

**City of Thibodaux, Louisiana**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the year ended December 31, 2013

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Federal Award/ Pass-Through Entity Identifying Number	Federal Expenditures*
<b>U.S. Department of Housing and Urban Development:</b>			
Office of Community Planning and Development:			
Community Development Block Grants/			
Entitlement Grants	14.218	B-10-MC-22-0012	\$ 2
		B-12-MC-22-0012	162,565
		B-13-MC-22-0012	20,536
Office of Public and Indian Housing:			
Section 8 Housing Choice Vouchers	14.871	LA194VO	985,625
Total U.S. Department of Housing and Urban Development			<u>1,173,503</u>
<b>U.S. Department of Transportation:</b>			
<b>HIGHWAY PLANNING AND CONSTRUCTION CLUSTER:</b>			
Federal Highway Administration:			
<u>Pass-Through Program From:</u>			
<u>Louisiana Department of Transportation and Development</u>			
Canal Pedestrian Bridge	20.205	H.001486	** 576,074
Recreational Trails Program			
<u>Pass-Through Program From:</u>			
Louisiana Office of State Parks Recreational Trails Program			
Thibodaux Bayou Boardwalk	20.219	H.010578	** 11,131
Highway Planning & Construction			
<u>Pass-Through Program From:</u>			
<u>Louisiana Highway Safety Commission</u>			
LHSC 2012-2013	20.205	2012-30-21 FFY13	** 7,800
LHSC 2013-2014	20.205	2014-30-21	-
<b>TOTAL HIGHWAY PLANNING &amp; CONSTRUCTION CLUSTER</b>			<b>** 595,005</b>
<b>HIGHWAY SAFETY CLUSTER:</b>			
State and Community Highway Safety			
<u>Pass-Through Program From:</u>			
<u>Louisiana Highway Safety Commission</u>			
LHSC 2012-2013	20.600	2012-30-21 FFY13	559
LHSC 2013-2014	20.600	2014-30-21	177
Alcohol Impaired Driving Countermeasure Incentive			
<u>Pass-Through Program From:</u>			
<u>Louisiana Highway Safety Commission</u>			
LHSC 2012-2013	20.601	2012-30-21 FFY13	38,060
LHSC 2013-2014	20.601	2014-30-21	13,873
<b>TOTAL HIGHWAY SAFETY CLUSTER</b>			<b>52,669</b>
National Highway Traffic Safety Administration			
<u>Pass-Through Program From:</u>			
<u>Louisiana Department of Transportation and Development</u>			
Downtown Parking Study	20.607 & 20.608	H.009705	41,230
Intersection Safety Improvements	20.607 & 20.608	H.009170	101,196
Federal Aviation Administration			
<u>Pass-Through Programs From:</u>			
<u>State Department of Transportation and Development:</u>			
Airport Improvements	20.106	3-22-0072-003-2012	** 447,134
Total U. S. Department of Transportation			<u>1,237,234</u>

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<b>U.S. Department of Environmental Protection Agency</b>			
<u>Pass-Through Program From:</u>			
Louisiana Department of Health & Hospitals			
Capitalization Grants for Clean Water State Revolving Fund	66.458	DWRLF Project #1057003-01	** 41,220
Capitalization Grants for Clean Water State Revolving Fund	66.458	CWRLF Project #CS221905-01	** 628,087
Total U. S. Department of Environmental Protection Agency			** <u>669,307</u>
<b>U.S. Department of Justice:</b>			
Bureau of Justice Assistance:			
Bulletproof Vest Partnership Program	16.607	n/a	<u>3,365</u>
Total U.S. Department of Justice			<u>3,365</u>
<b>U.S. Department of Homeland Security:</b>			
<u>Pass-Through Programs From:</u>			
<u>Louisiana Office of Emergency Preparedness:</u>			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)			
Hurricane Isaac	97.036	4080-DR-LA	5,414
Governor's Office of Homeland Security & Emergency Preparedness			
South Central Planning and Development Commission			
Homeland Security Grant Program	97.067	EMW-2012-SS-00075	<u>1,260</u>
Total U.S. Department of Homeland Security			<u>6,674</u>
Total Expenditures of Federal Awards			\$ <u><u>3,090,083</u></u>

\* Federal expenditures represent total expenditures for the program. Those expenditures may include amounts reimbursed by state and/or local matches.

\*\* Tested as Major Program

See accompanying notes to schedule of expenditures of federal awards.

**City of Thibodaux, Louisiana**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS:**  
**December 31, 2013**

Note 1 - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Primary Government of the City of Thibodaux (The City). All federal expenditures of financial assistance received directly from federal agencies are included on the schedule, as well as expenditures of federal financial assistance passed-through other government agencies, including amounts reimbursed by state and/or local match.

The accompanying schedule of expenditures of federal awards is presented on the modified accrual basis of accounting, which is described in Note 1 to the City's financial statements for the year ended December 31, 2013. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the financial statements. A reconciliation of the federal expenditures to the federal revenues presented in the financial statements is outlined below:

Federal Expenditures per the Schedule of Federal Awards	\$ 3,090,083
Revenues from Other Sources/Matching to cover Expenses:	
Donation from SCPDC of IPADS	(1,260)
25% Match FEMA -Hurricane Isaac	(5,414)
Section 8 Housing	(88,050)
Airport Improvement	(107,364)
Bullet Proof Vest	(1,882)
Canal Pedestrian Bridge	(92,074)
Recreation Trails - Boardwalk	(4,591)
LHSC 2012-2013 & 2013-2014 - Alcohol Impaired	(5,057)
LHSC Downtown Parking & Intersection Safety	(5,319)
LHSC 2012-2013 Occ Prot	(7,800)
LHSC	(736)
Clean Water State Revolving Loan - retainage held	(41,220)
Draws on Clean Water State Revolving Loan	(628,087)
Federal Revenues per Statement (Statement E)	<u>\$ 2,096,654</u>

During 2013, the City entered into a commitment agreement with the LA Department of Environmental Quality pursuant to the Clean Water Act of 1972, as amended by the Water Quality Act of 1987, specifically Subchapter VI, Chapter 26 of Title 33 of the United States Code ("The Federal Act), enabling capitalization grants to states to be used for the purpose of establishing a water pollution control revolving fund for providing assistance (1) for construction of treatment works (as defined in Section 1292 of the Federal Act) which are publically owned, (ii) for implementing a management program under Section 1329 of the Federal Act and (iii) developing and implementing a conservation and management plan under Section 1330 of the Federal Act. The Act provides loans or loan guarantees, or as a source of reserve and security for leveraged loans, the proceeds which are deposited in a State Revolving Fund, or to provide other financial assistance authorized under the Federal Act to as outlined above. The State of Louisiana has established a Clean Water Revolving Loan Fund to be used for the purpose of providing financial assistance for the improvement of wastewater treatment facilities in the State. The commitment agreement dated October 1, 2013 relating to the issuance of not exceeding \$8,640,000 Taxable Utilities Revenue Bond, Series 2013 of the City of Thibodaux, State of Louisiana. During the current year, the City of Thibodaux recognized draws totaling \$628,087 of the Taxable Utilities Revenue Bonds.

Note 2 Findings of Noncompliance

There were not federal award findings or questioned costs reported during the audit for the year ended December 31, 2013.

**CITY OF THIBODAUX**  
 Schedule of Current Year Findings  
 December 31, 2013

**Section I - Summary of Auditor's Reports**

*Financial Statements*

The independent auditor's report issued on the financial statements was unqualified.

- Internal Control over financial reporting:
  - Material Weaknesses Identified? **No**
  - Significant Deficiencies Identified? **No**
- Non-Compliance Material to Financial Statements noted?: **No**

*Federal Awards*

- Internal Control over major programs:
  - Material Weaknesses Identified? **No**
  - Significant Deficiencies Identified? **No**
- Type of Auditor's Report On Compliance for Major Programs: **Unqualified**

Are their findings required to be reported in accordance with Circular A-133, Section 510(a)? **No**

Identification of Major Programs:

CFDA Number(s)	Name of Federal Program (or Cluster)
20.205	Federal Highway Commission Projects
20.219	Recreational Trails Program
20.106	Federal Aviation Administration – Airport Improvements
66.458	Capitalization Grants for Clean Water State Revolving Fund

Dollar threshold used to distinguish between Type A and Type B Programs: **\$300,000**

Is the auditee a 'low-risk' auditee, as defined by OMB Circular A-133? **Yes**

**Section II - Financial Statement Findings:**

*No matters were reported.*

**Section III Federal Award Findings and Questioned Costs**

*No matters were reported.*



**CITY OF THIBODAUX**  
**STATUS OF PRIOR AUDIT FINDINGS**  
**For the Year Ended December 31, 2013**

Reference Number	Fiscal Year Finding Initially Occurred	Description of Finding
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*Section I - Internal Control and Compliance Material to the Financial Statements:*  
**NO FINDINGS TO FOLLOW UP**

*Section II - Internal Control and Compliance Material to Federal Awards:*  
**NO FINDINGS TO FOLLOW UP**

*Section III - Management Letter:*  
**NO FINDINGS TO FOLLOW UP**



***AGREED-UPON  
PROCEDURE SECTION***



# STAGNI & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURE

City of Thibodaux  
Office of Housing & Community Development  
P.O. Box 5418  
Thibodaux, LA 70302

We have performed the procedure described in the second paragraph, which was agreed to by the City of Thibodaux (the Housing Authority) and the U.S. Department of Housing and Urban Development, Real Estate Assessment Center (REAC), solely to assist them in determining whether the electronic submission of certain information agrees with related hard copy documents. The Housing Authority is responsible for the accuracy and completeness of the electronic submission. This agree-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedure is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedure described below either for the purpose for which this report has been requested or for any other purpose.

We compared the electronic submission of the items in the "UFRS Rule Information" column with the corresponding printed documents listed in the "Hard Copy Documents" column. The results of the performance of our agreed-upon procedure indicate agreement or non-agreement of electronically submitted information and hard copy documents as shown in the chart below.

The Housing Authority is a fund of the City of Thibodaux (the Reporting Entity). We were engaged to perform an audit in accordance with OMB Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*, for the Reporting Entity as of and for the year ended December 31, 2013, and have issued our reports thereon dated May 8, 2014. The information in the "Hard Copy Documents" column was included within the scope, or was a by-product, of that audit. Further, our opinion on the fair presentation of the Housing Authority's Financial Data Schedule (FDS) dated May 8, 2014, was expressed in relation to the basic financial statements of the Reporting Entity taken as a whole.

A copy of the reporting package required by OMB Circular A-133, which includes the auditor's reports, is available in its entirety from the City of Thibodaux. We have not performed any additional auditing procedures since the date of the aforementioned audit reports. Further, we take no responsibility for the security of the information transmitted electronically to the U.S. Department of Housing and Urban Development, REAC.

This report is intended solely for the information and use of the Housing Authority and The U.S. Department of Housing and Urban Development, REAC, and is not intended to be and should not be used by anyone other than these specified parties.

Procedure	UFRS Rule Information	Hard Copy Documents	Agrees	Does Not Agree
1	Balance Sheet and Revenue and Expense (data line items 111 to 1121)	Financial Data Schedule of component unit	X	
2	Footnotes (data element G5000-010)	Footnotes to audited basic financial statements to the reporting entity	X	
3	Type of opinion on FDS (data element G5100-010)	Auditor's supplemental report on FDS	X	

*Stagni & Company*

Certified Public Accountants  
 Thibodaux, Louisiana  
 May 8, 2014





**CITY OF THIBODAUX**  
 UNIFORM FINANCIAL REPORTING STANDARDS FOR PUBLIC HOUSING AUTHORITIES -  
 FINANCIAL DATA SCHEDULES  
 December 31, 2013

<b>ASSETS</b>	<u>Fund</u>	<u>GASB 34 Adjustments</u>	<u>REAC Reclassification</u>	<u>Statement of Net Position</u>
<b>Current</b>				
Cash - unrestricted	\$ 30,278		1,846	\$ 32,124
Cash - other restricted	-			-
Total Cash	<u>30,278</u>			<u>32,124</u>
A/R - PHA Projects			\$ -	-
Total current assets	<u>30,278</u>		<u>1,846</u>	<u>32,124</u>
<b>Noncurrent assets</b>				
Capital Assets:				
Furniture, equipment and machinery - administration,		15,842		15,842
net of accumulated depreciation		<u>(15,842)</u>		<u>(15,842)</u>
Total noncurrent assets	-	-	-	-
Total assets	<u>30,278</u>	<u>-</u>	<u>1,846</u>	<u>32,124</u>
<b>LIABILITIES</b>				
<b>Current</b>				
Accounts payable <90 days	3,295		1,422	4,717
Due to Treasury - Restricted Interest	359		-	359
Accrued wage/payroll taxes payable	2,231		40	2,271
Accrued compensated absences		4,988		4,988
Unearned Revenue			1,055	1,055
Total current liabilities	<u>5,885</u>	<u>4,988</u>	<u>2,517</u>	<u>13,390</u>
<b>Noncurrent liabilities</b>				
Accrued compensated absences	-	1,927	-	1,927
Accrued OPEB liability	-	43,083	-	43,083
Total noncurrent liabilities	<u>-</u>	<u>45,010</u>	<u>-</u>	<u>45,010</u>
Total liabilities	<u>5,885</u>	<u>49,998</u>	<u>2,517</u>	<u>58,400</u>
<b>FUND BALANCE/NET POSITION</b>				
<b>Fund balance</b>				
Restricted	24,393	(24,180)	(213)	
Total fund balance	<u>24,393</u>	<u>(24,180)</u>	<u>(213)</u>	
Total liabilities and fund balance	<u>\$ 30,278</u>			
<b>Net Position</b>				
Net Invested in capital assets		-	-	-
Unrestricted		<u>(24,180)</u>	<u>(884)</u>	<u>(26,276)</u>
Total net assets		<u>\$ (24,180)</u>	<u>\$ (884)</u>	<u>\$ (26,276)</u>

**CITY OF THIBODAUX**  
UNIFORM FINANCIAL REPORTING STANDARDS FOR PUBLIC HOUSING AUTHORITIES -  
FINANCIAL DATA SCHEDULES  
December 31, 2013

	Section 8 Rental Voucher 14.871			Statement of Net Activities
	Fund	GASB 34 Adjustments	REAC Reclassification	
<b>Revenues</b>				
HUD PDA grants	\$ 897,575		(1,055)	\$ 896,520
Fraud recovery	-		3,838	3,838
Other - Portability Admin Fees	1,318		16,860	18,178
Total revenues	<u>898,893</u>		<u>19,643</u>	<u>918,536</u>
<b>Expenses</b>				
Administrative:				
Administrative salaries	78,425			78,425
Auditing & Bookkeeping fees	4,500		-	4,500
Advertising and marketing	265		(265)	-
Compensated absences	(3,875)	\$ 4,890		1,015
Employee benefit contributions-Administrative	34,489	7,064		41,553
Office expense	11,487		227	11,714
Travel & training	738		(175)	563
Other			4,285	4,285
General expenses:				
Insurance - liability	829			829
Insurance - worker's compensation	134			134
Other general expenses - portability admin fees	6,130			6,130
Other operating	5,021		(4,285)	736
Total operating expenses	<u>138,143</u>	<u>11,954</u>	<u>(213)</u>	<u>149,884</u>
<b>Excess Operating Revenue Over Operating Expenses</b>	<u>760,750</u>	<u>(11,954)</u>	<u>19,856</u>	<u>768,652</u>
Housing assistance programs	847,482		4,441	851,923
Housing assistance payments - portability			16,548	16,548
Depreciation expense			-	-
Total	<u>847,482</u>		<u>20,989</u>	<u>868,471</u>
Total expenses	<u>985,625</u>	<u>11,954</u>	<u>20,776</u>	<u>1,018,355</u>
<b>Excess of Operating Revenue Over Expenses</b>	<u>\$ (86,732)</u>	<u>(11,954)</u>	<u>(920)</u>	<u>(99,606)</u>
<b>Transfer In from General Fund</b>	\$ 20,000	-	-	20,000
Net Change in Fund Balance	\$ (66,732)	(11,954)	(920)	(79,606)
<b>Change in Net Assets</b>		<u>\$ (78,686)</u>	<u>\$ (920)</u>	<u>\$ (79,606)</u>
<b>Calculation from R/E Statement</b>			(213)	(79,819)
<b>Beginning of the year</b>				<u>53,543</u>
<b>End of year</b>				<u>\$ (26,276)</u>