

REQUEST FOR PROPOSALS

ANNUAL AUDIT SERVICES



.....

**JEFFERSON COUNTY
HOUSING AUTHORITY**

.....

3700 INDUSTRIAL PARKWAY
BIRMINGHAM, ALBAMA 35217
August 15, 2018

Request for Proposal for Annual Audit Services for the Jefferson County Housing Authority

A. Background

The Jefferson County Housing Authority (JCHA) was incorporated in 1941 in order to provide safe and sanitary housing for qualified low-income persons residing in the Jefferson County, Alabama area. JCHA is a public corporation duly organized and validly existing under the provision of the Code of Alabama 1975, Title 24, CH1, Article 3 governed by a five member Board of Commissioners each appointed to their position by a member of the Jefferson County, Alabama Board of Commissioners.

The United States Department of Housing and Urban Development (HUD) as outlined under the United States Housing Act of 1937 and subsequent amendments has direct responsibility for administering low-income housing programs in the United States. As such, JCHA has entered into various annual contribution contracts (ACC) with HUD for the purpose of providing significant funding to JCHA's various low income housing programs.

B. Request

JCHA is seeking sealed proposals from qualified Certified Public Accounting firms to conduct its annual financial and compliance audit. The period covered will be from January 1 2018 to December 31, 2018, with four (4) single year options to include fiscal years 2019, 2020, 2021, and 2022.

The audit must be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

C. Proposal Submission Time and Place

One (1) signed original and three (3) copies of the proposal must be submitted to **Jefferson County Housing Authority, 3700 Industrial Parkway, Birmingham, AL 35217** and be received no later than **10:00 A.M.** (central time) on **Monday, September 10, 2018**. The envelope must be clearly marked "**RFP for Annual Audit Services**". Facsimile Copies or E-mail transmissions WILL NOT be accepted.

JCHA reserves the right to accept or reject any or all proposals, and to waive any informalities or irregularities.

D. Reporting Entity

The Reporting Entity includes the following:

- Jefferson County Housing Authority (Primary Government)
- JCHA Housing and Development Corporation (Discretely Presented Component Unit)
- Housing Affordability Trust (Related Organization)

D. Reporting Entity – continued

Jefferson County Housing Authority - JCHA is headed by an Executive Director and is governed by a five member Board of Commissioners appointed by the Jefferson County, Alabama Board of Commissioners. JCHA currently has approximately 50 full-time/part-time employees and participates in The Employees' Retirement System of Alabama.

JCHA administers the following programs:

- **Public and Indian Housing (CFDA 14.850)**
 - JCHA owns 560 public housing units divided among three AMPs.
- **Public Housing Capital Fund Program (CFDA 14.872)**
- **Section 8 Housing Choice Voucher (CFDA 14.871)**
 - JCHA administers a total of 2,181 Section 8 Housing Choice Vouchers and 60 Veterans Affairs Supportive Housing Vouchers (VASH) for a total of 2,241 vouchers.
- **Supportive Housing for Persons with Disabilities (CFDA 14.181)**
 - JCHA administers a total of 50 Mainstream 5 Vouchers.
- **Continuum of Care Program (CFDA 14.267)**
 - JCHA administers a total of 500 Continuum of Care Vouchers.
- **Family Self Sufficiency Program (CFDA 14.896)**
- **Housing Counseling Assistance Program (CFDA 14.169)**
- **Central Office Cost Center (COCC)**
- **Other Business Activities**

JCHA manages 297 housing units owned by JCHA Housing and Development Corporation.

JCHA Housing and Development Corporation (Discretely Presented Component Unit) –

JCHA Housing and Development Corporation (Development Corp) is a nonprofit corporation organized in 2004 to promote and advance decent, safe and sanitary housing for low-income, elderly and disabled persons in Jefferson County, Alabama. The Development Corp. is governed by a five member Board of Directors, managed by JCHA, and has no employees. The Development Corp owns 7 low income housing properties with a total of 297 units. Of the 297 housing units, 100 housing units are part of HUD's Multifamily Project Based Rental Assistance program.

The following is a list of properties owned by the Development Corp.:

- Brighton Gardens – 11 Units
- Hickory Ridge I – 22 Units
- Hickory Ridge II – 20 Units
- Spring Gardens I – 100 Units
- SG2, LLC – 100 Units
- SG3, LLC – 20 Units
- SG4, LLC – 24 Units

Housing Affordability Trust (Related Entity) – JCHA and Navigate Affordable Housing entered into an Irrevocable Charitable Trust Agreement (Trust) in 2012. The purpose of the Trust is to provide financial support to the Authority, Navigate, and qualified charities primarily in Jefferson County, Alabama and elsewhere throughout the United States. The Trust board consists of four members; two current or former members from JCHA's board and two current or former board members from Navigate's board.

E. Reports, Schedules, and Tax Returns

Jefferson County Housing Authority:

- A single annual audit report incorporating all activity of JCHA including any component unit activity. An electronic copy of the audit report is to be prepared along with five (5) bound copies.
- Regulatory Reports:
 - Electronic submissions of the audit to REAC (HUD) and any other regulatory body.
 - Completion and submission of the electronic Data Collection Form.
 - Any additional required reports not mentioned.

Development Corp:

- Tax Return (Form 990)
- Compilation engagement for Spring Gardens 1 including submission to HUD.

To assist the auditor in assessing the size of operations, JCHA's 2016 Financial Data Schedule is included as **Attachment A**. A complete copy of JCHA's 2016 Audit Report may be sent upon request.

F. Minimum Eligibility Requirements

- Demonstrate experience auditing Public Housing Authorities
- License to practice Public Accounting in the State of Alabama
- Proposer must not be debarred, suspended, or otherwise ineligible to contract with JCHA, and must not be included on the General Services Administration's "List of Parties Excluded from Federal Procurement and Non-Procurement Programs" or the Department of Housing and Urban Development's "Limited Denial of Participation" list.
- Demonstrate experience auditing entities that must comply with GASB 68, *Accounting and Financial Reporting for Pensions*.

G. Insurance Requirements

Proof of insurance must be provided within 72 hours of contract award. A certificate of insurance must be provided stating the limits, effective and expiration dates of coverage, and must include an endorsement adding JCHA as an additional named insured.

- Comprehensive General Liability - \$1,000,000.00 combined single limit with coverage to include Premises/Operations Liability, Errors and Omissions Liability, and Personal Injury Liability
- Workers Compensation, as required by applicable law
- Automobile Liability - \$500,000.00

H. Proposal Requirements

Interested firms must submit a detailed proposal that clearly demonstrates their ability to perform the services. Proposals must include the following:

- **Overview of Firm and References** - A written description of the firm's organization and years of experience. Also, a written statement outlining the firm's previous experience in conducting audits performed under the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and any other Housing Authority audits the firm may have conducted. Please include a contact person and a telephone number for each auditee and the date the last audit report was issued for that entity. Please limit previous audit reports to ones issued within the last two (2) years.
- **Peer Review Report** – Please provide a copy of the firm's most recent peer review report. Note: Prior to the beginning of fieldwork, the selected firm must provide a copy of a license to practice public accounting in the State of Alabama. JCHA reserves the right to reject any contract with any firm that fails to provide a license to practice public accounting in the State of Alabama.
- **Staff Resumes** – Provide detailed resumes of each staff member that will be assigned to this engagement, including licenses and professional certifications. Please provide details as to the overall supervision to be exercised over the audit team by the firm's management.
- **Time** – Please provide a schedule for completing the audit and issuing the Audit Report once JCHA informs the firm that its books are available for audit. JCHA's fiscal year ends on December 31 and the books should be available for audit beginning March 31. Interim audit work may begin prior to March 31 based on the availability of records. JCHA requests that the audit be completed no later than August 31. An extension may be granted if circumstances warrant an extension.
 - Most records are maintained at 3700 Industrial Parkway, Birmingham, AL 35217. However, rental records are maintained at the property sites, in four (4) locations in Jefferson County. All records will be made available during normal business hours, Monday – Thursday 6:30 a.m. until 5:00 p.m. The firm should plan sufficient time to conduct the audit, without having excessive requests for additional data. The firm may return to JCHA to review records, if needed.
- **Price** – Price for services should be a lump-sum fee, inclusive of all costs (travel, report copies, incidentals, cost for electronic submissions/re-submissions). In addition, the hourly rate for each level of personnel assigned to the audit team and the estimated number of hours to be worked, should be included.

The proposer is required to submit the following with the proposal:

- Form HUD-5369-C, Certifications and Representations of Offerors (Non Construction Contract)
- Certification of Non-Discrimination
- E-Verify Affidavit

I. Evaluation Process

JCHA staff will review proposals as follows:

1. All eligible proposals will be reviewed for compliance with Minimum Eligibility Requirements.
2. All proposals satisfying the Minimum Eligibility Requirements will be evaluated based on the Scoring Criteria.
3. JCHA staff will rank and compose a short list of top Proposers based on the Scoring Criteria.
4. Short-listed Proposers may be interviewed by JCHA staff.
5. The proposal that best serves the interests of JCHA with all evaluation factors considered, shall be recommended to the Board of Commissioners for contract award.
6. JCHA expressly acknowledges that the contract may not be awarded to the Proposer that submits the lowest cost proposal.

J. Scoring Criteria

Firm's Experience Related to the Scope of Services	25
Technical Approach	20
Qualifications of Individuals Assigned	35
Proposed Price	20
Section 3 Preference	10

K. Evaluation Factors

- **Experience Related to the Scope of Services** - Information about the firm, including the number of years in existence, number and type of audits performed, HUD audits conducted by the firm, and information from references will be used to evaluate this factor
- **Technical Approach** - Information (number and level) about the individuals who will be assigned to the audit team, number of hours budgeted, the level of understanding of the task and efficiency of the organization of the plan to complete the work, will be the focus of the evaluation of this factor.
- **Qualifications of Individuals Assigned** - The information about the qualifications of the individuals assigned to the audit team, will be the focus of the evaluation of this factor.
- **Price** - This factor will be evaluated based on the total price.
- **Section 3 Preference** - If a firm qualifies as a Section 3 business, points are available. If there is a Section 3 Action Plan, points are also available.

L. Other

The Proposer understands and agrees to the following:

JCHA reserves the right to waive as informality any irregularities in proposals and/or to reject any or all proposals. JCHA will generally not disclose the status of negotiations until JCHA's Board of Commissioners has approved the award of a contract for service.

All expenses incurred in the preparation and submission of proposals in response to this RFP shall be borne by the proposer.

JCHA reserves the right to cancel this RFP, or to reject, in whole or in part, any and all proposals received in response to this RFP, upon its determination that such cancellation or rejection is in the best interests of JCHA. JCHA further reserves the right to waive any minor informality in any proposals received, if it is determined to be in the public interest to do so.

The determination of the criteria and process whereby proposals are evaluated, the decision as to who shall receive a contract award, or whether or not an award shall be made as a result of this RFP, shall be at the sole and absolute discretion of JCHA.

Proposer's submission of a proposal in response to the RFP shall constitute acceptance by the proposer of the terms and conditions of this RFP.

M. Communication

Any questions concerning this RFP must be made in writing and either mailed or emailed no later than five (5) business days prior to the proposal due date. Questions should be directed to Hannah Gore, Director of Finance, 3700 Industrial Parkway, Birmingham, Alabama 35217 or hgore@jcha.com.

An electronic copy of this RFP may be obtained through the JCHA website, www.jcha.com, or a copy may be obtained at the Administrative Office located at the above address.

Attachment A – 2016 Financial Data Schedule

**JEFFERSON COUNTY HOUSING AUTHORITY
FINANCIAL DATA SCHEDULE – STATEMENT OF NET POSITION
DECEMBER 31, 2016**

Line Item No.	Account Description	Programs										Primary Government Subtotal	Discretely Presented Component Unit	Fiduciary Fund	Total	
		Project Totals	Section 8 Housing Choice Voucher Program	Housing Counseling Assistance Program	Supportive Housing for Persons with Disabilities	Continuum of Care	Section 8 Moderate Rehabilitation Single Room Occupancy	Resident Opportunity and Supportive Services	Other Business Activities	COCC	Eliminations					
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES																
CURRENT ASSETS																
Cash:																
111	Unrestricted	\$ 235,481	\$ 1,188,022	\$ -	\$ 68,717	\$ -	\$ 10,665	\$ -	\$ 137,475	\$ 270,797	\$ -	\$ 1,911,157	\$ 9,164,362	\$ -	\$ 11,075,519	
112	Restricted - Modernization and Development	-	-	-	-	-	-	-	-	-	-	-	4,952,756	-	4,952,756	
113	Other Restricted	1,025,392	107,055	-	-	-	-	-	7,682	-	-	1,140,129	343,356	-	1,483,485	
114	Tenant Security Deposits	68,325	-	-	-	-	-	-	-	-	-	68,325	72,225	-	140,550	
115	Restricted for Payment of Current Liabilities	363,732	-	-	-	-	-	-	-	-	-	363,732	-	-	363,732	
100	Total Cash	1,692,930	1,295,077	-	68,717	-	10,665	-	137,475	278,479	-	3,483,343	14,532,699	-	18,016,042	
Accounts and Notes Receivable:																
122	Accounts Receivable - HUD Other Projects	193,047	160,236	-	-	27,195	-	-	-	-	-	380,478	-	-	380,478	
124	Accounts Receivable - Other Government	-	-	-	-	-	-	-	907,884	-	-	907,884	5,000	-	912,884	
125	Accounts Receivable - Miscellaneous	41,202	2,053	-	-	1,000	-	1,506	5,609	-	-	51,370	94,589	-	145,959	
126	Accounts Receivable - Tenants	19,873	-	-	-	-	-	-	-	-	-	19,873	18,563	-	38,436	
126.1	Allowance for Doubtful Accounts - Tenants	(8,031)	-	-	-	-	-	-	-	-	-	(8,031)	(2,421)	-	(10,452)	
128	Fraud Recovery	37,546	-	-	-	-	-	-	-	-	-	37,546	-	-	37,546	
128.1	Allowance for Doubtful Accounts - Fraud	(15,427)	-	-	-	-	-	-	-	-	-	(15,427)	-	-	(15,427)	
129	Accrued Interest Receivable	843	-	-	-	-	-	-	-	-	-	843	-	-	843	
120	Total Receivables, Net	269,053	162,289	-	-	28,195	-	-	909,390	5,609	-	1,374,536	115,731	-	1,490,267	
Investments:																
131	Unrestricted	-	-	-	-	-	-	-	-	-	-	-	9,824,747	-	9,824,747	
132	Restricted	956,734	-	-	-	-	-	-	-	-	-	956,734	-	679,104	1,635,838	
	Total Investments	956,734	-	-	-	-	-	-	-	-	-	956,734	9,824,747	679,104	11,460,585	
Other Current Assets:																
142	Prepaid Expenses and Other Assets	79,149	10,032	-	275	-	21	-	3,391	12,147	-	105,015	112,827	-	217,842	
144	Inter Program Due From	-	-	-	-	-	-	-	-	28,195	(28,195)	-	-	-	-	
	Total Other Current Assets	79,149	10,032	-	275	-	21	-	3,391	40,342	(28,195)	105,015	112,827	-	217,842	
150	Total Current Assets	2,997,866	1,467,398	-	68,992	28,195	10,686	-	1,050,256	324,430	(28,195)	5,919,628	24,586,004	679,104	31,184,736	
NONCURRENT ASSETS																
Capital Assets:																
161	Land	673,557	-	-	-	-	-	-	-	100,000	-	773,557	829,490	-	1,603,047	
162	Buildings	11,789,092	-	-	-	-	-	-	-	1,127,222	-	12,916,314	21,033,671	-	33,949,985	
163	Furniture, Equipment, and Machinery - Dwellings	549,300	-	-	-	-	-	-	-	-	-	549,300	446,157	-	995,457	
164	Furniture, Equipment, and Machinery - Administration	-	47,527	-	-	-	-	-	39,478	516,515	-	603,520	316,849	-	920,369	
165	Leasehold Improvements	13,340,460	-	-	-	-	-	-	-	1,349,398	-	14,689,858	2,642,214	-	17,332,072	
166	Accumulated Depreciation	(17,673,274)	(45,641)	-	-	-	-	-	(39,478)	(2,341,963)	-	(20,100,356)	(9,702,758)	-	(29,803,114)	
167	Construction in Progress	763,040	-	-	-	-	-	-	-	5,558	-	768,598	1,152,406	-	1,921,004	
160	Total Capital Assets, Net	9,442,175	1,886	-	-	-	-	-	756,730	-	-	10,200,791	16,718,029	-	26,918,820	
180	Total NonCurrent Assets	9,442,175	1,886	-	-	-	-	-	756,730	-	-	10,200,791	16,718,029	-	26,918,820	
190	Total Assets	12,440,041	1,469,284	-	68,992	28,195	10,686	-	1,050,256	1,081,160	(28,195)	16,120,419	41,304,033	679,104	58,103,556	
200	Deferred Outflows of Resources	216,095	84,603	6,907	2,507	49,799	594	35,207	23,639	190,364	-	609,715	56,358	-	666,073	
290	Total Assets and Deferred Outflows of Resources	\$ 12,656,136	\$ 1,553,887	\$ 6,907	\$ 71,499	\$ 77,994	\$ 11,280	\$ 35,207	\$ 1,073,895	\$ 1,271,524	\$ (28,195)	\$ 16,730,134	\$ 41,360,391	\$ 679,104	\$ 58,769,629	

JEFFERSON COUNTY HOUSING AUTHORITY
FINANCIAL DATA SCHEDULE – STATEMENT OF NET POSITION (CONTINUED)
DECEMBER 31, 2016

Line Item No.	Account Description	Programs										Primary Government Subtotal	Discretely Presented Component Unit	Fiduciary Fund	Total
		Project Totals	Section 8 Housing Choice Voucher Program	Housing Counseling Assistance Program	Supportive Housing for Persons with Disabilities	Continuum of Care	Section 8 Moderate Rehabilitation Single Room Occupancy	Resident Opportunity and Supportive Services	Other Business Activities	COCC	Eliminations				
LIABILITIES, DEFERRED INFLOW OF RESOURCES AND NET POSITION															
CURRENT LIABILITIES															
312	Accounts Payable <= 90 Days	\$ -	\$ 23,059	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 203,965	\$ -	\$ 227,024	\$ 79,153	\$ -	\$ 306,177
321	Accrued Wage/Payroll Taxes Payable	38,497	24,337	-	464	-	-	-	8,602	62,652	-	134,552	10,640	-	145,192
322	Accrued Compensated Absences - Current Portion	33,409	7,266	-	126	-	-	-	3,616	14,317	-	58,734	5,461	-	64,195
325	Accrued Interest Payable	42,081	-	-	-	-	-	-	-	-	-	42,081	46,160	-	88,241
331	Accounts Payable - HUD PHA Programs	-	-	-	10,100	-	843	-	-	-	-	10,943	-	-	10,943
333	Accounts Payable - Other Governments	-	-	-	-	-	-	-	-	-	-	-	907,884	-	907,884
341	Tenant Security Deposits	68,325	-	-	-	-	-	-	-	-	-	68,325	72,225	-	140,550
342	Unearned Revenues	5,287	98,504	-	2,465	-	-	-	-	41,247	-	147,503	21,670	-	169,173
343	Current Portion of Long-Term Debt - Capital Projects/Mortgage Revenue Bonds	200,000	-	-	-	-	-	-	-	-	-	200,000	114,883	-	314,883
346	Accrued Liabilities - Other	27,756	-	-	-	-	-	-	-	-	-	27,756	8,950	-	36,706
347	Inter Program - Due To	-	-	-	-	28,195	-	-	-	-	(28,195)	-	-	-	-
310	Total Current liabilities	415,355	153,166	-	13,155	28,195	843	-	12,218	322,181	(28,195)	916,918	1,267,026	-	2,183,944
NONCURRENT LIABILITIES															
351	Long-Term Debt, Net of Current - Capital Projects/Mortgage Revenue	1,680,000	-	-	-	-	-	-	-	-	-	1,680,000	6,826,747	-	8,506,747
353	Noncurrent Liabilities - Other	30,335	112,100	-	-	-	-	-	-	-	-	142,435	-	-	142,435
354	Accrued Compensated Absences - Noncurrent	14,880	11,598	-	359	-	-	-	-	37,735	-	64,572	1,745	-	66,317
357	Accrued Pension and OPEB Liabilities	749,308	293,362	23,951	8,692	172,679	2,058	122,081	81,973	660,089	-	2,114,193	195,423	-	2,309,616
350	Total Noncurrent liabilities	2,474,523	417,060	23,951	9,051	172,679	2,058	122,081	81,973	697,824	-	4,001,200	7,023,915	-	11,025,115
300	Total Liabilities	2,889,878	570,226	23,951	22,206	200,874	2,901	122,081	94,191	1,020,005	(28,195)	4,918,118	8,290,941	-	13,209,059
400	Deferred Inflows of Resources	32,216	1,209,659	1,030	26,010	7,424	2,368	5,249	3,524	28,380	-	1,315,860	8,402	-	1,324,262
NET POSITION															
508.4	Net Investment in Capital Assets	7,562,175	1,886	-	-	-	-	-	-	756,730	-	8,320,791	9,776,399	-	18,097,190
511.4	Restricted	2,145,858	-	-	-	-	-	-	-	7,682	-	2,153,540	5,296,112	679,104	8,128,756
512.4	Unrestricted	26,009	(227,884)	(18,074)	23,283	(130,304)	6,011	(92,123)	976,180	(541,273)	-	21,825	17,988,537	-	18,010,362
513	Total Net Position	9,734,042	(225,998)	(18,074)	23,283	(130,304)	6,011	(92,123)	976,180	223,139	-	10,496,156	33,061,048	679,104	44,236,308
600	Total Liabilities, Deferred Inflows of Resources and Net Position	\$ 12,656,136	\$ 1,553,887	\$ 6,907	\$ 71,499	\$ 77,994	\$ 11,280	\$ 35,207	\$ 1,073,895	\$ 1,271,524	\$ (28,195)	\$ 16,730,134	\$ 41,360,391	\$ 679,104	\$ 58,769,629

JEFFERSON COUNTY HOUSING AUTHORITY
FINANCIAL DATA SCHEDULE – STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION
YEAR ENDED DECEMBER 31, 2016

Line Item No.	Account Description	Programs										Primary Government Subtotal	Discretely Presented Component Unit	Fiduciary Fund	Total	
		Project Totals	Section 8 Housing Choice Voucher Program	Housing Counseling Assistance Program	Supportive Housing for Persons with Disabilities	Continuum of Care	Section 8 Moderate Rehabilitation Single Room Occupancy	Resident Opportunity and Supportive Services	Other Business Activities	COCC	Eliminations					
REVENUE																
70300	Net Tenant Rental Revenue	\$ 671,758	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 671,758	\$ 1,135,801	\$ -	\$ 1,807,559
70400	Tenant Revenue - Other	113,557	-	-	-	-	-	-	-	-	-	-	113,557	9,274	-	122,831
70500	Total Tenant Revenue	785,315	-	-	-	-	-	-	-	-	-	-	785,315	1,145,075	-	1,930,390
70600	HUD PHA Operating Grants	2,300,295	15,279,523	26,756	326,826	3,215,151	35,230	128,119	-	-	-	-	21,311,900	308,526	-	21,620,426
70610	Capital Grants	434,412	-	-	-	-	-	-	-	-	-	-	434,412	-	-	434,412
70710	Management Fee	-	-	-	-	-	-	-	-	814,539	(662,614)	151,925	-	-	-	151,925
70720	Asset Management Fee	-	-	-	-	-	-	-	-	68,760	(68,760)	-	-	-	-	-
70730	Book-Keeping Fee	-	-	-	-	-	-	-	-	237,390	(237,390)	-	-	-	-	-
70700	Total Fee Revenue	-	-	-	-	-	-	-	-	1,120,689	(968,764)	151,925	-	-	-	151,925
70800	Other Government Grants	-	-	-	-	-	-	-	-	-	-	-	-	76,493	-	76,493
71100	Investment Income - Unrestricted	2,744	-	-	-	-	-	-	-	1,812	573	5,129	(68,359)	-	-	(63,230)
71400	Fraud Recovery	15,809	30,314	-	-	2,240	-	-	-	-	-	48,363	-	-	-	48,363
71500	Other Revenue	113,673	816	-	-	-	-	-	-	24,287	-	138,576	-	41,427	-	180,003
72000	Investment Income - Restricted	1,089	1,035	-	-	-	-	-	-	-	-	2,124	-	-	35,882	38,006
70000	Total Revenue	3,653,337	15,311,488	26,756	326,826	3,217,391	35,230	128,119	1,812	1,145,549	(968,764)	22,877,744	1,461,735	77,309	-	24,416,788
EXPENSES																
Administrative:																
91100	Administrative Salaries	315,774	285,734	-	8,666	172,158	2,052	-	64,583	655,917	-	1,504,884	79,081	-	-	1,583,965
91200	Auditing Fees	2,859	13,547	-	676	-	272	-	4,269	2,196	-	23,819	45,575	-	-	69,394
91300	Management Fee	361,966	292,536	-	6,900	-	1,212	-	-	-	(662,614)	-	151,925	-	-	151,925
91310	Book-Keeping Fee	49,486	182,835	-	4,313	-	-	756	-	-	(237,390)	-	-	-	-	-
91400	Advertising and Marketing	6,261	214	-	-	-	-	-	78	395	-	6,948	3,501	-	-	10,449
91500	Employee Benefit Contributions - Administrative	80,692	125,684	-	3,443	70,230	797	-	-	192,137	-	472,983	28,504	-	-	501,487
91600	Office Expenses	127,359	98,437	-	142	31,158	38	-	85,128	127,417	-	469,679	122,049	-	-	591,728
91700	Legal Expense	49,163	216	-	-	-	-	-	333	4,995	-	54,707	44,139	-	-	98,846
91800	Travel	2,127	-	-	-	-	-	-	-	28	-	2,155	-	-	-	2,155
91900	Other	29,590	101,481	-	-	16,943	3	-	5,843	15,956	-	169,816	13,874	90,571	-	274,261
91000	Total Operating - Administrative	1,025,277	1,100,684	-	24,140	290,489	5,130	-	160,234	999,041	(900,004)	2,704,991	488,648	90,571	-	3,284,210
92000	Asset Management Fee	68,760	-	-	-	-	-	-	-	-	(68,760)	-	-	-	-	-
Tenant Services:																
92100	Tenant Services - Salaries	-	1,652	23,879	-	-	-	121,713	-	-	-	147,244	72,190	-	-	219,434
92300	Employee Benefit Contributions - Tenant Services	-	31,793	16,834	-	-	-	17,515	-	-	-	66,142	6,131	-	-	72,273
92400	Tenant Services - Other	16,223	11,540	-	-	-	-	-	1,846	-	-	29,609	11,651	-	-	41,260
92500	Total Tenant Services	16,223	44,985	40,713	-	-	-	139,228	1,846	-	-	242,995	89,972	-	-	332,967
Utilities:																
93100	Water	278,577	2,113	-	-	-	-	-	933	1,589	-	283,212	277,469	-	-	560,681
93200	Electricity	212,499	10,312	-	-	-	-	-	4,131	8,141	-	235,083	123,110	-	-	358,193
93300	Gas	12,190	1,465	-	-	-	-	-	589	536	-	14,780	3,072	-	-	17,852
93000	Total Utilities	503,266	13,890	-	-	-	-	-	5,653	10,266	-	533,075	403,651	-	-	936,726

JEFFERSON COUNTY HOUSING AUTHORITY
FINANCIAL DATA SCHEDULE – STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION (CONTINUED)
YEAR ENDED DECEMBER 31, 2016

Line Item No.	Account Description	Programs										Primary Government Subtotal	Discretely Presented Component Unit	Fiduciary Fund	Total	
		Project Totals	Section 8 Housing Voucher Program	Housing Counseling Assistance Program	Supportive Housing for Persons with Disabilities	Continuum of Care	Section 8 Moderate Rehabilitation Single Room Occupancy	Resident Opportunity and Supportive Services	Other Business Activities	COCC	Eliminations					
EXPENSES (CONTINUED)																
Ordinary Maintenance and Operations:																
94100	Ordinary Maintenance and Operations - Labor	\$ 431,270	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,178	\$ -	\$ 433,448	\$ 95,844	\$ -	\$ -	\$ 529,292
94200	Ordinary Maintenance and Operations - Materials and Other	178,616	453	-	-	-	-	-	-	152	13,458	192,679	43,559	-	-	236,238
94300	Ordinary Maintenance and Operations Contracts	419,205	4,255	-	-	-	-	-	-	1,844	19,456	444,760	115,942	-	-	560,702
94500	Employee Benefit Contributions - Ordinary Maintenance	145,372	-	-	-	-	-	-	-	-	12,646	158,018	36,807	-	-	194,825
94000	Total Maintenance	1,174,463	4,708	-	-	-	-	-	-	1,996	47,738	1,228,905	292,152	-	-	1,521,057
Insurance Premiums:																
96110	Property Insurance	103,289	27,837	-	650	3,580	81	-	5,891	16,902	-	158,230	120,542	-	-	278,772
96100	Total Insurance Premiums	103,289	27,837	-	650	3,580	81	-	5,891	16,902	-	158,230	120,542	-	-	278,772
Other General Expenses:																
96200	Other General Expenses	42,003	5,457	-	-	-	-	-	-	2,792	-	50,252	18,537	-	-	68,789
96300	Payments in Lieu of Taxes	5,123	-	-	-	-	-	-	-	-	-	5,123	-	-	-	5,123
96400	Bad Debt - Tenant Rents	35,216	-	-	-	-	-	-	-	-	-	35,216	-	-	-	35,216
96000	Total Other General Expenses	82,342	5,457	-	-	-	-	-	-	2,792	-	90,591	18,537	-	-	109,128
96710	Interest of Mortgage (or Bonds) Payable	84,162	-	-	-	-	-	-	-	-	-	84,162	26,446	-	-	110,608
96700	Total Interest Expense	84,162	-	-	-	-	-	-	-	-	-	84,162	26,446	-	-	110,608
96900	Total Operating Expenses	3,057,782	1,197,561	40,713	24,790	294,069	5,211	139,228	175,620	1,076,739	(968,764)	5,042,949	1,439,948	90,571	-	6,573,468
97000	Excess (Deficiency) of Operating Revenue Over (Under) Operating Expenses	595,555	14,113,927	(13,957)	302,036	2,923,322	30,019	(11,109)	(173,808)	68,810	-	17,834,795	21,787	(13,262)	-	17,843,320
Other Expenses:																
97100	Extraordinary Maintenance	109,593	-	-	-	-	-	-	-	-	-	109,593	36,400	-	-	145,993
97300	Housing Assistance Payments	-	14,299,736	-	300,670	2,945,261	26,715	-	-	-	-	17,572,382	-	-	-	17,572,382
97400	Depreciation Expense	915,579	3,535	-	-	-	-	-	-	124,793	-	1,043,907	791,431	-	-	1,835,338
	Total Other Expenses	1,025,172	14,303,271	-	300,670	2,945,261	26,715	-	-	124,793	-	18,725,882	827,831	-	-	19,553,713
90000	Total Expenses	4,082,954	15,500,832	40,713	325,460	3,239,330	31,926	139,228	175,620	1,201,532	(968,764)	23,768,831	2,267,779	90,571	-	26,127,181
OTHER FINANCING SOURCES (USES)																
10010	Operating Transfer In	1,412,800	-	-	-	-	-	-	-	-	(1,683,667)	(270,867)	270,867	-	-	-
10020	Operating Transfer Out	(1,069,756)	-	-	-	-	-	-	(343,044)	-	1,683,667	270,867	(270,867)	-	-	-
10040	Operating Transfers from/to Component Unit	-	-	-	-	-	-	-	(400,000)	-	-	(400,000)	3,038,715	-	-	2,638,715
10100	Total Other Financing Sources (Uses)	343,044	-	-	-	-	-	-	(743,044)	-	-	(400,000)	3,038,715	-	-	2,638,715
10000	Excess (Deficiency) of Total Revenue Over (Under) Total Expenses	(86,573)	(189,344)	(13,957)	1,366	(21,939)	3,304	(11,109)	(916,852)	(55,983)	-	(1,291,087)	2,232,671	(13,262)	-	928,322
11030	NET POSITION - BEGINNING OF YEAR	9,820,615	(36,854)	(4,117)	21,917	(108,365)	2,707	(81,014)	1,893,032	279,122	-	11,787,243	30,828,377	692,366	-	43,307,986
	NET POSITION - END OF YEAR	\$ 9,734,042	\$ (225,998)	\$ (18,074)	\$ 23,283	\$ (130,304)	\$ 6,011	\$ (92,123)	\$ 976,180	\$ 223,139	\$ -	\$ 10,496,156	\$ 33,061,048	\$ 679,104	\$ -	\$ 44,236,308

JEFFERSON COUNTY HOUSING AUTHORITY
FINANCIAL DATA SCHEDULE – STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION (CONTINUED)
YEAR ENDED DECEMBER 31, 2016

Line Item No.	Account Description	Project Totals	Programs										Primary Government Subtotal	Discretely Presented Component Unit	Fiduciary Fund	Total		
			Section 8 Housing Choice Voucher Program	Housing Counseling Assistance Program	Supportive Housing for Persons with Disabilities	Continuum of Care	Section 8 Moderate Rehabilitation Single Room Occupancy	Resident Opportunity and Supportive Services	Other Business Activities	COCC	Eliminations							
11020	Required Annual Debt Principal Payments	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
11030	Beginning Equity	\$ 9,820,615	\$ (36,654)	\$ (4,117)	\$ 21,917	\$ (108,365)	\$ 2,707	\$ (81,014)	\$ 1,893,032	\$ 279,122	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,787,243
11170	Administrative Fee Equity	\$ -	\$ (225,998)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (225,998)
11180	Housing Assistance Payments Equity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11190	Unit Months Available	6,833	26,320	-	600	6,000	132	-	-	-	-	-	-	-	-	-	-	39,885
11210	Number of Unit Months Leased	6,711	24,378	-	575	5,733	104	-	-	-	-	-	-	-	-	-	-	37,501
11270	Excess Cash	\$ 273,393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 273,393
11640	Leasehold Improvements Purchases	\$ 231,321	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 231,321
13510	CFFP Debt Service Payments	\$ 285,260	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 285,260

JEFFERSON COUNTY HOUSING AUTHORITY
FINANCIAL DATA SCHEDULE – STATEMENT OF NET POSITION
DISCRETELY PRESENTED COMPONENT UNIT
DECEMBER 31, 2016

Line Item No.	Description	JCHA Housing and Development Corporation											Total
		Hickory Ridge I	Hickory Ridge II	Hickory Ridge III	Brighton Gardens I	Brighton Gardens II	Spring Gardens I	Spring Gardens II	Spring Gardens III	Spring Gardens IV	Operations	Eliminations	
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES													
CURRENT ASSETS													
Cash:													
111	Unrestricted	\$ 143,280	\$ 1,286,434	\$ -	\$ 112,642	\$ -	\$ 19,215	\$ 934	\$ 127	\$ 1,773	\$ 7,599,957	\$ -	\$ 9,164,362
112	Cash Restricted - Modernization and Development	-	-	-	-	-	-	-	-	-	4,952,756	-	4,952,756
113	Other Restricted	28,977	16,200	-	28,485	-	142,035	100	100	18,189	109,270	-	343,356
114	Tenant Security Deposits	4,983	6,604	-	2,600	-	27,446	19,649	4,247	6,696	-	-	72,225
100	Total Cash	177,240	1,309,238	-	143,727	-	188,696	20,683	4,474	26,658	12,661,983	-	14,532,699
Accounts and Notes Receivable:													
124	Accounts Receivable - Other Government	-	5,000	-	-	-	-	-	-	-	-	-	5,000
125	Accounts Receivable - Miscellaneous	6,389	6,992	-	3,099	-	32,231	31,860	6,372	7,646	-	-	94,589
126	Accounts Receivable - Tenants	5,218	1,977	-	1,726	-	5,526	2,984	2,035	(903)	-	-	18,563
126.1	Allowance for Doubtful Accounts -Tenants	-	-	-	-	-	(2,421)	-	-	-	-	-	(2,421)
120	Total Receivables, Net of Allowances for Doubtful Accounts	11,607	13,969	-	4,825	-	35,336	34,844	8,407	6,743	-	-	115,731
Investments:													
131	Unrestricted	-	-	-	-	-	-	-	-	-	9,824,747	-	9,824,747
	Total Investments	-	-	-	-	-	-	-	-	-	9,824,747	-	9,824,747
Other Current Assets:													
142	Prepaid Expenses and Other Assets	7,435	8,183	31,589	508	-	26,729	25,729	5,146	6,175	1,333	-	112,827
144	Inter-program - Due From	132,837	-	-	-	-	-	-	-	-	1,126,490	(1,259,327)	-
150	Total Other Current Assets	140,272	8,183	31,589	508	-	26,729	25,729	5,146	6,175	1,127,823	(1,259,327)	112,827
	Total Current Assets	329,119	1,331,390	31,589	149,060	-	250,761	81,256	18,027	39,576	23,614,553	(1,259,327)	24,586,004
NONCURRENT ASSETS													
Capital Assets:													
161	Land	404,705	-	-	5,000	-	90,785	213,000	66,000	50,000	-	-	829,490
162	Buildings	2,867,833	3,199,902	-	-	-	6,600,463	6,056,966	880,390	1,428,117	-	-	21,033,671
163	Furniture, Equipment, and Machinery - Dwellings	-	-	-	-	-	421,436	11,706	10,365	2,650	-	-	446,157
164	Furniture, Equipment, and Machinery - Administration	-	-	-	-	-	316,849	-	-	-	-	-	316,849
165	Leasehold Improvements	-	-	-	1,365,778	-	1,276,436	-	-	-	-	-	2,642,214
166	Accumulated Depreciation	(410,297)	(137,774)	-	(318,682)	-	(4,094,675)	(3,589,931)	(621,188)	(530,211)	-	-	(9,702,758)
167	Construction in Progress	-	-	51,900	34	20,013	-	-	-	-	1,080,459	-	1,152,406
160	Total Capital Assets, Net	2,862,241	3,062,128	51,900	1,052,130	20,013	4,611,294	2,691,741	335,567	950,556	1,080,459	-	16,718,029
180	Total Noncurrent Assets	2,862,241	3,062,128	51,900	1,052,130	20,013	4,611,294	2,691,741	335,567	950,556	1,080,459	-	16,718,029
190	Total Assets	3,191,360	4,393,518	83,489	1,201,190	20,013	4,862,055	2,772,997	353,594	990,132	24,695,012	(1,259,327)	41,304,033
200	Deferred Outflows of Resources	3,200	3,117	-	-	-	27,308	15,886	3,176	3,610	61	-	56,358
290	Total Assets and Deferred Outflows of Resources	\$ 3,194,560	\$ 4,396,635	\$ 83,489	\$ 1,201,190	\$ 20,013	\$ 4,889,363	\$ 2,788,883	\$ 356,770	\$ 993,742	\$ 24,695,073	\$ (1,259,327)	\$ 41,360,391

JEFFERSON COUNTY HOUSING AUTHORITY
FINANCIAL DATA SCHEDULE – STATEMENT OF NET POSITION
DISCRETELY PRESENTED COMPONENT UNIT (CONTINUED)
DECEMBER 31, 2016

Line Item No.	Description	JCHA Housing and Development Corporation											Total				
		Hickory Ridge I	Hickory Ridge II	Hickory Ridge III	Brighton Gardens I	Brighton Gardens II	Spring Gardens I	Spring Gardens II	Spring Gardens III	Spring Gardens IV	Operations	Eliminations					
LIABILITIES, DEFERRED INFLOW OF RESOURCES AND NET POSITION																	
CURRENT LIABILITIES																	
312	Accounts Payable <= 90 Days	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,106	\$ 75,047	\$ -	\$ -	\$ 79,153
321	Accrued Wage/Payroll Taxes Payable	719	584	-	-	-	-	5,001	3,051	584	701	-	-	-	-	-	10,640
322	Accrued Compensated Absences - Current Portion	317	288	-	-	-	-	2,781	1,441	288	346	-	-	-	-	-	5,461
325	Accrued Interest Payable	46,160	-	-	-	-	-	-	-	-	-	-	-	-	-	-	46,160
333	Accounts Payable - Other Government	-	907,884	-	-	-	-	-	-	-	-	-	-	-	-	-	907,884
341	Tenant Security Deposits	4,983	6,604	-	2,600	-	27,446	19,649	4,247	6,696	-	-	-	-	-	-	72,225
342	Unearned Revenues	113	-	-	-	-	21,557	-	-	-	-	-	-	-	-	-	21,670
343	Current Portion of Long-Term Debt - Capital Projects/Mortgage Revenue Bonds	-	38,027	-	-	-	14,547	-	21,569	40,740	-	-	-	-	-	-	114,883
346	Accrued Liabilities - Other	-	-	5,409	462	-	1,262	1,262	252	303	-	-	-	-	-	-	8,950
347	Inter-program - Due To	-	254,876	78,080	16,014	20,013	537,204	122,792	106,862	123,486	-	-	-	(1,259,327)	-	-	-
310	Total Current liabilities	52,292	1,208,263	83,489	19,076	20,013	609,798	148,195	133,802	176,378	75,047	-	(1,259,327)	-	-	-	1,267,026
NONCURRENT LIABILITIES																	
351	Long-Term Debt, Net of Current - Capital Projects/Mortgage Revenue	2,677,696	1,222,070	-	1,240,102	-	153,410	-	443,572	1,089,897	-	-	-	-	-	-	6,826,747
354	Accrued Compensated Absences - Non Current	86	79	-	-	-	1,014	393	79	94	-	-	-	-	-	-	1,745
357	Accrued Pension and OPEB Liabilities	11,097	10,808	-	-	-	94,691	55,086	11,013	12,518	210	-	-	-	-	-	195,423
350	Total Noncurrent liabilities	2,688,879	1,232,957	-	1,240,102	-	249,115	55,479	454,664	1,102,509	210	-	-	-	-	-	7,023,915
300	Total Liabilities	2,741,171	2,441,220	83,489	1,259,178	20,013	858,913	203,674	588,466	1,278,887	75,257	-	(1,259,327)	-	-	-	8,290,941
400	Deferred Inflows of Resources	477	465	-	-	-	4,071	2,368	474	538	9	-	-	-	-	-	8,402
NET POSITION																	
508.4	Net Investment in Capital Assets	184,545	1,802,031	51,900	(187,972)	20,013	4,443,337	2,691,741	(129,574)	(180,081)	1,080,459	-	-	-	-	-	9,776,399
511.4	Restricted	28,977	16,200	-	28,485	-	142,035	100	100	18,189	5,062,026	-	-	-	-	-	5,296,112
512.4	Unrestricted	239,390	136,719	(51,900)	101,499	(20,013)	(558,993)	(109,000)	(102,696)	(123,791)	18,477,322	-	-	-	-	-	17,988,537
513	Total Net Position	452,912	1,954,950	-	(57,988)	-	4,026,379	2,582,841	(232,170)	(285,683)	24,619,807	-	-	-	-	-	33,061,048
600	Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 3,194,560	\$ 4,396,635	\$ 83,489	\$ 1,201,190	\$ 20,013	\$ 4,889,363	\$ 2,788,883	\$ 356,770	\$ 993,742	\$ 24,695,073	\$ (1,259,327)	\$ -	\$ -	\$ -	\$ -	\$ 41,360,391

JEFFERSON COUNTY HOUSING AUTHORITY
FINANCIAL DATA SCHEDULE – STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION
DISCRETELY PRESENTED COMPONENT UNIT
YEAR ENDED DECEMBER 31, 2016

Line Item No.	Description	JCHA Housing and Development Corporation										
		Hickory Ridge I	Hickory Ridge II	Hickory Ridge III	Brighton Gardens I	Brighton Gardens II	Spring Gardens I	Spring Gardens II	Spring Gardens III	Spring Gardens IV	Operations	Total
REVENUE												
70300	Net Tenant Rental Revenue	\$ 161,595	\$ 146,127	\$ -	\$ 73,692	\$ -	\$ 253,259	\$ 395,994	\$ 37,924	\$ 67,210	\$ -	\$ 1,135,801
70400	Tenant Revenue - Other	40	250	-	1,900	-	3,511	2,414	167	992	-	9,274
70500	Total Tenant Revenue	161,635	146,377	-	75,592	-	256,770	398,408	38,091	68,202	-	1,145,075
70600	HUD PHA Operating Grants	-	-	-	-	-	308,526	-	-	-	-	308,526
70800	Other Government Grants	1,731	1,573	-	-	-	61,861	7,867	1,573	1,888	-	76,493
71100	Investment Income - Unrestricted	-	-	-	-	-	-	-	-	-	(68,359)	(68,359)
70000	Total Revenue	163,366	147,950	-	75,592	-	627,157	406,275	39,664	70,090	(68,359)	1,461,735
EXPENSES												
Administrative:												
91100	Administrative Salaries	5,248	5,842	-	-	-	31,348	25,305	5,058	6,071	209	79,081
91200	Auditing Fees	660	922	-	(50)	-	38,568	3,631	907	937	-	45,575
91300	Management Fee	13,094	11,904	-	6,041	-	46,050	52,560	9,869	12,407	-	151,925
91400	Advertising and Marketing	88	97	-	-	-	1,200	1,469	294	353	-	3,501
91500	Employee Benefit Contributions - Administrative	(363)	278	-	-	-	(2,303)	21,340	4,266	5,075	211	28,504
91600	Office Expense	9,096	8,654	-	204	-	42,007	42,044	9,243	10,775	26	122,049
91700	Legal Expense	559	615	-	825	-	3,463	20,011	3,993	5,907	8,766	44,139
91900	Other	643	749	-	20	-	7,213	3,412	819	1,018	-	13,874
91000	Total Operating - Administrative	29,025	29,061	-	7,040	-	167,546	169,772	34,449	42,543	9,212	488,648
Tenant Services:												
92100	Tenant Services - Salaries	2,430	2,209	-	-	-	52,210	10,655	2,130	2,556	-	72,190
92300	Employee Benefit Contributions - Tenant Services	(402)	(109)	-	-	-	(4,761)	7,934	1,585	1,884	-	6,131
92400	Tenant Services - Other	841	904	-	-	-	4,255	3,925	784	942	-	11,651
92500	Total Tenant Services	2,869	3,004	-	-	-	51,704	22,514	4,499	5,382	-	89,972
Utilities:												
93100	Water	13,268	14,119	-	-	-	98,201	98,130	19,626	34,125	-	277,469
93200	Electricity	6,828	5,349	-	565	-	20,471	62,537	11,654	15,706	-	123,110
93300	Gas	240	218	-	4	-	1,720	618	124	148	-	3,072
93000	Total Utilities	20,336	19,686	-	569	-	120,392	161,285	31,404	49,979	-	403,651
Ordinary Maintenance and Operations:												
94100	Ordinary Maintenance and Operations - Labor	7,041	6,048	-	-	-	32,556	35,346	7,068	7,785	-	95,844
94200	Ordinary Maintenance and Operations - Materials & Other	2,165	1,369	-	315	-	23,013	12,020	2,244	2,433	-	43,559
94300	Ordinary Maintenance and Operations Contracts	12,357	8,719	-	7,592	-	42,207	30,081	6,201	8,785	-	115,942
94500	Employee Benefit Contributions - Ordinary Maintenance	(670)	88	-	-	-	(3,720)	28,925	5,846	6,338	-	36,807
94000	Total Maintenance	20,893	16,224	-	7,907	-	94,056	106,372	21,359	25,341	-	292,152

JEFFERSON COUNTY HOUSING AUTHORITY
FINANCIAL DATA SCHEDULE – STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION (CONTINUED)
DISCRETELY PRESENTED COMPONENT UNIT (CONTINUED)
YEAR ENDED DECEMBER 31, 2016

Line Item No.	Description	JCHA Housing and Development Corporation										Operations	Total
		Hickory Ridge I	Hickory Ridge II	Hickory Ridge III	Brighton Gardens I	Brighton Gardens II	Spring Gardens I	Spring Gardens II	Spring Gardens III	Spring Gardens IV			
EXPENSES (CONTINUED)													
Insurance Premiums:													
96110	Property Insurance	\$ 10,621	\$ 10,310	\$ -	\$ 5,160	\$ -	\$ 19,203	\$ 49,550	\$ 9,919	\$ 11,881	\$ 3,898	\$ 120,542	
96100	Total Insurance Premiums	10,621	10,310	-	5,160	-	19,203	49,550	9,919	11,881	3,898	120,542	
General Expenses:													
96200	Other General Expenses	-	12,837	-	-	-	2,472	-	-	3,228	-	18,537	
96000	Total Other General Expenses	-	12,837	-	-	-	2,472	-	-	3,228	-	18,537	
Interest and Amortization Cost:													
96710	Interest of Mortgage (or Bonds) Payable	-	-	-	-	-	-	-	17,500	8,946	-	26,446	
	Total Interest of Mortgage (or Bonds) Payable	-	-	-	-	-	-	-	17,500	8,946	-	26,446	
96900	Total Operating Expenses	83,744	91,122	-	20,676	-	455,373	509,493	119,130	147,300	13,110	1,439,948	
97000	Excess (Deficiency) of Operating Revenue Over Over (Under) Operating Expenses	79,622	56,828	-	54,916	-	171,784	(103,218)	(79,466)	(77,210)	(81,469)	21,787	
Other Expenses:													
97100	Extraordinary Maintenance	783	822	-	2,500	-	17,314	7,315	2,382	5,284	-	36,400	
97400	Depreciation Expense	95,632	106,663	-	45,524	-	244,760	227,058	33,275	38,519	-	791,431	
	Total Other Expenses	96,415	107,485	-	48,024	-	262,074	234,373	35,657	43,803	-	827,831	
90000	Total Expenses	180,159	198,607	-	68,700	-	717,447	743,866	154,787	191,103	13,110	2,267,779	
OTHER FINANCING SOURCES (USES)													
10010	Operating Transfers In	-	-	-	-	-	-	-	-	-	270,867	270,867	
10020	Operating Transfers Out	-	-	-	-	-	(270,867)	-	-	-	-	(270,867)	
10040	Operating Transfers from/to Component Unit	-	-	-	-	-	-	2,920,432	(117,047)	(164,670)	400,000	3,038,715	
10100	Total Other Financing Sources (Uses)	-	-	-	-	-	(270,867)	2,920,432	(117,047)	(164,670)	670,867	3,038,715	
10000	Excess (Deficiency) of Total Revenue Over (Under) Total Expenses	(16,793)	(50,657)	-	6,892	-	(361,157)	2,582,841	(232,170)	(285,683)	589,398	2,232,671	
11030	NET POSITION - BEGINNING OF YEAR	469,705	2,005,607	-	(64,880)	-	4,387,536	-	-	-	24,030,409	30,828,377	
	NET POSITION - END OF YEAR	\$ 452,912	\$ 1,954,950	\$ -	\$ (57,988)	\$ -	\$ 4,026,379	\$ 2,582,841	\$ (232,170)	\$ (285,683)	\$ 24,619,807	\$ 33,061,048	