WILKES COUNTY
NORTH CAROLINA

COMPLIANCE LETTERS

FOR THE YEAR ENDED JUNE 30, 2014

WILKES COUNTY, NORTH CAROLINA

COMPLIANCE LETTERS
FOR THE YEAR ENDED JUNE 30, 2014

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& 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

To the Board of Commissioners
Wilkes County, North Carolina

Report On Compliance for Each Major Federal Program

We have audited Wilkes 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 Wilkes County's major federal programs for the year ended June 30, 2014. Wilkes County's major federal programs are identified in the summary of auditors' 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 Wilkes 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*, 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 Wilkes 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 Wilkes County's compliance.

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Opinion On Each Major Federal Program

In our opinion, Wilkes 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 federal programs for the year ended June 30, 2014.

Report On Internal Control Over Compliance

Management of Wilkes 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 Wilkes 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 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 Wilkes 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, each major fund, and the aggregate remaining fund information of Wilkes County, North Carolina, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise Wilkes County's basic financials statements. We issued our report thereon dated November 10, 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 Wilkes County's basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to November 10, 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
December 5, 2014

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

"A Professional Association of Certified Public Accountants and Management Consultants"

Report On Compliance For Each Major State Program; Report on Internal Control Over Compliance; Report on 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

To the Board of Commissioners
Wilkes County, North Carolina

Report On Compliance for Each Major State Program

We have audited Wilkes 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 Wilkes County's major State programs for the year ended June 30, 2014. Wilkes 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 Wilkes County's major State programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; applicable sections of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, 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 Wilkes 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 Wilkes County's compliance.

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Toll Free Both Locations 1-800-948-0585 ♦ Website: www.martinstarnes.com

Opinion On Each Major State Program

In our opinion, Wilkes 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 Wilkes 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 Wilkes 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 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 Wilkes 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 and State Awards Required by OMB Circular A-133 and the State Single Audit Implementation Act

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Wilkes County, North Carolina, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise Wilkes County's basic financial statements. We issued our report thereon dated November 10, 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 Wilkes County's basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to November 10, 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 Expenditure of Federal and State Awards is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P.A.
Hickory, NC
December 5, 2014

WILKES COUNTY, NORTH CAROLINA

SCHEDULE OF FINDINGS 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 weaknesses identified?	No
• Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Type of auditors' 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:

Program Name	CFDA#
Medicaid Cluster	93.775, 93.777, 93.778
TANF Cluster	93.558, 93.714

Dollar threshold used to distinguish between Type A and Type B Programs	$2,305,870
Auditee qualified as low-risk auditee?	No

WILKES COUNTY, NORTH CAROLINA

SCHEDULE OF FINDINGS 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 weaknesses identified?	No
• Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Type of auditor's report issued on compliance for major State programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with the State Single Audit Implementation Act?	No

Identification of major State programs:

Medicaid Cluster
SC/SA Domiciliary Care Payment
CWS Adoption Subsidy

2. Findings and Questioned Costs Related to the Audit of Federal Awards

None reported

3. Findings and Questioned Costs Related to the Audit of State Awards

None reported

WILKES COUNTY, NORTH CAROLINA

SUMMARY SCHEDULE OF PRIOR YEAR'S AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2014

None reported

WILKES COUNTY, NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2014

Grantor / Pass-through Grantor / Program Title	CFDA Number	Expenditures Federal	Expenditures State
Federal Awards:			
U.S. Department of Health and Human Services			
Passed-through the N.C. Department of Health and Human Services			
Division of Social Services:			
Child Support Enforcement IV-D-Administration	93.563	$ 410,782	$ -
Total Child Support Enforcement		410,782	-
Administration of Children and Families passed through the NC Dept. of Health and Human Services			
Temporary Assistance for Needy Families Cluster:			
Administration	93.558	379,016	-
Temporary Assistance for Needy Families	93.558	233,902	-
TANF Payments - Direct Benefit	93.558	830,460	-
Temporary Assistance for Needy Families Cluster Total		1,443,378	-
AFDC Payments - Direct Benefit	93.560	(372)	(102)
Total Temporary Assistance for Needy Families		1,443,006	(102)
Title IV-E Foster Care:			
Administration	93.658	202,140	63,980
Foster Care Administration	93.658	18,430	
Direct Benefit Payments	93.658	528,136	140,944
Title IV-E Adoption Assistance Program:			
Administration	93.659	28,692	-
Direct Benefit Payments	93.659	749,056	195,655
Low-Income Home Energy Assistance Block Grant:			
Administration	93.568	857,809	-
Total Low-Income Home Energy Assistance Block Grant		857,809	-
LINKS-Administration	93.674	20,620	5,155
Independent Living Transitional/LINKS - Direct Benefit	93.674	15,354	-
Social Services Block Grant-Administration	93.667	308,954	29,954
Family Preservation-Administration	93.556	10,663	-
Child Welfare Services-Permanency Planning: Administration	93.645	52,905	-
Sub total		408,496	35,109
Administration for Children and Families:			
Passed through the NC Dept. of Health and Human Services			
Subsidized Child Care (Note 3)			
Child Care Development Fund Cluster			
Division of Social Services:			
Child Care Development Fund-Administration	93.596	68,167	-
Division of Child Development:			
Child Care and Development Fund -- Discretionary	93.575	423,709	-
Child Care and Development Fund -- Mandatory	93.596	244,674	-
Child Care and Development Fund -- Match	93.596	438,282	201,634
Total Child Care Fund Cluster		1,174,832	201,634
ARRA-Emergency Contingency Fund for Needy Families State Programs			
Social Security Block Grant	93.667	-	500
Foster Care Title IV-E	93.658	12,351	6,462
Smart Start		-	1,062
State Appropriations		-	138,418
TANF-MOE		-	201,812
Total Subsidized Child Care Cluster		1,187,183	549,888
U.S. Department of Transportation			
Federal Transit Administration			
Passed through the N.C. Department of Transportation			
Aid to Airports	20.106	94,385	-

WILKES COUNTY, NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2014

Grantor / Pass-through Grantor / Program Title	CFDA Number	Expenditures Federal	Expenditures State
Highway Planning and Construction Cluster			
Highway Planning and Construction	20.205-1	4,069	-
Total U.S. DOT		98,454	-
U.S. Department of Agriculture:			
Passed-through N.C. Department of Health & Human Services			
Division of Public Health:			
Special Supplemental Nutrition Program for Women			
Infant and Children-Direct Benefit Payment	10.557	1,140,582	-
Total Division of Public Health		1,140,582	-
Appalachian Regional Commission			
Appalachian Area Development	23.002	45,074	-
Health Care Financing Administration:			
Passed-through the N.C. Department of Health and Human Services			
Division of Medical Assistance:			
Medicaid Cluster			
Direct Benefit Payments:			
Title XIX - Medicaid	93.778	66,361,769	36,652,228
Administration:			
Medical Assistance Program	93.778	574,895	10,049
Adult Home Case Management	93.778	17,990	2,467
State County Special Assistance	93.778	15,607	
Medicaid Transportation	93.778	12,359	6,442
Total Medicaid Cluster		66,982,620	36,671,186
Direct Benefit Payments:			
Health Choice	93.767	1,525,818	480,517
Administration:			
Health Choice	93.767	18,220	2,591
Total Division of Medical Assistance		68,526,658	37,154,294
U.S. Department of Agriculture:			
Passed-through N.C. Department of Health & Human Services			
Food and Consumer Service:			
Division of Social Services:			
Supplemental Nutrition Assistance Program Cluster:			
Administration:			
Supplemental Nutrition Assistance Program Admin	10.561	338,513	-
Total Supplemental Nutrition Assistance Program Cluster		338,513	-
U.S. Department of Health and Human Services:			
Centers for Medicare and Medicaid Services			
Passed-through N.C. Department of Health and Human Services			
Division of Medical Assistance			
Centers for Disease Control and Prevention			
passed through NC Dept. of Health and Human Services			
Division of Public Health:			
Public Health Emergency Preparedness	93.069	37,518	-
Immunization Cluster:			
Immunization Grants	93.268	20,426	-
Total Immunization Cluster		20,426	-
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283	2,500	-
Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs	93.919	15,177	5,100
Statewide Health Promotion Program	93.991	10,783	-
Administration of Children and Families passed through NC Dept. of Health and Human Services			
Division of Social Services:			
Social Service Block Grant	93.667	-	500
Temporary Assistance for Needy Families	93.558	4,802	-

WILKES COUNTY, NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2014

Grantor / Pass-through Grantor / Program Title	CFDA Number	Expenditures Federal	Expenditures State
Health Resources and Service Administration passed through NC Dept. of Health and Human Services			
Division of Public Health			
State Health Access Program	93.256	11,004	
Maternal and Child Health Services Block Grant	93.994	62,562	48,860
Office of Population Affairs passed through NC Dept. of Health and Human Services			
Office of Population Affairs			
Family Planning Services	93.217	31,093	-
Total Department of Health and Human Services		195,865	54,460
Administration of Aging:			
Passed-through High Country Council of Governments			
Division of Aging:			
Aging Cluster:			
Access Title III-B	93.044	52,097	9,194
In-Home Services:			
Title IIIB	93.044	200,265	35,341
Congregate Nutrition:			
Title III-C1	93.045	138,158	24,381
Home Delivered Meals:			
Title III-C2	93.045	151,141	26,672
Total Division of Aging		541,661	95,588
U.S. Department of Housing and Urban Development:			
Passed-through N.C. Department of Commerce:			
Division of Community Assistance:			
N.C. Small Cities - CDBG Scattered Site	14.228	29,708	-
Total U.S. Department of Housing and Urban Development		29,708	-
U.S. Department of Homeland Security			
Homeland Security Grant	97.067	45,057	-
Emergency Management Grant	97.042	20,000	-
Total U.S. Department of Homeland Security		65,057	-
U.S Dept. of Commerce			
Economic Development Cluster:			
Investments for Public Works and Economic Development Facilities	11.300	20,000	-
Total Economic Development Cluster		20,000	-
U.S. Department of Interior National Park Service			
Historic Preservation Fund Grants-In-Aid	15.904	27,028	-
Total Federal Awards		$ 76,862,330	$ 38,289,816
State Awards:			
Division of Social Services:			
SC/SA Domiciliary Care Pymt			$ 465,536
F/C at Risk Maximization			12,311
SFHF Maximization			270,760
AFDC Incentive/Program Integrity			4,385
DCD Smart Start			33,677
CWS Adoption Subsidy			600,862
State Foster Home			150,418
Total Division of Social Services			1,537,949

WILKES COUNTY, NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2014

Grantor / Pass-through Grantor / Program Title	CFDA Number	Expenditures Federal	Expenditures State
N.C. Department of Health and Human Services			
Division of Public Health			
Other Receipts/State Supported Expenditures			
Food and Lodging Fees			12,252
Environmental Health			4,000
General Aid to Counties			85,399
Public Health Nursing			1,200
General Communicable Disease Control			2,293
Risk Reduction/Health Promotion			6,286
Women's Health Service Fund			2,812
Tuberculosis			2,765
TB Medical Service			540
School Health Centers			43,840
Maternal Health (HMHC)			736
School Nurse Funding Initiative			150,000
Total Division of Public Health			312,123
Total N.C. Department of Health and Human Services			1,850,072
N.C. Housing Finance Agency			
Urgent Repair Program			75,000
N.C. Department of Administration:			
Veterans Service Officer			1,452
N.C. Department of Environmental & Natural Resources:			
Soil & Water Conservation			25,500
Community-Based Economic Innovation Grant			49,442
Rural Center Internship Grant			3,750
Building Reuse and Restoration Fund			145,456
Total N.C. Department of Environmental & Natural Resources			224,148
N.C. Department of Transportation:			
Rural Operating Assistance Program			
Rural General Public	DOT-16CL		96,730
Elderly and Disabled Transportation	DOT-16CL		74,736
Employment	DOT-16CL		35,689
Total rural operating assistance program			207,155
Visitors Center	DOT-13		92,857
State Aid to Airports	DOT-8		59,059
Total N.C. Department of Transportation			359,071
N.C. Department of Public Instruction:			
Public School Building Capital Fund - lottery proceeds			1,000,000
N.C. Department of Juvenile Justice and Delinquency Prevention:			
JCPC/Youth Grant			180,640
Juvenile Crime Prevention Program			5,091
Total N.C. Department of Juvenile Justice and Delinquency Prevention:			185,731
Total State Awards			3,695,474
Total Federal and State Awards		$ 76,862,330	$ 41,985,290

WILKES COUNTY, NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2014

Grantor / Pass-through Grantor / Program Title	CFDA Number	Expenditures Federal	Expenditures State

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

1 **Basis of Presentation**
The accompanying Schedule of Expenditures of Federal and State Awards includes the federal and State grant activity of Wilkes 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, Non-Profit Organizations* , 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. Benefit payments are paid directly to recipients and are not included in the County's 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 **Subrecipients**
Of the Federal and State expenditures presented in the schedule, Wilkes County provided Federal and State awards to subrecipients as follows:

Subrecipient/Program Name	CFDA Number	Federal	State
High Country Council of Governments			
Access Title III-B	93.044	$ 52,097	$ 9,194
In-Home Services:			
Title IIIB	93.044	200,265	35,341
Congregate Nutrition:			
Title III-C1	93.045	138,158	24,381
Home Delivered Meals:			
Title III-C2	93.045	151,141	26,672
Public School Building Capital Fund	N/A	-	1,000,000
Juvenile Crime Prevention	N/A	-	185,731
Rural General Public	N/A	-	96,730
Elderly and Disabled Transportation	N/A	-	74,736
Work First	N/A	-	35,689

3 **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 and Foster Care and Adoption