CAROLINA COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended June 30, 2023

Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing No.	State/ Pass-through Grantor's Number	Federal (Direct & Pass-through) Expenditures	State Expenditures	Provided to Subrecipients
Federal Awards:					
U.S. Dept. of Agriculture					
Passed-through the N.C. Dept. of Health and Human Services:					
Division of Social Services:					
Administration:					
SNAP Cluster					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	XXXX	$ 832,542	$ -	$ -
Passed-through the N.C. Dept. of Health and Human Services:					
Division of Public Health:					
Administration:					
WIC Special Supplemental Nutrition Program for Women, Infants, & Children (Note 6)	10.557	XXXX	508,517	-	-
COVID - 19 WIC Special Supplemental Nutrition Program for Women, Infants, & Children (Note 6)	10.557	XXXX	45,300	-	-
Total WIC Special Supplemental Nutrition Program for Women, Infants, & Children			553,817	-	-
Water and Waste Disposal Systems for Rural Communities (Note 4)	10.760		1,021,375	-	-
Total U.S. Department of Agriculture			2,407,734	-	-
U.S. Dept. of Labor					
Passed-through the N.C. Dept. of Health and Human Services:					
Division of Aging and Adult Services:					
Senior Community Service Employment Program	17.235	XXXX	80,051	-	-
Passed-through the N.C. Department of Commerce:					
Division of Workforce Solutions					
WIOA Cluster					
WIOA Adult Program	17.258	XXXX	319,985	-	-
WIOA Youth Activities	17.259	XXXX	340,259	-	-
WIA/WIOA Dislocated Workers Formula Grants	17.278	XXXX	165,061	-	-
Total Workforce Investment Act Cluster			825,305	-	-
Total U.S. Dept. of Labor			905,356	-	-
U.S. Dept. of Treasury					
Passed-through the Office of State Budget and NC Pandemic Recovery Office					
Coronavirus Releif Funds	21.019		75,500	-	-
Coronavirus State Local Fiscal Recovery Funds	21.027		1,125,000	-	-
Total US Dept. of Treasury			1,200,500	-	-
Environmental Protection Agency					
Passed-through the N.C. Dept. Environmental Quality					
Division of Water Resources					
Drinking Water State Revolving Fund Cluster					
Capitalization Grants For Drinking Water State Revolving Funds (Note 4)	66.468	H-LRX-F-2015-00001875-6900-536704	984,550	-	-
Total Environmental Protection Agency			984,550	-	-
U.S. Dept. of Health & Human Services					
Passed-through Red Bird Council of Governments:					
Division of Aging and Adult Services:					
Aging Cluster:					
Special Programs for the Aging - Title III Part B Grants for Supportive Services and Senior Centers	93.044	XXXX	373,800	21,830	395,630
Special Programs for the Aging - Title III Part C Nutrition Services	93.045	XXXX	559,386	32,668	592,054
Nutrition Services Incentive Program	93.053	XXXX	112,292	-	112,292
Total Aging Cluster			1,045,478	54,498	1,099,976
Division of Social Services					

CAROLINA COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended June 30, 2023

TANF - Work First	93.558	XXXX	378,297	194,880	-
Division of Public Health:					
TANF - Work First	93.558	XXXX	99,954	-	-
Total Temporary Assistance for Needy Families (TANF)			478,251 B	194,880	-
Foster Care and Adoption Cluster (Note 5 and 6)					
Foster Care - Title IV-E	93.658	XXXX	605,426	219,433	-
COVID-19 - Foster Care - Title IV-E Supplemental Funding	93.658	XXXX	20,420	-	-
Adoption Assistance	93.659	XXXX	27,721 B	-	-
Total Foster Care and Adoption Cluster			653,567	219,433	-
Child Support Enforcement	93.563	XXXX	721,947 B	-	-
Refugee and Entrant Assistance - State/ Replacement Designee Administered Programs	93.566	XXXX	318	-	-
Refugee and Entrant Assistance - Cash and Medical Payments	93.566	XXXX	2,909	-	-
Total Refugee and Entrant Assistance			3,227	-	-
Low-Income Home Energy Assistance:					
Administration	93.568	XXXX	53,945	-	-
Energy Assistance Payments	93.568	XXXX	14,688	-	-
Crisis Intervention Program	93.568	XXXX	112,376	-	-
Total Low-Income Home Energy Assistance			181,009	-	-
Division of Aging and Adult Services:					
Division of Social Services:					
SSBG - State In Home Service Fund	93.667	XXXX	256,500	-	-
SSBG - State Adult Day Care	93.667	XXXX	56,500	-	-
Passed-through Red Bird Council of Governments:					
SSBG - In Home Services	93.667	XXXX	81,314	-	-
Total Social Service Block Grant (SSBG)			394,314 B	-	-
Passed-through the N.C. Dept. of Health and Human Services:					
Division of Health Benefits:					
Division of Social Services:					
Administration:					
Medicaid Cluster					
Medical Assistance Program (Note 6)	93.778	XXXX	839,399 A	106,317	-
U. S. Department of Homeland Security					
Passed-through N.C. Dept. of Public Safety:					
Division of Emergency Management					
Disaster Grants - Public Assistance (Presidentially Declared Disasters	97.036	XXXX	600,000 B	200,000	-
Hazard Mitigation Grant	97.039	XXXX	514,552 B	171,517	-
Total U. S. Department of Homeland Security			1,114,552	371,517	-
Total federal awards			6,612,692	371,517	-

CAROLINA COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended June 30, 2023

State Awards:				
N.C. Dept. of Cultural and Natural Resources				
Division of State Library				
State Aid to Public Libraries	XXXX	-	513,305	-
Total N.C. Dept. of Cultural and Natural Resources		-	513,305	-
N.C. Dept. of Commerce				
Industrial Development Fund / Utility Fund	XXXX	-	721,000	-
One NC Grant	XXXX	-	270,000	-
Total N.C. Dept. of Commerce		-	991,000	-
N.C. Department of Environmental Quality				
Division of Waste Management				
Connect NC Bond (Note 4)	E-SRP-W-2017-4W02-536704	-	1,025,000	-
Scap Tire Program	XXXX	-	133,725	-
Total N.C. Dept. Environmental Quality		-	1,158,725	-
N.C. Dept. of Health and Human Services				
Division of Aging and Adult Services				
Division of Social Services				
90% State Funds - Ombudsman	XXXX	-	10,627	-
90% State Funds - Access	XXXX	-	141,784	-
90% State Funds - In-Home Services	XXXX	-	565,489	-
90% State Funds - Congregate Nutrition	XXXX	-	23,950	-
90% State Funds - Home Delivered Meals	XXXX	-	188,880	-
Total Division of Aging and Adult Services		-	930,730	-
Division of Social Services				
Administration				
Smart Start	XXXX	-	62,706	-
Direct Benefit Payments				
State Foster Home	XXXX	-	155,563	-
State Foster Home Fund (SFHF) Maximization	XXXX	-	6,857	-
Foster Care at Risk Maximization	XXXX	-	66,487	-
Extended Foster Care Maximization Non IV-E programs		-	30,350	-
Total Division of Social Service		-	321,963	-
N.C. Dept. of Public Instruction				
Public School Buildiing Capital Fund - Lottery Proceeds	XXXX	-	500,000	500,000
Total N.C. Dept. of Public Instruction		-	500,000	500,000
N.C. Dept. of Public Safety				
Juvenile Crime Prevention Programs	XXXX	-	523,780	523,780
Disaster Recovery Act of 2019	XXXX	-	323,110	-
Total N.C. Dept. of Public Safety	XXXX	-	846,890	523,780
Total State awards		-	4,009,920	1,023,780
Total federal and State awards		$ 6,612,692	$ 4,381,437	$ 1,023,780

CAROLINA COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended June 30, 2023

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

Note 1: Basis of Presentation

The accompanying schedule of expenditures of federal and State awards (SEFSA) includes the federal and State grant activity of the Carolina County under the programs of the federal government and the State of North Carolina for the year ended June 30, 2022. The information in this SEFSA is presented in accordance with the requirements of Title 2 US 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 Carolina County, it is not intended to and does not present the financial position, changes in net position or cash flows of Carolina County.

Note 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.

Note 3: Indirect Cost Rate

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

Note 4: Loans Outstanding

Carolina County had the following loan balances outstanding at June 30, 2022 for loans that the grantor/pass-through grantor has still imposed continuing compliance requirements . Loans outstanding at the beginning of the year and loans made during the year are included in the SEFSA. The balance of loans outstanding at June 30, 2021 consist of:

Program Title	Assistance Listing No.	Pass-through Grantor's Number	Amount Outstanding
Water and Waste Disposal Systems for Rural Communities	10.760	-	$ 1,100,000
Capitalization Grants For Drinking Water State Revolving Funds	66.468	-	$ 925,237
Connect NC Bond		E-SRP-W-2017-4W02-536704	$ 1,010,000

Note 5: 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 and Adoption

Note 6: Benefit Payments Issued by the State

The amounts listed below were paid directly to individual recipients by the State from federal and State moneys. County personnel are involved with certain functions, primarily eligibility determinations that cause benefit payments to be issued by the State. These amounts disclose this additional aid to County recipients that do not appear in the basic financial statements because they are not revenues and expenditures of the County.

Program Title	CFDA No.	Federal	State
Special Supplemental Nutrition Program for Women Infant and Children	10.557	4,906,072	-
COVID - 19 Special Supplemental Nutrition Program for Women Infant and Children	10.557	170,566	
Supplemental Nutrition Assistance Program	10.551	7,422,309	-
Temporary Assistance for Needy Families	93.558	6,180,173	-
Adoption Assistance	93.659	418,143	129,100
Child Care and Development Block Grant	93.575	988,203	-
Child Care and Development Fund Mandatory/Match	93.596	695,158	43,469
Foster Care - Title IV-E	93.658	376,158	-
Medical Assistance Program	93.778	70,547,482	41,328,564
Children's Health Insurance Program	93.767	2,278,390	539,067
Child Welfare Services Adoption		-	256,973
State / County Special Assistance program		-	1,193,153

Hurricane Sandy Relief Cluster

HHS	93.095	HHS Programs for Disaster Relief Appropriations Act–Non-Construction
	93.096	HHS Programs for Disaster Relief Appropriations Act–Construction

Health Center Program Cluster

HHS	93.224	Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)
	93.527	Grants for New and Expanded Services under the Health Center Program

CCDF Cluster

HHS	93.489	Child Care Disaster Relief
	93.575	Child Care and Development Block Grant
	93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund

Head Start Cluster

	93.356	Head Start Disaster Recovery from Hurricanes Harvey, Irma, and Maria
	93.600	Head Start

Medicaid Cluster

HHS	93.775	State Medicaid Fraud Control Units
	93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare
	93.778	Medical Assistance Program (Medicaid; Title XIX)

Foster Grandparent/Senior Companion Cluster

CNCS	94.011	Foster Grandparent Program
	94.016	Senior Companion Program

Disability Insurance/SSI Cluster

SSA	96.001	Social Security–Disability Insurance
	96.006	Supplemental Security Income

State Clusters in Section B 2022 (continued)

CHILD DEVELOPMENT CONTRACT CLUSTER:

93.575	CHILD CARE DEVELOPMENT BLOCK GRANT (CCDBG)
93.575	CHILD CARE DEVELOPMENT FUND, DISCRETIONARY (CCDF)
NONE	CHILD CARE DEVELOPMENT FUND, MANDATORY/MATCH (CCDF)
	STATE APPROPRIATIONS

NOTE: State agency added State Grants to OMB's CCDF Cluster

SUBSIDIZED CHILD CARE PROGRAM CLUSTER

93.489	CHILD CARE DISASTER RELIEF
93.575	CHILD CARE DEVELOPMENT FUND, DISCRETIONARY (CCDF)
93.596	CHILD CARE DEVELOPMENT FUND, MANDATORY/MATCH (CCDF)
93.658	FOSTER CARE TITLE IV-E
93.558	TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF)
NONE	SMART START
NONE	STATE APPROPRIATIONS

NOTE: State agency added 93.558, 93.658 & State Grants

FOSTER CARE, ADOPTION, AND GUARDIANSHIP ASSISTANCE PROGRAM:

93.658	FOSTER CARE – TITLE IV-E
93.659	ADOPTION ASSISTANCE

NOTE: Cluster created by State agency.

MEDICAID CLUSTER

93.775	STATE MEDICIAD FRAUD CONTROL UNITS
93.777	STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XVIII) MEDICARE
93.778	MEDICAL ASSISTANCE PROGRAM (MEDICIAD TITLE XIX)

NOTE: 93.775 & 93.777 are not passed to Local Governments (expended at State level).

HIV CLUSTER:

93.940	**HIV PREVENTIVE ACTIVITIES-HEALTH DEPARTMENT BASED**
93.944	**HIV/AIDS SURVEILLANCE**

NOTE: Cluster created by State agency.

Contractor (Vendor) or Subrecipient Questionnaire Form
(PURCHASE OF GOODS and SERVICE VS. FINANCIAL AWARDS)

Place a check mark in the box under either the YES or NO column for each question. Additional space is provided for comments if needed.

		YES	NO
1.	Does the contract Provider determine client eligibility? Comments:_____	☐	■
2.	Does the contract Provider authorize services on a client specific basis? Comments:_____	☐	■
3.	Does the contract Provider determine the appropriateness of the services to be provided? Comments:_____	☐	■
4.	Does the contract Provider provide programmatic functions for the contract, such as:		
	a. Program evaluation? Comments:_____	☐	■
	b. Program planning? Comments:_____	☐	■
	c. Monitoring? Comments:_____	☐	■
	d. Develop program standards, procedures, and rules? Comments:_____	☐	■
5.	Does the contract Provider have responsibility for program compliance? Comments:_____	☐	■
6.	Does the contract Provider have to submit a cost report to satisfy a cost reimbursement arrangement? Comments:_____	☐	■
7.	Does the contract Provider have any obligation to the funding authority other than the delivery of the specified goods/services? Comments:_____	☐	■
8.	Does the contract Provider operate in a competitive environment? Comments:_____	■	☐
9.	Does the contract Provider provide similar goods and/or services to many different purchasers? Comments:_____	■	☐
10.	Does the contract Provider provide the goods and/or services within normal business operations? Comments:_____	■	☐

Check marks inside the gray boxes may indicate a Purchase of Good or Service Contract.
Check marks inside the clear boxes may indicate a Financial Assistance Contract
Judgment should factor heavily in determining whether there is a Contractor or Subrecipient. Eligibility determination and programmatic decision making and compliance should carry more weight than other questions.

LGC
Reviewed
in accordance to
G.S. 159-34(a)

A B

93.563 **CHILD SUPPORT ENFORCEMENT**

State Project/Program: **Child Support Enforcement** C

U. S. Department of Health and Human Services D

Federal Authorization: Social Security Act, Title IV-D, as amended, Public Laws 94-46, 94-88, 94-365, 95-30, 95-59, 95-171, 95-598, 96-178, 96-265, 96-272, 96-611, 97-35, 97-248, 98-369, 98-378, 100-485, and 101-508; 15 U.S.C. 1673; 26 U.S.C. 6103(l); 26 U.S.C. 6305; 26 U.S.C. 6402(c); 29 U.S.C. 49b; 42 U.S.C. 651-667; 42 U.S.C. 1310; 42 U.S.C. 1315. E

N. C. Department of Health and Human Services
Division of Social Services F G

Agency Contact Person – Program

Carla West
(919) 855-4405
Carla.West@dhhs.nc.gov

Agency Contact Person - Financial

Felicia Harris
(919) 527-6146
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H

Address Confirmation Letters To:

SFY 2022 audit confirmation reports for payments made to Counties, Local Management Entities (LMEs), Managed Care Organizations (MCOs), Boards of Education, Councils of Government, District Health Departments and DHSR Grant Subrecipients will be available by mid-October at the following web address: https://www.ncdhhs.gov/about/administrative-offices/office-controller/audit-confirmation-reports At this site, click on the link entitled "Audit Confirmation Reports (State Fiscal Year 2021-2022). Additionally, audit confirmation reports for Nongovernmental entities receiving financial assistance from DHHS are found at the same website except select "Non-Governmental Audit Confirmation Reports (State Fiscal Years 2020-22).

The auditor should not consider the Supplement to be "safe harbor" for identifying audit procedures to apply in a particular engagement, but the auditor should be prepared to justify departures from the suggested procedures. The auditor can consider the supplement a "safe harbor" for identification of compliance requirements to be tested if the auditor performs reasonable procedures to ensure that the requirements in the Supplement are current.

The grantor agency may elect to review audit working papers to determine that audit tests are adequate.

Auditors may request documentation of monitoring visits by the State Agencies.

This compliance supplement must be used in conjunction with the OMB 2022 Compliance Supplement which will be issued in the summer. This includes "Part 3 - Compliance Requirements," for the types that apply, "Part 6 - Internal Control," and "Part 4 - Agency Program" requirements if the Agency issued guidance for a specific program. The OMB Compliance Supplement is Section A of the State Compliance Supplement.

I. PROGRAM OBJECTIVES

The objectives of the Child Support Program (CS, or Title IV-D) are to: (1) locate non-custodial parents, (2) establish paternity, (3) obtain child, spousal and medical support, (4) distribute support payments, and (5) enforce the support obligations owed by non-custodial parents for their children.

II. PROGRAM PROCEDURES

Administration and Services

The Child Support Program is administered at the Federal level by the Office of Child Support Enforcement (OCSE), Administration for Children and Families (ACF), a component of the Department of Health and Human Services (HHS). Funding is provided to the 50 States, the District of Columbia, Puerto Rico, the Virgin Islands and Guam, based on a State Plan and amendments, as required by changes in statutes, rules, regulations, interpretations, and court decisions, submitted to and approved by OCSE.

In 1975, Federal law required that all states establish programs to aid in the establishment and collection of child support to ensure that both parents support their children. North Carolina established a program that is State administered. All local child support offices are county operated (often located in county Departments of Social Services). All counties adhere to identical program operations and use the same automated system mandated by OCSE. North Carolina Child Support Services offers assistance in the areas of location of non-custodial parents, paternity establishment, establishment of support obligations, collection and distribution of support, and enforcement of support obligations. Some methods of enforcing support obligations are through wage withholding, contempt orders, placing liens on assets, or tax intercept of federal and State refunds. A description of federal requirements and any State requirements are communicated to counties through the child support manual in the child support computer system, ACTS (Automated Collection and Tracking System).

The child support program is an open-ended entitlement program that allows the State to be funded at a specified percentage, Federal financial participation (FFP), for eligible program costs. Federal financial participation is 66 percent of the administrative costs incurred by the State pursuant to an approved Title IV-D State Plan, available on a reimbursement basis. This includes costs incurred by certain court and law enforcement officials pursuant to cooperative agreements with the IV-D agency. Incentive payments are made to states from the Federal Office of Child Support Enforcement based on performance.

Services are available to anyone who is responsible for a child, regardless of income. Families who receive Temporary Assistance for Needy Families (TANF) are automatically referred to the local child support enforcement office. Families not on public assistance may apply for services by completing an "Application for Child Support Services" (DSS-4451)

and paying an application fee at a local child support agency. (42 CFR 433.146, 45 CFR 302.32(a), and 302.33(a), 42 USC 608(a) ((3). Eligibility criteria is located in the Policy and Procedures Manual in ACTS which can be accessed at the State Central Office, any local IV-D office, or on the web at: https://policies.ncdhhs.gov/divisional/social-services/child-support/policy-manual

State child support agencies are required to conduct self-reviews of their programs per 42 USC 654. (15) and 45 CFR part 308 on an annual basis. These self-assessments are based on data and calculations extracted from their automated child support systems concerning the levels of accomplishment (and rates of improvement) with respect to applicable performance indicators (including paternity and establishment percentages). Additionally, the State performs monitoring activities based on criteria in the State monitoring plan. See link to monitoring plan at: https://www.ncdhhs.gov/divisions/social-services/county-staff-information/monitoring

Source of Governing Requirements

Code of Federal Regulations (CFR) found at:
http://www.gpo.gov/fdsys/browse/collectionCfr.action?collectionCode=CFR

United States Code (USC) accessible at: http://www.law.cornell.edu/uscode/text/42/654.

States are required to adopt and adhere to their own statutes and regulations for program implementation, consistent with the requirements of Title IV-D.

The Child Support Services Program is authorized under Title IV-D of the Social Security Act, as amended, and is codified at 42 USC 651 through 669. Implementing program regulations are published at 45 CFR parts 301 through 308. In addition, with regard to eligibility and other provisions, this program is closely related to programs authorized under other titles of the Social Security Act, including the Temporary Assistance to Needy Families (TANF) program (CFDA 93.558), the Medicaid program (CFDA 93.778), and the Foster Care (Title IV-E) program (CFDA 93.658).

The Child Support Services Program is subject to 45 CFR part 74 (in lieu of the HHS implementation of the A-102 Common Rule), as specified in 45 CFR section 74.1(a)(3), and to Office of Management and Budget with 2 CFR §200.400 - 476 of the Uniform Guidance, Subpart E, and Indirect Cost Rates for Agreements with the Federal Government", HHS Publication ASMB C-10, available on the Internet at https://rates.psc.gov. This program is also subject to 45 CFR part 95.

III. COMPLIANCE REQUIREMENTS

Noted below in the following matrix are the types of compliance requirements that are applicable to the federal program. These Types are determined by the federal agency, noted as "Y," on the "Matrix of Compliance Requirements" located in Part 2 of the OMB 2022 Compliance Supplement; however, the State Agency may have added the Type and this is noted by "Y." If the State determines that the federal requirement does not apply at the local level or if the State modifies the federal requirements, this is noted in the supplement under the type of compliance requirement. If the federal and/or State agencies have determined that the type is not applicable, it is noted by "N."

If the Matrix indicates "Y," the auditor must determine if a particular type of compliance requirement has a direct and material effect on the federal program for the auditee. For each such compliance requirement subject to the audit, the auditor must use the OMB 2021 Compliance Supplement, Part 3 (which includes generic details about each compliance requirement other than Special Tests and Provisions) and Part 4 (which includes any program-specific requirements) to perform the audit.

If there is no program listed on the "Matrix" in Part 2 or Part 4, the State has determined the Type that is applicable. If a Type is determined to be direct and material, the auditor should refer to the requirements found in Part 3 and listed in this supplement.

CC	A	B	C	E	F	G	H	I	J	L	M	N
Cross Cutting Requirements	Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Eligibility	Equipment/ Real Property Management	Matching, Level of Effort, Earmarking	Period Of Performance	Procurement Suspension & Debarment	Program Income	Reporting	Subrecipient Monitoring	Special Tests and Provisions
Y	Y	Y	Y	N	N	Y	Y	Y	Y	N	Y	N

CROSSCUTTING REQUIREMENTS

The compliance requirements in the Division of Social Services "Crosscutting Requirements" in Section D (DSS-0) are applicable to this grant.

A. ACTIVITIES ALLOWED OR UNALLOWED

Allowed activities are found in 45 CFR 304.20, 304.21, 304.22, and 304.24, as well as 45 CFR 302.34, and 302.35. Allowed expenditures are included for enforcement services, locations, establishment of paternity and support, administration of the local child support programs, establishment of agreements with other state and local agencies and private providers, purchase of equipment, and development of a cost allocation plan and systems which are necessary for fiscal program accountability. Unallowed activities are found in 45 CFR 303.20, 303.31, and 303.107, as well as 45 CFR 304.20, 304.21, 304.23 and 309.155. Unallowed activities include but are not limited to, construction and major renovations, expenditures which have been reimbursed by fees collected, medical support enforcement activities performed under cooperative agreements in accordance with section 1912(a) (2) of the ACT, expenditures for jailing of parents in child support enforcement cases, costs of counsel for indigent defendants in IV-D actions, and costs of guardians ad litem in IV-D actions.

B. ALLOWABLE COSTS/COST PRINCIPLES

In support of its claims under Title IV-D of the Social Security Act, a local agency must have an approved cost allocation plan on file with the Department of Health and Human Services. (45 CFR 304.10-22)

Costs not allowed include construction and major renovations, costs of counsel for indigent defendants in IV-D actions, and cost of guardian's ad litem in IV-D actions. (45CFR 304.23)

Determination of allowable or unallowable activities (cost) and the monthly reporting of cost are found in the DSS Fiscal Manual, Section II – Determination of Allowable/Unallowable Cost, and Section III – Developing Cost on the DSS-1571 Report.

NC DSS Fiscal Manual can be found in each local DSS office, CSS office, or online at: https://policies.ncdhhs.gov/departmental/policies-manuals/section-ii-budget-and-finance/manuals/dss-fiscal-manual

All grantees that expend State funds (including federal funds passed through the N. C. Department of Health and Human Services) are required to comply with the cost principles described in the N. C. Administrative Code at 09 NCAC 03M .0201.

C. CASH MANAGEMENT

Although local offices operate on a reimbursement basis, Federal IV-D Incentive funds are passed through to local political subdivision of the State. Any Incentive funds unexpended at the end of the Fiscal Year, must be carried forward by the local political subdivision for future reinvestment in the local IV-D program.

Audit Objective: Determine reinvestment of Incentive Funds

Suggested Audit Procedure: Determine the total amount of Federal IV-D Incentives awarded to the local agency from the spreadsheet posted by the NC DSS at: https://files.nc.gov/ncdhhs/documents/files/dss/budget/IV-D-Incentives-Awarded-SFY21.xls. Reconcile IV-D Incentive expenditures to the IV-D Incentive revenues and verify any un-spent funds have been carried forward and are available for future reinvestment in the IV-D Program.

G. MATCHING, LEVEL OF EFFORT, EARMARKING

Matching: The county is required to pay 34% of the administrative costs. The costs are 66% federal and 34% per 42 USC 655(a) (2) (C), and 45 CFR 304.20(c) and 304.30.

Level of Effort: Federal Incentive grant awards received by the State are passed through to local political subdivisions of the State, which provide child support program services. These funds must be reinvested in the child support program. These funds must be used to supplement, not supplant, other funds used by the State or its local political subdivisions to carry out IV-D program activities.

Earmarking: 100% of Incentive grant funds passed through to the local agency just must be spent per the rules of reinvestment found in 45 CFR 305.35, or on line in Action Transmittal AT-01-01, page 64: https://www.acf.hhs.gov/css/policy-guidance/final-rule-incentives-penalties-and-audit

Copies of base amounts and reporting procedures will be found in each County DSS Agency, Stand-Alone Child Support Enforcement office, as well as the State's central office.

H. PERIOD OF PERFORMANCE

1. *State programs* – This program operates on a cash accounting basis and each year's funding and accounting is discrete; i.e., there is no carry-forward of unobligated funds (with the exception of incentive payments). To be eligible for Federal funding, claims must be submitted to ACF within two years after the calendar quarter in which the State made the expenditure. This limitation does not apply to any claim for an adjustment to prior year costs or resulting from a court-ordered retroactive adjustment (45 CFR sections 95.7, 95.13, and 95.19).

2. *Tribal programs* – A tribe or tribal organization must obligate its Federal title IV-D grant funds no later than the last day of the funding period (equivalent to the Federal fiscal year) for which they were awarded (obligation period) or the funds must be returned to ACF. Unless an extension is granted by ACF, valid obligations must be liquidated no later than the last day of the 12-month period immediately following the obligation period or the funds must be returned to ACF (45 CFR sections 309.135(b), (c), and (e)).

I. PROCUREMENT AND SUSPENSION AND DEBARMENT

Per compliance supplement the State's policies or laws should be used for procurement, these are found in North Carolina General Statutes Chapter 143 Article 8 or at the following internet address: http://www.ncleg.net/gascripts/statutes/Statutes.asp.

All grantees that expend federal funds (received either directly from a federal agency or passed through the N. C. Department of Health and Human Services) are required to conform with federal agency codifications of the grants management common rule accessible on the Internet at http://www.whitehouse.gov/omb/.

All grantees that expend state funds (including federal funds passed through the N. C. Department of Health and Human Services) are required to comply with the procurement standards described in the North Carolina General Statutes and the North Carolina Administrative Code, which are identified in the State of North Carolina Agency Purchasing Manual accessible on the Internet at http://www.pandc.nc.gov/documents/Procurement_Manual_5_8_2013_interactive.pdf.

J. PROGRAM INCOME

Program income is derived from fees for services performed and must be deducted from program outlays in accordance with 2 CFR §200.307(e) of the Uniform Guidance. The Deficit Reduction Act (DRA) of 2005, Public Law 109-171, Section 7310 requires a

mandatory annual fee for successful child support collection for a family that has never received TANF. Paternity Test fees may also be collected. These fees are specifically reported on the DSS-1571. Program Income generated by contracted services performed or provided by the agency is credited against allowable CSE expenditures in developing costs submitted on the monthly 1571 report.

Instructions for preparing the form are found in Section III: Developing Cost on the DSS-1571 Report, also reference Section III-D Title IV-D Child Support Enforcement Program. The DSS Fiscal Manual can be found in each local DSS Office, child support office, or on line at https://policies.ncdhhs.gov/divisional/social-services/child-support/policy-manual

Audit Objective: Determine program income collected is reflected on the monthly 1571 report.

Suggested Audit Procedure: Sample receipts, revenue lines and contracts to determine Program Income and verify that it is reported as a specific revenue or is applied as an offset against program expenditures in the development of costs submitted for Federal Financial Participation on the monthly 1571 report.

M. SUBRECIPIENT MONITORING

Subrecipients are monitored by the DSS Child Support staff and DSS Budget Office in accordance to the NC Local County Social Service Agencies Monitoring Plan, found at: NC Local County Social Service Agencies Monitoring Plan

An additional State compliance requirement passed to the subrecipient is incentive grant awards that are to be reinvested in the child support program. Pursuant to the Deficit Reduction Act of 2005 (DRA) effective October 1, 2007, incentive funds may not be used to obtain federal matching funds.

https://www.acf.hhs.gov/archive/css/policy-guidance/revisions-expenditure-reporting-instructions-fy-2009-and-2010 .

If the Matrix indicates "Y," the auditor must determine if a particular type of compliance requirement has a direct and material effect on the federal program for the auditee. For each such compliance requirement subject to the audit, the auditor must use the OMB 2021 Compliance Supplement, Part 3 (which includes generic details about each compliance requirement other than Special Tests and Provisions) and Part 4 (which includes any program-specific requirements) to perform the audit.

If there is no program listed on the "Matrix" in Part 2 or Part 4, the State has determined the Type that is applicable. If a Type is determined to be direct and material, the auditor should refer to the requirements found in Part 3 and listed in this supplement.

CC	A	B	C	E	F	G	H	I	J	L	M	N
Cross Cutting Requirements	Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Eligibility	Equipment/ Real Property Management	Matching, Level of Effort, Earmarking	Period Of Performance	Procurement Suspension & Debarment	Program Income	Reporting	Subrecipient Monitoring	Special Tests and Provisions
Y	Y	Y	Y	N	N	Y	Y	Y	Y	N	Y	N

April 2022 Matrix of Compliance Requirements

Requirement	A	B	C	E	F	G	H	I	J	L	M	N
Program Number	Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Eligibility	Equipment Real Property Management	Matching, Level of Effort, Earmarking	Period of Performance	Procurement Suspension & Debarment	Program Income	Reporting	Subrecipient Monitoring	Special Tests and Provisions
93.545	Y	N	N	N	N	N	N	N	N	Y	N	N
93.556	Y	Y	Y	N	N	Y	Y	N	N	Y	N	N
93.558**	Y	Y	N	Y	N	Y	N	N	N	Y	Y	Y
93.563	Y	Y	Y	N	N	Y	Y	N	N	N	Y	N
93.566	Y	Y	Y	Y	N	N	Y	N	N	Y	Y	N
93.568	N	N	Y	Y	N	Y	Y	N	N	Y	Y	N

LGC
Reviewed
in accordance to
G.S. 159-34(a)

STATE MATERNITY HOME FUND

State Authorization: N.C.G.S. 143B-10 and 143B-153 | 10A NCAC 71L

N. C. Department of Health and Human Services
Division of Social Services

Agency Contact Person - Program

Lisa Cauley
(919) 527-6401
Lisa.Cauley@dhhs.nc.gov

Agency Contact Person – Financial

Felicia Harris
919-527-6416
felicia.harris@dhhs.nc.gov

Address Confirmation Letters To:

SFY 2022 audit confirmation reports for payments made to Counties, Local Management Entities (LMEs), Managed Care Organizations (MCOs), Boards of Education, Councils of Government, District Health Departments and DHSR Grant Subrecipients will be available by mid-October at the following web address: https://www.ncdhhs.gov/about/administrative-offices/office-controller/audit-confirmation-reports At this site, click on the link entitled "Audit Confirmation Reports (State Fiscal Year 2021-2022). Additionally, audit confirmation reports for Nongovernmental entities receiving financial assistance from DHHS are found at the same website except select "Non-Governmental Audit Confirmation Reports (State Fiscal Years 2020-2022)

The auditor should not consider the Supplement to be "safe harbor" for identifying audit procedures to apply in a particular engagement, but the auditor should be prepared to justify departures from the suggested procedures. The auditor can consider the supplement a "safe harbor" for identification of compliance requirements to be tested if the auditor performs reasonable procedures to ensure that the requirements in the Supplement are current.

The grantor agency may elect to review audit working papers to determine that audit tests are adequate.

Auditors may request documentation of monitoring visits by the State Agencies.

I. PROGRAM OBJECTIVES

The State Maternity Home Fund provides payment for up to 183 days of residential care services. The care and related services are for adolescents and women who are NC residents and who are experiencing an unplanned pregnancy, regardless of age or marital status, and who are unable to remain in their own home during pre-natal periods, and whose financial resources have been determined by a social worker to be inadequate to meet the residential costs or costs of an approved living arrangement.

II. PROGRAM PROCEDURES

A State Maternity Home Fund application, form DSS-6187, for an individual needing out-of-home care during pregnancy must be submitted by a Local Department of Social Services or a licensed private Adoption Agency to the Division of Social Services for review and approval. The program manual detailing the application process, eligibility, and required forms is available on line at: https://policies.ncdhhs.gov/divisional/social-services/child-welfare/policy-manuals *Appendix 4* .

When an application is approved, the Division notifies the submitting agency and the licensed maternity home that payment for care is authorized. The Division of Social Services pays a per diem amount to licensed maternity homes based on bed capacity and the allowable audited expenditures as determined by the DHHS Office of the Controller. Payment for care in a family home setting or an approved boarding arrangement is processed at the standard board rate established for youth in foster care. Payments for authorized services are submitted for reimbursement monthly. This program is monitored based on the DSS Monitoring Plan located at: https://www.ncdhhs.gov/divisions/social-services/county-staff-information/monitoring

The Division of Social Services processes applications for State Maternity Home Funds based on the date application is received. Funds are allocated on behalf of eligible individuals until funds are exhausted each fiscal year.

III. COMPLIANCE REQUIREMENTS

Noted below in the following matrix are the types of compliance requirements that are applicable to the federal program. These Types are determined by the State agency noted by "Y."

If the Matrix indicates "Y," the auditor must determine if a particular type of compliance requirement has a direct and material effect on the State program for the auditee.

1	2	3	4	5	6	7	8	9	10	12	13	14
Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Conflict of Interest	Eligibility	Equipment/ Real Property Management	Matching, Level of Effort, Earmarking	Period Of Performance	Procurement Suspension & Debarment	Program Income	Reporting	Subrecipient Monitoring	Special Tests and Provisions
Y	Y	N	N	Y	N	Y	N	N	N	Y	N	N

1. Activities Allowed or Unallowed

The State Maternity Home Fund cannot be used for hospitalization and delivery services or other medical services received outside the auspices of a licensed maternity home or approved alternative living arrangement. All funding is

distributed by the state directly to provider for client services. The State Maternity Home Fund does not allow the purchase of equipment or real property.

Living arrangements for which State Maternity Home Funds may be used include: (a) a maternity home licensed in North Carolina; (b) a foster family home for children, licensed in North Carolina; (c) the home of a non-legally responsible relative in North Carolina; or (d) for individuals age 18 and over, a boarding arrangement in North Carolina.

Local Agencies are required to complete the service plan, verify client eligibility, confirm any available resources and complete the DSS-6187 State Maternity application. In addition, case workers are required to conduct status checks during the client's approved stay in the requested living arrangement.

Compliance Requirement

Determine if agency has verified information provided by client, including but not limited to, US citizenship, North Carolina residency, expected delivery date, documentation of all client income, etc. In addition, confirm case worker visitation (typically once per month) with client during approved period for State Maternity funding.

Audit Objective

To assure proper documentation is maintained for data submitted to the state request approval of funding (via the DSS-6187 Application for State Maternity Funds).

To assure proper document is maintained for an alternative living arrangement, if requested.

Suggested Audit Procedure

Review documentation in client file and confirm documents support information reported on the submitted application.

2. Allowable Costs/Cost Principles

Maternity Home fund payment is to supplement any other funds available from County Departments of Social Services, other governmental agencies, families or private agencies.

Maternity Home Fund reimbursement for residential costs for clients approved by the Division of Social Services is based on the type of facility or living arrangement in which the placement is made.

1. Payment to licensed maternity homes is based on the actual per diem cost of care; as established by the DHHS Controller's Office. Annual rate of pay letters are distributed to the qualifying provider by the DHHS Controller's Office, Rate Setting Branch.

2. Payment for care in a family foster home will be processed at the standard board rate established for youth in foster care.

3. Payment of care costs in the home of a non-legally responsible relative or in a boarding arrangement will be processed at the standard board rate established for youth in foster care. Boarding home arrangements must be jointly approved by the agency requesting funds and the Division of Social Services.

All grantees that expend State funds (including federal funds passed through the N. C. Department of Health and Human Services) are required to comply with the cost principles described in the N. C. Administrative Code at 09 NCAC 03M .0201.

It should be noted that funding is contingent upon State Budget approval and the source can change between budget years.

Compliance Requirement

Determine if agency has verified information provided by client, including expected delivery date, identification of alternative support or family members. Confirm ongoing support of client during approved period for State Maternity funding.

Audit Objective

To assure clients requesting assistance are eligible for services and proper document is maintained.

Suggested Audit Procedure

Review documentation in client file and confirm documents support information reported on the submitted application and ongoing services to the client, when approved.

5. Eligibility

The State Maternity Home Fund is a resource for any North Carolina resident experiencing an unplanned pregnancy, regardless of age or marital status, who is unable to remain in her own home during the pre-natal period and whose financial resources have been determined to be inadequate to meet residential costs in an approved living arrangement. Program requirements indicate the client must be a citizen of the United States to receive funding.

Compliance Requirement

Determine if agency has verified all information for citizenship, North Carolina residency, and income.

Audit Objective

To assure information submitted to the state is accurate and complete.

Suggested Audit Procedure

Review documentation in client file and confirm documents support information reported on the submitted application.

7. Matching, Level of Effort, Earmarking

Matching

If employed, at least 1/4 of the applicant's income is expected to go toward the placement. If she receives SSI, child support, or parental death benefits, it is expected that most of the support income will go toward the placement, with a small portion allowed for personal incidentals. This is either an amount established by Social Security or approximately 5% of the benefit. All client payments are made directly to the home or facility providing services.

Level of Effort and Earmarking does not apply.

Compliance Requirement

Determine if agency has verified all applicable income or support the client receives.

Audit Objective

To assure available resources are applied before State Maternity Funding is issued.

Suggested Audit Procedure

Review documentation in client file and confirm documents support information reported on the submitted application.

12. Reporting

The State Maternity Fund Coordinator issues a preliminary monthly statement to Service Providers, detailing approved placement information for clients receiving services. The Provider reviews the preliminary statement, determines the need for any changes or input of client discharge data and updates the statement to reflect correct enrollment information. After the review and any applicable changes, the Provider certifies services provided by signing and dating the statement. The completed statement is forwarded to the State Maternity Fund Coordinator for final approval. After review, the Coordinator signs and approves the payment and forwards the statement to the DHHS Controller's office for processing of payment directly to the service provider.

Case workers are required to maintain contact with the client and notify the SMF Coordinator if there are any changes or the client discharges from the program. Case workers are provided an Approval / Action Notice (DSS-6189) that includes a survey for reporting discharges. This document should be completed timely when the client discharges and submitted to the SMF Coordinator.

Compliance Requirement

Determine if agency provided timely notification of changes or discharges.

Audit Objective

To assure accurate information is provided to the state office.

Suggested Audit Procedure

Review documentation in client file and confirm information is reported appropriately for client's status and discharge.

LGC
Reviewed
in accordance to
G.S. 159-31(a)

STATE ADULT HOME SPECIALIST FUND

State Authorization: General Assembly Session Law 1999-334

N. C. Department of Health and Human Services
Division of Aging and Adult Services

Agency Contact Person – Program	**Agency Contact Person – Financial**
Sarah Smith Adult Services Program Administrator 919-855-3401	Helen Tack Interim Budget Officer (919) 855-3400

Brief Description of Program:

Give a brief description of program including allowable activities:

The State Adult Home Specialist Fund was established by the General Assembly during the 1999 Session. Originally $1,400,000 in State funds was identified for the Fund and allocations were made to county departments of social services where adult care home beds are located. County allocations are based on the number of adult care homes in each county as a proportion of the total number of homes statewide. These funds are intended to allow county departments of social services to increase the amount of time spent monitoring adult care homes in their county to assure compliance with licensure regulations. The federal financial participation rate (FFP) is 50% federal, 25% State, and 25% county. The total amount of State funds available to counties is $875,000.

These funds may be used to create new adult home specialist positions in a county department of social services or to increase the full-time equivalency of an existing adult home specialist position. The Fund may also be used to upgrade and pay for salary increases to adult home specialist positions re-classified from Social Worker II to Social Worker III.

Organizations Funded: [ ] Private [X] Local Government [ ] Both

Source of Funds: State 100% Federal _____

Fund	RCC	FRC	Fund Description	Award Title (FRC)	Category	CFDA #
1153	888A	P5	COVID-19 Sewage Surveillance	Epidemiology and Laboratory Capacity for Prevention and Control of Emerging Infectious Diseases (ELC)	Federal	93.323
1161	4110	00	General Aid-to-Counties	PH Capacity Building	State	n/a
1161	7955	LZ	Advancing Equity	National Initiative to Address COVID-19 Health Disparities	Federal	93.391
1173	883A	P5	ELC Enhancing Detection Activities	Epidemiology and Laboratory Capacity for Prevention and Control of Emerging Infectious Diseases (ELC)	Federal	93.323
1175	4510	00	General Communicable Disease Control	General Communicable Disease Control	State	0
1175	4801	00	Mosquito and Tick Suppression	PUBLIC HEALTH PEST MANAGEMENT	State	N/A
1175	5165	LZ	Comprehensive Suicide Prevention	National Initiative to Address COVID-19 Health Disparities	Federal	93.391
1175	8380	DH	Core Strategies: Comm Linkages for Overdose Prev	North Carolina Overdose Data to Action	Federal	93.136
1175	852B	DH	CLC Core Strategies: Community Linkages to Care for Overdose Prevention and Response	NC Overdose Data to Action	Federal	93.136
1175	852C	DH	CLC Core Strategies: Community Linkages to Care for Overdose Prevention and Response	NC Overdose Data to Action	Federal	93.136
1175	870A	WT	COVID-19 CARES Activities	CK19-1904 Epidemiology and Laboratory Capacity for Prevention and Control of Emerging Infectious Diseases (ELC)	Federal	93.323
1175	8710	HJ	Antimicrobial-Resistant Gonorrhea	Epidemiology and Laboratory Capacity for Prevention and Control of Emerging Infectious Diseases (ELC)	Federal	93.323
1175	871B	HJ	Antimicrobial-Resistant Gonorrhea	CK19-1904 Epidemiology and Laboratory Capacity for Prevention and Control of Emerging Infectious Diseases (ELC)	Federal	93.323
1175	871C	HJ	Antimicrobial-Resistant Gonorrhea	CK19-1904 Epidemiology and Laboratory Capacity for Prevention and Control of Emerging Infectious	Federal	93.323
1175	878A	HH	ED Regional Prevention Support Teams	CK19-1904 Epidemiology and Laboratory Capacity for Prevention and Control of Emerging Infectious Diseases (ELC)	Federal	93.323
1175	883A	P5	ED Regional Prevention Support Teams	Epidemiology and Laboratory Capacity for Prevention and Control of Emerging Infectious Diseases (ELC)	Federal	93.323
1261	5503	00	Healthy Communities	Healthy Communities	State	N/A
1261	5503	PH	Healthy Communities	Preventive Health and Health Services Block Grant– 2020	Federal	93.991
1262	4179	00	Minority Diabetes Prevention Program	Minority Diabetes Prevention Program	State	NA
1264	2679	EQ	NC Public Health Emergency Preparedness	Public Health Emergency Response-Cities Readiness	Federal	93.069
1264	2679	ER	NC Public Health Emergency Preparedness	PHEP Cities Readiness	Federal	93.069
1264	2680	CP	COVID-19 Crisis Response	PHER Crisis Response (Covid-19)	Federal	93.354
1264	2680	EQ	NC Public Health Emergency Preparedness	Public Health Emergency Response-Cities Readiness	Federal	93.069
1264	2680	ER	NC Public Health Emergency Preparedness	PHEP Cities Readiness	Federal	93.069

Fund	RCC	FRC	Fund Description	Award Title (FRC)	Category	CFDA #
1264	2680	YM	ARPA COVID-19 PH Regional Workforce	PHCR-COVID19 PH Workforce	Federal	93.354
1271	123D	00	Innovative Approaches: Community Systems Building Grants for CYSCHN	NCMIECHVProgram	Federal	N/A
1271	123D	DC	Healthy Families America	NCMIECHVProgram	Federal	93.870
1271	123D	VH	Healthy Families America	Maternal, Infant and Early Childhood Homevisiting Grant Program	Federal	93.870
1271	3410	QF	Tobacco Prevention and Control	NC Tobacco Control Program	Federal	93.387
1271	343B	QF	Tobacco Prevention and Control	NC Tobacco Control Program	Federal	93.387
1271	343C	QF	Tobacco Prevention and Control	NC Tobacco Control Program	Federal	93.387
1271	5020	00	Nurse-Family Partnership	Nurse Family Partnership	State	N/A
1271	5020	AP	Nurse-Family Partnership	Maternal and Child Health	Federal 57.14%	93.994
1271	5020	AP	Nurse-Family Partnership	Maternal and Child Health	State 42.86%	93.994
1271	5021	00	Triple P (Positive Parenting Program)	Triple P	State	N/A
1271	5021	AR	Triple P (Positive Parenting Program)	Maternal and Child Health	Federal	93.994
1271	5023	04	Triple P (Positive Parenting Program)	Triple P	State	N/A
1271	5318	AR	Care Management for at Risk Children	Maternal and Child Health	Federal	93.994
1271	5349	00	Triple P (Positive Parenting Program)	Triple P	State	N/A
1271	5349	AR	Innovative Approaches: Community Systems Building Grants for CYSCHN	Maternal and Child Health	Federal	93.994
1271	5351	00	Child Health	Child Health	State	N/A
1271	5351	AR	Child Fatality Prevention Team	Maternal and Child Health	Federal	93.994
1271	5745	00	Child Health	Child Health	State	N/A
1271	5745	AR	Child Health	Maternal and Child Health	Federal	93.994
1271	7817	LZ	Tobacco Prevention and Control	National Initiative to Address COVID-19 Health Disparities	Federal	93.391
1311	4300	HV	HIV/STD Services	NC's Integrated HIV Surveillance and Prevention Project	Federal	93.940
1311	4536	PH	HIV/STD Services	PreventiveHealthandHealthServicesBlockGrant2019	Federal	93.991
1311	4536	RQ	HIV/STD Services	HIV/STD State	State	N/A
1311	4536	RR	HIV/STD Services	HIV/STD State	State	N/A
1311	4541	RQ	Integrated Targeted Testing Services (ITTS)	HIV/STD State	State	N/A
1311	4541	RR	Integrated Targeted Testing Services (ITTS)	HIV/STD State	State	N/A
1311	4542	RQ	HIV PrEP	HIV/STD State	State	N/A
1311	4542	RR	HIV PrEP	HIV/STD State	State	N/A

	A	B	C	D	E	F	G
1	**Alamance County Health Department**						
2	**Public Health**						
3	**June 30, 2022**						
4	**Center Total**						**Source or**
5	**FUND**	**RCC**	**Prog**	**Amount**	**Activity**	**Title**	**CFDA**
6	1153	4752	SZ	**37,684**	Food and Lodging Fees	Other Receipts	State
7	1153	888A	P5	-	COVID-19 Sewage Surveillance	Epideminology and Labortory Capacity for Prevention and Control of Emergeing Infectious Diseases (ELC)	93.323
8	1161	4110	00	**133,327**	DPH Aid-to-Counties	PH Capacity Building	State
9	1161	4301	00	-	Public Health Nursing	State Supported Expenditures	State
10	1161	7955	LZ	**34,082**	Advance Equity	National Initative to Address COVID-19 Health Disparities	93.391
11	1173	883A	P5	-	ELC Enhancing Detection Activities	Epideminology and Labortory Capacity for Prevention and Contl of Emergeing Infectious Diseases (ELC)	93.323
12	1175	4023	HN	-	Covid Relief Funds	Coronavirus Relief Fund	21.019
13	1175	4026	HN	-	Covid Relief Funds	Coronavirus Relief Fund	21.019
14	1175	4026	P5	-	Covid Relief Funds	Coronavirus Relief Fund	21.019
15	1175	4510	00	**3,708**	General Communicable Disease Control	General Communicable Disease Control	State
16	1175	4801	00	-	Mosquito and Tick Suppression	Public Health Pest Management	State
17	1175	5165	LZ	-	Comprehensive Suicide Prevention	National Initative to Address COVID-19 Health Disparities	93.391
18	1175	8380	DH	**84,748**	Core Strategies: Comm Linkages for Overdose Prevention	North Carolina Overdose Data to Action	93.136
19	1175	852A	DH	-	CLC Core Strategies: Community Linages to Care for	NC Overdose Data to Action	93.136
20	1175	852B	DH	**24,054**	CLC Core Strategies: Community linkage to care for Overdose Prevention and Response	NC Overdose Data to Action	93.136
21	1175	852C	DH	-	CLC Core Strategies: Community linkage to care for Overdose Prevention and Response	NC Overdose Data to Action	93.136
22	1175	870A	WT	-	COVID-19 CARES Activities	CK 19 1904 Epideminology and Labortory Capacity for Prevention and Contl of Emergeing Infectious Diseases (ELC)	93.323
23	1175	871A	HJ	-	Antimicrobial-Resistant Gonorrhea	North Carolinas Affordable Care Act Proposal for Building	93.323
24	1175	8710	HJ	-	Antimicrobial-Resistant Gonorrhea	Epideminology and Labortory Capacity for Prevention and Control of Emergeing Infectious Diseases (ELC)	93.323

	A	B	C	D	E	F	G
25	1175	871B	HJ	-	Antimicrobial-Resistant Gonorrhea	Epideminology and Labortory Capacity for Prevention and Control of Emergeing Infectious Diseases (ELC)	93.323
26	1175	871C	HJ	-	Antimicrobial-Resistant Gonorrhea	Epideminology and Labortory Capacity for Prevention and Control of Emergeing Infectious Diseases (ELC)	93.323
27	1175	878A	HH	399,000	ED Regional Prevention Support Teams	CK 19 1904 Epideminology and Labortory Capacity for Prevention and Contl of Emergeing Infectious Diseases (ELC)	93.323
28	1175	883A	P5	939,740	ELC Enhancing Detection Activities	Epideminology and Labortory Capacity for Prevention and Contl of Emergeing Infectious Diseases (ELC)	93.323
29	1261	5503	00	3,747	Health Communities	Health Communities	State
30	1261	5503	PH	30,607	Health Communities	Preventive Health Services and Health Services Block Grant	93.991
31	1262	4179	00	165,819	Minority Diabetes Prevention Program	N/A	State
32	1262	4181	00	-	CLAS Standards Advancing Health Equity	N/A	State
33	1264	2679	EN	-	Cities Readiness Initative	Public Health Emergency Preparedness	93.069
34	1264	2679	EQ	-	NC Public Health Emergency Preparedness	Public Health Emergency Response - Cities Readiness	93.069
35	1264	2679	ER	-	NC Public Health Emergency Preparedness	PHER Cities Readiness	93.069
36	1264	2680	CP	-	COVID-19 Crisis Response	PHER Cities Readiness	93.354
37	1264	2680	EN	-	PHEP Cooperative Agreement	PHOEP Cooperative Agreement	93.069
38	1264	2680	EQ	3,354	NC Public Health Emergency Preparedness	Public Health Emergency Response - Cities Readiness	93.069
39	1264	2680	ER	36,896	NC Public Health Emergency Preparedness	PHER Cities Readiness	93.069
40	1264	2680	YM	-	ARPA COVID-19 PH Regional Workforce	PHCR - COVID19 PH Workforce	93.354
41	1271	123D	DB	-	Healthy Families America	NC MIECHV Program	93.870
42	1271	123D	00	-	Innovative Approaches: Community Systems Building Grants for CYSCHN	NC MIECHV Program	93.870
43	1271	123D	DC	-	Healthy Families America	NC MIECHV Program	93.870
44	1271	123D	VH	-	Healthy Families America	Maternal, Infant and Early Childhood Homevisiting Grant Program	93.870
45	1271	3410	QF	-	Tobacco Prevention - CDC	NC Tobacco Control Program	93.387
46	1271	341A	ST	-	Tobacco Prevention - CDC	Tobacco Control Program	93.305
47	1271	341B	ST	-	Tobacco Prevention - CDC	Tobacco Control Program	93.305

Alamance County Health Department
Schedule of Expenditures of Federal and State Awards
Public Health Programs
June 30, 2022

		Federal Expenditures	State Expenditures
Federal Awards			
U.S Department of Agriculture			
passed through NC Dept. of Health and Human Services			
Divison of Public Health			
Special Supplemental Nutrition Program for Women Infant and Children	10.557	738,490	n/a
Total U.S. Department of Agriculture		738,490	n/a
U.S. Department of Housing and Urban Development			
passed through NC Dept. of Health and Human Services			
Divison of Public Health			
Emergency Solutions Grant Program	14.241	-	n/a
U.S. Dept. of Treasury [5]			
Passed-through the Office of State Budget and Management:			
NC Pandemic Recovery Office			
passed through NC Dept. of Health and Human Services			
Divison of Public Health			
Coronavirus Relief Fund [4]	21.019	-	n/a
U.S. Department of Health and Human Services			
passed through NC Dept. of Health and Human Services			
Divison of Public Health			
Public Health Emergency Preparedness	93.069	40,250	n/a
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092	-	n/a
Maternal and Child Health Federal Consolidated Programs	93.110	-	n/a
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	50	n/a
Acquired Immunodeficiency Syndrome (AIDS) Activity	93.118	-	n/a
Injury Prevention and Control Research and State and Community Based Programs	93.136	108,802	n/a
Family Planning Services	93.217	95,517	n/a
Immunization Cooperation Agreements	93.268	33,916	n/a
COVID-19 -Immunization Cooperation Agreements	93.268	249,832	n/a
Total Immunization Cooperation Agreements		283,748	

Viral Hepatitis Prevention and Control	93.270	-	n/a
Teenage Pregnancy Prevention Program	93.297	-	n/a
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	-	n/a
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	1,409,983	n/a
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	-	n/a
COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	-	n/a
National and State Tobacco Control Program	93.387	-	n/a
COVID-19 Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	34,082	n/a
Well-Integrated Screening and Evaluation for Women Across the Nation (Wisewomen)	93.436	-	n/a
Temporary Assistance for Needy Families	93.558	17,146	n/a
Refugee and Entrant Assistance State / Replacement Designee Administers Programs	93.566	-	n/a
Medical Assistance Assistance Program	93.778	-	-
Maternal , Infant, and Early Childhood Home Visiting Grant	93.870	-	n/a
Cancer Prevention and Control Programs for State,	93.898	-	n/a
HIV Care Formula Grants - Ryan White Care Act	93.917	-	n/a
Healthy Start Initiative	93.926	-	n/a
HIV Prevention Activities_Health Department Based	93.940	-	n/a
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	100	n/a
Preventive Health and Health Services Block Grant	93.991	30,607	n/a
Maternal and Child Health Services Block Grant	93.994	147,280	12,740
Total		2,906,056	12,740

State Awards

N.C. Department of Health and Human Services		
Division of Public Health		
Other Reciepts / State Supported Expenditures		
Food and Lodging Fees	n/a	37,684
Public Health Pest Management	n/a	-
PH Capacity Building	n/a	133,327
Public Health Nursing	n/a	-
General Communicable Disease Control	n/a	3,708
Healthy Communities	n/a	3,747
Minority Diabetes Prevention Program	n/a	165,819
CLAS Standards Advancing Health Equity	n/a	-

Nurse Family Partnership	n/a	-
Positive Parenting Program (Triple P)	n/a	-
Child Health	n/a	16,290
HIV/STD State	n/a	13,514
Breast and Cervical Cancer	n/a	-
TPPI - Adol. Pregency Prevention Program	n/a	-
Care Coordination for Children	n/a	-
School Health Center	n/a	-
School Nursing Funding Initiative	n/a	100,000
Healthy Beginnings	n/a	77,724
Evidence - Based Stategies for MCH	n/a	-
Family Plannning - State	n/a	36,025
Maternal Health	n/a	47,749
High Risk Maternity Clinics	n/a	-
Women Health Service Fund	n/a	17,532
Tuberculosis Control	n/a	31,182
Electronic Health Record	n/a	-
Total federal and State awards	2,906,056	697,041

Total federal and State awards from Schedule of Expenditures of Awards	3,603,096
Totals Federal and State rom DataEntryWorksheet	3,603,096
Total Receipts from DataEntry Worksheet	-
Difference (should equal zero)	0

Supple-ment Number (Note A))	State Project/Program	Division If Applicable	Types of Compliance Requirements (Note B)													
			CC	1	2	3	4	5	6	7	8	9	10	12	13	14
			Cross cutting	Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Conflict of Interest	Eligibility	Equipment Real Property Management	Matching, Level of Effort, Earmarking	Period of Performance	Procurement Suspension & Debarment	Program Income	Reporting	Subrecipient Monitoring	Special Tests and Provisions
NC Department of Environment Quality (11)																
DEQ-8	Scrap Tire Disposal Account Grants Scrap Tire Program		N	Y	Y	N	Y	N	Y	N	Y	N	N	Y	N	Y
DEQ-10	N.C. Clean Water Revolving Loan & Grant Program		N	Y	Y	Y	Y	N	N	N	N	Y	Y	Y	N	Y
DEQ-14	Solid Waste Management Outreach Grant Program		N	Y	Y	Y	Y	N	Y	Y	Y	Y	N	Y	N	Y
DEQ-19	Water Resources Development Project Grant Program		N	Y	Y	N	Y	N	Y	Y	Y	Y	N	Y	N	N
DEQ-22	Public Beach & Coastal Waterfront Access Program		N	Y	Y	Y	Y	N	N	Y	N	N	Y	Y	N	Y
DEQ-28	Electronics Management Fund Distribution / Electronics Management Program		N	Y	Y	N	Y	N	Y	N	Y	N	N	Y	N	Y
DEQ-30	Connect NC Bond		N	Y	Y	Y	Y	N	N	N	N	Y	Y	Y	N	Y
DEQ-31	Volkswagen Mitigation Settlement		N	Y	Y	Y	**Y**	Y	Y	Y	Y	Y	N	Y	N	N
N. C. Department of Health and Human Services (14)																
DHHS-8	Smart Start -Local Partnerships	DCDEE	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
DHHS-8a	Smart Start - Direct Service Providers	DCDEE	N	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	N	Y
DHHS-28	State Foster Care and Guardian Assistance Benefits Program	DSS	Y	Y	N	N	N	Y	N	Y	N	N	N	Y	N	N
DHHS-30	State/County Special Assistance for Adults	DAAS	Y	Y	N	N	Y	Y	N	Y	N	N	N	Y	N	Y

Supple-ment Number (Note A)	State Project/Program	Division If Applicable	Types of Compliance Requirements (Note B)													
			CC	1	2	3	4	5	6	7	8	9	10	12	13	14
			Cross cutting	Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Conflict of Interest	Eligibility	Equipment Real Property Management	Matching, Level of Effort, Earmarking	Period of Performance	Procurement Suspension & Debarment	Program Income	Reporting	Subrecipient Monitoring	Special Tests and Provisions
DHHS-41	Foster Care – At Risk Funds / Comprehensive Treatment Services Program	DSS	Y	Y	Y	N	N	Y	N	Y	N	N	N	Y	N	N
DHHS-50	NC Pre-Kindergarten Program	DCDEE	N	Y	Y	Y	N	Y	Y	N	Y	N	N	Y	Y	Y
DHHS-54	Crisis Services	DMH	Y	Y	Y	N	Y	Y	Y	N	N	N	N	Y	Y	Y
DHHS-55	LME Systems Performance	DMH	Y	Y	Y	N	Y	Y	Y	N	N	N	N	Y	Y	Y
DHHS-58	Children's Trust Fund	DSS	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	N	Y	Y	N
DHHS-62	State Maternity Home Fund	DSS	N	Y	Y	N	N	Y	N	Y	N	N	N	Y	N	N
DHHS-63	Telemedicine / Statewide Telepsychiatry Program	ORH	N	Y	Y	Y	Y	Y	Y	N	Y	N	Y	Y	Y	N
DHHS-64	North Carolina Child Treatment Program (NC CTP)	DMH	Y	Y	Y	N	Y	Y	Y	N	N	N	N	Y	Y	Y
DHHS-67	Improving Community Outcomes for Maternal and Child Health	DPH	N	Y	Y	Y	N	Y	Y	Y	Y	Y	N	Y	Y	Y
DHHS-68	NC MEDAssist	ORH	N	Y	Y	Y	Y	N	Y	N	Y	N	N	Y	Y	N
N. C. Department of Natural and Cultural Resources (5)																
DNCR-4	Aid to Public Libraries Fund		N	Y	Y	Y	N	Y	N	Y	N	N	N	Y	N	N
DNCR-5	Clean Water Management Trust Fund		N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
DNCR-6	Parks and Recreation Trust Fund		N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
DNCR-7	Parks and Recreation Trust Fund-Connect NC Bond		N	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	N	Y
DNCR-8	Special Appropriation		N	Y	Y	N	Y	N	Y	N	Y	Y	N	Y	Y	Y