

**MACON COUNTY  
NORTH CAROLINA**

**COMPLIANCE LETTERS**

**FOR THE YEAR ENDED JUNE 30, 2019**

# MACON COUNTY, NORTH CAROLINA

## COMPLIANCE LETTERS FOR THE YEAR ENDED JUNE 30, 2019

### TABLE OF CONTENTS

	<u>Page</u>
Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With <i>Government Auditing Standards</i>	1-2
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	3-5
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	6-8
Schedule of Findings, Responses, and Questioned Costs	9-11
Schedule of Prior Year Audit Findings	12
Schedule of Expenditures of Federal and State Awards	13-18

# 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, 2019, 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 October 31, 2019. The financial statements of the Macon County Airport Authority were not audited in accordance with *Government Auditing Standards*.

### **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) to determine the 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 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*.

## **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  
October 31, 2019

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

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## **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, 2019. 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, 2019.

## **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 a 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, 2019, and the related notes to the financial statements, which collectively comprise Macon County's basic financials statements. We issued our report thereon dated October 31, 2019, 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  
October 31, 2019

# 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, 2019. 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, 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, 2019.

## **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 a 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, 2019, and the related notes to the financial statements, which collectively comprise Macon County's basic financial statements. We issued our report thereon dated October 31, 2019, 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  
October 31, 2019

**MACON COUNTY, NORTH CAROLINA**  
**SCHEDULE OF FINDINGS, RESPONSES, AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

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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>CFDA#</u>
Medicaid Cluster	93.778
Aging Cluster	93.044, 93.045, 93.053
Airport Improvement Program	20.106
Supplemental Nutrition Assistance Program Cluster	10.561
Foster Care	93.658
Adoption Assistance	93.659

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

Auditee qualified as low-risk auditee? No

**MACON COUNTY, NORTH CAROLINA**  
**SCHEDULE OF FINDINGS, RESPONSES, AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

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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
- Foster Care and Adoption Cluster

**MACON COUNTY, NORTH CAROLINA**  
**SCHEDULE OF FINDINGS, RESPONSES, AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

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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, 2019**

**Finding:**                   **2018-001**  
  
**Status:** Corrected

**Finding:**                   **2018-002**  
  
**Status:** Corrected.

## MACON COUNTY, NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
FOR THE YEAR ENDED JUNE 30, 2019

<u>Grantor / Pass-Through Grantor / Program Title</u>	<u>Federal CFDA 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	195NC406S2514	\$ 402,549	\$ -	\$ -
Total Supplemental Nutrition Assistance Program Cluster			402,549	-	-
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, & Children					
	10.557	13A25403/5404/5405/5409/ 570A/570B/570K	187,726	-	-
<b>Total U.S. Department of Agriculture</b>			590,275	-	-
<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	32,243	-	-
<b>Total U.S. Department of Housing and Urban Development</b>			32,243	-	-
<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	51001.45.4.2	82,500		-
New Freedom Program					
	20.521	51000.27.2.3	5,616	702	-
Total Transit Services Programs Cluster			88,116	702	-
Passed through the N.C. Department of Transportation					
Formula Grants for Rural Areas					
	20.509	36233.68.20.1	151,836	9,489	-
Formula Grants for Rural Areas					
	20.509	51081.5.1.3	182,250	-	-
Formula Grants for Rural Areas					
	20.509	51081.5.2.3	168,261	21,032	-
<b>Federal Aviation Administration:</b>					
Passed through the N.C. Department of Transportation					
Airport Improvement Program					
	20.106	36237.1.14.2	202,886	-	-
Airport Improvement Program					
	20.106	36237.1.16.1	11,081	-	-
Airport Improvement Program					
	20.106	36237.1.15.1	26,577	-	-
<b>Pipeline and Hazardous Materials Safety Administration:</b>					
Passed through the N.C. Department of Public Safety Emergency Management:					
Interagency Hazardous Materials Public Sector Training and Planning Grants					
	20.703	HM-HMP-0544-16-02-00	6,020	-	-
<b>Total U.S. Department of Transportation</b>			837,027	31,223	-
<b><u>Environmental Protection Agency</u></b>					
Passed through the N.C. Department of Health and Human Services:					
<b>Division of Public Health</b>					
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act					
	66.034	126C195A1Q	747	-	-
<b>Total Environmental Protection Agency</b>			747	-	-
<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	EMPG-2018-18055	38,524	-	-
<b>Total U.S. Department of Homeland Security</b>			38,524	-	-

**MACON COUNTY, NORTH CAROLINA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
FOR THE YEAR ENDED JUNE 30, 2019**

<u>Grantor / Pass-Through Grantor / Program Title</u>	<u>Federal CFDA 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.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	536333	31,243	49,095	-
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	536334	41,189	64,725	-
Special Programs for the Aging--Title III, Part B--Grants for Supportive Services and Senior Centers	93.044	536331	22,652	35,596	-
Special Programs for the Aging--Title III, Part B--Grants for Supportive Services and Senior Centers	93.044	536331	20,368	32,008	-
Special Programs for the Aging--Title III, Part B--Grants for Supportive Services and Senior Centers	93.044	536331	21,793	34,247	-
Nutrition Services Incentive Program	93.053	536160	8,660	-	-
Nutrition Services Incentive Program	93.053	536160	10,910	-	-
Total Aging Cluster			<u>156,815</u>	<u>215,671</u>	<u>-</u>
Total Administration for Community Living			<u>156,815</u>	<u>215,671</u>	<u>-</u>
<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 and Adoption Cluster (Note 3):					
Foster Care_ Title IV-E - Administration	93.658	1901NCFOST	174,000	18,039	-
Foster Care_ Title IV-E - Direct Benefit Payments	93.658	1901NCFOST	180,236	50,390	-
Foster Care_ Title IV-E	93.658	1901NCFOST	39,233	-	-
Adoption Assistance - Administration	93.659	1901NCADPT	25,245	-	-
Total Foster Care and Adoption Cluster			<u>418,714</u>	<u>68,429</u>	<u>-</u>
<b>Division of Social Services:</b>					
Temporary Assistance for Needy Families Cluster:					
Temporary Assistance for Needy Families / Work First - Administration					
	93.558	1901NCTANF	482,049	-	-
Temporary Assistance for Needy Families State Program	93.558	13A15151T2	1,984	-	-
Total TANF Cluster			<u>484,033</u>	<u>-</u>	<u>-</u>
NC Child Support Enforcement Section:					
Child Support Enforcement - Administration / CSE Incentive Recovery	93.563	1904NC4005	281,283	-	-
Child Support Enforcement - Offset Fees - ESC	93.563	1904NC4005	11	-	-
Child Support Enforcement - Offset Fees - Federal	93.563	1904NC4005	747	-	-
Low-Income Home Energy Assistance Block Grant:					
Low Income Home Energy Assistance - Administration	93.568	G19B1NCLIEA	170,045	-	-
Low Income Home Energy Assistance - Crisis Intervention Program	93.568	G19B1NCLIEA	132,509	-	-
Child Welfare Services - State Grants					
Stephanies Tubbs Jones Child Welfare Service Program	93.645	G1901NCCWSS	13,523	-	-
Social Services Block Grant - Other Service and Training	93.667	G1901NCSOSR	111,115	-	-
John H. Chafee Foster Care Independence Program for Successful Transition to Adulthood - Administration	93.674	1901NCC1LP	5,654	1,413	-
John H. Chafee Foster Care Independence Program for Successful Transition to Adulthood - Direct Benefit Payment	93.674	1901NCC1LP	2,487	-	-
Promoting Safe and Stable Families - Administration	93.556	1901NCFPSS	21,969	-	-
Division of Aging and Adult Services:					
<b>Division of Social Services:</b>					
Social Services Block Grant - State In Home Service Fund	93.667	G1901NCSOSR	10,169	-	-
Social Services Block Grant - State Adult Day Care	93.667	G1901NCSOSR	15,953	16,477	-
Social Services Block Grant - Adult Protective Service	93.667	G1901NCSOSR	2,781	-	-
Social Services Block Grant - CPS TANF	93.667	G1901NCSOSR	71,198	-	-
Total Social Service Block Grant			<u>100,101</u>	<u>16,477</u>	<u>-</u>



## MACON COUNTY, NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
FOR THE YEAR ENDED JUNE 30, 2019

Grantor / Pass-Through Grantor / Program Title	Federal CFDA 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 (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	G1901NCCCDF	80,871	-	80,871
Total Child Care Development Fund Cluster			<u>80,871</u>	<u>-</u>	<u>80,871</u>
Passed through the N.C. Department of Health and Human Services/ N.C. Department of Environmental Quality:					
Weatherization Assistance for Low Income Persons	93.568	7640	62,928	-	-
Heating & Air Repair and Replacement Program	93.568	7640	8,680	-	-
Total Administration for Children and Families			<u>1,894,670</u>	<u>86,319</u>	<u>80,871</u>
<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-MAP19	1,068,670	2,439	-
Total Medicaid Cluster			<u>1,068,670</u>	<u>2,439</u>	<u>-</u>
<b>Division of Social Services:</b>					
Administration:					
Children's Health Insurance Program - N.C. Health Choice	93.767	CHIP19	43,459	-	-
Total State Children's Insurance Program			<u>43,459</u>	<u>-</u>	<u>-</u>
Total Centers for Medicare and Medicaid Services			<u>1,112,129</u>	<u>2,439</u>	<u>-</u>
<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>					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	12642680EZ	29,448	-	-
Well-Integrated Screening and Evaluation for Women Across the Nation Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.094	1313372DSW	1,620	-	-
Immunization Cooperative Agreements	93.116	1460----NF	50	-	-
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.268	1331631EEJ	18,974	-	-
PPHF 2018: Office of Smoking and Health-National State-Based Tobacco Control Programs-Financed in part by 2018 Prevention and Public Health funds (PPHF)	93.354	6NU90TP921993	9,028	-	-
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.305	1271----ST	68,906	-	-
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	11755176AA	55,423	-	-
Well-Integrated Screening and Evaluation for Women Across the Nation (Wisewomen)	93.436	1313372AAL	8,225	-	-
State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF)	93.757	1271D3 & 1271D6 & 126CP3 & 126CP6	110,013	-	-
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.758	12615503PF / 1261550300	58,812	-	-
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	1320----D7	12,750	-	-
HIV Cluster (Note 3):					
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	1311----NB	87	-	-
Total HIV Cluster			<u>87</u>	<u>-</u>	<u>-</u>
Total Centers for Disease Control and Prevention			<u>373,336</u>	<u>-</u>	<u>-</u>

## MACON COUNTY, NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
FOR THE YEAR ENDED JUNE 30, 2019

<u>Grantor / Pass-Through Grantor / Program Title</u>	<u>Federal CFDA 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>Health Resources and Services Administration:</b>					
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	38,107	4,417	-
Passed through the Appalachian Mountain Community Health Centers:					
<b>Division of Public Health:</b>					
Telehealth Programs	93.211	G25RH32399	13,171	-	-
<b>Appalachian Regional Commission</b>					
Appalachian Research, Technical Assistance, and Demonstration Projects	23.011	NC-19356-18	214,291	-	-
Total Health Resources and Services Administration			265,569	4,417	-
<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	13A1----FP	23,669	-	-
<b>Administration for Community Living</b>					
Passed through N.C. Department of Insurance:					
State Health Insurance Assistance Program	93.324	SHIIP 2019	4,526	-	-
Medicare Enrollment Assistance Program	93.071	MIPPA 2019	2,175	-	-
<b>Total U.S. Department of Health and Human Services</b>			3,832,889	308,846	80,871
<b>U.S. Department of Energy</b>					
Passed through N.C. Department of Environmental Quality:					
Weatherization Assistance for Low-Income Persons	81.042	7640	79,018	-	-
<b>Total Department of Energy</b>			79,018	-	-
<b>U.S. Department of Justice</b>					
Bulletproof Vest Partnership Program	16.607	341057057	5,728	-	-
Equitable Sharing Program	16.922	NC0570000	7,218	-	-
<b>Total U.S. Department of Justice</b>			12,946	-	-
<b>U.S. Department of Treasury</b>					
Equitable Sharing Program	21.016	NC0570000	4,368	-	-
<b>Total U.S. Department of Treasury</b>			4,368	-	-
<b>Total Federal Assistance</b>			\$ 5,428,037	\$ 340,069	\$ 80,871
<b>State Awards</b>					
<b>N.C. Department of Health and Human Services</b>					
<b>Division of Aging and Adult Services:</b>					
<b>Division of Social Services:</b>					
Administration:					
ST Child Welfare/ CPS/CS LD			-	34,210	-
Energy Assist Private Grants			-	4,938	-
Direct Benefit Payments:					
State Foster Home			-	52,527	-
SFHF Maximization			-	37,804	-
Extended FC/Max Non IV-E			-	5,973	-
F/C At Risk Maximization			-	2,041	-
Total Division of Social Services			-	137,493	-

## MACON COUNTY, NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
FOR THE YEAR ENDED JUNE 30, 2019

Grantor / Pass-Through Grantor / Program Title	Federal CFDA Number	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Passed-through to Subrecipients
<b>Division of Public Health:</b>					
Other Receipts / State Supported Expenditures					
Food and Lodging Fees		11534752SZ	-	18,229	-
CHA/CHIP Peer Review		1161411000		82,398	
General Communicable Disease Control		1175451000	-	10,678	-
TB Control		1460455100 / 1460455400	-	2,120	-
Child Health		1271574500	-	3,091	-
Tobacco Prevention and Cessation		1271781800	-	37,493	-
Minority Diabetes Prevention Program		1262417900	-	154,504	-
School Nurse Funding Initiative		1332535800	-	150,000	-
HIV/STD State		13114536RQ/13114536RR	-	500	-
Family Planning - State		13A1573500	-	17,835	-
Maternal Health		13A1574000	-	31,778	-
Women's Health Service Fund		13A16019FR	-	5,981	-
Breast and Cervical Cancer Program		1320559900	-	10,200	-
Total Division of Public Health			-	524,807	-
<b>Division of Child Development:</b>					
Passed through the Region A Partnership for Children:					
Smart Start Grant			-	6,602	-
<b>Office of Rural Health:</b>					
Community Health Grant		00036067	-	105,031	-
Total Office of Rural Health			-	105,031	-
<b>Total N.C. Department of Health and Human Services</b>			-	773,933	-
<b><u>N.C. Department of Public Safety</u></b>					
<b>Division of Juvenile Justice</b>					
Juvenile Crime Prevention Council		157-10345	-	32,829	32,829
Juvenile Crime Prevention Council		157-10171	-	25,291	25,291
Juvenile Crime Prevention Council		157-10324	-	13,608	13,608
Juvenile Crime Prevention Council		157-11447	-	2,275	-
Juvenile Crime Prevention Council		156-12109	-	15,321	15,321
<b>Total N.C. Department of Public Safety</b>			-	89,324	87,049
<b><u>N.C. Department of Environmental Quality</u></b>					
<b>Division of Waste Management:</b>					
Scrap Tire Disposal Grant		SWS968 & SWS1000	-	8,386	-
Electronics Management Fund		ELEC019043	-	2,223	-
2018 Community Waste Reduction and Recycling Grant Program		7600	-	15,848	-
<b>Total N.C. Department of Environmental Quality</b>			-	26,457	-
<b><u>N.C. Department of Transportation</u></b>					
<b><u>ROAP Cluster:</u></b>					
ROAP Work First Transitional Employment Transportation Assistance Program		36236.11.7.1	-	10,157	-
ROAP Rural Operating Assistance Program - General Public Program		36228.22.8.1	-	67,508	-
ROAP Elderly and Disabled Transportation Assistance Program		36220.10.8.1	-	63,356	-
Total ROAP Cluster			-	141,021	-
<b>Total N.C. Department of Transportation</b>			-	141,021	-
<b><u>N.C. Department of Public Instruction</u></b>					
Public School Building Capital Fund					
NC Lottery Proceeds		LEA 560	-	311,894	311,894
State Public School Funds		PRC 039- SRO	-	66,667	-
<b>Total N.C. Department of Public Instruction</b>			-	378,561	311,894
<b><u>N.C. Housing Finance Agency</u></b>					
NC Housing Trust Fund					
Urgent Repair Program		URP1819	-	96,470	-
<b>Total State Assistance</b>			-	1,505,766	398,943
<b>Total Federal and State Assistance</b>			\$ 5,428,037	\$ 1,845,835	\$ 479,814

**MACON COUNTY, NORTH CAROLINA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
FOR THE YEAR ENDED JUNE 30, 2019**

<u>Grantor / Pass-Through Grantor / Program Title</u>	<u>Federal CFDA 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>
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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, 2019. 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:  
Subsidized Child Care, Foster Care and Adoption, and HIV 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.