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NINTH WARD HOUSING DEVELOPMENT CORPORATION
NEW ORLEANS, LOUISIANA

FINANCIAL AND COMPLIANCE AUDIT

TOGETHER WITH

INDEPENDENT AUDITOR'S REPORT

FOR THE YEAR ENDED JUNE 30, 2001

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is availa[illegible] or public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date JAN 16 2002

ASIF GAFUR MBA, MS
CERTIFIED PUBLIC ACCOUNTANT
P.O. Box 7166
New Orleans, Louisiana 70186
Phone (504) 241-9328

NINTH WARD HOUSING DEVELOPMENT CORPORATION
(A Non-Profit Corporation)

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ASIF GAFUR, M.B.A., M.S.
CERTIFIED PUBLIC ACCOUNTANT
P.O. Box 7166
New Orleans, Louisiana 70186
Phone: (504) 241-9328

MEMBER
American Institute of Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Ninth Ward Housing Development Corporation

I have audited the accompanying statement of financial position of Ninth Ward Housing Development Corporation, hereafter NWHDC (a nonprofit organization), as of June 30, 2001, and the related statements of activities, functional expenses and cash flows for the year then ended. These financial statements are the responsibility of NWHDC's management. My responsibility is to express an opinion on these financial statements based on my audit..

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of NWHDC as of June 30, 2001, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, I have also issued my report dated December 18, 2001, on my consideration of NWHDC's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be used in conjunction with this report in considering the results of my audit.

Asif Gafur
Certified Public Accountant

December 18, 2001

NINTH WARD HOUSING DEVELOPMENT CORPORATION
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2001

	GENERAL FUND	DAY-CARE PROGRAM	FOOD SERVICES PROGRAM	COMMUNITY ASSISTANCE PROGRAM	EMPLOYMENT PREPARATION PROGRAM	REHABILI-TATION PROGRAM	FIRST TIME HOME BUYER PROGRAM	TOTAL (MEMO ONLY)
ASSETS								
Current Assets:								
Cash	$ 7,889	$ -	$ 8,570	$ -	$ -	$ -	$ 1,446	$ 17,905
Grant receivable	-	23,817	3,218	-	-	-	-	27,035
Note & interest receivable (Note 5)	-	-	-	-	-	-	68,400	68,400
Rent receivable	342,300	-	-	-	-	-	-	342,300
Due from other program	-	51,694	21,967	15,669	1,232	615	48,604	139,781
Total current assets	350,189	75,511	33,755	15,669	1,232	615	118,450	595,421
Property & Equipment, net (Notes 1 and 2)	951,960	4,671	-	247	-	-	-	956,878
Total assets	$ 1,302,149	$ 80,182	$ 33,755	$ 15,916	$ 1,232	$ 615	$ 118,450	$ 1,552,299
LIABILITIES								
Current Liabilities:								
Accounts payable	$ 5,874	$ 5,982	$ -	$ -	$ -	$ -	$ -	$ 11,856
Accrued expenses/other payables	2,728	1,228	75	-	-	-	200	4,231
Due to other program	76,416	53,721	1,901	-	7,743	-	-	139,781
Total current liabilities	85,018	60,931	1,976	-	7,743	-	200	155,868
NET ASSETS								
Unrestricted	1,217,131	-	-	-	-	-	-	1,217,131
Temporarily restricted	-	19,251	31,779	15,916	(6,511)	615	118,250	179,300
Total net assets	1,217,131	19,251	31,779	15,916	(6,511)	615	118,250	1,396,431
Total Liabilities and Net Assets	$ 1,302,149	$ 80,182	$ 33,755	$ 15,916	$ 1,232	$ 615	$ 118,450	$ 1,552,299

The accompanying report and notes are an integral part of these financial statements

NINTH WARD HOUSING DEVELOPMENT CORPORATION
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2001

	GENERAL FUND	DAY-CARE PROGRAM	FOOD SERVICES PROGRAM	COMMUNITY ASSISTANCE PROGRAM	EMPLOYMENT PREPARATION PROGRAM	REHABILI-TATION PROGRAM	FIRST TIME HOME BUYER PROGRAM	TOTAL (MEMO ONLY)
SUPPORT AND REVENUES								
Grants	$ 20,321	$ 46,634	$ 29,903	$ -	$ -	$ -	$ 268,501	$ 365,359
Rental Income	201,723	-	-	-	-	-	4,750	206,473
Program Income	186	30,100	-	-	-	-	-	30,286
Interest Income	-	-	-	-	-	-	2,800	2,800
Other Income	339	338	176	-	-	-	25,000	25,853
Loss on sale of property	-	-	-	-	-	-	-	-
Total support and revenues	222,569	77,072	30,079	-	-	-	301,051	630,771
EXPENSES								
Program services	216,477	79,030	19,941	392	187	-	232,186	548,213
Support services	69,578	-	-	-	-	-	-	69,578
Total expenses	286,055	79,030	19,941	392	187	-	232,186	617,791
(Decrease) in net assets, unrestricted	(63,486)	-	-	-	-	-	-	(63,486)
Increase (decrease) in net assets, restricted	-	(1,958)	10,138	(392)	(187)	-	68,865	76,466
Net assets unrestricted, beginning	1,280,617	-	-	-	-	-	-	1,280,617
Net assets temporarily restricted, beginning	-	21,209	21,641	16,308	(6,324)	615	49,385	102,834
Net assets, beginning	1,280,617	21,209	21,641	16,308	(6,324)	615	49,385	1,383,451
Net assets unrestricted, ending	1,217,131	-	-	-	-	-	-	1,217,131
Net assets temporarily restricted, ending	-	19,251	31,779	15,916	(6,511)	615	118,250	179,300
Net assets, ending	$ 1,217,131	$ 19,251	$ 31,779	$ 15,916	$ (6,511)	$ 615	$ 118,250	$ 1,396,431

The accompanying report and notes are an integral part of these financial statements

NINTH WARD HOUSING DEVELOPMENT CORPORATION
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2001

	GENERAL FUND	DAY-CARE PROGRAM	FOOD SERVICES PROGRAM	COMMUNITY ASSISTANCE PROGRAM	EMPLOYMENT PREPARATION PROGRAM	REHABILI-TATION PROGRAM	FIRST TIME HOME BUYER PROGRAM	TOTAL
Salaries and wages	$ 51,798	$ 53,065	$ 9,682	$ -	$ -	$ -	$ -	$ 114,545
Fringe Benefits	14,365	5,362	740	-	-	-	-	20,467
Advertisement	-	-	203	-	-	-	-	203
Auto	-	1,925	-	-	-	-	-	1,925
Commission	-	-	-	-	-	-	43,677	43,677
Depreciation	40,172	457	-	391	186	-	-	41,206
Education and training	236	-	55	-	-	-	-	291
Insurance	4,417	2,999	-	-	-	-	-	7,416
Licenses and permits	1,142	-	-	-	-	-	-	1,142
Miscellaneous	1,622	202	59	1	1	-	119	2,004
Mortgages		-	-	-	-	-	168,560	168,560
Professional services	66,371	-	-	-	-	-	-	66,371
Postage and printing	-	-	68	-	-	-	-	68
Rent	705	9,600	-	-	-	-	-	10,305
Repairs and maintenance	23,449	2,458	270	-	-	-	18,705	44,882
Seminars, Community Assistance, Job Fair etc	55,050	-	-	-	-	-	-	55,050
Supplies	3,219	920	8,864	-	-	-	1,125	14,128
Taxes, fees, assements	5	-	-	-	-	-	-	5
Telephone	4,831	642	-	-	-	-	-	5,473
Utilities	18,673	1,400	-	-	-	-	-	20,073
Total	$ 286,055	$ 79,030	$ 19,941	$ 392	$ 187	$ -	$ 232,186	$ 617,791

The accompanying report and notes are an integral part
of these financial statements

NINTH WARD HOUSING DEVELOPMENT CORPORATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2001

CASH FLOWS FROM OPERATING ACTIVITIES:

Increase in net assets	$ 12,980
Adjustments to reconcile net cash provided by operating activities:	
Depreciation expense	41,206
Changes in operating assets and liabilities	
Grant receivable	(10,490)
Accounts receivable	56,543
Note & interest receivable	(2,800)
Rent receivable	(56,000)
Accounts payable	(5,201)
Accrued expenses & other payables	(26,560)
Net cash provided by operating activities	9,678
Cash, beginning of period	8,227
Cash, end of period	$ 17,905

The accompanying report and notes are an integral part of these financial statements

NINTH WARD HOUSING DEVELOPMENT CORPORATION
Notes to Financial Statements
June 30, 2001

Note 1: **Background and Significant Accounting Policies:**

General

Ninth Ward Housing Development Corporation, hereafter NWHDC, is a not-for-profit corporation formed on July 21, 1994, formerly called the Lower Ninth Ward Housing Development Corporation, which was incorporated on December 4, 1969. NWHDC was organized and operates on a non-stock basis with one class of membership which consist of members of the Board of Directors. As a non-profit corporation, the Ninth Ward Housing Development Corporation engages in the purchase, construction, demolition, rehabilitation, improvement, re-building and resale of substandard housing and real property in the City of New Orleans. NWHDC also provides a day care program.

Description of Programs

Child and Adult Care Food Program -- This program is funded through the Louisiana State Department of Education-Child and Adult Food Program and provides free meals to approximately 40 children who participates in the not-profit organization's day-care program.

Day-Care Center Program - This program, funded through a Community Development Block Grant between the City of New Orleans and a non-profit organization, provides day-care services to approximately 45 children between the ages of two and five years old.

Semmes Building Renovation Grant - This program is funded through the State of Louisiana. The fund is restricted to repairs and renovation to the first floor of the Semmes Building. The Day-Care is located in the Semmes Building.

First Time Home Buyer Program – This program is funded through the City of New Orleans-Home Investment Partnership Program. These funds were used to provide decent, safe and sanitary housing which is affordable to low-income persons in the target areas. The program was discontinued at the end of June 30, 2001.

Note 1: **Background and Significant Accounting Policies, Cont'd:**

Principles of Accounting

The financial statements of Ninth Ward Housing Development Corporation, hereafter NWHDC, are prepared in accordance with generally accepted accounting principles, accordingly, all assets, liabilities, and activities are stated on the accrual basis of accounting.

NWHDC is an exempt organization for federal income tax purposes under Section 501 (c)(4) of the Internal Revenue Code.

NWHDC adopted Statement of Financial Accounting Standards (SFAS) No. 117, " Financial Statements of Not-for-Profit Organizations". Under SFAS No. 117, NWHDC is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted. In addition, NWHDC is required to present a statement of cash flows.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Property and Equipment

Property and equipment is stated at cost less accumulated depreciation. Depreciation is computed on the straight-line method over the following estimated useful lives.

Note 1: **Background and Significant Accounting Policies, Cont'd**

Property and Equipment, Cont'd

	Years
Building and leasehold improvements	27.5
Furniture and equipment	5
Vehicles	5

Income Taxes

The Corporation is a not-for-profit corporation that is exempt from income taxes under Section 501 (c) (4) of the Internal Revenue Code.

Total Columns

Total Columns are presented to facilitate financial analysis. Data in the column does not present financial position, results of operations and changes in net assets in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

Note 2: **Property and Equipment:**

Property and equipment consist of the following at June 30, 2001:

Land	$ 74,506
Buildings and leasehold improvements	1,058,201
Furniture and equipment	47,638
Vehicles	77,836
	1,258,181
Accumulated depreciation	(301,303)
Total	$ 956,878

Note 3: **Contingencies:**

The **Ninth Ward Housing Development Corporation** is a recipient of numerous grants and awards of Federal and State funds. These grants and awards are governed by various Federal and State guidelines, regulations, and contractual agreements.

The administration of the programs and activities funded by these grants and awards under the control of the **Ninth Ward Housing Development Corporation** is subject to audit/or review by the applicable funding sources. Any grant or award funds found to be not properly spent in accordance with the terms, conditions, and regulations of the funding source may be subject to capture.

Presently, NWHDC is involved in a lawsuit concerning Board membership. A judgement was rendered however, the matter is on appeal. According to the present management there is more than 80% probability the matter will be decided in favor of the present governing Board members.

Note 4: **Leasing Arrangement:**

The Day Care Program leases space under an operating lease. The lease is on a calendar year basis with renewal options. Rental expense for the period ended June 30, 2000 under this lease was $ 9,600. Future rental payments required on this lease until December 31, 2001 is $ 4,800. Total rental expense for the fiscal year ended June 30, 2001 was $ 10,305.

Note 5: **Note Receivable:**

NWHDC has an unsecured note receivable from a corporation with a fluctuating interest rate per annum, no monthly payments, and a renewed maturity date of May 31, 2000. No payment has been received as of December 18, 2001. According to management, the note is collectible.

ASIF GAFUR, M.B.A., M.S.
CERTIFIED PUBLIC ACCOUNTANT
P.O. Box 7166
New Orleans, Louisiana 70186
Phone: (504) 241-9328

MEMBER
American Institute of Certified Public Accountants

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors
Ninth Ward Housing Development Corporation

I have audited the financial statements of Ninth Ward Housing Development Corporation, hereafter NWHDC, (a nonprofit corporation), as of and for the year ended June 30, 2001 and have issued my report thereon dated December 18, 2001. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Controller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether NWHDC's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered NWHDC's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not

necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur, and not be detected within a timely period, by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weakness.

This report is intended for the information of the Board of Directors, management, State of Louisiana, state awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Asif Gafur
Certified Public Accountant

December 18, 2001

DATA COLLECTION FORM (SF-SAC)

OMB No. 0348-0057

FORM SF-SAC (9-97)

U.S. DEPARTMENT OF COMMERCE - BUREAU OF THE CENSUS
ACTING AS COLLECTING AGENT FOR
OFFICE OF MANAGEMENT AND BUDGET

Data Collection Form for Reporting on
AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS

▶ Complete this form, as required by OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

RETURN TO Single Audit Clearinghouse
1201 E. 10th Street
Jeffersonville, IN 47132

PART I **GENERAL INFORMATION** *(To be completed by auditee, except for item 7)*

1. Fiscal year ending date for this submission: Month 06 / Day 30 / Year 01

2. Type of Circular A-133 audit: 1☐ Single audit 2☐ Program-specific audit

3. Audit period covered: 1☒ Annual 2☐ Biennial 3☐ Other – Months

FEDERAL GOVERNMENT USE ONLY

4. Date received by Federal clearinghouse

5. Employer Identification Number (EIN)
a. Auditee EIN: 7 2 0 6 9 6 3 1 6
b. Are multiple EINs covered in this report? 1☐ Yes 2☒ No

6. AUDITEE INFORMATION
a. Auditee name: Ninth Ward Housing Dev. Corp.
b. Auditee address *(Number and street)*: 1008 Jourdan Ave.
City: New Orleans
State: Louisiana ZIP Code: 70117
c. Auditee contact
Name: Ms. Janice Smith
Title: Program Coordinator
d. Auditee contact telephone: (504) 948 – 4298
e. Auditee contact FAX *(Optional)*: ( ) –
f. Auditee contact E-mail *(Optional)*

7. AUDITOR INFORMATION *(To be completed by auditor)*
a. Auditor name: Asif Gafur, CPA
b. Auditor address *(Number and street)*: 4659 Charlmark Dr.
City: New Orleans
State: Louisiana ZIP Code: 70127
c. Auditor contact
Name: Asif Gafur
Title: C. P.A.
d. Auditor contact telephone: (504) 241 – 9328
e. Auditor contact FAX *(Optional)*: ( ) –
f. Auditor contact E-mail *(Optional)*

8. **AUDITEE CERTIFICATION STATEMENT.** – This is to certify that to the best of my knowledge and belief, the auditee has: (1) Engaged an auditor to perform an audit in accordance with the provisions of OMB Circular A-133 for the period described in Part I, Items 1 and 3; (2) the auditor has completed such audit and presented a signed audit report which states that the audit was conducted in accordance with the provisions of the Circular; and; (3) the information included in Parts I, II, and III of this data collection form is accurate and complete. I declare that the foregoing is true and correct.

Signature of certifying official: Janice Smith
Date: Month 12 / Day 18 / Year 01
Name/Title of certifying official: Ms. Janice Smith/Program Coordinator

9. **AUDITOR STATEMENT.** – The data elements and information included in this form are limited to those prescribed by OMB Circular A-133. The information included in Parts II and III of the form, except for Part III, Items 5 and 6, was transferred from the auditor's report(s) for the period described in Part I, Items 1 and 3, and is not a substitute for such reports. The auditor has not performed any auditing procedures since the date of the auditor's report(s). A copy of the reporting package required by OMB Circular A-133, which includes the complete auditor's report(s), is available in its entirety from the auditee at the address provided in Part I of this form. As required by OMB Circular A-133, the information in Parts II and III of this form was entered in this form by the auditor based on information included in the reporting package. The auditor has not performed any additional auditing procedures in connection with the completion of this form.

Signature of auditor:
Date: Month 12 / Day 18 / Year 01

EIN: 7 2 0 6 9 6 3 1 6

PART I — GENERAL INFORMATION – Continued

8. Indicate whether the auditee has either a Federal cognizant or oversight agency for audit. *(Mark (X) one box)*
1 ☐ Cognizant agency 2 ☒ Oversight agency

9. Name of Federal cognizant or oversight agency for audit *(Mark (X) one box)*

01 ☐ African Development Foundation
02 ☐ Agency for International Development
10 ☐ Agriculture
11 ☐ Commerce
04 ☐ Corporation for National and Community Service
12 ☐ Defense
84 ☐ Education
81 ☐ Energy
66 ☐ Environmental Protection Agency
83 ☐ Federal Emergency Management Agency
34 ☐ Federal Mediation and Conciliation Service
39 ☐ General Services Administration
93 ☐ Health and Human Services
14 ☐ Housing and Urban Development
03 ☐ Institute for Museum Services
04 ☐ Inter-American Foundation
15 ☐ Interior
16 ☐ Justice
17 ☐ Labor
43 ☐ National Aeronautics and Space Administration
89 ☐ National Archives and Records Administraton
05 ☐ National Endowment for the Arts
06 ☐ National Endowment for the Humanities
47 ☐ National Science Foundation
07 ☐ Office of National Drug Control Policy
08 ☐ Peace Corps
59 ☐ Small Business Administration
96 ☐ Social Security Administration
19 ☐ State
20 ☐ Transportation
21 ☐ Treasury
82 ☐ United States Information Agency
64 ☐ Veterans Affairs
☒ Other – *Specify:* State Legislative Auditor; City & State Departments

PART II — FINANCIAL STATEMENTS *(To be completed by auditor)*

1. Type of audit report. *(Mark (X) one box)*
1 ☒ Unqualified opinion 2 ☐ Qualified opinion 3 ☐ Adverse opinion 4 ☐ Disclaimer of opinion

2. Is a "going concern" explanatory paragraph included in the audit report? 1 ☐ Yes 2 ☒ No

3. Is a reportable condition disclosed? 1 ☐ Yes 2 ☒ No – *SKIP to Item 5*

4. Is any reportable condition reported as a material weakness? 1 ☐ Yes 2 ☐ No

5. Is a material noncompliance disclosed? 1 ☐ Yes 2 ☒ No

PART III — FEDERAL PROGRAMS *(To be completed by auditor)*

1. Type of audit report on major program compliance
1 ☒ Unqualified opinion 2 ☐ Qualified opinion 3 ☐ Adverse opinion 4 ☐ Disclaimer of opinion

2. What is the dollar threshold to distinguish Type A and Type B programs §___ .520(b)?

$300,000

3. Did the auditee qualify as a low-risk auditee (§___ .530)?
1 ☒ Yes 2 ☐ No

4. Are there any audit findings required to be reported under §___ .510(a)?
1 ☐ Yes 2 ☒ No

5. Which Federal Agencies are required to receive the reporting package? *(Mark (X) all that apply)*

01 ☐ African Development Foundation
02 ☐ Agency for International Development
10 ☐ Agriculture
11 ☐ Commerce
04 ☐ Corporation for National and Community Service
12 ☐ Defense
84 ☐ Education
81 ☐ Energy
66 ☐ Environmental Protection Agency
83 ☐ Federal Emergency Management Agency
34 ☐ Federal Mediation and Conciliation Service
39 ☐ General Services Administration
93 ☐ Health and Human Services
14 ☐ Housing and Urban Development
03 ☐ Institute for Museum Services
04 ☐ Inter-American Foundation
15 ☐ Interior
16 ☐ Justice
17 ☐ Labor
43 ☐ National Aeronautics and Space Administration
89 ☐ National Archives and Records Administraton
05 ☐ National Endowment for the Arts
06 ☐ National Endowment for the Humanities
47 ☐ National Science Foundation
07 ☐ Office of National Drug Control Policy
08 ☐ Peace Corps
59 ☐ Small Business Administration
96 ☐ Social Security Administration
19 ☐ State
20 ☐ Transportation
21 ☐ Treasury
82 ☐ United States Information Agency
64 ☐ Veterans Affairs
00 ☐ None
☒ Other – *Specify:* State Legislative Auditor City & State Departments

FORM SF-SAC (8-97)

EIN: 7 2 0 6 9 6 3 1 6

FORM SF-SAC (1-81)

PART III PROGRAMS – Continued

6. AWARDS EXPENDED DURING FISCAL YEAR			7. AUDIT FINDINGS AND QUESTIONED COSTS				
number[1] (a)	Name of program (b)	Amount expended (c)	Major program (d)	Type of compliance requirement[2] (e)	Amount of questioned costs (f)	Internal control findings[3] (g)	Audit finding reference number(s) (h)
10.558	Child & Adult Care Food Program	$ 19,941	1☐Yes 2☐No		$	1☐A 3☐C 2☐B	
14.219	Community Dev. Block Grant	$ 43,359	1☐Yes 2☐No		$	1☐A 3☐C 2☐B	
14.239	First Time Home Buyers Program	$232,186	1☐Yes 2☐No		$	1☐A 3☐C 2☐B	
-	Semmes Building Renovations	$ 20,321	1☐Yes 2☐No		$	1☐A 3☐C 2☐B	
		$	1☐Yes 2☐No		$	1☐A 3☐C 2☐B	
		$	1☐Yes 2☐No		$	1☐A 3☐C 2☐B	
		$	1☐Yes 2☐No		$	1☐A 3☐C 2☐B	
		$	1☐Yes 2☐No		$	1☐A 3☐C 2☐B	
		$	1☐Yes 2☐No		$	1☐A 3☐C 2☐B	
		$	1☐Yes 2☐No		$	1☐A 3☐C 2☐B	
TOTAL	AWARDS EXPENDED →	$315,807	IF ADDITIONAL LINES ARE NEEDED, PLEASE PHOTOCOPY THIS PAGE, ATTACH ADDITIONAL PAGES TO THE FORM, AND SEE INSTRUCTIONS				

[1] Or other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available.

[2] Type of compliance requirement *(Enter the letter(s) of all that apply to audit findings and questioned costs reported for each Federal program.)*

- A. Activities allowed or unallowed
- B. Allowable costs/cost principles
- C. Cash management
- D. Davis - Bacon Act
- E. Eligibility
- F. Equipment and real property management
- G. Matching, level of effort, earmarking
- H. Period of availability of funds
- I. Procurement
- J. Program income
- K. Real property acquisition and relocation assistance
- L. Reporting
- M. Subrecipient monitoring
- N. Special tests and provisions
- O. None

[3] Type of internal control findings *(Mark (X) all that apply).*

- A. Material weaknesses
- B. Reportable conditions
- C. None reported