



County of Brunswick

Compliance Letters for the fiscal year ended June 30, 2014

**BRUNSWICK COUNTY
NORTH CAROLINA**

COMPLIANCE LETTERS

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

BRUNSWICK COUNTY, NORTH CAROLINA

COMPLIANCE LETTERS FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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

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Report On Compliance For Each Major Federal Program; Report On Internal Control Over Compliance; Report On The Schedule of Expenditures of Federal and State Awards Required By OMB Circular A-133 And The State Single Audit Implementation Act

Independent Auditor's Report

Board of Commissioners
Brunswick County
Bolivia, North Carolina

Report On Compliance for Each Major Federal Program

We have audited Brunswick County, North Carolina's compliance with the types of compliance requirements described in the OMB *Circular A-133 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 Brunswick County's major federal programs for the year ended June 30, 2014. Brunswick County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings, Responses, and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with 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 Brunswick 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, as described in the *Audit Manual for Governmental Auditors in North Carolina*, and the State Single Audit Implementation Act. Those standards, OMB Circular A-133, and the State Single Audit Implementation Act require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Brunswick 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 Brunswick County's compliance

Opinion On Each Major Federal Program

In our opinion, Brunswick County complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

Report On Internal Control Over Compliance

Management of Brunswick 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 Brunswick County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our 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 OMB Circular A-133, 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 Brunswick County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, non-compliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material non-compliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133 and the State Single Audit Implementation Act

We have audited the financial statements of governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Brunswick County, North Carolina, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise Brunswick County's basic financial statements. We issued our report thereon dated October 31, 2014, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Brunswick County's basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to October 31, 2014.

The accompanying Schedule of Expenditures of Federal and State Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and the State Single Audit Implementation Act and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal and State Awards is fairly stated in all material respects in relation to the financial statements as a whole.

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P.A.
Hickory, NC
November 26, 2014

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Report On Compliance For Each Major State Program; Report On Internal Control Over Compliance; Report On The Schedule of Expenditures of Federal and State Awards Required By OMB Circular A-133 And The State Single Audit Implementation Act

Independent Auditor's Report

Board of Commissioners
Brunswick County
Bolivia, North Carolina

Report On Compliance for Each Major State Program

We have audited Brunswick County, North Carolina's compliance with the types of compliance requirements described in the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission, that could have a direct and material effect on each of Brunswick County's major State programs for the year ended June 30, 2014. Brunswick County's major State programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings, Responses, and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with 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 Brunswick 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 in applicable sections of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, as described in the *Audit Manual for Governmental Auditors in North Carolina*, and the State Single Audit Implementation Act. Those standards, OMB Circular A-133, and the State Single Audit Implementation Act require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major State program occurred. An audit includes examining, on a test basis, evidence about Brunswick County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major State program. However, our audit does not provide a legal determination of Brunswick County's compliance.

Opinion On Each Major State Program

In our opinion, Brunswick 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 major State programs for the year ended June 30, 2014.

Report On Internal Control Over Compliance

Management of Brunswick 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 Brunswick County's internal control over compliance with the requirements that could have a direct and material effect on a major State program in order to determine our 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 OMB Circular A-133, 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 Brunswick County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, non-compliance with a type of compliance requirement of a State program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material non-compliance with a type of compliance requirement of a State program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a State program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133 and the State Single Audit Implementation Act

We have audited the financial statements of governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Brunswick County, North Carolina, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise Brunswick County's basic financial statements. We issued our report thereon dated October 31, 2014, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Brunswick County's basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to October 31, 2014.

The accompanying Schedule of Expenditures of Federal and State Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and the State Single Audit Implementation Act and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal and State Awards is fairly stated in all material respects in relation to the financial statements as a whole.

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P.A.
Hickory, NC
November 26, 2014

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BRUNSWICK COUNTY, NORTH CAROLINA

**SCHEDULE OF FINDINGS, RESPONSES, AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2014**

1. Summary of Auditor's Results

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? No
- Significant deficiency(s) identified that are not considered to be material weaknesses? None reported

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 Section 510(a) of OMB Circular A-133? No

Identification of major federal programs:

<u>Federal Program</u>	<u>CFDA Number</u>
Medicaid Cluster	93.778, 93.777, 93.775
Child Care Development Fund Cluster	93.575, 93.596
Children's Health Insurance Program-N.C. Health Choice	93.767

Dollar threshold used to distinguish between Type A and Type B Programs \$2,897,091

Auditee qualified as low-risk auditee? No

BRUNSWICK COUNTY, NORTH CAROLINA

**SCHEDULE OF FINDINGS, RESPONSES, AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2014**

1. Summary of Auditor's Results (continued)

State Awards

Internal control over major state programs:

- Material weakness(es) identified? No
- Significant deficiency(s) identified that are not considered to be material weaknesses? None reported

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 the State Single Audit Implementation Act? No

Identification of major State programs:

SC/SA Domiciliary Care
Medicaid Cluster
Children's Health Insurance Program-N.C. Health Choice
Subsidized Childcare Cluster

2. Federal Award Findings, Responses, and Questioned Costs

None reported

3. State Award Findings, Responses, and Questioned Costs

None reported

BRUNSWICK COUNTY, NORTH CAROLINA
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2014

None reported

**COUNTY OF BRUNSWICK, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2014**

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	State Pass-through Grantor's Number	Fed. (Direct & Pass-through Expenditures	State Expenditures
Federal Awards:				
<u>U.S. Department of Agriculture</u>				
Rural Development Housing Preservation Grant	10.433	2012	\$ 34,948	\$ -
Passed-through N.C. Department of Health and Human Services:				
Division of Social Services:				
<u>SNAP Cluster</u>				
Supplemental Nutrition Assistance Program Administration	10.561		864,371	
Supplemental Nutrition Assistance Fraud Administration	10.561		28,614	-
Total SNAP Cluster:			<u>892,985</u>	-
Division of Public Health				
Administration:				
Special Supplement Nutrition Program for Women, Infants and Children	10.557		487,117	-
Summer Food Service Program for Children	10.559		1,942	-
WIC Grants to States (WGS)	10.578		150	-
Direct Benefit Payments:				
Special Supplemental Food Program for Women, Infants and Children	10.557		<u>1,858,883</u>	-
Total U.S. Department of Agriculture			<u>3,276,025</u>	-
<u>U.S. Department of Health and Human Services</u>				
<u>Administration on Aging</u>				
Passed-through Cape Fear Council of Governments				
Passed-through Brunswick Senior Resources				
<u>Aging Cluster</u>				
Home and Community Care Block Grant	93.044		<u>259,923</u>	-
Total Aging Cluster			<u>259,923</u>	-
<u>Administration for Children and Families</u>				
Passed-through the N.C. Department of Health and Human Services				
Division of Social Services				
<u>Temporary Assistance for Needy Families (TANF) Cluster</u>				
Temporary Assistance for Needy Families (TANF)	93.558		6,602	-
Work First Administration	93.558		105,314	-
Work First Service	93.558		467,588	-
Tanf Payments and Penalties-Direct Benefit Payments	93.558		<u>507,745</u>	(153)
Total TANF Cluster			1,087,249	(153)
Division of Social Services				
Administration:				
Social Services Block Grant	93.667		-	500
Links	93.674		(181)	(45)
In-Home Services	93.667		16,537	-
In-Home Services over 60	93.667		13,170	-
SSBG Other Services and Training	93.667		145,119	775
Permanency Planning-Special	93.645		64,467	-
Crisis Intervention Payments	93.568		219,356	-
Low Income Energy Administration	93.568		69,265	-
Low Income Home Energy Assistance	93.568		546,988	-
IV-D Administration	93.563	904836.92	969,007	-
Family Preservation	93.556		44,113	-
Direct Benefit Payments:				
Independent Living Transitional	93.674		6,759	-
Refugee Assistance Payments	93.566		875	-
AFDC Unemployed Parents	93.560		(16)	(4)

**COUNTY OF BRUNSWICK, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2014**

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	State Pass-through Grantor's Number	Fed. (Direct & Pass-through Expenditures	State Expenditures
<u>Foster Care and Adoption Cluster: (Note 4)</u>				
Administration:				
IV-E Adoption Training	93.659		6,228	-
IV-E Adoption/Off Training	93.659		3,634	-
IV-E Optional Adoption Training	93.659		18,578	-
IV-E Adoption	93.659		17,484	10,125
IV-E Admin Foster Care	93.658		11,931	-
IV-E Child Protective Services	93.658		70,191	51,530
IV-E Foster Care Training	93.658		3,520	-
IV-E Foster Care/Off Training	93.658		411,609	-
Foster Care	93.658		46,063	11,086
Direct Benefit Payments:				
IV-E Adoption Subsidy and Vendor Payment	93.659		668,590	174,996
IV-E Administration County Paid to CCI	93.658		156,497	78,248
IV-E Family Foster Care Max	93.658		874	-
IV-E Foster Care	93.658		202,493	52,895
IV-E Foster Care In Excess	93.658		2,409	633
IV-E Max Level III	93.658		9,720	-
Total Foster Care and Adoption Cluster			1,629,821	379,513
<u>Administration of Children and Families</u>				
Passed-through the N.C. Department of Health and Human Services				
<u>Subsidized Child Care (Note 4)</u>				
<u>Child Care Development Fund Cluster</u>				
Division of Social Services				
Child Care Development Fund-Administration	93.596		180,684	-
Division of Child Development				
Child Care and Development Fund -- Discretionary	93.575		1,482,687	-
Child Care and Development Fund -- Mandatory	93.596		874,015	-
Child Care and Development Fund -- Match	93.596		517,393	171,360
Total Child Care Fund Cluster			3,054,779	171,360
Temporary Assistance for Needy Families	93.558		821,641	-
Foster Care Title IV-E	93.658		46,237	24,129
State Appropriations			-	229,375
TANF-MOE			-	455,296
Total Subsidized Child Care Cluster			3,922,657	880,160
<u>Centers for Medicare and Medicaid Services</u>				
Passed-through the N.C. Department of Health and Human Services				
Division of Medical Assistance				
<u>Medicaid Cluster:</u>				
Administration:				
Adult Care Home Case Management Special	93.778		4,444	1,560
Medical Assistance Expansion	93.778		17,982	18,443
Medical Assistance Administration	93.778		1,092,844	-
Medical Transportation Administration	93.778		103,302	-
Medical Transportation Service	93.778		173	91
State County Special Assistance	93.778		34,850	-
Direct Benefit Payments				
Title XIX – Medicaid	93.778		75,870,801	41,370,245
Total Medicaid Cluster			77,124,396	41,390,339
Administration:				
Children's Health Insurance Program-N.C. Health Choice	93.767		68,567	5,625
Direct Benefit Payments				
Children's Health Insurance Program-N.C. Health Choice	93.767		2,135,195	673,546

**COUNTY OF BRUNSWICK, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2014**

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	State Pass-through Grantor's Number	Fed. (Direct & Pass-through Expenditures	State Expenditures
<u>Centers for Disease Control and Prevention</u>				
Passed-through the N.C. Department of Health and Human Services				
Division of Public Health				
Immunization Grants	93.268		17,314	-
Public Health Emergency Preparedness	93.069		39,296	-
Physical Activity & Obesity Programs financed in part by PFFP	93.268		4,682	1,170
PPHF 2012: Breast and Cervical Cancer Screening Opportunities for States, Tribes and Territories solely financed by 2012 Prevention and Public Health Funds	93.744		1,228	-
Comprehensive Breast and Cervical Cancer Early Detection Program	93.919		32,332	29,070
Statewide Health and Promotion Program	93.991		10,783	-
<u>Health Resources and Service Administration</u>				
Passed-through N.C. Department of Health and Human Services				
Division of Public Health				
Maternal and Child Health Services Block Grant	93.994		99,227	76,233
<u>Office of Population Affairs</u>				
Passed-through N.C. Department of Health and Human Services				
Family Planning Services	93.217		37,944	-
Total U.S. Department of Health and Human Services			<u>88,566,073</u>	<u>43,436,729</u>
<u>U.S. Department of Housing and Urban Development</u>				
<u>Housing Voucher Cluster</u>				
Administration				
Housing Choice Voucher Program	14.871		194,571	-
Direct Benefits				
Housing Choice Voucher Program	14.871		2,116,047	-
Total Housing Voucher Cluster			<u>2,310,618</u>	-
Passed-through North Carolina Housing Finance Agency				
Home Investment Partnerships Program-SFR 2011	14.239	2011 Single Family Rehab	124,972	-
Passed-through North Carolina Department of Commerce				
<u>CDBG-State Administered CDBG Cluster</u>				
CDBG-2012 Talent Enhancement Grant	14.228	12-C-2452	10,000	-
CDBG-2011 Infrastructure-Water Hookup	14.228	B-10-DC-37-0001	52,488	-
Total CDBG-State Administered CDBG Cluster			<u>62,488</u>	-
Total U.S. Department of Housing and Urban Development			<u>2,498,078</u>	-
<u>U.S. Department of Justice</u>				
State Criminal Alien Assistance Program				
	16.606	SCAAP	33,827	-
FY2013 Adult Drug Court Discretionary Grant Program				
	16.585	2013-DC-BX-0028	9,397	-
<u>JAG Program Cluster</u>				
FY2012 Edward Byrne Memorial JAG Program-Aviation Training	16.738	2012-DJ-BX-0952	14,232	-
FY2013 Edward Byrne Memorial JAG Program-Technology Support	16.738	2013-DJ-BX-0795	13,570	-
Passed-through N.C. Department of Public Safety				
Passed-through Governor's Crime Commission				
Edward Byrne Memorial JAG Program-Brunswick SOAR	16.738	2012-DJ-BX-0640	13,570	-
Total JAG Program Cluster			<u>41,372</u>	-
Total U.S. Department of Justice			<u>84,596</u>	-
<u>U.S. Department of Homeland Security</u>				
Passed-through N.C. Department of Public Safety:				
Division of Emergency Management				
Emergency Management Performance Grant	97.042	2013 EMPG	17,500	17,500
Emergency Management Performance Grant	97.042	2013 EMPG Supplemental	7,481	7,481
Homeland Security Grant Program	97.067	2010-SS-T0-0075-1167	39,169	-
2011 Port Security Grant Program-Mapping System	97.056	2011-PU-K00079-7008	175,815	-
Total U.S. Department of Homeland Security			<u>239,965</u>	<u>24,981</u>

**COUNTY OF BRUNSWICK, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2014**

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	State Pass-through Grantor's Number	Fed. (Direct & Pass-through Expenditures	State Expenditures
<u>Department of Transportation</u>				
Passed-through N.C. Department of Transportation				
GHSP-Highway Safety Project	20.607	154AL-2014-18-01	248,082	-
<u>Highway Safety Cluster</u>				
GHSP-Highway Safety Project	20.601	K2-2014-07-02	45,167	-
GHSP-Highway Safety Project	20.601	K2-2013-07-05	39,748	-
Total Highway Safety Cluster			84,915	-
Passed-through N.C. Department of Transportation				
Airport Improvement Program				
Construction Parallel Runway	20.106	36237.45.13.2	1,143,564	-
Howie Franklin Field	20.106	36237.45.14.1	202,938	-
Total U.S. Department of Transportation			1,679,499	-
<u>U.S. Department of Defense-Army Corps of Engineers</u>				
Mosquito Control Project (AIWW Contract)	12.107	W912PM-11-P-0042	69,799	-
Mosquito Control Project (AIWW Contract)	12.107	W912PM-11-P-0047	155,670	-
Total U.S. Department of Defense			225,469	-
Total Federal Assistance			96,569,705	43,461,710
State Grants:				
<u>N.C. Department of Administration</u>				
Veterans Service		FY2012-2013	-	1,452
<u>N.C. Housing Trust Fund</u>				
Passed thru N.C. Housing Finance Agency				
Urgent Repair Grant		2012 Urgent Repair	-	37,500
Urgent Repair Grant		2013 Urgent Repair	-	37,500
<u>N.C. Department of Health and Human Services</u>				
Division of Social Services				
Administration				
Energy Assist Private Grants			-	56,177
AFDC Incent/Prog-Integrit			-	4,244
Direct Benefit Payments				
CWS Adopt Subsidy & Vendor			-	222,512
FC At Risk Maximazation			-	1,007
SC/SA Domiciliary Care			-	404,655
SFHF Maximization			-	72,072
State Foster Home			-	81,638
Division of Public Health				
Food and Lodging Fees			-	25,022
Environmental Health			-	4,000
Mosquito-Public Health Pesticide			-	14,249
General Aid to Counties			-	90,230
General Communicable Disease Control			-	13,292
Risk Reduction/Health Promotion			-	6,285
Maternal Health (HMHC)			-	2,808
Women's Health Service Fund			-	10,894
Tuberculosis			-	3,066
TB Medical Services			-	1,529
School Nurse Funding Initiative			-	150,000
Total N.C. Department of Health and Human Services			-	1,163,680
<u>N.C. Department of Agriculture</u>				
Spay and Neuter Program			-	13,127
<u>N.C. 911 Board</u>				
Brunswick County E911 PSAP Consolidation		911 Call Center	-	170,377

**COUNTY OF BRUNSWICK, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2014**

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	State Pass-through Grantor's Number	Fed. (Direct & Pass-through Expenditures	State Expenditures
<u>N.C. Department of Environment and Natural Resources</u>				
Soil and Water Technical Assistance			-	26,583
Soil and Water - State Aid			-	3,600
Recycling Grant		5389	-	5,738
Recycling Grant		5349	-	4,531
Scrap Tire Disposal			-	137,791
White Goods Disposal			-	34,795
Electronics Management Program Reimbursement			-	7,452
Total N.C. Department of Environment and Natural Resources			-	220,490
<u>N.C. Department of Public Safety</u>				
Juvenile Crime Prevention Council Programs			-	177,987
<u>N.C. Dept. of Public Instruction</u>				
Public School Building Capital Fund (Lottery)			-	1,440,936
<u>N.C. Department of Transportation</u>				
Rural Operating Assistance Program (EDTAP)			-	103,586
Rural Operating Assistance Program (Employment)			-	34,864
Rural Operating Assistance Program (RGP)			-	127,752
Calabash VFD Construction of Driveway			-	16,055
Sunset Harbor/Zion Hill VFD Construction of Driveway			-	25,000
Winnabow VFD Construction of Driveway			-	25,000
State to Airports Project			-	-
State Aid-Aircraft Apron Expansion, Access Road and Taxiways		36244.58.5.1	-	152,813
State Aid-Runway Extension		36244.58.6.1	-	1,028
State Aid-Multi-purpose Operational Safety Building		36244.58.7.1	-	31,111
Total N.C. Department of Transportation			-	517,209
<u>N.C. Department of Cultural Resources</u>				
Division of State Library			-	-
Aid to Public Libraries			-	131,243
Total N.C. Department of Cultural Resources			-	131,243
Total State Assistance			-	3,911,501
Total Assistance			\$ 96,569,705	\$ 47,373,211

**COUNTY OF BRUNSWICK, NORTH CAROLINA
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2014**

Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	State Pass-through Grantor's Number	Fed. (Direct & Pass-through Expenditures	State Expenditures
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Notes to the Schedule of Expenditures of Federal and State Financial Awards:

1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal and State Awards includes the federal and State grant activity of Brunswick County and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the State Single Audit Implementation Act. Therefore, some amounts presented in schedule may differ from amounts presented in or used in the preparation of the basic financial statements. Benefit payments are paid directly to recipients and are not included in the basic financial statements. However, due to the county's involvement in determining eligibility, they are considered federal awards to the County and are included on this schedule.

2. Of the federal and State expenditures presented in the schedule, Brunswick County provided federal and State awards to subrecipients as follows:

Brunswick County Schools Public School Building Capital Fund			\$ -	\$ 1,440,936
Brunswick Interagency Transportation ROAP			-	266,202
Coastal Horizons Strengthening Families			-	22,500
Coastal Art			-	13,000
Family Emergency Teen Shelter JJDP, Providence Home			-	30,000
Teen Court 13th District Teen Court			-	46,250
Calabash VFD Construction of Driveway			-	16,055
Sunset Harbor/Zion Hill VFD Construction of Driveway			-	25,000
Winnabow VFD Construction of Driveway			-	25,000
Total Passed Through to Subrecipients			<u>\$ -</u>	<u>\$ 1,884,943</u>

3. Cluster programs are considered as one program for determining major programs in accordance with OMB Circular A-133. Also, the federal portion of cluster programs is included when identifying major programs for calculating the percentage of coverage of federal awards expended.

4. The following are clustered by the NC Department of Health and Human Services and are treated separately for State audit requirement purposes: Subsidized Child Care, Foster Care and Adoption.

5. Loans Outstanding

County of Brunswick had the following loan balances outstanding at June 30, 2014.

Program Title	CFDA Number	Grantor's Number	Amount Outstanding
ARRA - Capitalization Grants for State Revolving Funds	66.458	2W370811-04	<u>\$ 1,700,000</u>

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