

State Clusters in Section B 2024

SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM CLUSTER:

- 10.551** SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP)
- 10.561** STATE ADMINISTRATIVE MATCHING GRANTS FOR SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM

CHILD NUTRITION CLUSTER:

- 10.553** SCHOOL BREAKFAST PROGRAM
- 10.555** NATIONAL SCHOOL LUNCH PROGRAM
- 10.555** AFTER SCHOOL SNACK PROGRAM
- 10.555** SEAMLESS SUMMER PROGRAM
- 10.556** SPECIAL MILK PROGRAM
- 10.559** SUMMER SCHOOL FOOD PROGRAM FOR CHILDREN
- 10.579** CHILD NUTRITION DISCRETIONARY GRANTS LIMITED AVAILABILITY
- 10.582** FRESH FRUIT & VEGETABLE PROGRAM

NOTE: DPI has added **10.579** to the OMB Cluster of Programs. **10.559** has a separate State Compliance Supplement

FOOD DISTRIBUTION CLUSTER:

- 10.565** COMMODITY SUPPLEMENT FOOD PROGRAM
- 10.568** EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COSTS)
- 10.569** EMERGENCY FOOD ASSISTANCE PROGRAM (FOOD COMMODITIES)

NOTE: **10.565** has a separate State Compliance Supplement

WORKFORCE INNOVATION AND OPPORTUNITY ACT CLUSTER:

- 17.258** WIOA ADULT PROGRAMS
- 17.259** WIOA YOUTH ACTIVITIES
- 17.278** WIOA DISSLOCATED WORKER FORMULA GRANTS
- 17.277** WIOA NATIONAL DISLOCATED WORKER GRANTS/WIA NATIONAL EMERGENCY GRANTS

HIGHWAY PLANNING, RESEARCH & CONSTRUCTION CLUSTER:

- 20.205** HIGHWAY PLANNING AND CONSTRUCTION
- 23.003** APPALACHIAN HIGHWAY SYSTEM
- 20.993** BETTER UTILIZING INVESTMENTS TO LEVERAGE DEVELOPMENT (BUILD) TRANSPORTATION GRANTS
- 20.993** REBUILDING AMERICAN INFRASTRUCTURE WITH SUSTAINABILITY AND EQUITY (RAISE) TRANSPORTATION GRANTS (FORMERLY BUILD)

NOTE: Cluster created by State agency. This was an OMB Cluster of Programs in 2022.

State Clusters in Section B 2024 (continued)

FEDERAL TRANSIT CLUSTER

- 20.507 FEDERAL TRANSIT – FORMULA GRANTS (URBANIZED AREA BUSES
- 20.526 AND BUS FACILITIES FORMULA, COMPETITIVE, AND LOW OR NO
EMMISSION PROGRAMS

NOTE: DOT has a separate Compliance Supplement for 20.507 and 20.526

TRANSIT SERVICES PROGRAM CLUSTER:

- 20.513 ENHANCED MOBILITY FOR SENIORS AND INDIVIDUALS WITH
- 20.516 DISABILITIES
- 20.521 JOB ACCESS - REVERSE COMMUTE PROGRAM
NEW FREEDOM PROGRAM

HIGHWAY SAFETY CLUSTER:

- 20.600 ALCOHOL TRAFFIC SAFETY AND DRUNK DRIVING PREVENTION
INCENTIVE GRANTS
- 20.611 INCENTIVE GRANT PROGRAM TO PROHIBIT RACIAL PROFILING
- 20.616 NATIONAL PRIORITY SAFETY PROGRAMS

SPECIAL EDUCATION CLUSTER

- 84.027 SPECIAL EDUCATION – Grants to States
- 84.173 SPECIAL EDUCATION – Preschool Grants

AGING CLUSTER

- 93.044 SPECIAL PROGRAMS FOR THE AGING--TITLE III, PART B--GRANTS FOR
SUPPORTIVE SERVICES AND SENIOR CENTERS
- 93.045 SPECIAL PROGRAMS FOR THE AGING--TITLE III, PART C--NUTRITION
SERVICES
- 93.053 NUTRITION SERVICES INCENTIVE PROGRAM

SPECIAL CHILDREN ADOPTION FUND (ADOPTION PROMOTION PROGRAM FUND)

- 93.558 TEMPORARY ASSISTANCE FOR NEEDY FAMILIE
- 93.556 MARYLEE ALLEN PROMOTING SAFE AND STABLE FAMILIES
- 93.645 STEPHANIE TUBBS JONES CHILD WELFARE SERVICE PROGRAM
- 93.603 ADOPTION INCENTIVE PAYMENTS PROGRAM

NOTE: Cluster created by State agency.

REFUGEE AND ENTRANT ASSISTANCE CLUSTER

- 93.566 REFUGEE AND ENTRANT ASSISTANCE STATE / REPLACEMENT
DESIGNEE ADMINISTERED PROGRAMS
- 93.576 REFUGEE AND ENTRANT ASSISTANCE DISCRETIONARY GRANTS

NOTE: Cluster created by State agency

State Clusters in Section B 2024 (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 to OMB's CCDF Cluster.

FOSTER CARE, ADOPTION, AND GUARDIANSHIP ASSISTANCE PROGRAM:

93.658	FOSTER CARE – TITLE IV-E
93.659	ADOPTION ASSISTANCE

NOTE: Cluster created by State agency.

MENTAL HEALTH, INTELLECTUAL AND DEVELOPMENTAL DISABILITIES, AND SUBSTANCE USE SERVICES

93.667	SOCIAL SERVICE BLOCK GRANT
	STATE APPROPRIATIONS

NOTE: Cluster created by State agency.

MEDICAID CLUSTER

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)

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.

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>U.S. Dept. of Agriculture</u>					
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>U.S. Dept. of Labor</u>					
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>U.S. Dept. of Treasury</u>					
Passed-through the Office of State Budget and					
NC Pandemic Recovery Office					
Coronavirus Relief Funds	21.019		75,500	-	-
Coronavirus State Local Fiscal Recovery Funds	21.027		1,125,000	-	-
Total US Dept. of Treasury			1,200,500	-	-
<u>Environmental Protection Agency</u>					
Passed-through the N.C. Dept. Environmental Quality					
Division of Water Resources					
<u>Drinking Water State Revolving Fund Cluster</u>					
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>U.S. Dept. of Health & Human Services</u>					
Passed-through Red Bird Council of Governments:					
Division of Aging and Adult Services:					
<u>Aging Cluster:</u>					
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	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	-	-
Total Foster Care and Adoption Cluster			653,567	219,433	-
Child Support Enforcement	93.563	XXXX	721,947	-	-
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	-	-
Passed-through the N.C. Dept. of Health and Human Services:					
Division of Health Benefits:					
Division of Social Services:					
Administration:					
<u>Medicaid Cluster</u>					
Medical Assistance Program (Note 6)	93.778	XXXX	839,399	106,317	-
<u>U. S. Department of Homeland Security</u>					
Passed-through N.C. Dept. of Public Safety:					
Division of Emergency Management					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	XXXX	600,000	200,000	-
Hazard Mitigation Grant	97.039	XXXX	514,552	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

(S)

Total N.C. Dept. of Cultural and Natural Resources

- 513,305

N.C. Dept. of Commerce

Industrial Development Fund / Utility Fund

XXXX

- 721,000

(S)

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

(S)

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 Building Capital Fund - Lottery Proceeds

XXXX

- 500,000

(S)

Total N.C. Dept. of Public Instruction

- 500,000

500,000

N.C. Dept. of Public Safety

Juvenile Crime Prevention Programs

XXXX

- 523,780

(S)

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:

<u>Program Title</u>	<u>Assistance Listing No.</u>	<u>Pass-through Grantor's Number</u>	<u>Amount Outstanding</u>
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.

<u>Program Title</u>	<u>CFDA No.</u>	<u>Federal</u>	<u>State</u>
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