

**MACON COUNTY  
NORTH CAROLINA**

**COMPLIANCE LETTERS**

**FOR THE YEAR ENDED JUNE 30, 2021**

# MACON COUNTY, NORTH CAROLINA

## COMPLIANCE LETTERS FOR THE YEAR ENDED JUNE 30, 2021

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# MARTIN STARNES & ASSOCIATES, CPAs, P.A.

*"A Professional Association of Certified Public Accountants and Management Consultants"*

## **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***

### **Independent Auditor's Report**

To the Board of Commissioners  
Macon County  
Franklin, North Carolina

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Macon County, North Carolina, as of and for the year ended June 30, 2021, not presented here, and the related notes to the financial statements, which collectively comprise Macon County's basic financial statements, and have issued our report thereon dated November 24, 2021. The financial statements of the Macon County Airport Authority were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable non-compliance associated with the Macon County Airport Authority.

### **Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Macon County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Macon County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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 County's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be a material weakness or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Macon County's financial statements are free from 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 financial statements. 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*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Martin Starnes & Associates, CPAs, P.A.*

Martin Starnes & Associates, CPAs, P.A.  
Hickory, North Carolina  
November 24, 2021

# MARTIN STARNES

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## & ASSOCIATES, CPAs, P.A.

*"A Professional Association of Certified Public Accountants and Management Consultants"*

### **Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; Report on the Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the State Single Audit Implementation Act**

#### **Independent Auditor's Report**

To the Board of Commissioners  
Macon County  
Franklin, North Carolina

#### **Report on Compliance for Each Major Federal Program**

We have audited Macon County, North Carolina's, compliance with the types of compliance requirements described in the *OMB 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 Macon County's major federal programs for the year ended June 30, 2021. Macon County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings, Responses, and Questioned Costs.

#### **Management's Responsibility**

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Macon County's major federal programs based on our audit of the types of compliance requirements referred to above. 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the State Single Audit Implementation Act. Those standards, the Uniform Guidance, 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 Macon 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 on compliance for each major federal program. However, our audit does not provide a legal determination of Macon County's compliance.

## **Opinion on Each Major Federal Program**

In our opinion, Macon County complied, in all material aspects, 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, 2021.

## **Report on Internal Control Over Compliance**

Management of Macon County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Macon County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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 Macon 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 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. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

## **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and the State Single Audit Implementation Act**

We have audited the financial statements of governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Macon County, North Carolina, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Macon County's basic financials statements. We issued our report thereon dated November 24, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Macon County's basic financial statements.

The accompanying Schedule of Expenditures of Federal and State Awards is presented for purposes of additional analysis as required by the Uniform Guidance and the State Single Audit Implementation Act and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal and State Awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

*Martin Starnes & Associates, CPAs, P.A.*

Martin Starnes & Associates, CPAs, P.A.  
Hickory, North Carolina  
November 24, 2021

# MARTIN STARNES & ASSOCIATES, CPAs, P.A.

*"A Professional Association of Certified Public Accountants and Management Consultants"*

## **Report on Compliance for Each Major State Program; Report on Internal Control Over Compliance; Report on the Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the State Single Audit Implementation Act**

### **Independent Auditor's Report**

To the Board of Commissioners  
Macon County  
Franklin, North Carolina

#### **Report on Compliance for Each Major State Program**

We have audited Macon County, North Carolina's, compliance with the types of compliance requirements described in 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 Macon County's major state programs for the year ended June 30, 2021. Macon County's major state programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings, Responses, and Questioned Costs.

#### **Management's Responsibility**

Management is responsible for compliance with state statutes, regulations, and the terms and conditions of its state awards applicable to its state programs.

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Macon County's major state programs based on our audit of the types of compliance requirements referred to above. 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; applicable sections of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as described in the *Audit Manual for Governmental Auditors in North Carolina*, and the State Single Audit Implementation Act. Those standards, the Uniform Guidance, 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 Macon 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 on compliance for each major state program. However, our audit does not provide a legal determination of Macon County's compliance.



## **Opinion on Each Major State Program**

In our opinion, Macon 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, 2021.

## **Report on Internal Control Over Compliance**

Management of Macon County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Macon County's internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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 Macon 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 a 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. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weakness. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

## **Report on Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the State Single Audit Implementation Act**

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Macon County, North Carolina, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Macon County's basic financial statements. We issued our report thereon dated November 24, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Macon County's basic financial statements.

The accompanying Schedule of Expenditures of Federal and State Awards is presented for purposes of additional analysis as required by the Uniform Guidance and the State Single Audit Implementation Act and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditure of Federal and State Awards is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*Martin Starnes & Associates, CPAs, P.A.*

Martin Starnes & Associates, CPAs, P.A.  
Hickory, North Carolina  
November 24, 2021

**MACON COUNTY, NORTH CAROLINA**  
**SCHEDULE OF FINDINGS, RESPONSES, AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

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**Section I. Summary of Auditor's Results**

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***Financial Statements***

Type of report the auditor issued on whether the financial statements audited were prepared in accordance to GAAP: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? No
- Significant deficiency(s) identified? None reported

Non-compliance material to financial statements noted? No

***Federal Awards***

Internal control over major federal programs:

- Material weakness(es) identified? No
- Significant deficiency(s) identified? No

Type of auditor's report issued on compliance for major federal programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? No

Identification of major federal programs:

<u>Program Name</u>	<u>AL#</u>
Medicaid Cluster	93.778
Aging Cluster	93.044, 93.045, 93.053
COVID-19 - Coronavirus Relief Fund	21.019

Dollar threshold used to distinguish between Type A and Type B programs \$750,000

Auditee qualified as low-risk auditee? Yes

**MACON COUNTY, NORTH CAROLINA**  
**SCHEDULE OF FINDINGS, RESPONSES, AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

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**Section I. Summary of Auditor's Results**

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*State Awards*

Internal control over major state programs:

- Material weakness(es) identified? No
- Significant deficiency(s) identified? None reported

Type of auditor's report issued on compliance for major state programs Unmodified

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**

- Medicaid Cluster
- Aging Cluster
- School Nurse Funding Initiative
- Public School Building Capital Fund
- Building Reuse Program

**MACON COUNTY, NORTH CAROLINA**  
**SCHEDULE OF FINDINGS, RESPONSES, AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

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**Section II. Financial Statement Findings**

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None reported.

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

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None reported.

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**Section IV. State Award Findings and Questioned Costs**

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None reported.

**MACON COUNTY, NORTH CAROLINA**  
**SCHEDULE OF PRIOR YEAR AUDIT FINDINGS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

None reported.

## MACON COUNTY, NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021

<u>Grantor / Pass-Through Grantor / Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>State/ Pass-through Grantor's Number</u>	<u>Federal (Direct &amp; Pass-through) Expenditures</u>	<u>State Expenditures</u>	<u>Passed-through to Subrecipients</u>
<b>Federal Awards</b>					
<b><u>U.S. Department of Agriculture</u></b>					
<b>Food and Nutrition Service:</b>					
Passed through the N.C. Department of Health and Human Services:					
<b>Division of Social Services:</b>					
Administration:					
Supplemental Nutrition Assistance Program Cluster:					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	215NC406S2514	\$ 443,263	\$ -	\$ -
Total Supplemental Nutrition Assistance Program Cluster			<u>443,263</u>	<u>-</u>	<u>-</u>
Passed through the N.C. Department of Health and Human Services:					
<b>Division of Public Health:</b>					
Administration:					
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	13A25403/5404/5405/5409/570C/570E	193,332	-	-
<b>National Institute of Food and Agriculture:</b>					
Food Insecurity Nutrition Incentive Grants Program	10.331	2019-70030-30396	134,248	-	-
<b>Total U.S. Department of Agriculture</b>			<u>770,843</u>	<u>-</u>	<u>-</u>
<b><u>U.S. Department of Housing and Urban Development</u></b>					
<b>Assistant Secretary For Community Planning and Development</b>					
Passed through the N.C. Housing Finance Agency:					
Home Investment Partnerships Program	14.239	ESFRLP1714	8,636	-	-
<b>Total U.S. Department of Housing and Urban Development</b>			<u>8,636</u>	<u>-</u>	<u>-</u>
<b><u>U.S. Department of Transportation:</u></b>					
<b>Federal Transit Administration:</b>					
Passed through the N.C. Department of Transportation					
Transit Services Programs Cluster:					
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	51001.45.6.2	18,518	-	-
Total Transit Services Programs Cluster			<u>18,518</u>	<u>-</u>	<u>-</u>
Passed through the N.C. Department of Transportation					
Formula Grants for Rural Areas and Tribal Transit Program	20.509	36233.68.22.1	124,888	7,805	-
Formula Grants for Rural Areas and Tribal Transit Program	20.509	36233.68.20.4	39,451	4,931	-
Formula Grants for Rural Areas and Tribal Transit Program	20.509	51081.5.4.3	57,999	7,250	-
Formula Grants for Rural Areas and Tribal Transit Program - CARES Act	20.509	49233.38.1.2, 49233.38.2.2	482,545	-	-
Total Formula Grants for Rural Areas and Tribal Transit Program			<u>704,883</u>	<u>19,986</u>	<u>-</u>
<b>Federal Aviation Administration:</b>					
Passed through the N.C. Department of Transportation					
COVID-19 Airport Improvement Program	20.106	36237.1.17.2	30,000	-	-
<b>Total U.S. Department of Transportation</b>			<u>753,401</u>	<u>19,986</u>	<u>-</u>
<b><u>U.S. Department of Homeland Security</u></b>					
<b>Federal Emergency Management Agency:</b>					
Passed through the N.C. Department of Public Safety:					
Emergency Management Performance Grants	97.042	EMA-2020-EP-00009 EMA-2020-EP-00016	52,073	-	-
<b>Total U.S. Department of Homeland Security</b>			<u>52,073</u>	<u>-</u>	<u>-</u>

## MACON COUNTY, NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021

Grantor / Pass-Through Grantor / Program Title	Federal Assistance Listing Number	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Passed-through to Subrecipients
<b>U.S. Department of Health and Human Services</b>					
<b>Administration for Community Living:</b>					
Passed through N.C. Department of Health and Human Services:					
Southwestern Commission Council of Governments:					
Aging Cluster:					
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	20/21 AANCT3CM	6,689	10,511	-
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	20/21 AANCT3HD	74,286	116,735	-
Special Programs for the Aging, Title III, Part C, Nutrition Services - Families First Act	93.045	2001NCCMC2-00			
COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services - CARES Act	93.045	2001NCHDC2-00	41,828	-	-
Special Programs for the Aging--Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	2001NCHDC3-00	55,932	-	-
Special Programs for the Aging--Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	20/21 AANCT3SS	19,177	30,134	-
Special Programs for the Aging--Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	20/21 AANCT3SS	15,806	24,839	-
Special Programs for the Aging--Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	20/21 AANCT3SS	15,347	24,117	-
Nutrition Services Incentive Program	93.053	20/21 AANCT3HD	21,797	-	-
Total Aging Cluster			250,862	206,336	-
Total Administration for Community Living			250,862	206,336	-
<b>Administration for Children and Families:</b>					
Passed through the N.C. Department of Health and Human Services:					
<b>Division of Social Services:</b>					
Foster Care, Adoption, and Guardianship Assistance Program Cluster (Note 3):					
Foster Care Title IV-E - Administration	93.658	2101NCFOST	148,930	18,235	-
Foster Care Title IV-E - Direct Benefit Payments	93.658	2001NCFOST	157,402	30,793	-
Foster Care Title IV-E	93.658	2101NCFOST	18,497	-	-
Adoption Assistance - Administration	93.659	2101NCADPT	19,472	-	-
Total Foster Care, Adoption, and Guardianship Assistance Program Cluster			344,301	49,028	-
<b>Division of Social Services:</b>					
Temporary Assistance for Needy Families -					
Work First - Administration	93.558	2101NCTANF	444,589	-	-
NC Child Support Enforcement Section:					
Child Support Enforcement - Administration / CSE Incentive Recovery	93.563	2101NCCES	222,297	-	-
Child Support Enforcement - Offset Fees - ESC	93.563	2101NCCES	2	-	-
Child Support Enforcement - Offset Fees - Federal	93.563	2101NCCES	1,782	155	-
Total Child Support Enforcement			224,081	155	-
Low-Income Home Energy Assistance Block Grant:					
Low Income Home Energy Assistance - Administration	93.568	2101NCLIEA	187,994	-	-
Low Income Home Energy Assistance - Crisis Intervention Program	93.568	2101NCLIEA	105,433	-	-
COVID-19 LIEAP COVID 19	93.568	2101NCLIEA	79,745	-	-
COVID-19 LIEAP COVID 19 Admin	93.568	2101NCLIEA	6,738	-	-
Total Low-Income Home Energy Assistance Block Grant			379,910	-	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood - Administration					
John H. Chafee Foster Care Program for Successful Transition to Adulthood - Direct Benefit Payment	93.674	2101NCC1LP	7,112	1,778	-
Total John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	2101NCC1LP	1,880	4,997	-
Total John H. Chafee Foster Care Program for Successful Transition to Adulthood			8,992	6,775	-
Special Children Adoption Fund Cluster (Note 3):					
MaryLee Allen Promoting Safe and Stable Families Program - Administration	93.556	2101NCFPSS	26,380	-	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	2101NCCWSS	15,500	-	-
Total Special Children Adoption Fund Cluster			41,880	-	-
Division of Aging and Adult Services:					
<b>Division of Social Services:</b>					
Social Services Block Grant - State In Home Service Fund	93.667	G2101NCSOSR	4,274	-	-
Social Services Block Grant - State Adult Day Care	93.667	G2101NCSOSR	5,647	5,019	-
Social Services Block Grant - Adult Protective Service	93.667	G2101NCSOSR	13,256	-	-
Social Services Block Grant - CPS TANF	93.667	G2101NCSOSR	73,642	-	-
Social Services Block Grant - Other Service and Training	93.667	G2101NCSOSR	108,238	-	-
Total Social Service Block Grant			205,057	5,019	-



## MACON COUNTY, NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021

Grantor / Pass-Through Grantor / Program Title	Federal Assistance Listing Number	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Passed-through to Subrecipients
<b>Division of Child Development:</b>					
Subsidized Child Care Program Cluster (Note 3):					
Child Care Development Fund Cluster:					
Division of Social Services:					
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	2101NCCCDF	82,100	-	82,100
Total Subsidized Child Care Program Cluster / Child Care Development Fund Cluster			82,100	-	82,100
Passed through the N.C. Department of Health and Human Services/					
N.C. Department of Environmental Quality:					
Low-Income Home Energy Assistance - Weatherization					
Assistance for Low Income Persons	93.568	8217	44,347	-	-
Low-Income Home Energy Assistance - Heating & Air Repair and Replacement Program	93.568	8217	25,480	-	-
Low-Income Home Energy Assistance - Heating & Air Repair and Replacement Program	93.568	CW19463	12,000	-	-
Total Low-Income Home Energy Assistance			81,827	-	-
Total Administration for Children and Families			1,812,737	60,977	82,100
<b>Centers for Medicare and Medicaid Services:</b>					
Passed through the N.C. Department of Health and Human Services:					
Medicaid Cluster:					
<b>Division of Social Services:</b>					
Administration:					
Medical Assistance Program	93.778	XIX-MAP21	1,146,844	2,322	-
Total Medicaid Cluster			1,146,844	2,322	-
<b>Division of Social Services:</b>					
Administration:					
Children's Health Insurance Program - N.C. Health Choice	93.767	CHIP21	40,342	84	-
Total State Children's Insurance Program			40,342	84	-
Total Centers for Medicare and Medicaid Services			1,187,186	2,406	-
<b>Centers for Disease Control and Prevention:</b>					
Passed through the N.C. Department of Health and Human Services:					
<b>Division of Public Health:</b>					
Public Health Emergency Preparedness	93.069	12642680EN, EQ	14,305	-	-
COVID-19 – Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	12642680CP	40,566	-	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	1460272ENF	22	-	-
Immunization Cooperative Agreements	93.268	1331628BE2, 4Q, EJ	40,313	-	-
PPHF 2018: Office of Smoking and Health-National State-Based Tobacco Control Programs-Financed in part by 2018 Prevention and Public Health funds (PPHF)	93.305	1271341EST	4,867	-	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	1175870AWT, 1175878AHH	122,306	-	-
National and State Tobacco Control Program	93.387	12713410QF, 1271343AQF	63,164	-	-
Well-Integrated Screening and Evaluation for Women Across the Nation (Wisewomen)	93.436	1313372BAL, 1313372CAL	2,690	-	-
Preventive Health and Health Services Block Grant	93.991	12615503PH	30,607	-	-
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	1320310DD7	13,700	-	-
Total Centers for Disease Control and Prevention			332,540	-	-
<b>Health Resources and Services Administration:</b>					
Provider Relief Fund	93.498	566000930	68,693	-	-
Passed through the N.C. Department of Health and Human Services:					
<b>Division of Public Health:</b>					
Maternal and Child Health Services Block Grant to the States	93.994	1271----AP & 13A1----AP	21,342	8,842	-

## MACON COUNTY, NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021

<u>Grantor / Pass-Through Grantor / Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>State/ Pass-through Grantor's Number</u>	<u>Federal (Direct &amp; Pass-through) Expenditures</u>	<u>State Expenditures</u>	<u>Passed-through to Subrecipients</u>
Passed through the Appalachian Mountain Community Health Centers: <b>Division of Public Health:</b> Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	93.912	G25RH32399	64,698	-	-
Total Health Resources and Services Administration			154,733	8,842	-
<b>Office of Assistant Secretary for Health:</b> Passed through N.C. Department of Health and Human Services: <b>Office of Population Affairs:</b> Family Planning Services	93.217	13A1592CFP, 13A1592DFP	28,314	-	-
Total Office of Assistant Secretary for Health			28,314	-	-
<b>Administration for Community Living:</b> Passed through N.C. Department of Insurance: State Health Insurance Assistance Program Medicare Enrollment Assistance Program	93.324 93.071	SHIP 2021 MIPPA 2021	6,671 3,369	- -	- -
Total Administration for Community Living			10,040	-	-
<b>Total U.S. Department of Health and Human Services</b>			3,776,412	278,561	82,100
<b>U.S. Department of Energy</b> Passed through N.C. Department of Environmental Quality: Weatherization Assistance for Low-Income Persons	81.042	8217	118,703	-	-
<b>Total Department of Energy</b>			118,703	-	-
<b>U.S. Department of Justice</b> Office of Justice Programs: Bulletproof Vest Partnership Program	16.607		5,167	-	-
<b>Total U.S. Department of Justice</b>			5,167	-	-
<b>U.S. Department of Treasury</b> Passed-through N.C. State Board of Elections: COVID-19 - Coronavirus Relief Fund	21.019	03-25-56	33,753	-	-
Passed-through N.C. Department of Transportation: COVID-19 - Coronavirus Relief Fund	21.019	49458.9.1.2	19,680	-	-
Passed-through the Office of State Budget and Management: NC Pandemic Recovery Office COVID-19 - Coronavirus Relief Fund	21.019	02-55	832,635	-	291,220
Passed-through the Office of State Budget and Management: NC Pandemic Recovery Office Passed through N.C. Department of Health and Human Services Division of Public Health COVID-19 - Coronavirus Relief Fund	21.019	11754026HN	59,398	-	-
<b>Total U.S. Department of Treasury</b>			945,466	-	291,220
<b>Appalachian Regional Commission</b> Passed through Work Wise WNC: Appalachian Research, Technical Assistance, and Demonstration Projects	23.011	NC-19356-18	216,478	-	-
<b>Total Appalachian Regional Commission</b>			216,478	-	-
<b>Election Assistance Commission</b> Passed through N.C. State Board of Elections: 2018 HAVA Election Security Grants	90.404	NC20101001-056	19,667	-	-
<b>Total Election Assistance Commission</b>			19,667	-	-
<b>Total Federal Assistance</b>			6,666,846	298,547	373,320

## MACON COUNTY, NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021

Grantor / Pass-Through Grantor / Program Title	Federal Assistance Listing Number	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Passed-through to Subrecipients
<b>State Awards</b>					
<b><u>N.C. Department of Health and Human Services</u></b>					
<b>Division of Aging and Adult Services:</b>					
<b>Division of Social Services:</b>					
Administration:					
AFDC Incent/Prog Integrity			-	374	-
ST Child Welfare/ CPS/CS LD			-	29,753	-
COVID-19 APS/CPS Care COVID 19			-	17,577	-
Energy Assist Private Grants			-	2,173	-
Direct Benefit Payments:					
State Foster Home			-	103,881	-
SFHF Maximization			-	79,729	-
FC Stipend			-	23,400	-
F/C At Risk Maximization			-	997	-
Total Division of Social Services			-	257,884	-
<b>Division of Public Health:</b>					
Other Receipts / State Supported Expenditures					
Food and Lodging Fees		11534752SZ	-	14,013	-
Aid-to-Counties		1161411000	-	82,398	-
General Communicable Disease Control		1175451000	-	10,678	-
Child Health		1271574500	-	3,091	-
Minority Diabetes Prevention Program		1262417900	-	127,383	-
School Nurse Funding Initiative		1332535800	-	150,000	-
Healthy Communities		1261550300	-	22,613	-
Family Planning - State		13A1573500	-	7,506	-
Maternal Health		13A1574000	-	26,449	-
Women's Health Service Fund		13A16020FR	-	5,981	-
Breast and Cervical Cancer Program		1320559900	-	9,100	-
Total Division of Public Health			-	459,212	-
<b>Office of Rural Health:</b>					
Community Health Grant		00039175	-	55,650	-
Total Office of Rural Health			-	55,650	-
<b>Total N.C. Department of Health and Human Services</b>			-	772,746	-
<b><u>N.C. Department of Military and Veterans Affairs</u></b>					
Veterans Service		NCDMVA2021	-	2,084	-
<b><u>N.C. Department of Public Safety</u></b>					
<b>Adult Correction and Juvenile Justice</b>					
Juvenile Crime Prevention Council		156-23206	-	23,362	23,362
<b>Division of Juvenile Justice</b>					
Juvenile Crime Prevention Council		157-10345	-	32,829	32,829
Juvenile Crime Prevention Council		157-10324	-	11,309	11,309
Juvenile Crime Prevention Council		157-11447	-	1,200	-
Juvenile Crime Prevention Council		156-12109	-	48,426	48,426
<b>Total N.C. Department of Public Safety</b>			-	117,126	115,926
<b><u>N.C. Department of Environmental Quality</u></b>					
<b>Division of Waste Management:</b>					
Scrap Tire Disposal Grant		SWS1109/SWS1112	-	4,848	-
Electronics Management Fund		ELEC021-031	-	2,349	-
<b>Total N.C. Department of Environmental Quality</b>			-	7,197	-
<b><u>N.C. Department of Transportation</u></b>					
State Aid to Airports Program		36244.2.12.1	-	59,818	-
Locally Administered Project- State Agreement		42271.3.2	-	49,000	-
<b>Total N.C. Department of Transportation</b>			-	108,818	-

MACON COUNTY, NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021

<u>Grantor / Pass-Through Grantor / Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>State/ Pass-through Grantor's Number</u>	<u>Federal (Direct &amp; Pass-through) Expenditures</u>	<u>State Expenditures</u>	<u>Passed-through to Subrecipients</u>
<b><u>N.C. Department of Public Instruction</u></b>					
Public School Building Capital Fund					
NC Lottery Proceeds		LEA 560	-	381,584	381,584
State Public School Funds		PRC 039- SRO	-	66,666	-
<b>Total N.C. Department of Public Instruction</b>			-	448,250	381,584
<b><u>N.C. Department of Commerce</u></b>					
Division of Rural Economic Development:					
Building Reuse Program		2021-009-3201-2587	-	70,000	-
<b><u>N.C. Housing Finance Agency</u></b>					
NC Housing Trust Fund					
Urgent Repair Program		URP2023	-	32,156	-
Urgent Repair Program		URP1920	-	3,032	-
<b>Total N.C. Housing Finance Agency</b>			-	35,188	-
<b>Total State Assistance</b>			-	1,561,409	497,510
<b>Total Federal and State Assistance</b>			\$ 6,666,846	\$ 1,859,956	\$ 870,830

Notes to the Schedule of Expenditures of Federal and State Awards:

**1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal and State Awards (SEFSA) includes the federal and state grant activity of Macon County under the programs of the federal government and the State of North Carolina for the year ended June 30, 2021. The information in this SEFSA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the State Single Audit Implementation Act. Because the schedule presents only a selected portion of the operations of Macon County, it is not intended to and does not present the financial position, changes in net position or cash flows of Macon County.

**2. Summary of Significant Accounting Policies**

Expenditures reported in the SEFSA are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**3. Cluster of Programs**

The following are clustered by the NC Department of Health and Human Services and are treated separately for state audit requirement purposes: Foster Care, Adoption, and Guardianship Assistance Program Cluster, Subsidized Child Care Program Cluster, and Special Children Adoption Fund Cluster

**4. Indirect Cost Rate**

Macon County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.