#### Cleveland County, North Carolina Annual Financial and Compliance Report For the Year Ended June 30, 2011 IV: SECTION ON COMPLIANCE WITH FEDERAL AND STATE GRANTS

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This section contains schedules and auditor reports required by U.S. OMB (Office of Management and Budget) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the State Single Audit Implementation Act of North Carolina. The required schedules reflect federal, State, and local participation in various projects and programs of the County for which the federal and/or State government contributed.

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### Cleveland County, North Carolina Annual Financial and Compliance Report For the Year Ended June 30, 2011 IV: SECTION ON COMPLIANCE WITH FEDERAL AND STATE GRANTS A. Reports from the Independent Auditor

	<u>Identifier</u>	Page No.
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## Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit of Financial Statements Performed In Accordance With *Government Auditing Standards*

To the Board of Commissioners Cleveland County, North Carolina

We have audited the basic financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Cleveland County, North Carolina, as of and for the year ended June 30, 2011, not presented here, which collectively comprise the County's basic financial statements, and have issued our report thereon dated October 26, 2011. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

## **Internal Control Over Financial Reporting**

Management of the Cleveland County, North Carolina, is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Cleveland County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Cleveland County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

730 13th Avenue Drive SE ♦ Hickory, North Carolina 28602 ♦ Phone 828-327-2727 ♦ Fax 828-328-2324 13 South Center Street ♦ Taylorsville, North Carolina 28681 ♦ Phone 828-632-9025 ♦ Fax 828-632-9085 Toll Free Both Locations 1-800-948-0585 ♦ Website: www.martinstarnes.com

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Cleveland County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, members of the Board of Commissioners, others within the organization, federal and State awarding agencies, and pass-through entities, and is not intended to be, and should not be, used by anyone other than these specified parties.

martin Starser) & associates, CPas, P.a.

Martin Starnes & Associates, CPAs, P.A. October 26, 2011

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MARTIN **\*** STARNES

& ASSOCIATES, CPAS, P.A.

## Report On Compliance With Requirements That Could Have a Direct And Material Effect On Each Major Federal Program And Internal Control Over Compliance In Accordance With OMB Circular A-133 And The State Single Audit Implementation Act

To the Board of Commissioners Cleveland County, North Carolina

### Compliance

We have audited the compliance of Cleveland County, North Carolina, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement and the Audit Manual for Governmental Auditors in North Carolina, issued by the Local Government Commission that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011. Cleveland County's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Cleveland County's management. Our responsibility is to express an opinion on Cleveland County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations,* and the State Single Audit Implementation Act. Those standards, OMB Circular A-133, and the State Single Audit Implementation Act require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Cleveland County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Cleveland County's compliance with those requirements.

In our opinion, Cleveland County complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011.

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### **Internal Control Over Compliance**

The management of Cleveland County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Cleveland County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A *deficiency in internal control* over compliance exists when the design or operation of a control over compliance does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct, non-compliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material non-compliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, members of the Board of Commissioners, others within the organization, federal and State awarding agencies, and pass-through entities, and is not intended to be, and should not be, used by anyone other than these specified parties.

martin Starmer) & associates, CPas, P.a.

Martin Starnes & Associates, CPAs, P.A. October 26, 2011

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MARTIN **\*** STARNES

& ASSOCIATES, CPAS, P.A.

Report On Compliance With Requirements That Could Have A Direct And Material Effect On Each Major State Program And Internal Control Over Compliance In Accordance With Applicable Sections Of OMB Circular A-133 And The State Single Audit Implementation Act

To the Board of Commissioners Cleveland County, North Carolina

## Compliance

We have audited the compliance of Cleveland County, North Carolina, with the types of compliance requirements described in applicable sections of OMB Circular A-133 and the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission that could have a direct and material effect on each of its major State programs for the year ended June 30, 2011. Cleveland County's major State programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major State programs is the responsibility of Cleveland County's management. Our responsibility is to express an opinion on Cleveland County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and applicable sections of OMB Circular A-133, as described in the Audit Manual for Governmental Auditors in North Carolina, and the State Single Audit Implementation Act. Those standards, applicable sections of *OMB Circular A-133*, and the State Single Audit Implementation Act, require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major State program occurred. An audit includes examining, on a test basis, evidence about Cleveland County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Cleveland County's compliance with those requirements.

In our opinion, Cleveland County complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major State programs for the year ended June 30, 2011.

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### **Internal Control Over Compliance**

The management of Cleveland County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to State programs. In planning and performing our audit, we considered Cleveland County's internal control over compliance with requirements that could have a direct and material effect on a major State program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with applicable sections of OMB Circular A-133, as described in the Audit Manual for Governmental Auditors in North Carolina, and the State Single Audit Implementation Act, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A *deficiency in internal control* over compliance exists when the design or operation of a control over compliance does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct, non-compliance with a type of compliance requirement of a State program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material non-compliance with a type of compliance requirement of a State program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, members of the Board of Commissioners, others within the organization, federal and State awarding agencies, and pass-through entities, and is not intended to be, and should not be, used by anyone other than these specified parties.

martin Starner) & associates, CPas, P.a.

Martin Starnes & Associates, CPAs, P.A. October 26, 2011

# **CLEVELAND COUNTY, NORTH CAROLINA**

# SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2011

# 1. Summary of Auditors' Results

# **Financial Statements**

Type of auditors' report issued	Unqualified
Internal control over financial reporting:	
Material weakness identified	No
Significant deficiency identified	None reported
Non-compliance material to financial statements noted	No
Federal Awards	
Internal control over major federal programs:	
Material weakness identified	No
Significant deficiency identified	None reported
Type of auditors' report issued on compliance for major federal programs	Unqualified
Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133	No
Identification of major federal programs for Cleveland County, North Carolina, for the fiscal year ended June 30, 2011 is:	
<u>Program Name</u>	<u>CFDA#</u>
Medicaid Cluster	93.778
Special Supplemental Nutrition Program for Women, Infants, and Children Temporary Assistance for Needy Families Child Care Development Fund Cluster Foster Care Adoption Assistance	10.557 93.558 93.575, 93.596 93.658 93.659
Dollar threshold used to distinguish between Type A and Type B Programs	<u>\$3,000,000</u>
Auditee qualified as low-risk auditee?	No

# **CLEVELAND COUNTY, NORTH CAROLINA**

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2011

# State Awards

Internal control over major State programs:

Material weakness identified	No						
Significant deficiency identified	None reported						
Type of auditors' report issued on compliance for major State programs	Unqualified						
Any audit findings disclosed that are required to be reported in accordance with the State Single Audit Implementation Act	No						
Identification of Major State programs:							
Program Name Foster Care and Adoption Cluster Medicaid Cluster Subsidized Child Care Cluster Community Development Block Grant – Economic Development	t						
Industrial Development Fund Public School Building Capital Fund – N.C. Lottery Proceeds N.C. Rural Economic Development Center – Regional Detoxification Center							

## 2. Findings Related to the Audit of the Basic Financial Statements

None

## 3. Findings and Questioned Costs Related to the Audit of Federal Awards

None

## 4. Findings and Questioned Costs Related to the Audit of State Awards

None

# **CLEVELAND COUNTY, NORTH CAROLINA**

## SUMMARY SCHEDULE OF PRIOR YEAR'S FINDINGS FOR THE YEAR ENDED JUNE 30, 2011

None.

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State or Pass-Thru Grantor Number	Federal (Direct and Pass-Thru) Expenditures	State (Direct and Pass-Thru) Expenditures	County Expenditures
Federal Awards:					
U.S. Dept. of Agriculture					
Passed-Through N.C. Department of Agriculture:					
Emergency Food Assistance Cluster: Emergency Food Assistance Program (Administration)	10.568	-	\$ 12,563	\$ -	\$-
Emergency Food Assistance Program (Commodities)	10.569	-	337,209	-	-
Total Emergency Food Assistance Program Cluster			349,772	-	
Passed-Through N.C. Department of Health and Human Services	<u>:</u>				
Division of Public Health	40 557		0.000.000		
Special Supplemental Nutrition Program for Women, Infants, and Children - direct benefit	10.557	-	2,022,030	-	-
payments					
Special Supplemental Nutrition Program for	10.557	5403, -4, -5, -9	521,958	-	185,606
Women, Infants, and Children - administration Child Nutrition Cluster:					
Summer Food Service Program for Children - Program Meals	10.559	5767	2,860	-	-
Total Child Nutrition Cluster			2,860	-	-
Total Division of Public Health			2,546,848	-	185,606
Passed-Through N.C. Department of Health and Human Services				1	
Division of Social Services:	<u>-</u>				
Administration:					
Supplemental Nutrition Assistance Program Cluster:	10 5 / 1	404 417 400 00	0/2.020		0(2,020
Supplemental Nutrition Assistance Program - Administration Supplemental Nutrition Assistance Program - Services Contingency	10.561 10.561	404, 417, 408, 89 031	863,020 107,491	-	863,020
Supplemental Nutrition Assistance Program - Fraud	10.561	405	22,211	-	22,211
Total Supplemental Nutrition Assistance Program Cluster			992,722	-	885,231
Total U.S. Department of Agriculture			3,889,342	-	1,070,836
U.S. Department of Commerce					
Direct program:					
Economic Development Cluster:					
Investments for Public Works and Development Facilities	11.300	04-01-06334	558,372	-	-
Total U.S. Department of Commerce			558,372	-	
U.S. Department of Health and Human Services	1000				
Passed-Through the N.C. Department of Health and Human Serv Divisions of Aging (thru Isothermal Planning and Development) and Soc					
Aging Cluster:					
Special Programs for the Aging - III-B Grants for Supportive					
Services and Senior Centers - In Home Services	93.044	-	126,413	7,898	-
Total Aging Cluster			126,413	7,898	-
Social Services Block Grant - In Home Services	93.667	022	14,822	-	2,117
Total Division of Aging			141,235	7,898	2,117
Division of Child Development:					
Subsidized Child Care Cluster:					
Child Care Development Fund Cluster:					
Division of Social Services:	00 50/	274	100.044		
Child Care and Development Fund Administration Division of Child Development:	93.596	364	132,241	-	-
Child Care and Development Fund Discretionary	93.575	D*23, TB23	1,309,088	-	-
Child Care and Development Fund Mandatory	93.596	M*23	566,492	-	-
Child Care and Development Fund Match	93.596	V*23	613,893	333,992	-
Total Child Care Development Fund Cluster: Temporary Assistance for Needy Families Cluster:			2,621,714	333,992	-
Temporary Assistance for Needy Families - Child Care	93.558	T223	419,582	-	-
TANF Emergency Contingency Fund-ARRA	93.714	4023, 347, 438	224,983	-	-
Total Temporary Assistance for Needy Families Cluster:			644,565	-	-
Social Services Block Grant - Child Care	93.667	Q423, 460, 467	4,190	-	284,716
Smart Start	-	4023, 347, 438	-	14,280	40
State and Local Appropriations	-	0023 T622	-	187,973	-
TANF-MOE Total Subsidized Child Care Cluster:	-	T623	3,270,469	452,037 988,282	- 284,756
			5,270,407	700,202	207,130

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State or Pass-Thru Grantor Number	Federal (Direct and Pass-Thru) Expenditures	State (Direct and Pass-Thru) Expenditures	County Expenditures
Federal Awards: (continued from previous page)					
Centers for Medicare and Medicaid Services					
Division of Medical Assistance:					
Medicaid Cluster:					
Direct Benefit Payments:					
Medicaid Assistance Program - direct benefit payments	93.778	-	116,677,238	47,710,960	9,745
Division of Social Services:					
Medical Assistance Program - Administration	93.778	412	1,199,401	-	1,199,022
Adult Care Home CM	93.778	211	20,874	10,437	10,437
At-Risk CM	93.778		33,367	-	-
At-Risk CM Settlement	93.778	-	26,672	-	-
Medical Assistance Expansion	93.778	477	21,360	21,360	-
Medical Transportation Administration	93.778	375	75,840		75,840
Medical Transportation Services	93.778	377	721,603	266,557	
Special Adult Home	93.778	128, 131	48,168	16,568	31,600
Non-Reimbursed Medical CMS		286	-	-	54,515
Total Medicaid Cluster:			118,824,523	48,025,881	1,381,159
Division of Public Health					
Immunization Program/Aid to County Funding	93.268	6025, 631D	33,646	-	-
Family Planning	93.218	592D	30,643	-	-
Bioterrorism Grant	93.283		145,439	63,934	-
TANF - Public Health	93.558	5151	14,132	-	-
Breast and Cervical Cancer Early Detection	93.919	310D, 360C	21,448	-	-
HIV Prevention Activities	93.940	433B	27,309	-	-
Preventive Health and Health Services Block	93.991	5503	21,972	9,086	-
Grant - State-wide Health Promotion Program			,	.,	
Maternal and Child Health Services Block Grant	93.994	57XX, 601X, 53XX	109,896	82,431	-
Total Division of Public Health			404,484	155,451	-
Division of Social Services:					
Foster Care and Adoption Assistance Cluster:					
IV-E Admin	93.658	-	3,345	1,673	1,673
IV-E Child Protective Services	93.658	072, 074	360,616	96,358	264,258
IV-E Family Max	93.658	-	455	-	244
IV-E Foster Care, Optional Fund	93.658	96, 97, 132, 302, 407	511,614	-	493,485
IV-E Foster Care	93.658	-	284,464	76,230	76,226
IV-E Foster Care (ARRA)	93.658	-	21,055	-	-
IV-E Max and Max Level III	93.658	-	278,418	73,739	75,561
IV-E, IV-B, and State Vendor	93.658	-	7,376	1,215	-
IV-E Adoption Subsidy - direct benefit payments	93.659	-	622,687	137,102	177,070
Child Welfare Services Adoption Subsidy -					
direct benefit payments		-	-	428,623	124,916
At-Risk Max	-	_	_	13,055	7,001
Special Provision	-	_	-	45,598	1,001
Special Provision State-County / Special Assistance Domiciliary	-	-	-	1,246,355	1,246,355
Care Payments - direct benefit payments			-	1,240,333	1,240,333
State Foster Home	_	_	_	205,250	205,249
Special Needs Adoption	-	_	-	7,634	203,247
Foster Care, Caseworker	-	109	-	7,034	3
State Max	-	-	-	121,250	121,250
Total Foster Care and Adoption Assistance Cluster:			2,090,031	2,454,083	2,793,292
continued on peyt page			2,070,001	2,707,000	2,173,272

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State or Pass-Thru Grantor Number	Federal (Direct and Pass-Thru) Expenditures	State (Direct and Pass-Thru) Expenditures	County Expenditures
Federal Awards: (continued from previous page)				Experience.co	pontantai oo
TANF Cluster:					
TANF Payments and Penalties - direct benefit payments	93.558	-	577,117	-	2,565
TANF Unemployed Parents - direct benefit payments (reimbursements)	93.558	-	(123)	-	-
TANF Administration	93.558	226	199,586	-	-
TANF Services / Child Services	93.558	204-207, 227, 238	1,682,842	-	-
TANF / Domestic Violence Services	93.558	111, 278, 356	29,677	-	197
TANF CPS and FC / Adoption Services	93.558	341, 358	193,818	-	-
Work First	93.558	221, 232-235	-	-	166,430
Work First Administration	93.558	048	-	-	150,056
Work First Services	93.558	049	-	-	1,176,668
Sub Employment	93.714	045, 046	317,993	-	
Job Boost	93.714	057, 058	69,642	-	-
Total TANF Cluster:	70.711	001,000	3,070,551		1 405 015
Total TAINF Cluster.			3,070,001		1,495,915
Work First non-reimbursable	-	340	-	-	105,230
TANF / SSBG	_	471	-	_	123,753
TANF Incentives	_	268	_	1,582	125,755
Subtotal		200		1,582	228,984
				1,302	220,704
AFDC Payments and Penalties - direct benefit payments (reimbursements)	93.560	-	(646)	(177)	(177)
Child Support Enforcement Funds:					
AFDC Share / Return	93.563	-	2,635	-	-
Incentive Regular	93.563	-	195,746	-	-
Intercept Fees / Federal Offset / Blood Test	93.563	-	14,774	-	-
IV-E Share / Return	-	-	-	8,203	-
SFHF Share / Return	-	-	-	23,554	-
Total Child Support Enforcement Funds:			213,155	31,758	
	93.563		740	45	336
IV-D Offset Fees Federal - direct benefit payments IV-D Offset Fees ESC - direct benefit	93.563	-	4,958	45	2,554
payments		-		-	2,004
AFDC Withhold	93.563	266	(218)	-	-
IV-D AFDC / Non-AFDC	93.563	202, 430	938,452	-	483,445
IV-D Blood Test	93.563	432	818	-	-
IV-D Cooperative Agreement	93.563	450	22,827	-	11,759
IV-D Cost Recovery	93.563	436	(2,797)	-	(1,441)
IV-D Government Service Contract	93.563	423, 449	203,017	-	104,585
IV-D Non-AFDC	93.563	435	(1,125)	-	(580)
IV-D Offset Fees Federal - non-direct benefits	93.563	443	(2,576)	-	-
IV-D Offset Fees ESC - non-direct benefits	93.563	437	(336)	-	-
IV-D Non-Reimbursable Incentives	-	123	-	-	168,168
AFDC Incentives / Program Integrity	-	267	-	94	-
Crisis Intervention Planning Services	93.568	372, 379	732,963	-	-
Energy Assistance - direct benefit payments	93.568	-	1,258,362	-	73
Energy Assistance Services	93.568	406	97,572	-	-
Energy Assistance - Non-Refundable	-	442		-	8,458
Permanency Planning - Regular	93.645	283, 392	3,806	(381)	1,480
Permanency Planning - Special	93.645	368, 464, 465	22,121	-	7,665
Social Services Block Grant	93.667	394, 395	339,049	-	113,016
SSBG Special ADC	93.667	036, 038	13,633	6,527	2,880
SSBG State Services Support	93.667	482		41,980	13,993
Social Services Block Grant - TANF continued on next page	93.667	050	50,846	-	16,949

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State or Pass-Thru Grantor Number	Federal (Direct and Pass-Thru) Expenditures	State (Direct and Pass-Thru) Expenditures	County Expenditures
Federal Awards: (continued from previous page)					
LINKS	93.674	290, 291	34,953	8,738	-
Independent Living - direct benefit payments	93.674	-	7,431	-	-
TOP Incentives	93.674	270, 271	3,749	-	-
DOR Incentives	93.674	269	967	-	-
N. C. Health Choice	93.767	440, 441, 483	59,168	3,744	15,606
Passed-Through Carolina Healthcare Systems:					
Bioterrorism Preparedness Program	93.889	EMS Project 8	11,837	-	-
Bioterrorism Preparedness Program	93.889	EMS Project 12	5,996	-	-
Total U.S. Department of Health and Human Services			131,820,015	51,725,504	7,134,993
U.S. Department of Housing and Urban Development					
Passed-Through N.C. Department of Commerce,					
thru Isothermal Planning and Development					
Community Development Block Grant-	14.228	09-E-2081 / U-407	361,616	499,371	94,913
Economic Development					
Direct program:					
Community Development Block Grant-Loan	14.248	10-L-2161	196,544	-	-
Total U.S. Department of Housing and Urban Development			558,160	499,371	94,913
U.S. Department of Justice					
Direct Program:					
State Criminal Alien Assistance Program	16.606	-	4,809	-	-
JAG Program Cluster:					
2009 Edward Byrne Memorial Justice Assistance Grant Program	16.738	-	12,739	-	-
2010 Edward Byrne Memorial Justice Assistance Grant Program	16.738	-	3,300	-	-
Gang Violence Prevention	16.738	-	32,826		
Total U.S. Department of Justice			53,674		
U.S. Department of Transportation					
Passed -Through the NC Department of Environment and Natura	al Resources				
Highway Planning and Construction Cluster:	20.210		F1 400		100 01 4
Recreational Trails Program	20.219	-	51,400	-	180,314
Total U.S. Department of Transportation			51,400		180,314
U.S. Department of the Treasury					
Direct program:					
U.S. Immigration and Customs Enforcement	16.578	NC0230000	216,409	-	19,295
Total U.S. Department of the Treasury			216,409		19,295
U.S. Election Assistance Commission					
Passed-Through State Board of Election					
HAVA Grant - HHS Accessibility	90.401	-	11,670	-	-
Total U.S. Election Assistance Commission			11,670	-	-
U.S. Environmental Protection Agency					
Passed-Through County of Mecklenburg, North Carolina					
National Clean Diesel Emissions Reduction	66.039	-	34,811	-	-
Total U.S. Environmental Protection Agency			34,811	-	-
continued on next page					

Federal Awards: (continued from previous page)       1       1         U.S. Federal Emergency Management Agency       07.036       10,181         Direct program:       Emergency Management Forgram       83.552       16.533         Total U.S. Federal Emergency Management Agency       26.714       -         U.S. Institute of Museum and Library Services       26.714       -         Passed-Through NC Department of Cultural Resources:       15.131       -         LSTA Technology Grant       45.310       20.000       -         LSTA NC Cardinal Grant       45.310       23.934       -         Total U.S. National Foundation on the Arts and the Humanities       75.614       -       6.97         Total U.S. National Foundation on the Arts and the Humanities       75.614       -       6.97         Total Federal Awards       137.296.180       52.224.875       8.507.33         State Awards:       -       -       9.500       -       2.000       86.27         NC. Department of Administration       -       -       2.000       86.27       8.507.33         NC. Department of Commerce       -       -       2.000       86.27       8.507.33         Industrial Development Fund       U-410       -       11.735       86.27 <th>Grantor/Pass-Through Grantor/Program Title</th> <th>Federal CFDA Number</th> <th>State or Pass-Thru Grantor Number</th> <th>Federal (Direct and Pass-Thru) Expenditures</th> <th>State (Direct and Pass-Thru) Expenditures</th> <th>County Expenditures</th>	Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State or Pass-Thru Grantor Number	Federal (Direct and Pass-Thru) Expenditures	State (Direct and Pass-Thru) Expenditures	County Expenditures
Direct program:       1         Emergency Response - Hurricane Earl       97.036       -       10,181         Passed Through NC Department of Crime Control and Public Safety:       16,533       -         Total U.S. Federal Emergency Management Agency       26,714       -         U.S. Institute of Museum and Library Services       28,304       -         Passed Through NC Department of Cultural Resources:       137,296,180       -       -         LIST A refenology Grant       45,310       -       20,000       -       -         LIST A refenology Grant       45,310       -       20,000       -       -       -         LIST A refine Control and Fundation on the Arts and the Humanities       75,614       -       6,97       -						
Emergency Response - Hurricane Earl         97.036         -         10,181         -           Passed-Through NC Department of Crime Control and Public Safety: Emergency Management Program         83.552         -         16.533         -           U.S. Institute of Museum and Library Services: LISTA Technology Grant         45.310         -         27.310         -         6.97           LSTA Technology Grant         45.310         -         28.304         -         -         6.97           LSTA Nethonal Grant         45.310         -         28.04         -         -         6.97           LSTA Nethonal Foundation on the Arts and the Humanities         75.614         -         6.97         -         -         9.500           Catle Federal Awards         137.296,180         52.224.875         8.507.33         -						
Passed-Through NC Department of Crime Control and Public Safety:       16,533         Emergency Management Program       83,552         Total U.S. Federal Emergency Management Agency       26,714         U.S. Institute of Museum and Library Services       28,352         Passed-Through NC Department of Cultural Resources:       27,310       6,97         LIST A Fehrology Grant       45,310       20,000       -         LIST A Planning Grant       45,310       28,334       -         Total U.S. National Foundation on the Arts and the Humanities       75,614       6,97         Total Ederal Awards       137,296,180       52,224,875       8,507,33         State Awards:       -       2,000       642         N.C. Department of Administration:       -       2,000       86,27         Industriber Grant       -       -       2,000       86,27         Ust Entrement of Commerce       -       2,000       86,27         Industriber Jorden Fund       U-410       -       411,563         N.C. Department of Contrections       -       -       80,279         Ch.Erovinnent and Natural Resources:       -       -       10,00         Library State Aid Grant       -       -       10,200         N.C. Depart						
Emergency Management Program         83.552         -         16.533         -           Total U.S. Federal Emergency Management Agency         26.714         -         -           U.S. Institute of Museum and Library Services         -         -         -           Passed-Through NC.Department of Cultural Resources:         -         -         -           LSTA Technology Grant         45.310         -         20,000         -           LSTA Technology Grant         45.310         -         28,304         -           Total U.S. National Foundation on the Arts and the Humanities         75,614         -         6.97           Total U.S. National Foundation on the Arts and the Humanities         75,614         -         6.97           Total U.S. National Foundation on the Arts and the Humanities         75,614         -         6.97           Total U.S. National Foundation on the Arts and the Humanities         75,614         -         6.97           Total U.S. National Foundation on the Arts and the Humanities         75,614         -         6.97           N.C. Department of Administration         -         -         2.000         86.27           N.C. Department of Commerce         -         11.735         86.27           Industrial Development Fund         U-410	Emergency Response - Hurricane Earl	97.036	-	10,181	-	-
Total U.S. Federal Emergency Management Agency     26,714       U.S. Institute of Museum and Library Services       Passed-Through NC Department of Cultural Resources:       LSTA Technology Grant     45,310       LSTA Renning Grant     45,310       LSTA Renning Grant     45,310       LSTA Net Cardinal Foundation on the Arts and the Humanities     75,614       Total U.S. National Foundation on the Arts and the Humanities     75,614       Total LSTA Net Cardinal Foundation on the Arts and the Humanities     75,614       Total Pederal Awards     137,296,180       State Awards:     9,500       CME Providers Grant     -       OCME Providers Grant     -       CME Providers Grant     -       Other Providers Grant     -       N.C. Depa						
U.S. Institute of Museum and Library Services         Passed-Through NC. Department of Cultural Resources:         LSTA Perhology Grant       45.310       27,310       6.97         LSTA Perhology Grant       45.310       28.304       -         Total U.S. National Foundation on the Arts and the Humanities       75,614       6.97         Total Federal Awards       137.296.180       52.224.875       8.507.33         State Awards:       -       -       9.500         MC. Department of Administration       -       -       2.200       86.27         CME Providers Grant       -       -       2.200       86.27         Total Federal Awards:       -       -       2.000       86.27         NC. Department of Administration:       -       -       2.000       86.27         CME Providers Grant       -       -       2.000       86.27         Industrial Development Fund       U-410       -       411.563         N.C. Department of Cormerce       -       -       80.279         Industrial Development Fund       -       -       153,123       910.50         N.C. Department of Cultural Resources:       -       -       153,123       910.51         Iubrary State Ald Grant <td></td> <td>83.552</td> <td>-</td> <td></td> <td>-</td> <td></td>		83.552	-		-	
Passed-Through NC Department of Cultural Resources:           LSTA Technology Grant         45.310         27,310         6,97           LSTA Panning Grant         45.310         20,000         -           LSTA NC Cardinal Grant         45.310         28,304         -           Total U.S. National Foundation on the Arts and the Humanities         75,614         -         6,97           Total U.S. National Foundation on the Arts and the Humanities         75,614         -         6,97           NC. Department of Administration         -         -         9,500         -         235           Veteran Services         -         -         2,000         86.27         -         -         2,000         86.27           N.C. Department of Administration:         -         -         2,000         86.27         -         117,735         86.27           N.C. Department of Corrections         -         -         117,735         86.27           N.C. Department of Cultural Resources:         -         153,123         910,50           Ibrary State Aid Grant         -         -         153,123         910,50           N.C. Department of Cultural Resources:         -         153,123         910,50           Ibrary State Aid Grant	Total U.S. Federal Emergency Management Agency			26,714		
LSTA Technolog Grant         45.310         -         27,310         -         6,92           LSTA Planning Grant         45.310         -         20,000         -           LSTA NC Cardinal Grant         45.310         -         28,044         -           Total U.S. National Foundation on the Arts and the Humanities         75,614         -         6,97           Total Federal Awards         137,296,180         52.224,875         8,507,33           State Awards:         -         2,000         -         -           N.C. Department of Administration:         -         9,500         Gates, Staying Connected         -         2,000         86,27           Vetran Services         -         2,000         86,27         -         11,735         86,627           N.C. Department of Cornections         -         -         11,735         86,279         -         11,735         86,279           N.C. Department of Cultural Resources:         -         -         80,279         -         80,279         -         153,123         910,50           N.C. Department of Cultural Resources:         -         -         153,123         910,50         -         86,64         -         153,123         910,50         -						
LSTA Planning Grant         45.310         20.000         -           LSTA NC Cardinal Grant         45.310         -         28,304         -           Total U.S. National Foundation on the Arts and the Humanities         75,614         -         6,97           Total Federal Awards         137,296,180         52,224,875         8,507,33           State Awards:         -         -         9,500           CME Providers Grant         -         -         235           Veteran Services         -         -         235           Total U.S. Department of Administration         -         -         2000         86,27           Total N.C. Department of Administration:         -         -         2000         86,27           Total N.C. Department of Commerce         -         -         2000         86,27           Industrial Development Fund         U-410         -         411,563         -           N.C. Department of Corrections         -         -         80,279         -           N.C. Department of Cultural Resources:         -         -         153,123         910,50           Ibrary State Aid Grant         -         -         153,123         910,50           N.C. Department of Cultural Resource		45.040		07.040		( 070
LSTA NC Cardinal Grant     45.310     -     28,304     -       Total U.S. National Foundation on the Arts and the Humanities     75,614     -     6,97       Total Federal Awards     137,296,180     52,224,875     8,507,37       State Awards:     -     -     9,500       CME Providers Grant     -     -     9,500       Gates, Staying Connected     -     -     225       Vetran Services     -     -     2000     86,27       Total I.C. Department of Administration:     -     117,75     86,27       N.C. Department of Commerce     -     -     117,75     86,27       Industrial Development Fund     U-410     -     411,563       N.C. Department of Corrections     -     -     80,279       C.Department of Cultural Resources     -     -     153,123     910,50       Library State Aid Grant     -     -     153,123     910,50       N.C. Department of Environment and Natural Resources:     -     -     153,123     910,50       I.Library State Aid Grant     -     -     26,255     55,07       Straight Grant     -     -     26,255     55,07       Straight Grant     -     -     26,255     55,07       Straight Grant	55		-	1	-	6,970
Total U.S. National Foundation on the Arts and the Humanities       75.614       -       6.97         Total Federal Awards       137.296,180       52.224,875       8.507.33         State Awards:       -       -       9,500         CME Providers Grant       -       -       235         Veteran Services       -       -       2,000       86.27         Total N.C. Department of Administration:       -       -       2,000       86.27         N.C. Department of Commerce       -       -       2,000       86.27         Industrial Development Fund       U-410       -       411,563         N.C. Department of Corrections       -       -       103,123       910,50         Criminal Justice Partnership Program       -       -       103,123       910,50         N.C. Department of Cultural Resources:       -       -       153,123       910,50         Ibrary State Aid Grant       -       -       153,123       910,50         N.C. Department of Environment and Natural Resources:       -       -       153,123       910,50         Environmental Health       4752       -       1,666       -       1,600       -       1,600       -       1,600       -       1,600			-		-	-
Total Federal Awards137,296,18052,224,8758,507,33State Awards:N.C. Department of Administration CME providers Grant9,500Gates, Staying Connected2,235Veteran Services2,00086,27Total N.C. Department of Administration:11,73586,27N.C. Department of Commerce Industrial Development FundU-410-411,563N.C. Department of Corrections Criminal Lustice Partnership Program80,279N.C. Department of Cultural Resources Library State Aid Grant153,123910,50N.C. Department of Funvironment and Natural Resources: Environmental Health4751-4,500Food and Lodging Child Lead Poisoning4760-1,660Funds for Soil and Water Conservation District9,18Electronics Management Electronics Management Fund9,18Electronics Management Fund 2010 Community Waste Reduction Total N.C. Department of Environment and Natural Resources: 90,784N.C. Department of Environment and Natural Resources: 90,78455,07				· · ·	_	6,970
State Awards:         N.C. Department of Administration         CME Providers Grant       -       -       9,500         Gates, Staying Connected       -       -       225         Veteran Services       -       -       2,000       86,27         Total N.C. Department of Administration:       -       -       11,735       86,27         N.C. Department of Commerce       -       -       11,735       86,27         Industrial Development Fund       U-410       -       411,563         N.C. Department of Corrections       -       -       80,279         Criminal Justice Partnership Program       -       -       80,279         N.C. Department of Environment and Natural Resources:       -       -       153,123       910,50         Library State Aid Grant       -       -       153,123       910,50         N.C. Department of Environment and Natural Resources:       -       -       11,666         Environmental Health       4751       -       4,500         Food and Lodging       4760       -       11,666         Child Lead Poisoning       -       -       26,255       55,07         Scrap Tire Disposal       -       -       7,180					52 224 875	
Industrial Development FundU-410-411,563N.C. Department of Corrections Criminal Justice Partnership Program80,279N.C. Department of Cultural Resources Library State Aid Grant153,123910,50N.C. Department of Environment and Natural Resources: Environmental Health153,123910,50M.C. Department of Environment and Natural Resources: Child Lead Poisoning4,500-Food and Lodging Child Lead Poisoning4751-4,500Funds for Soil and Water Conservation District26,25555,0°Scrap Tire Disposal918-918Electronics Management Fund7,180-90,78455,0°N.C. Department of Environment and Natural Resources:-90,78455,0°N.C. Department of Environment and Natural Resources:-90,78455,0°N.C. Department of Environment and Natural Resources:-90,78455,0°N.C. Department of Environment and Natural Resources:-90,78455,0°Division of Child Development:90,78455,0°	N.C. Department of Administration CME Providers Grant Gates, Staying Connected Veteran Services <u>Total N.C. Department of Administration</u> :		-	- - - -	235 2,000	86,216 86,216
Criminal Justice Partnership Program80,279N.C. Department of Cultural Resources Library State Aid Grant153,123910,50N.C. Department of Environment and Natural Resources: Environmental Health153,123910,50M.C. Department of Environment and Natural Resources: Child Lead Poisoning4751-4,500Food and Lodging4752-11,666Child Lead Poisoning4760-1,600Funds for Soil and Water Conservation District26,255Scrap Tire Disposal8,664White Goods Management918Electronics Management Fund30,000Total N.C. Department of Environment and Natural Resources:-90,784Division of Child Development:90,784	Industrial Development Fund		U-410		411,563	
Library State Aid Grant       -       153,123       910,50         N.C. Department of Environment and Natural Resources:       -       4,500         Environmental Health       4751       -       4,500         Food and Lodging       4752       -       11,666         Child Lead Poisoning       4760       -       16,00         Funds for Soil and Water Conservation District       -       -       26,255       55,00         Scrap Tire Disposal       -       -       8,664       -       918         White Goods Management       -       -       918       -       -       30,000       -         Total N.C. Department of Environment and Natural Resources:       -       -       30,000       -			-		80,279	-
Environmental Health4751-4,500Food and Lodging4752-11,666Child Lead Poisoning4760-1,600Funds for Soil and Water Conservation District26,255Scrap Tire Disposal8,664White Goods Management8,664Electronics Management Fund7,1802010 Community Waste Reduction30,000Total N.C. Department of Environment and Natural Resources:-90,78455,07Division of Child Development:30,000			-		153,123	910,503
Food and Lodging4752-11,666Child Lead Poisoning4760-1,600Funds for Soil and Water Conservation District26,25555,07Scrap Tire Disposal8,664White Goods Management918Electronics Management Fund9182010 Community Waste Reduction30,000Total N.C. Department of Environment and Natural Resources:-90,78455,07Division of Child Development:90,78455,07			1754			
Child Lead Poisoning4760-1,600Funds for Soil and Water Conservation District26,25555,01Scrap Tire Disposal8,664White Goods Management918Electronics Management Fund7,1802010 Community Waste Reduction30,000Total N.C. Department of Environment and Natural Resources:-90,78455,01Division of Child Development:90,78455,01				-		-
Funds for Soil and Water Conservation District       -       -       26,255       55,07         Scrap Tire Disposal       -       -       8,664         White Goods Management       -       -       918         Electronics Management Fund       -       -       7,180         2010 Community Waste Reduction       -       -       30,000         Total N.C. Department of Environment and Natural Resources:       -       90,784       55,07         N.C. Department of Health and Human Services       -       90,784       55,07				-		-
Scrap Tire Disposal       -       -       8,664         White Goods Management       -       -       918         Electronics Management Fund       -       -       7,180         2010 Community Waste Reduction       -       -       30,000         Total N.C. Department of Environment and Natural Resources:       -       90,784       55,000         N.C. Department of Health and Human Services       -       90,784       55,000	5		-	-		55,011
Electronics Management Fund       -       -       7,180         2010 Community Waste Reduction       -       30,000         Total N.C. Department of Environment and Natural Resources:       90,784       55,07         N.C. Department of Health and Human Services       Division of Child Development;       55,07	Scrap Tire Disposal		-	-	8,664	-
2010 Community Waste Reduction       -       -       30,000         Total N.C. Department of Environment and Natural Resources:       -       90,784       55,07         N.C. Department of Health and Human Services			-	-		-
Total N.C. Department of Environment and Natural Resources:       -       90,784       55,07         N.C. Department of Health and Human Services       -       00,784       55,07         Division of Child Development:       -       -       00,784       55,07	5		-	-		-
N.C. Department of Health and Human Services Division of Child Development:	5		-	-		
Division of Child Development:	Total N.C. Department of Environment and Natural Reso	ources:			90,784	55,011
Smart Start Day Care 398 - 128,358			200		100.050	
continued on next page	,		398	-	128,358	-

State Awards: (continued from previous page)         1410-4110-0023         244.953           Division of Public Health         1410-4110-0023         244.953           Minority Health - Closing the Gap         1410-4110-0023         244.953           Ommunicable Disease         1451-4511-0023         285.54           Tobroulosis         1451-4511-0023         5.455           Tobroulosis         1451-4511-0023         15.29           Women's Preventive Health         1511-601X-FR23         8.702           Women's Preventive Health         1511-601X-FR23         15.702           State Adult Protective Services         098,099         -66.271         7.3.643           State Adult Protective Services         098,099         -66.271         7.3.643           State Adult Services         098,099         -66.271         7.3.643           Secolal Assistance Administration         414         -         58.624           Office of Rural Health         -         -         113.228         -           Total N. C. Department of Health and Human Services         -         -         113.226         -           Rural General Public Program         -         -         105.905         -         -           Rural General Public Program         -	Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State or Pass-Thru Grantor Number	Federal (Direct and Pass-Thru) Expenditures	State (Direct and Pass-Thru) Expenditures	County Expenditures
General       1110-4119-0023	State Awards: (continued from previous page)			•	•	<u> </u>
Minority Health - Closing the Gap       110-1179-0023       -       88.554       -         Communicable Disease       1451-451-0023       -       54.65       -         Tib Medical Service       1451-4561-0023       -       19.568       -         Womer's Preventive Health       1535-5359-0023       -       184.121       -         Womer's Preventive Health       1535-5359-0023       -       184.121       -         State Adult Protective Services       096.099       -       66.271       73.643         Special Assistance Administration       414       -       -       58.624         Office of Rural Health       -       -       57.961       -         Passed-Through the Cleveland County Partnership for Children:       -       113.238       -         Total N. C. Department of Health and Human Services       -       113.238       -         Total N. C. Department of Health and Human Services       -       105.905       -         Rural Operating Assistance Program       -       105.905       -         Rural Coerting Assistance Program       -       105.905       -         Rural Coerting Assistance Program       -       105.905       -         Rural Coerting Assistance Program       -<	Division of Public Health					
Communicable Disease       1451-451-0023       5,465       -         Tuberculosis       1451-451-0023       19,568       -         TB Medical Service       1451-4551-0023       19,568       -         Women's Preventive Health       1511-601X-FR23       8,702       -         School Nurse Funding Initiative       1335-358-0023       184,121       -         Division of Social Services       098,099       6,6271       73,643         State Administration       414       -       58,624         Office of Rural Health Community Health Crant       -       -       77,961         Community Health Crant       -       -       113,238       -         Total N. C. Department of Transportation       -       113,238       -       -         Rural Operating Assistance Program Cluster:       -       113,238       -       -         Rural Operating Assistance Program Cluster:       -       -       132,267       NC.       -         Rural Operating Assistance Program Cluster:       -       -       132,267       NC.       -       -       132,267       NC.         NC. Department of Transportation Assistance Program Cluster:       -       -       -       105,05       -       -	General		1410-4110-0023	-	244,953	-
Tuberculosis         1451-4551-0023         -         15.59         -           TB Medicis Service         1551-001X-FR233         -         8.702         -           School Nurse Funding Initiative         1551-001X-FR233         -         8.702         -           Stabe Adult Protectives         098,099         -         662211         73.643           Special Assistance Administration         414         -         -         58.624           Office of Rural Health Community Health Grant         -         -         57.961         -           Passed-Through the Cleveland County Partnership for Children: Smart Sarvices         -         918.720         132.267           N.C. Department of Health and Human Services         -         918.720         132.267           N.C. Department of Transportation         -         -         132.267           N.C. Department of Transportation Assistance Program         -         -         132.267           N.C. Department of Transportation Assistance Program         -         -         04.44           Work First Transitional - Employment Transportation         -         206.726         -           N.C. Office of Juvenile Lustice         -         -         206.726         -           Juvenile Crime Prevention Council<	Minority Health - Closing the Gap		1410-4179-0023	-	88,554	-
TB Medical Service       1451-4554-0023       -       1.5.29       -         Women's Preventive Health       1511-601X-FR23       -       8.702       -         School Nurse Funding Initiative       1535-55358-0023       -       184,121       -         Division of Social Services:       098,099       -       66,271       73,643         Special Assistance Administration       414       -       -       58,624         Office of Rural Health Community Health Grant       -       -       113,238       -         Total N.C. Department of Health and Human Services       -       113,238       -       -         NC. Department of Transportation       -       -       113,236       -       -         Rural Coverning Assistance Program Cluster:       -       -       105,905       -         Rural Coensering Objection Transportation Assistance Program Cluster:       -       -       206,726       -         NC. Office of Juentil Justice       -       -       206,726       -       -         NC. Office of State Budget:       -       -       206,726       -       -         Nucreating Controller:       -       -       206,726       -       -         Nuc Office of State Budget: <td>Communicable Disease</td> <td></td> <td>1451-4510-0023</td> <td>-</td> <td>5,465</td> <td>-</td>	Communicable Disease		1451-4510-0023	-	5,465	-
Women's Preventive Health1511-601X-FR238,702-School Nurse Funding Initiative1535-5358-0023-184,121-Division of Social Services; State Adult Protective Services098,099-66,27173,643Special Assistance Administration41458,624Office of Rural Health Community Health Grant57,961-Passed-Through the Cleveland County Partnership for Children: Smart Start Services113,238-Total N. C. Department of Health and Human Services-918,720132,267132,267N.C. Department of Transportation Rural General Public Program63,464-Work First Transitional - Employment Transportation Assistance Program63,464-Work First Transitional - Employment Transportation-206,726N.C. Office of State Budget: Public School Building Capital Fund - Lottery410,903-N.C. Office of State Budget: Public School Building Capital Fund - Lottery240,000-N.C. Office of State Controller: Controlled Substance Tax240,000-N.C. Rural Economic Development Center336,000-Building Reuse Grant/Infrastructure Program240,000-N.C. Office of State Controller: Controlled Substances Tax68,605312N.C. Office of State Economic Development Center336,000<	Tuberculosis		1451-4551-0023	-	19,568	-
School Nurse Funding Initiative1535-5358-0023-184,121-Division of Social Services098,099-66,27173,643Special Assistance Administration41458,624Office of Rural Health Community Health Forati57,961-Community Health Corant113,238-Community Health Corant113,238-Community Health Corant113,238-Community Health Corant113,238-Community Health Corant132,267132,267NC. Department of Transportation63,464-Bural Operating Assistance Program63,464-Work First Transitional - Employment Transportation-226,726-NC. Office of Juventile Lysticg226,726-Juvenile Crime Prevention Council272,841-NC. Office of State Eudoget:410,903-NC. Office of State Eudoget:336,000-NC. Office of State Eudoget:336,000-NC. State University336,000-NC. Office of State Eudoget:336,000-NC. Office of State Eudoget:336,000-NC. Office of State Eudoget:336,000- <t< td=""><td>TB Medical Service</td><td></td><td>1451-4554-0023</td><td>-</td><td>1,529</td><td>-</td></t<>	TB Medical Service		1451-4554-0023	-	1,529	-
Division of Social Services:       098,099       -       66.271       73.643         State Adult Protective Services       098,099       -       66.271       73.643         Special Assistance Administration       414       -       58.624         Office of Rural Health Community Health Grant       -       -       57.961       -         Passed-Through the Cleveland County Partnership for Children:       -       -       113.238       -         Smart Start Services       -       918.720       132.267       -       113.238       -         N.C. Department of Health and Human Services       -       918.720       132.267       -       -       105.905       -       -       105.905       -       -       -       63.464       -       -       -       37.356       -       -       206.726       -       -       -       -       -       -       105.905       -       -       -       105.905       -       -       -       206.726       -       -       -       -       -       -       -       206.726       -       -       -       -       -       -       105.905       -       -       -       10.5.0616       51.21       -	Women's Preventive Health		1511-601X-FR23	-	8,702	-
State Adult Protective Services098, 099-66.27173,643Special Assistance Administration41458,624Office of Rvarl Health Community Health Grant57,961-Passed-Through the Cleveland County Partnership for Children: Smart Start Services113,238-Total N.C. Department of Health and Human Services-918,720132,267132,267N.C. Department of Transportation Bural Operating Assistance Program Cleveland Disbled Transportation Assistance Program 63,464-Work First Transitional - Employment Transportation Total N.C. Department of Transportation Cleveland Council-272,841N.C. Office of State Budget: Dublic School Building Capital Fund - Lottery410,903N.C. Office of State Budget: Dublic School Building Capital Fund - Lottery68,605312N.C. Office of State Controller: Controlled Subtances Tax68,605312N.C. Rural Economic Development Center Building Reuse Grant / Infrastructure Program SARE Professional Development Center336,000-N.C. Chapel Hill Public State Awards1,000Intel State Awards1,000-	School Nurse Funding Initiative		1535-5358-0023	-	184,121	-
Special Assistance Administration       414       -       58,624         Office of Rural Health Community Health Grant       -       57,961       -         Passed-Through the Cleveland County Partnership for Children: Smart Start Services       -       113,238       -         Total N. C. Department of Health and Human Services       -       918,720       132,267         N.C. Department of Transportation Rural Operating Assistance Program Elderly and Disabled Transportation Assistance Program       -       105,905       -         Rural Chearla Public Program Total N.C. Department of Transportation Assistance Program       -       105,905       -         N.C. Operating Assistance Program Total N.C. Department of Transportation Assistance Program       -       206,726       -         N.C. Office of State Budget: Public School Building Capital Fund - Lottery       -       272,841       -         N.C. Office of State Budget: Public School Building Capital Fund - Lottery       -       68,605       312         N.C. Mice of State Controller: Controlled Substances Tax       -       68,605       312         N.C. Rural Economic Development Center       -       330,000       -         Building Reuse Grant/Infrastructure Program Regional Devolfpernent Grant       -       1,000       -         N.C. Office of State Controller: Controlled Substances Tax       - <td>Division of Social Services:</td> <td></td> <td></td> <td></td> <td></td> <td></td>	Division of Social Services:					
Office of Rural Health Community Health Grant       -       57,961       -         Passed: Through the Cleveland County Partnership for Children: Smart Start Services       -       113,238       -         Smart Start Services       -       918,720       132,267         N.C. Department of Transportation Rural Operating Assistance Program Cluster: Elderly and Disabled Transportation Assistance Program       -       105,905       -         Rural General Public Program Total N.C. Department of Transportation Assistance Program       -       105,905       -         N.C. Office of Juvenile Justice Juvenile Crime Prevention Council       -       206,726       -         N.C. Office of State Budget:       -       -       212,841       -         N.C. Office of State Controller: Controlled Substances Tax       -       -       410,903       -         N.C. Office of State Controller: Controlled Substances Tax       -       -       68,605       312         N.C. Rural Economic Development Center Building Reuse Grant/Instructure Program Regional Detoxification Center       -       336,000       -         N.C. Chapel Hill Public Health Quality Improvement Project       -       7,563       -       -         N.C. Office of State Quality Improvement Project       -       7,563       -       -         N.C. Office of State University<	State Adult Protective Services		098, 099	-	66,271	73,643
Community Health Grant57,961-Passed-Through the Cleveland County Partnership for Children: Smart Start Services-113,238-Total N. C. Department of Health and Human Services-918,720132,267N.C. Department of Fransportation Rural Operating Assistance Program Cluster: Elderly and Disabled Transportation Assistance Program-105,905-Rural Concernal Public Program105,905-Rural Cherral Public Program33,356-Total N.C. Department of Transportation Assistance Program-206,726-NC. Office of Juvenile Justice Juvenile Crime Prevention Council-272,841-N.C. Office of State Budget: Public School Building Capital Fund - Lottery410,903-N.C. Office of State Controller: Controlled Substances Tax68,605312N.C. Rural Economic Development Center336,000-Building Reuse Grant/Infrastructure Program336,000-N.C. State University SARE Professional Development Grant1,000-N.C. Chapel Hill Public Health Quality Improvement Project1,000-N.C. Chapel Hill Public Health Quality Improvement Project1,000-Juster State Avards3,209,8421,184,309	Special Assistance Administration		414	-	-	58,624
Community Health Grant-57,961Passed-Through the Cleveland County Partnership for Children: Smart Start Services-113,238Total N. C. Department of Health and Human Services-918,720N.C. Department of Transportation Rural Operating Assistance Program Cluster: Elderly and Disabled Transportation Assistance Program-105,905Rural Concernal Public Program-105,905-Rural Chernal Public Program-206,726-NC. Operatment of Transportation Assistance Program-207,726-Rural Chernal Public Program-208,726-NC. Office of State Budget: Public School Building Capital Fund - Lottery-410,903-NC. Office of State Controller: Controlled Substances Tax68,605312NC. Rural Economic Development Center336,000-Building Reuse Grant/Infrastructure Program240,000-Regional Development Grant336,000-NC. State University SARE Professional Development Grant1,000-N.C. Chapel Hill Public Health Quality Improvement Project1,000-Intel State Awards3,209,8421,184,309	Office of Rural Health					
Smart Start Services       -       113,238       -         Total N. C. Department of Health and Human Services       918,720       132,267         N.C. Department of Transportation       -       918,720       132,267         Rural Operating Assistance Program Cluster:       -       918,720       132,267         Elderly and Disable Transportation Assistance Program       -       -       63,464       -         Work First Transitional - Employment Transportation Assistance Program       -       -       63,464       -         Work First Transitional - Employment Transportation       -       206,726       -       -       -       014,044       -         M.C. Office of Juvenile Justice       -       -       272,841       -			-	-	57,961	-
Total N. C. Department of Health and Human Services       -       918,720       132,267         N.C. Department of Transportation       Rural Operating Assistance Program Cluster:       -       105,905       -         Elderly and Disabled Transportation Assistance Program       -       -       63,464       -         Rural Coeral Public Program       -       -       37,356       -       -         Vork First Transitional - Employment Transportation Assistance Program       -       -       206,726       -         N.C. Office of Juvenile Justice       -       -       272,841       -       -         Juvenile Crime Prevention Council       -       -       272,841       -         N.C. Office of State Budget:       -       -       410,903       -         Public School Building Capital Fund - Lottery       -       -       68,605       312         N.C. Office of State Controller:       -       -       240,000       -         Regional Detoxification Center       -       -       336,000       -         N.C. State University       -       -       -       1,000       -         SARE Professional Development Grant       -       -       -       1,000       -         U.N.C Chape						
N.C. Department of Transportation         Rural Operating Assistance Program Cluster:         Elderly and Disabled Transportation Assistance Program       -         Rural General Public Program       -         Work First Transitional - Employment Transportation Assistance Program       -         Work First Transitional - Employment Transportation       -         N.C. Office of Juvenile Justice       -         Juvenile Crime Prevention Council       -         N.C. Office of State Budget:       -         Public School Building Capital Fund - Lottery       -         N.C. Office of State Controller:       -         Controlled Substances Tax       -         N.C. Nural Economic Development Center       -         Building Reuse Grant/Infrastructure Program       -         N.C. State University       -         SARE Professional Development Grant       -         U.N.C Chapel Hill       -         Public Health Quality Improvement Project       -         Total State Awards       -	Smart Start Services		-	-	113,238	-
Rural Operating Assistance Program Cluster:Elderly and Disabled Transportation Assistance Program-105,905Rural General Public Program-63,464Work First Transitional - Employment Transportation-37,356Total N.C. Department of Transportation-206,726N.C. Office of Juvenile Justice272,841Juvenile Crime Prevention Council272,841Public School Building Capital Fund - Lottery410,903N.C. Office of State Budget: Public School Building Capital Fund - Lottery68,605N.C. Ourolled Substances Tax-68,605312N.C. Rural Economic Development Center-240,000-Building Reuse Grant/Infrastructure Program236,000N.C. State University1,000-SARE Professional Development Grant1,000-U.N.C Chapel Hill Public Health Quality Improvement Project3,209,8421,184,309	Total N. C. Department of Health and Human Services			-	918,720	132,267
Rural General Public Program-63,464Work First Transitional - Employment Transportation Assistance Program-37,356Total N.C. Department of Transportation-206,726N.C. Office of Juvenile Justice-272,841Juvenile Crime Prevention CouncilN.C. Office of State Budget:-410,903Public School Building Capital Fund - LotteryN.C. Office of State Controller: Controlled Substances Tax-68,605N.C. Rural Economic Development Center-240,000Building Reuse Grant/Infrastructure ProgramRegional Detoxification Center-576,000N.C. State University SARE Professional Development GrantU.N.C Chapel Hill Public Health Quality Improvement ProjectTotal State Awards3,209,8421,184,3093,209,842	Rural Operating Assistance Program Cluster:					
Work First Transitional - Employment Transportation Assistance Program       -       37,356       -         Total N.C. Department of Transportation       -       206,726       -         N.C. Office of Juvenile Justice       -       -       272,841       -         Juvenile Crime Prevention Council       -       -       272,841       -         N.C. Office of State Budget:       -       -       410,903       -         Public School Building Capital Fund - Lottery       -       -       68,605       312         N.C. Office of State Controller:       -       -       68,605       312         N.C. Rural Economic Development Center       -       -       336,000       -         Building Reuse Grant/Infrastructure Program       -       -       336,000       -         Total N.C. Rural Economic Development Center       -       -       576,000       -         N.C. State University       -       -       1,000       -       -         SARE Professional Development Grant       -       -       -       1,000       -         U.N.C Chapel Hill       -       -       3,209,842       1,184,309			-	-		-
Total N.C. Department of Transportation-206,726-N.C. Office of Juvenile Justice Juvenile Crime Prevention Council272,841-N.C. Office of State Budget: Public School Building Capital Fund - Lottery410,903-N.C. Office of State Controller: Controlled Substances Tax68,605312N.C. Rural Economic Development Center 			-	-		-
N.C. Office of Juvenile Justice Juvenile Crime Prevention Council272,841-N.C. Office of State Budget: Public School Building Capital Fund - Lottery410,903-N.C. Office of State Controller: Controlled Substances Tax68,605312N.C. Rural Economic Development Center Building Reuse Grant/Infrastructure Program Regional Detoxification Center-240,000-Total N.C. Rural Economic Development Center Building Reuse Grant / Infrastructure Program240,000-M.C. State University SARE Professional Development Grant576,000-U.N.C Chapel Hill Public Health Quality Improvement Project7,563-Total State Awards-3,209,8421,184,309		im	-	-		-
Juvenile Crime Prevention Council272,841-N.C. Office of State Budget: Public School Building Capital Fund - Lottery410,903-N.C. Office of State Controller: Controlled Substances Tax68,605312N.C. Rural Economic Development Center Building Reuse Grant/Infrastructure Program Regional Detoxification Center-240,000-Total N.C. Rural Economic Development Center336,000-N.C. State University SARE Professional Development Grant1,000-U.N.C Chapel Hill Public Health Quality Improvement Project7,563-Total State Awards3,209,8421,184,309	Total N.C. Department of Transportation				206,726	-
Public School Building Capital Fund - Lottery410,903-N.C. Office of State Controller: Controlled Substances Tax68,605312N.C. Rural Economic Development Center68,605312Building Reuse Grant/Infrastructure Program240,000-Regional Detoxification Center336,000-Total N.C. Rural Economic Development Center-576,000-N.C. State University SARE Professional Development Grant1,000-U.N.C Chapel Hill Public Health Quality Improvement Project-7,563-Total State Awards-3,209,8421,184,309			-		272,841	<u> </u>
Controlled Substances Tax68,605312N.C. Rural Economic Development Center240,000-Building Reuse Grant/Infrastructure Program336,000-Regional Detoxification Center336,000-Total N.C. Rural Economic Development Center-576,000-N.C. State University SARE Professional Development Grant1,000-U.N.C Chapel Hill Public Health Quality Improvement Project-7,563-Total State Awards-3,209,8421,184,309					410,903	<u> </u>
Building Reuse Grant/Infrastructure Program240,000-Regional Detoxification Center-336,000-Total N.C. Rural Economic Development Center-576,000-N.C. State University SARE Professional Development Grant1,000-U.N.C Chapel Hill Public Health Quality Improvement Project-7,563-Total State Awards-3,209,8421,184,309			-		68,605	312
Regional Detoxification Center336,000-Total N.C. Rural Economic Development Center-576,000-N.C. State University SARE Professional Development Grant1,000-U.N.C Chapel Hill Public Health Quality Improvement Project7,563-Total State Awards-3,209,8421,184,309	N.C. Rural Economic Development Center					
Total N.C. Rural Economic Development Center       -       576,000       -         N.C. State University       -       1,000       -         SARE Professional Development Grant       -       -       1,000       -         U.N.C Chapel Hill       -       -       7,563       -         Total State Awards       -       3,209,842       1,184,309	Building Reuse Grant/Infrastructure Program		-	-	240,000	-
N.C. State University       -       1,000       -         SARE Professional Development Grant       -       1,000       -         U.N.C Chapel Hill       -       -       7,563       -         Public Health Quality Improvement Project       -       -       7,563       -         Total State Awards       -       3,209,842       1,184,309	Regional Detoxification Center		-	-	336,000	-
SARE Professional Development Grant-1,000-U.N.C Chapel Hill Public Health Quality Improvement Project-7,563-Total State Awards-3,209,8421,184,309	Total N.C. Rural Economic Development Center			-	576,000	-
Public Health Quality Improvement Project     -     7,563       Total State Awards     -     3,209,842     1,184,309			-		1,000	-
			-		7,563	
Total Federal and State Awards \$ 55,434,717 \$ 9,691,630	Total State Awards			-	3,209,842	1,184,309
	Total Federal and State Awards			\$ 137,296,180	\$ 55,434,717	\$ 9,691,630

#### Cleveland County, North Carolina Annual Financial and Compliance Report For the Year Ended June 30, 2011 IV: SECTION ON COMPLIANCE WITH FEDERAL AND STATE GRANTS D. Schedule of Expenditures of Federal and State Awards 1. Notes to Schedule of Expenditures of Federal and State Awards

#### 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal and State Awards includes the federal and State grant activity of the County and is presented on the modified accrual basis of accounting. 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 basic financial statements. For example, direct benefit payments are paid directly to recipients and are only included in the County's basic financial statements as part of Note f, Benefit Payments Issued By the State, in the Notes to Financial Statements. Due to the County's involvement in determining eligibility, they are considered federal awards to the County and are included on this schedule.

The following topics are clustered by the NC Department of Health and Human Services and are treated separately for State audit requirement purposes: Subsidized Child Care, Foster Care and Adoption Assistance, and Child Support Enforcement.

#### 2. Subrecipients

Of the federal and State expenditures presented in the schedule, the County provided federal and State awards to subrecipients as follows:

Program Title	Federal CFDA Number	State or Pass-Thru Grantor Number	Federal (Direct and Pass-Thru) Expenditures		(Direct and (Direct and Pass-Thru) Pass-Thru)		Pass-Thru (Direct and Grantor Pass-Thru)		irect and ss-Thru)		unty ditures
Emergency Food Program (Commodities)	10 5 ( 0		¢	227.200	۴		¢				
Shelby Lions Club	10.569	-	\$	337,209	\$	-	\$	-			
Juvenile Crime Prevention Council											
Cleveland County Schools - Early Interv	entions		\$	-	\$	85,445	\$	-			
Communities in Schools - Teen Court/R	estitution			-		31,807		-			
Alexander Youth Network - Multisyster	nic Therapy			-		8,903		-			
Mediation Center - Juvenile Mediation				-		18,493		-			
Total Juvenile Crime Prevention Cou	ıncil		\$	-	\$	144,648	\$	-			
Rural Operating Assistance Program											
Transportation Assistance of Cleveland	County		\$	-	\$	169,369	\$	-			

#### Cleveland County, North Carolina Annual Financial and Compliance Report For the Year Ended June 30, 2011 IV: SECTION ON COMPLIANCE WITH FEDERAL AND STATE GRANTS D. Schedule of Expenditures of Federal and State Awards 1. Notes to Schedule of Expenditures of Federal and State Awards

3. Pass-Thru Grant Awards from Jointly Governed Organization (Isothermal Planning and Development Commission)

Program Title	Federal CFDA Number	State or Pass-Thru Grantor Number	Federal (Direct and Pass-Thru) Expenditures		(Direct and Pass-Thru)		(Direct and Pass-Thru)		(Direct and Pass-Thru)		Pa	State Pirect and Iss-Thru) Denditures	ounty enditures
U.S. Dept. of Health & Human Services	2												
Passed-through the N.C. Dept. of Health and H													
Divisions of Aging (thru Isothermal Planning a	ind Develo	pment) and Social Serv	vices										
III-B Grants for Supportive Services and	93.044	-	\$	126,413	\$	7,898	\$ -						
Senior Centers - In Home Services													
U.S. Dept. of Housing and Urban Developmer Passed-through N.C. Dept of Commerce, thru Isothermal Planning and Development Community Development Block Grant- Economic Development	n <u>t</u> 14.228	09-E-2081 / U-407		361,616		499,371	94,913						
Total pass-thru grants awards from IPDC			\$	488,029	\$	507,269	\$ 94,913						

4. Benefit payments (reimbursements) issued by (to) the State

Program Title	Federal CFDA Number	State or Pass-Thru Grantor Number	Federal (Direct and Pass-Thru) Expenditures	State (Direct and Pass-Thru) Expenditures	County Expenditures
Women, Infants, Children	10.557	-	\$ 2,022,030	\$-	\$-
Food Stamps	10.551	-	-	-	-
Medical Assistance	93.778	-	116,677,238	47,710,960	9,745
Participation in Budgeted County Expenditures					
IV-D Offset Fees-ESC	93.563	-	740	45	336
IV-D Offset Fees-Federal	93.563	-	4,958	-	2,554
Independent Living Transitional/Links	93.674	-	7,431	-	-
IV-E Adoption Subsidy	93.659	-	622,687	137,102	177,070
Energy Assistance Payments	93.568	-	1,258,362	-	73
AFDC Payments and Penalties	93.560	-	(646)	(177)	(177)
TANF Unemployed Parents Assistance	93.558	-	(123)	-	-
TANF Payments and Penalties	93.558	-	577,117	-	2,565
Work First Benefits	93.558	-	-	-	-
Child Welfare Services Adoption Subsidy		-	-	428,623	124,916
State-County / Special Assistance Domicilla	ary Care Pay	-	-	1,246,355	1,246,355
Total participation in budgeted county expenditures			2,470,525	1,811,948	1,553,693
	•	t benefit payments	\$ 121,169,793	\$ 49,522,907	\$ 1,563,439