |
| Alkali Flat Historical District Study | | 5,397 | 5,397 |
| HO/HI Rehabilitation Loan Program Administration | | 10,000 | 10,000 |
| Year Two Entitlement | \$ <u>3,942,000</u> | \$ <u>2,917</u> | \$ <u>3,944,917</u> |

Program year 1977

| | | | |
|--|---------|--------|---------|
| Alkali Flat Project Area Community (PAC) | 57,000 | (951) | 56,049 |
| Alkali Flat NDP - L/Acq. | 179,500 | 40,000 | 219,500 |

Note 2- Reprogramming of Authorized Costs (continued)

| Program year and related activity | Authorized costs per original budget | Reprogrammings and Program Income | Authorized costs as revised |
|--|---|---|-----------------------------------|
| <u>Program year 1977 (continued)</u> | | | |
| Alkali Flat L/Acq. - Vacant Parcels | \$ 160,000 | \$ (70,000) | \$ 90,000 |
| Oak Park Project Area Community (PAC) | 90,600 | (10,215) | 80,385 |
| Oak Park Painting/Beautification Program | 100,000 | - | 100,000 |
| Oak Park Rehabilitation Grants | 186,000 | - | 186,000 |
| Del Paso Heights - Projects Area Community (PAC) | 66,700 | (2,055) | 64,645 |
| Del Paso Heights - A/D #1 | 324,000 | 12,541 | 336,541 |
| Del Paso Heights - A/D #2 | 84,600 | 5,910 | 90,510 |
| Del Paso Heights - Economical Feasibility Study | 5,000 | - | 5,000 |
| Del Paso Heights - Painting/Beautification Program | 50,000 | - | 50,000 |
| Del Paso EIR/EIS | 15,000 | - | 15,000 |
| Community Development Planning Staff | 190,000 | (10,496) | 179,504 |
| Meadowview Area Study | 2,000 | (1,978) | 22 |
| Power Inn Road Area Study | 3,000 | (3,000) | - |
| Preservation Program | 54,000 | (13,000) | 41,000 |
| Preservation Board Trust Fund | 75,000 | (75,000) | - |
| J. Neely Johnson Building | 50,000 | (50,000) | - |
| Rivergarden Public Improvements | 350,000 | 79,277 | 429,277 |
| Bonniemead/Brighton Public Improvements | 315,000 | (23,862) | 291,138 |
| South Sacramento A/D #4 | 315,000 | - | 315,000 |
| Gardenland A/D #5 (P/S) | 60,000 | - | 60,000 |
| Oak Park Street Lighting Improvements | 75,000 | - | 75,000 |
| Southside Street Lighting Improvements (P/S) | 40,000 | - | 40,000 |
| Sacramento Boulevard Street Widening (P/S) | 75,000 | - | 75,000 |
| Robertson Community Center | 130,000 | (130,000) | - |
| Sim Park Tot Lot/Adventure Area | 35,000 | (35,000) | - |
| Kennedy Estates Open Space | 60,000 | - | 60,000 |
| Central City Painting/Beautification Program | 50,000 | - | 50,000 |
| Sacramento Neighborhood Assistance Program | 370,000 | - | 370,000 |
| Housing Opportunity Program Elderly (HOPE) | 100,000 | 166,541 | 266,541 |
| Home Counseling Program | 22,500 | (9,498) | 13,002 |
| Self-Help Home Ownership Opportunity Program | 67,500 | - | 67,500 |
| Code Enforcement Program | 53,300 | (17,153) | 36,147 |
| Sign Ordinance Enforcement Program | 25,000 | (25,000) | - |
| Rodent Extermination Program | 15,000 | (1,334) | 13,666 |
| Contingency | 392,500 | (382,100) | 10,400 |
| HUD Loan Interest | 98,800 | (23,537) | 75,263 |
| Relocation Assistance | | 20,000 | 20,000 |
| Washington Mini Park | | 33,200 | 33,200 |
| Oak Park L/Acq. - 35th Street | | 97,625 | 97,625 |
| New Helvetia Community Facilities (P/S) | | 14,862 | 14,862 |
| Oak Park Community Center | | 148,000 | 148,000 |
| Oak Park Mini Park - Temple Avenue | | - | - |
| San Carlos - 14th Avenue A/D | | 59,200 | 59,200 |
| CDBG Audit Report | | 5,000 | 5,000 |
| Alkali Flat L/Acq. - 9th,10th,E,F | | 30,000 | 30,000 |
| Fig Street Assessment District | | 168,337 | 168,337 |
| Central City E/R | | 2,500 | 2,500 |
| HO/HI Rehabilitation Loan Administration | | 17,000 | 17,000 |
| Year Three Entitlement | \$ 4,342,000 | \$ 15,814 | \$ 4,357,814 |

Note 2 - Reprogramming of Authorized Costs (continued)

| <u>Program year and related activity</u> | <u>Authorized costs per original budget</u> | <u>Reprogrammings and Program Income</u> | <u>Authorized costs as revised</u> |
|--|---|--|------------------------------------|
| <u>Program year 1978</u> | | | |
| Alkali Flat PAC | \$ 60,000 | \$ (10,930) | \$ 49,070 |
| Alkali Flat L/Acq. - 9th,10th,E,F | 214,500 | - | 214,500 |
| Alkali Flat Senior Citizen Center (P/S) | 20,000 | (16,090) | 3,910 |
| Oak Park PAC | 96,550 | (9,818) | 86,732 |
| Oak Park L/Acq. - 35th Street | 375,000 | 22,000 | 397,000 |
| Del Paso Heights PAC | 82,250 | (18,854) | 63,396 |
| Del Paso Heights A/D #3 | 600,000 | - | 600,000 |
| Community Development Planning Staff | 241,500 | (4,246) | 237,254 |
| Preservation Program | 62,000 | (19,263) | 42,737 |
| Power Inn Road Industrial Area Study | 15,000 | 5,000 | 20,000 |
| Housing Element | 20,000 | (20,000) | - |
| Public Improvement Plan Program - Warwick-Mascot A/D | 50,000 | - | 50,000 |
| Meadowview Community Center Study | 10,000 | (10,000) | - |
| Sacramento Boulevard Street Widening | 445,000 | - | 445,000 |
| Traffic Division/Circle (Glen Elder/BM) | 100,000 | - | 100,000 |
| Southside Street Lighting Improvement | 340,000 | - | 340,000 |
| Max Baer Park Facility Improvement | 75,000 | - | 75,000 |
| Strawberry Manor Park Facility Improvement | 30,000 | 6,500 | 36,500 |
| Oak Park Community Center | 615,000 | 137,000 | 752,000 |
| Sim Park Locker Room Remodeling | 35,000 | - | 35,000 |
| Sacramento Neighborhood Assistance Program (SNAP) | 125,000 | - | 125,000 |
| Painting/Beautification Program | 100,000 | - | 100,000 |
| Housing Opportunity Program Elderly (HOPE) | 225,000 | (30,000) | 195,000 |
| Home Insulation Grant Program | 25,000 | - | 25,000 |
| Section 312 Rehabilitation Loan Administration | 75,000 | 45,000 | 120,000 |
| Relocation Assistance Rehabilitation Program | 20,000 | 16,000 | 36,000 |
| Home Management/Default Counseling Program | 49,000 | (49,000) | - |
| Sys Mod for High Rise Public Housing | 74,000 | (607) | 73,393 |
| Contingency | 283,200 | (282,345) | 855 |
| River Oaks - Dos Rios Community Facility Plan | | 4,500 | 4,500 |
| San Carlos - 14th Avenue A/D | | 75,800 | 75,800 |
| Oak Park Street Lighting A/D #1 | | 24,070 | 24,070 |
| West Del Paso Heights A/D #3 | | 75,400 | 75,400 |
| HO/HI Rehabilitation Program Administration | | 30,000 | 30,000 |
| Public Improvement Planning Program | | 21,000 | 21,000 |
| Fig Street Assessment District | | 10,588 | 10,588 |
| Year Four Entitlement | \$ <u>4,463,000</u> | \$ <u>1,705</u> | \$ <u>4,464,705</u> |

Program year 1979

| | | | |
|---|------------|-------------|------------|
| Community Development Planning Staff | \$ 266,000 | \$ (63,662) | \$ 202,338 |
| Housing Opportunity Program Elderly (HOPE) | 170,000 | - | 170,000 |
| Retrofitting Grant Program | 90,000 | - | 90,000 |
| Scattered Res. Site Acq. Program | 50,000 | - | 50,000 |
| Federal Section 312 Loan Administration | 150,000 | - | 150,000 |
| Sacramento Neighborhood Assistance Program (SNAP) | 750,000 | - | 750,000 |
| Painting/Beautification | 170,000 | - | 170,000 |
| Relocation Assistance - Rehabilitation Program | 50,000 | - | 50,000 |
| Home Insulation Grant Program | 25,000 | - | 25,000 |
| Code Enforcement | 23,000 | (5,605) | 17,395 |
| Alkali Flat Project Area Community (PAC) | 66,000 | - | 66,000 |

Note 2 - Reprogramming of Authorized Costs(continued)

| Program year and related activity | Authorized costs per original budget | Reprogrammings and Program Income | Authorized costs as revised |
|--|--------------------------------------|-----------------------------------|-----------------------------|
| <u>Program year 1979 (continued)</u> | | | |
| Alkali Flat L/Acq. - R/D "E" Street Area | \$ 200,000 | \$ - | \$ 200,000 |
| Alkali Flat Res. Acq. - Rehabilitation Program | 100,000 | - | 100,000 |
| Alkali Flat - 12th Street Improvement District | 100,000 | - | 100,000 |
| Del Paso Heights Project Area Community (PAC) | 79,500 | - | 79,500 |
| Del Paso Heights Street Lighting A/D | 16,000 | - | 16,000 |
| Del Paso Heights A/D #4A | 480,000 | - | 480,000 |
| Del Paso Heights A/D #4B | 50,000 | - | 50,000 |
| Oak Park Project Area Community (PAC) | 97,800 | - | 97,800 |
| Oak Park Res. L/Acq. - 34th,35th Streets | 300,000 | 33,800 | 333,800 |
| Oak Park Replacement Housing Program | 100,000 | - | 100,000 |
| Warwick-Mascot Avenue A/D | 300,000 | - | 300,000 |
| Washington Street Lighting A/D | 25,000 | - | 25,000 |
| Capitol Park Area Street Lighting A/D | 20,000 | - | 20,000 |
| Preservation Program | 88,000 | 3,932 | 91,932 |
| Baer Park | 10,000 | - | 10,000 |
| Susan B. Anthony School Park | 96,000 | - | 96,000 |
| Del Rio Junction A/D | 510,000 | - | 510,000 |
| Woodbine A/D #1 | 60,000 | - | 60,000 |
| East Del Paso Heights Drainage Study | 25,000 | - | 25,000 |
| Oak Park Fire Station No. 6 | - | 18,330 | 18,330 |
| CDBG Audit | 5,000 | (1,000) | 4,000 |
| Contingency Fund | 309,700 | (115,402) | 194,298 |
| San Carlos - 14th Avenue A/D | - | 28,000 | 28,000 |
| SB 966 Administration | - | 18,000 | 18,000 |
| Freeport Manor Drainage Study | - | 25,000 | 25,000 |
| Touche Ross Indirect Cost Plan | - | 46,000 | 46,000 |
| West Del Paso Heights A/D #3 | - | 19,213 | 19,213 |
| Fig Street Assessment District | - | 4,500 | 4,500 |
| | | | |
| Year Five Entitlement | <u>\$ 4,782,000</u> | <u>\$ 11,106</u> | <u>\$ 4,793,106</u> |

Program year 1980

| | | | |
|---|------------|-------------|------------|
| Community Development Planning Staff | \$ 220,000 | \$ (29,000) | \$ 191,000 |
| Housing Opportunity Program for Elderly (HOPE) | 250,000 | - | 250,000 |
| Scattered Residential Site Acquisition Program | 250,000 | - | 250,000 |
| Federal Section 312 Loan Administration | 200,000 | - | 200,000 |
| Sacramento Neighborhood Assistance Program (SNAP) | 700,000 | - | 700,000 |
| Paint/Beautification | 150,000 | - | 150,000 |
| Relocation Assistance: Rehabilitation | 55,000 | 20,000 | 75,000 |
| Code Enforcement | 29,200 | - | 29,200 |
| Alkali Flat PAC | 70,000 | 5,640 | 75,640 |
| Del Paso Heights PAC | 83,500 | 3,660 | 87,160 |
| Grand Avenue Street Lighting A/D | 100,000 | 56,000 | 156,000 |
| Del Paso Heights A/D #4 B | 500,000 | - | 500,000 |
| Del Paso Heights A/D #5 | 50,000 | - | 50,000 |
| Del Paso Heights A/D #6 | 45,000 | - | 45,000 |
| Oak Park PAC | 103,000 | 21,250 | 124,250 |
| Oak Grove Street Lighting A/D | 40,000 | - | 40,000 |
| Oak Park Complex (Phase II) | 250,000 | - | 250,000 |
| Oak Park Street Lighting A/D | 98,000 | - | 98,000 |

Note 2 - Reprogramming of Authorized Costs (continued)

| <u>Program year and related activity</u> | <u>Authorized costs per original budget</u> | <u>Reprogrammings and Program Income</u> | <u>Authorized costs as revised</u> |
|--|---|--|--|
| <u>Program year 1980 (continued)</u> | | | |
| Sacramento Boulevard Widening | \$ 200,000 | \$ - | \$ 200,000 |
| Preservation Program | 88,000 | (23,000) | 65,000 |
| Woodbine A/D #1 | 500,000 | - | 500,000 |
| Woodbine A/D #2 (P/S) | 60,000 | - | 60,000 |
| East Del Paso Heights A/D #1 | 50,000 | - | 50,000 |
| Heckes & Trainer Street Lighting A/D | 53,000 | - | 53,000 |
| CDBG Audit | 10,000 | - | 10,000 |
| Contingency | 404,300 | (182,118) | 222,182 |
| HO/HI Program Administration | 100,000 | - | 100,000 |
| CD \$5,000 Grant Program (OP/DPH) | 350,000 | - | 350,000 |
| Meadowview Community Council | 40,000 | - | 40,000 |
| Fair Housing Program | 40,000 | - | 40,000 |
| Argonaut School Park Buildings | | 108,500 | 108,500 |
| McClellan PAC | | 7,500 | 7,500 |
| Alkali Flat Urban Design Manual | | 16,000 | 16,000 |
| | | <u>16,000</u> | <u>16,000</u> |
| Year Six Entitlement | <u>\$ 5,089,000</u> | <u>\$ 4,432</u> | <u>\$ 5,093,432</u> |

CITY OF SACRAMENTO, CALIFORNIA
COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM
COMMENTS ON COMPLIANCE AND INTERNAL CONTROL

We have examined the statement of source and status of funds and the statements of program costs applicable to the Community Development Block Grant Program of the City of Sacramento (the City), for the period ended June 30, 1981 and have issued our report thereon dated July 19, 1982. As a part of our regular examination, we made a study and evaluation of the City's system of internal accounting control, to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards. Under these standards, the purpose of such evaluation of internal accounting control is to establish a basis for reliance thereon in determining the nature, timing, and extent of other auditing procedures that are necessary for expressing an opinion on the statements. Additionally, our examination included procedures necessary in our judgment to determine compliance with regulations, policies, and procedures prescribed by HUD, insofar as such compliance review was necessary under the provisions set forth in Paragraph 31 of the HUD Audit Guide for Community Development Block Grant Recipients, dated May 1976.

The objective of internal accounting control is to provide reasonable, but not absolute, assurance that:

- (a) transactions are executed in accordance with management's general or specific authorization;
- (b) transactions are recorded as necessary (1) to permit preparation of financial statements in conformity with generally accepted accounting principles, and (2) to maintain accountability for assets;
- (c) access to assets is permitted only in accordance with management authorization; and
- (d) the recorded accountability for assets is compared with the existing assets at reasonable intervals and appropriate action is taken with respect to any difference.

This objective requires that transactions be recorded at the amounts and in the accounting periods in which they were executed and be classified in appropriate accounts. The concept of reasonable assurance recognizes that the cost of a system of internal accounting control should not exceed the benefits expected to be derived and also recognizes that the evaluation of these factors necessarily requires estimates and judgments by management.

There are inherent limitations that should be recognized in considering the potential effectiveness of any system of internal

accounting control. In the performance of most control procedures, errors can result from misunderstanding of instructions, mistakes of judgment, carelessness, or other personal factors. Control procedures whose effectiveness depends upon segregation of duties can be circumvented intentionally by management either with respect to the execution and recording of transactions or with respect to the estimates and judgments required in the preparation of statements. Further, projection of any evaluation of internal accounting control to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions and that the degree of compliance with the procedures may deteriorate.

Our examination of the statements for the period ended June 30, 1981 was made in accordance with generally accepted auditing standards, and included a study and evaluation of the City's system of internal accounting control. Our study and evaluation, which was made for the purpose set forth in the first paragraph above, would not necessarily disclose all weaknesses in the system because it was based on selective tests of accounting records and related data. Further, the criteria for our study and evaluation may have been different from those which may be appropriate for evaluating weaknesses in accounting control for management or other purposes. However, based on our study and evaluation of the City's system of accounting control and our review of its compliance with various statutes and regulations as prescribed in Paragraph 31 of the HUD Audit Guide for Community Development Block Grant Recipients, the City has complied with HUD's statutory and regulatory requirements.

This report is intended for use in connection with the City of Sacramento Community Development Block Grant Program and should not be used for any other purpose.