



GUILFORD COUNTY, NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL
AND STATE AWARDS**

As of and for the Year Ended June 30, 2018

And Report of Independent Auditor

GUILFORD COUNTY, NORTH CAROLINA

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**Report of Independent Auditor 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***

The Board of County Commissioners
Guilford County, 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 discretely presented component unit, each major fund, and the aggregate remaining fund information of Guilford County, North Carolina (the "County"), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprises the County's basic financial statements, and have issued our report thereon dated October 31, 2018. The financial statements of the Greensboro/Guilford County Tourism Development 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 the 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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the 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 material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance 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 noncompliance 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.

Channing Ricketts LLP

Raleigh, North Carolina
October 31, 2018

**Report of Independent Auditor on Compliance for Each Major Federal Program and
on Internal Control over Compliance in Accordance with OMB Uniform Guidance
and the State Single Audit Implementation Act**

The Board of County Commissioners
Guilford County, North Carolina

Report on Compliance for Each Major Federal Program

We have audited Guilford County, North Carolina (the “County”), 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 the County’s major federal programs for the year ended June 30, 2018. The County’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

Management’s Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of the 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 OMB Uniform Guidance, and the State Single Audit Implementation Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance 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 the 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 the County’s compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs for the year ended June 30, 2018.

Report on Internal Control over Compliance

Management of the 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 the 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 OMB 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 the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance 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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance 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 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 and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be a material weakness. However, material weaknesses may exist that have not been identified.

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated October 31, 2018, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the 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 OMB 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, 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 basic financial statements taken as a whole.

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 OMB Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Raleigh, North Carolina
October 31, 2018

**Report of Independent Auditor on Compliance for Each Major State Program and
on Internal Control over Compliance in Accordance with OMB Uniform Guidance
and the State Single Audit Implementation Act**

The Board of County Commissioners
Guilford County, North Carolina

Report on Compliance for Each Major State Program

We have audited Guilford County, North Carolina (the “County”), 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 the County’s major State programs for the year ended June 30, 2018. The County’s major State programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

Management’s Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its State programs.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of the 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; and applicable sections of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”) as described in the *Audit Manual for Governmental Auditors in North Carolina* and the State Single Audit Implementation Act. Those standards, the Uniform Guidance, and the State Single Audit Implementation Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance 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 the 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 on the County’s compliance.

Opinion on Each Major State Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major State programs for the year ended June 30, 2018.

Report on Internal Control over Compliance

Management of the 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 the 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 the County’s internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance 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 noncompliance 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 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 significant deficiencies or material weaknesses. 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.

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the County as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated October 31, 2018, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the 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 OMB 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, 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 basic financial statements taken as a whole.

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.

Channing R. Smith LLP

Raleigh, North Carolina
October 31, 2018

GUILFORD COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Section I – Summary of Auditor’s Results

Financial Statements

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

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified? yes none reported

Noncompliance material to financial statements noted?

yes no

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified? yes none reported

Noncompliance material to federal awards noted?

yes 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)?

yes no

Identification of major federal programs:

<u>CFDA No.</u>	<u>Program Name</u>
93.044, 93.045, 93.053	Aging Cluster
93.563	Child Support Enforcement
93.667	Social Services Block Grant
93.778	Medical Assistance Program
93.994	Maternal and Child Health Services Block Grant

GUILFORD COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Section I – Summary of Auditor’s Results (continued)

Federal programs that did not meet the criteria for a major program using the criteria discussed in OMB Uniform Guidance § 200.518 but were tested as a major program because the State awards met the threshold for a major State program or were required to be tested as a major program by the State are included in the list of major federal programs.

Dollar threshold used to distinguish between Type A and Type B Programs \$ 1,278,256

Auditee qualified as low-risk auditee yes no

State Awards

Internal control over major State programs:

- Material weakness(es) identified? yes no
 - Significant deficiency(ies) identified? yes no
- Noncompliance material to State awards? yes no

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 yes no

Identification of major State programs:

State Program Name
 Division of Aging: In Home Services

Public School Building Capital Fund

State matching funds related to federal programs

<u>CFDA No.</u>	<u>Program Name</u>
93.044, 93.045, 93.053	Aging Cluster
93.667	Social Services Block Grant
93.778	Medical Assistance Program
93.994	Maternal Child Health Services Block Grant

GUILFORD COUNTY, NORTH CAROLINA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Section II – Financial Statement Findings

None reported.

Section III – Federal Awards Findings and Questioned Costs

None reported.

Section IV – State Awards Findings and Questioned Costs

None reported.



GUILFORD COUNTY, NORTH CAROLINA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Section V – Status of Prior Year Findings and Questioned Costs

Finding: 2017-001

Status: Finding initially occurred in 2012 and each subsequent year thereafter. This program includes split eligibility compliance requirements that are no longer reported on the County's Schedule of Expenditures of Federal and State Awards. As such, no determination if the finding has been properly corrected in accordance with Uniform Grant Guidance was completed.

Finding: 2017-002

Status: Corrected

Finding: 2017-003

Status: Corrected

Finding: 2017-004

Status: Corrected

GUILFORD COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Passed Through to Subrecipients
<u>FEDERAL AWARDS</u>					
<u>U.S. Department of Agriculture</u>					
<i>Child Nutrition Cluster:</i>					
Passed Through N.C. Department of Public Instruction:					
National School Lunch Program	10.555	1167	\$ 43,577	-	-
School Breakfast Program	10.553	1167	22,215	-	-
<i>Total Child Nutrition Cluster</i>			65,792	-	-
Passed Through N.C. Department of Health and Human Services:					
Division of Social Services:					
<i>Supplemental Nutrition Assistance Program (SNAP) Cluster:</i>					
Supplemental Nutrition Assistance Program Administration (Note 1)	10.561	-	4,780,702	-	-
Supplemental Nutrition Assistance Fraud Administration (Note 1)	10.561	-	142,659	-	-
<i>Total Supplemental Nutrition Assistance Program (SNAP) Cluster</i>			4,923,361	-	-
Division of Women's and Children's Health:					
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	13A25405GJ41, 13A25405GH41, 13A25409GH, 13A25409GJ, 13A25403GJ41, 13A25403GH41, 13A2570KJQ, 13A2570BJQ, 13A25404GJ41, 13A2570AJQ, 13A25404GH41	2,512,112	-	-
Direct Programs:					
FINI - Farmers Market Promotion Program	10.168	15FMPPNC0068	46,532	-	28,296
Passed Through City of Greensboro, North Carolina:					
Agriculture Marketing Service	10.172	16LFPPNC0019	11,547	-	-
<i>Total U.S. Department of Agriculture</i>			7,559,344	-	28,296
<u>U.S. Department of the Interior</u>					
Passed Through N.C. Department of Environment and Natural Resources:					
Passed through N.C. Historic Preservation office:					
Historic Restoration Grant	15.904		9,800	-	-
<u>U.S. Department of Justice</u>					
Passed through N.C. Department of Public Safety:					
Edward Byrne Memorial Justice Assistance Grant:					
Crime Solutions thru Technology	16.738	2015-DJ-BX-0176	18,645	-	-
Passed Through City of Greensboro, North Carolina:					
JAG	16.738	2016-DJBX-1074, 2015-DJBX-1033	1,597	-	-
<i>Total JAG Program</i>			20,242	-	-
Violence against Women Formula Grant	16.588	2015-WF-AX-0025	13,438	-	-
FamilyJustice Center	16.588	2014-WF-AX-0015	33,795	-	-
Direct Programs:					
Federal Forfeitures	16.922	-	252,571	-	-
<i>Total U.S. Department of Justice</i>			320,046	-	-
<u>U.S. Department of Labor</u>					
Passed Through N.C. Department of Commerce:					
Division of Workforce Solutions:					
Passed Through City of Greensboro, North Carolina:					
<i>WIA/WIOA Cluster:</i>					
WIA/WIOA Adult Program	17.258	3-2020-42	14,087	-	-
WIA/WIOA Youth Activities	17.259	3-2040-42	17,219	-	-
<i>Total Workforce Investment Act Cluster</i>			31,306	-	-
<i>Total U.S. Department of Labor</i>			31,306	-	-

GUILFORD COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

FEDERAL AWARDS (Continued)

U.S. Department of Transportation

Passed Through the N.C. Department of Transportation:

Transit Services Programs Cluster:

Enhance Mobility of Seniors with Disabilities	20.513	18-ED-049	\$ 101,000	-	-
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Passed Through City of Greensboro, North Carolina:

FTA - Enhance Mobility of Seniors with Disabilities	20.513	NC-16-X470	98,686	-	-
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<i>Total Transit Services Programs Cluster</i>			<u>199,686</u>	-	-
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Federal Transit Cluster:

Federal Transit Formula Grant-Urbanized Area Program	20.507	18-SU-049	35,000	-	-
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Bus and Bus Facilities Formula Program - FTA	20.526	18-39-049U	411,333	58,258	-
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<i>Total Federal Transit Cluster</i>			<u>446,333</u>	<u>58,258</u>	-
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Highway Safety Cluster:

Law Enforcement-Bike Safety Program	20.600	MC-2017-16-01	170	-	-
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Law Enforcement-Bike Safety Program	20.600	M9MT-2018-16-07	1,251	-	-
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Highway Safety Program-LEL	20.600	PT-2018-06-02	52,139	-	-
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Highway Safety Program-LEL	20.600	PT-2017-06-09	3,627	-	-
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Highway Safety Program	20.600	AL-2018-02-02	26,586	-	-
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Highway Safety Program	20.616	M5HVE-2017-15-04	12,240	-	-
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Highway Safety Program	20.616	M5HVE-2018-15-07	77,770	-	-
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Highway Safety Program	20.616	M2HVE-2017-13-04			
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Highway Safety Program		M5HVE-2017-15-10	16,691	-	-
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<i>Total Highway Safety Cluster</i>			<u>190,474</u>	-	-
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Public Transportation and Rail Division:

Community Transportation Program - Administration	20.509	18-CT-049	58,419	87,629	-
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Passed Through the N.C. Dept. of Crime Control and Public Safety:

Hazardous Materials Emergency Preparedness	20.703	-	6,500	-	-
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<i>Total U.S. Department of Transportation</i>			<u>901,412</u>	<u>145,887</u>	-
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U.S. Department of Health and Human Services

Passed Through N.C. Department of Health and Human Services:

Division of Social Services:

Temporary Assistance for Needy Families:

TANF - Work First Administration	93.558	-	648,177	-	-
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TANF - Work First Service	93.558	-	2,594,877	-	-
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<i>Total Temporary Assistance for Needy Families:</i>			<u>3,243,054</u>	-	-
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Adoption Fostercare	93.XXX	-	378,712	-	-
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Family Preservation and Reunification	93.556	-	151,706	-	-
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Child Support Enforcement IV-D Administration	93.563	-	5,587,519	-	-
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Child Support Enforcement IV-D Incentive	93.563	-	482,873	-	-
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Links	93.674	-	62,573	15,643	-
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Independent Living Special Links Fund	93.674	-	22,433	-	-
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Permanency Planning	93.645	-	144,843	-	-
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Social Services Block Grant:

SSBG - Adult Day Care	93.667	-	78,880	70,575	-
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SSBG - In-Home Services	93.667	-	134,223	-	-
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SSBG - Other Services and Training	93.667	-	2,529,125	-	-
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SSBG - Adult Protective Services	93.667	-	24,080	-	-
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Low-Income Home Energy Assistance:

Low-Income Home Energy Assist. - Crisis Intervention	93.568	-	587,779	-	-
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Low Income Home Energy Assistance	93.568	-	1,142,665	-	-
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Low Income Home Energy Assistance - Administration	93.568	-	307,046	-	-
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<i>Total Low-Income Home Energy Assistance</i>			<u>2,037,490</u>	-	-
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GUILFORD COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

FEDERAL AWARDS (Continued)

U.S. Department of Health and Human Services (continued)

Passed Through N.C. Department of Health and Human Services: (continued)

Division of Social Services: (continued)

Foster Care and Adoption Cluster: (Note 3)

Foster Care Title IV-E	93.658	-	\$ 1,018,948	259,616	-
Foster Care Title IV-E Maximization	93.658	-	1,052,942	267,047	-
Foster Care Title IV-E Child Protective Services	93.658	-	195,316	798,145	-
Foster Care Title IV-E Administration County Paid to CCI	93.658	-	712,345	356,172	-
Foster Care HIV IV-E	N/A	-	-	9,600	-
Foster Care Title V-E Max Level III	93.658	-	13,532	-	-
Foster Care Title IV-E Foster Care Training	93.658	-	1,240,275	-	-
Foster Care Title IV-E Administration	93.658	-	18,567	-	-
Adoption Assistance - IV-E Optional Adoption Training	93.659	-	294,516	-	-
Adoption Assistance - IVE	93.659	-	9,328	4,664	-
Foster Care At Risk Maximization	N/A	-	-	37,027	-
Extended Foster Care Max Non IV-E	N/A	-	-	46,887	-
<i>Total Foster Care and Adoption Cluster</i>			<u>4,555,769</u>	<u>1,779,158</u>	<u>-</u>
<i>Special Children Adoption Fund Cluster: (Note 3)</i>					
TANF - Special Children Adoption Promotion	93.558	-	358,800	157,200	-
<i>Total Special Children Adoption Fund Cluster</i>			<u>358,800</u>	<u>157,200</u>	<u>-</u>

Passed Through N.C. Department of Health and Human Services:

Division of Social Services:

Administration:

State Children's Health Insurance Program:

NC Health Choice	93.767	-	162,756	53	-
<i>Total State Children's Insurance Program</i>			<u>162,756</u>	<u>53</u>	<u>-</u>

Medical Assistance Program:

State County Special Assistance	93.778	-	78,606	-	-
Adult Care Home Case Management	93.778	-	134,456	31,156	-
Medical Assistance Administration	93.778	-	9,284,045	-	-
Medical Transportation Service	93.778	-	782	-	-
Medicaid Administrative Claiming	93.778	-	340,246	-	-

Division of Medical Assistance:

Medicaid Transportation Reimbursement	93.778	-	155,631	76,286	-
<i>Total Medical Assistance Program</i>			<u>9,993,766</u>	<u>107,442</u>	<u>-</u>

Subsidized Child Care Cluster (Note 3):

Child Care Development Fund Cluster:

Division of Social Services:					
Child Care Development Fund - Administration	93.596	-	928,542	-	-
Division of Child Development:					
Child Care and Development Fund - Discretionary	93.575	-	1,739,095	-	-
Child Care and Development Fund - Mandatory	93.596	-	(3,925,034)	-	-
Child Care and Development Fund - Match	93.596	-	2,215,452	1,097,140	-
<i>Total Child Care Development Fund Cluster</i>			<u>958,055</u>	<u>1,097,140</u>	<u>-</u>
TANF	93.558	-	2,158	-	-
TANF Maintenance of Effort	N/A	-	-	(1,096,585)	-
State Appropriations	N/A	-	-	288	-
<i>Total Subsidized Child Care Cluster</i>			<u>960,213</u>	<u>843</u>	<u>-</u>

GUILFORD COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

FEDERAL AWARDS (Continued)

U.S. Department of Health and Human Services (continued)

Passed Through N.C. Department of Health and Human Services: (continued)

Division of Public Health:

Maternal Child Health Block Grant:

Child Health	93.994	12715745AP41,133253580041	\$	302,344	352,612	-
Child Fatality	93.994	12715351AP41		2,369	1,777	-
Child Service Coordination	93.994	12715318AP41		96,752	72,572	-
Family Planning	93.994	13A15735AP41,13A16018FR41		14,974	142,303	-
Maternal Health	93.994	13A15740AP41,13A151070041, 13A157400041,13A15107AP41		22,940	153,170	-
Tobacco Prevention	93.305	1271341DST41, 1271341CST41		96,843	-	-
Antimicrobial-Resistant Gonorrhea	93.323	1175871CHJ41, 1175871DHJ41		442,781	-	-
Immunization Action Plan	93.539	1331627EVP41		87,717	-	-
TANF - Family Planning	93.558	13A15151T241		68,968	-	-
Prescription Drug Overdose Prevention	93.136	1175837BDH41		4,999	-	-
Refugee Health Assessments	93.566	1370810D7J41, 1370810E7J41		12,825	-	-
HHP and Public Health Emergency Preparedness	93.074	12642680EY41		80,000	-	-

HIV Cluster: (Note 3)

HIV Prevention Activities - Aid-To-County	93.940	1311981AHV41,1311981FHV41, 1311981FHV41		31,204	-	-
HIV Prevention Activities - Jail Screening	93.940	1311439FHV41, 1311439AHV41		140,654	-	112,144
Gonorrhea Partner Services	93.977	1311462ENB41,1311462DNB41		19,276	-	-
HIV/STD Non-Traditional C/T	N/A	13114541BN41,13114541RR41		-	368,152	-
HIV/STD State	N/A	13114536RQ41, 13114536BN41		-	25,000	223,120

Passed Through Wake Forest University Health Science:

Sexually Transmitted Disease Prevention and Control-HIV/STD Prevention Training	93.977	WFUHS 112256		29,875	-	-
<i>Total HIV Cluster</i>				<u>221,009</u>	<u>393,152</u>	<u>335,264</u>
Title X Family Planning	93.217	13A1592CFP41, 13A1592BFP41		117,986	-	-
CDC Tuberculosis	93.116	1460272DNF41, 1460272CNF41		39,854	-	-
Healthy Communities	93.758	126155030041, 12615503PF41,		49,890	3,810	-

Division of Aging:

Passed Through the Piedmont Triad Regional Council:

Aging Cluster:

Special Programs for the Aging:

Title III-B, Supportive Services	93.044	-		96,063	5,674	101,737
Access	93.044	-		220,363	98,679	319,042
Title III-C-1, Congregate Meals	93.045	-		301,474	17,749	319,223
Title III-C-2, Home Delivered Meals	93.045	-		221,546	211,923	433,469
Nutrition Service Incentive Program	93.053	-		121,777	-	121,777
<i>Total Aging Cluster</i>				<u>961,223</u>	<u>334,025</u>	<u>1,295,248</u>

Total U.S. Department of Health and Human
Services

33,532,289 3,584,335 1,630,512

U.S. Department of Homeland Security

Passed Through United States Coast Guard, National:

Pollution Funds Center:

Hazardous Spill Cleanup	97.XXX	-		10,713	-	-
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Passed Through N.C. Department of Public Safety:

Emergency Management Disaster Exercises	97.067	EMW-2016-SS-00011-SO1-1604-22 EMW-2016-SS-00011-SO1-1604-32		51,549	-	-
Emergency Response Disaster Training Exercise	97.067	EMW-2015-SS-0062-S01-1504-37		3,000	-	-
Emergency Management Performance	97.042	EMPG-2017-17041		80,517	-	-
Total U.S. Department of Homeland Security				<u>145,779</u>	-	-

Executive Office of the President

Direct Programs:

Office of National Drug Control Policy: High Intensity Drug Trafficking Areas	95.001			61,795	-	-
Office of National Drug Control Policy: High Intensity Drug Trafficking Areas	95.001			46,588	-	-
Total Executive Office of the President				<u>108,383</u>	-	-

TOTAL FEDERAL AWARDS

\$ 42,608,359 3,730,222 1,658,808

GUILFORD COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

STATE AWARDS

N.C. Department of Health and Human Services:

Division of Social Services:						
CWS Adoption Assistance	N/A	-	\$	-	3,879	-
State Foster Home	N/A	-	-	-	399,606	-
State Foster Home - Maximization	N/A	-	-	-	642,297	-
Aid to Veterans Affairs	N/A	-	-	-	2,000	-
Collections Incentives/Program Integrity	N/A	-	-	-	140,459	-
Share the Warmth	N/A	-	-	-	31,865	-
Passed Through Sandhills Center for Mental Health:						
Single Stream Line Funding	N/A	536998	14225220003D	-	246,928	-
Division of Aging:						
Passed Through the Piedmont Triad Regional Council:						
In-Home Services	N/A	-	-	-	1,202,632	1,202,632
Caregiver Match	N/A	-	-	-	15,174	15,174
Division of Child Development:						
DCD Smart Start	N/A	-	-	-	111,152	-
Passed Through NC Partnership for Children and Guilford County Partnership for Children:						
Smart Start	N/A	-	-	-	9,804	-
Division of Public Health:						
General	N/A	116141	100041	-	247,948	-
Communicable Disease	N/A	117545	100041	-	15,955	-
Tuberculosis	N/A	1460455	10041	-	90,331	-
TB Medical Services	N/A	1460455	40041	-	5,576	-
Maternal Health High Risk	N/A	13A1574	60041	-	29,996	-
STD Drugs	N/A	13114601	RQ41, 13114601BN41	-	4,882	-
Passed Through NC Partnership for Children and Guilford County Partnership for Children:						
Smart Start Child Care Nurses	N/A	1718-3414	207	-	323,852	-
Smart Start Family Connects	N/A	1718-5413	235	-	603,210	-
Development:						
Passed Through County of Alamance:						
Minority Diabetes Prevention Program	N/A	126241	7900	-	17,512	-
Office of Public Health Nursing and Professional Development:						
Public Health Nurse Training	N/A	1161430	100	-	1,200	-
Office of Rural Health and Community Care:						
Community Health Grant	N/A	900084	38	-	117,500	-
Maternity Clinic	N/A	-	-	-	1,022	-
Division of Vocational Rehabilitation Services:						
Medical Evidence Fees	N/A	-	-	-	659	-
Total N.C. Department of Health and Human Services					<u>4,265,439</u>	<u>1,217,806</u>

N.C. Department of Environmental Quality

Division of Environmental Health:						
Centralized Intern Training	N/A	21531531	10441	-	3,028	-
Food and Lodging	N/A	11534752	SZ41	-	79,855	-
Division of Water Quality:						
Soil and Water Conservation	N/A	071563	613	-	30,150	-
Division of Water Infrastructure:						
Interconnection and extension of water lines	N/A	SL2017-17	GC	-	166,245	-
Division of Waste Management:						
Leaking Petroleum Underground Storage Tank Cleanup	N/A	-	-	-	15,000	-
Total N.C. Department of Environmental Quality					<u>294,278</u>	<u>-</u>

N.C. Department of Transportation

<i>Rural Operating Assistance Program (ROAP) Cluster: (Note 3)</i>						
Elderly and Handicapped Transportation (E&DTAP)	N/A	DOT-18CL	-	-	205,113	-
Rural General Public (RGP)	N/A	DOT-18CL	-	-	92,620	-
Work First Employment Transportation Assistance	N/A	DOT-18CL	-	-	115,131	-
Total Rural Operating Assistance Program (ROAP) Cluster					<u>412,864</u>	<u>-</u>
Total N.C. Department of Transportation					<u>412,864</u>	<u>-</u>

GUILFORD COUNTY, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS (CONTINUED)

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

STATE AWARDS (Continued)

N.C. Department of Public Safety

		341-10097,341-10099,341-11431,, 341-11524, 341-11525,341-11606, 341-11939, 341-12269, 341- 12278,341-22274 341-22277, 341- 22280, 341-22299, 341-22306, 341- 22307, 341-22310, 341-22312, 341- 22314, 341-22318, 341-22320, 341- 22551, 341-22552				
Juvenile Crime Prevention Council Programs	N/A			\$ -	984,933	979,933
Total N.C. Department of Public Safety				-	984,933	979,933
<u>N.C. Department of Commerce</u>						
One North Carolina Fund - Business Expansion	N/A	-		-	41,220	-
<u>N.C. Department of Public Instruction</u>						
Public School Building Capital Fund - ADM Corp Tax	N/A	-		-	173,426	-
Public School Building Capital Fund - NC Education Lottery	N/A	-		-	4,750,000	-
Total N.C. Department of Public Instruction				-	4,923,426	-
TOTAL STATE AWARDS				-	10,922,160	2,197,739
TOTAL FEDERAL AND STATE AWARDS				\$ 42,608,359	14,652,382	3,856,547

GUILFORD COUNTY, NORTH CAROLINA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Note 1–Basis of presentation

The accompanying Schedule of Expenditures of Federal and State Awards (“SEFSA”) includes the federal and State grant activity of Guilford County under the programs of the federal government and the State of North Carolina for the year ended June 30, 2018. 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* (“Uniform Guidance”) and the State Single Audit Implementation Act. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

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

Note 3–Clusters of programs

The following clusters of programs are clustered by the North Carolina Department of Health and Human Services and are treated separately for State audit requirement purposes: Subsidized Child Care, Foster Care and Adoption, HIV, Rural Operating Assistance Program, and Special Children Adoption Fund.