

**GUILFORD COUNTY  
NORTH CAROLINA**

Schedule of Expenditures of Federal and State Awards  
as of and for the Year Ended June 30, 2007, and  
Independent Auditors' Reports

## Guilford County, North Carolina

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**Independent Auditors' Report 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 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, 2007, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 7, 2007. We conducted our audit 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 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, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control. We consider the deficiency described in the accompanying schedule of findings and questioned costs (item 07-01) to be a significant deficiency in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we do not believe that the significant deficiency described above is a material weakness.

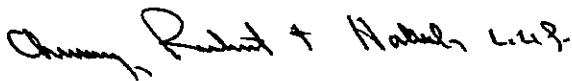
#### Compliance and Other Matters

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*.

We noted certain matters that we reported to management of the County in a separate letter dated December 7, 2007.

The County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the County Commissioners, others within the organization, and federal and State awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Asheboro, North Carolina  
December 7, 2007



**Independent Auditors' Report On Compliance With Requirements  
Applicable To Each Major Federal Program And Internal Control  
Over Compliance In Accordance With OMB Circular A-133  
and the State Single Audit Implementation Act**

The Board of County Commissioners  
Guilford County, North Carolina

Compliance

We have audited the compliance of Guilford County, North Carolina, (the "County"), with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* and the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission, that are applicable to each of its major federal programs for the year ended June 30, 2007. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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 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. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2007. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133, and the State Single Audit Implementation Act, and which are described in the accompanying schedule of findings and questioned costs as items 07-02, 07-03, 07-04 and 07-05.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal

control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies that adversely affects the County's ability to administer a federal program that is more than inconsequential will not be prevented or detected by the County's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the County's internal control.

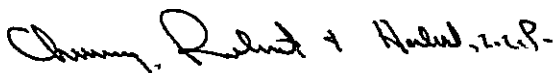
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

#### Schedule of Expenditures of Federal and State Awards

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, 2007, and have issued our report thereon dated December 7, 2007. Our audit was performed 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 OMB A-133 and the State Single Audit Implementation Act and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the County Commissioners, others within the organization, and federal and State awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

 Jimmy R. Ralston, C.P.A.

Asheboro, North Carolina  
December 19, 2007, except the schedule of expenditures of  
Federal and State awards as to which date is December 7, 2007



**Independent Auditors' Report On Compliance With Requirements  
Applicable To Each Major State Program And Internal Control  
Over Compliance In Accordance With Applicable Sections of OMB Circular A-133  
and the State Single Audit Implementation Act**

The Board of County Commissioners  
Guilford County, North Carolina

Compliance

We have audited the compliance of Guilford County, North Carolina (the "County"), with the types of compliance requirements described in the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission, that are applicable to each of its major State programs for the year ended June 30, 2007. The County's major State programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major State programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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, applicable sections of 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 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. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major State programs for the year ended June 30, 2007. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements that are required to be reported in accordance with applicable sections of OMB Circular A-133, and the State Single Audit Implementation Act, and which is described in the accompanying schedule of findings and questioned costs as item 07-06.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to State programs. In planning and performing our audit, we considered the County's internal

control over compliance with requirements that could have a direct and material effect on a major State program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a State program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies that adversely affects the County's ability to administer a State program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a State program that is more than inconsequential will not be prevented or detected by the County's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a State program will not be prevented or detected by the County's internal control.

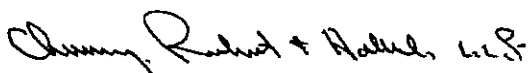
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

#### Schedule of Expenditures of Federal and State Awards

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, 2007, and have issued our report thereon dated December 7, 2007. Our audit was performed 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 OMB Circular A-133 and the State Single Audit Implementation Act and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the County Commissioners, others within the organization, and federal and State awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Asheboro, North Carolina

December 19, 2007, except the schedule of expenditures of

Federal and State awards as to which date is December 7, 2007



**Guilford County, North Carolina**

**Schedule of Findings and Questioned Costs**

**For the fiscal year ended June 30, 2007**

**Section I – Summary of Auditors' Results**

**Financial Statements**

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified?  yes  no
  - Significant deficiency(s) identified that are not considered to be material weaknesses  yes  none
- Noncompliance material to financial statements noted  yes  no

**Federal Awards**

Internal control over major federal programs:

- Material weaknesses identified?  yes  no
  - Significant deficiency(s) identified that are not considered to be material weaknesses  yes  none
- Noncompliance material to federal awards  yes  no

Type of auditors' report issued on compliance for major federal programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133  yes  no

Identification of major federal programs:

<u>CFDA #</u>	<u>Program Name</u>
10.557	Special Supplemental Nutrition Program For Women, Infants, and Children*
93.658	Foster Care and Adoption Cluster Foster Care – Title IV-E*
93.659	Adoption Assistance

**Guilford County, North Carolina**  
**Schedule of Findings and Questioned Costs**  
**For the fiscal year ended June 30, 2007**

**Section I – Summary of Auditors' Results (continued)**

93.645	Child Welfare Services - Adoption Assistance
93.667	Social Service Block Grant
93.767	State Children's Insurance Program – N.C. Health Choice*
93.778	Medical Assistance Program

\*Federal programs that did not meet the criteria for a major program using the criteria discussed in OMB Circular A-133 Section .520 but were tested as a major program because the State awards met the threshold for a major State program or the audit was requested by the State are included in the list of major federal programs.

Dollar threshold used to distinguish  
between Type A and Type B Programs \$ 3,000,000

Auditee qualified as low-risk auditee   X   yes    no

**State Awards**

Internal control over major State programs:

- Material weakness(es) identified?    yes   X   no
- Significant deficiency(s) identified that are not considered to be material weaknesses    yes   X   none

Noncompliance material to State awards    yes   X   no

Type of auditors' report issued on compliance of major State programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with the State Single Audit Implementation Act   X   yes    no

**Guilford County, North Carolina**

**Schedule of Findings and Questioned Costs**

**For the fiscal year ended June 30, 2007**

**Section I – Summary of Auditors’ Results (continued)**

Identification of major State programs:

Program Name

Smart Start – Newborn Visits  
Rural Operating Assistance Program (ROAP) Cluster  
Elderly and Handicapped Transportation  
Rural General Public  
Work First Employment Transportation Operating Assistance  
Juvenile Crime Prevention Council Programs

**Section II – Financial Statement Findings**

Significant Deficiency

07-01 Information Technology Access Rights

Criteria: An adequate level of segregation of duties is required for effective internal controls.

Condition: There is one user who is able to create a new vendor, submit a purchase requisition, and approve a purchase requisition. There are also several users who are able to submit purchase requisitions and approve them.

Effect: Opportunities to commit fraud are increased when there is improper segregation of duties.

Cause: Management implemented a new general ledger system. Proper access controls have not been reviewed or monitored.

Recommendation: We recommend that policies and procedures be implemented to require all end user departments to review and recertify user access privileges stating that they are accurate and reflect the appropriate level of segregation of duties.

Management response: Management agrees with our finding.

**Section III – Federal Awards Findings and Questioned Costs**

U.S. Department Health and Human Services  
Passed through the N.C. Department of Health and Human Services  
Program Name: Foster Care – Title IV-E  
CFDA # 93.658

Finding 07-02

**Guilford County, North Carolina**  
**Schedule of Findings and Questioned Costs**  
**For the fiscal year ended June 30, 2007**

**Section III – Federal Awards Findings and Questioned Costs (continued)**

Nonmaterial Noncompliance – Eligibility

Criteria: Eligibility redetermination is required whenever need or deprivation changes, and at least every 12 months. Redetermination of IV-E eligibility must be completed before the end of the 12<sup>th</sup> month. Until the redetermination is completed, the child is not eligible of IV-E reimbursement of foster care maintenance payments or administrative costs.

Condition: There were four instances, out of a sample of fifteen, where eligibility redetermination was not completed within the specified time period.

Questioned costs: It was determined that the four participants were eligible during the audit, and redetermination forms have since been completed. Therefore, questioned costs have not been determined based on the above.

Effect: Recipients who were not technically determined eligible were receiving program benefits.

Cause: Case workers failed to complete required forms in a timely manner.

Recommendation: We recommend that a control be implemented to notify responsible persons when eligibility redetermination is required.

Management response: Management agrees with our finding.

U.S. Department Health and Human Services  
Passed through the N.C. Department of Health and Human Services  
Program Name: Social Services Block Grant  
CFDA # 93.667

Finding 07-03

Nonmaterial Noncompliance – Reporting

Criteria: Purchases of many services require completion of the DSS 5027, Client Entry Form, which authorizes the purchase.

Condition: There were two instances in which required form (DSS 5027) could not be located for a client/recipient when it was applicable.

Questioned costs: Cost for possible ineligible purchases is based on a projected error rate of approximately .01% to the total population. Total questioned costs are estimated to be \$3,267.

Effect: Purchases were, or could be, made which are not authorized.

Cause: Controls are not in place to ensure that this required form is either completed or properly filed.

**Guilford County, North Carolina**

**Schedule of Findings and Questioned Costs**

**For the fiscal year ended June 30, 2007**

**Section III – Federal Awards Findings and Questioned Costs (continued)**

Recommendation: We recommend that a control be implemented to ensure that all required forms are completed and filed.

Management response: Management agrees with our finding.

U.S. Department Health and Human Services  
Passed through the N.C. Department of Health and Human Services  
Program Name: Social Services Block Grant  
CFDA # 93.667

Finding 07-04

Nonmaterial Noncompliance – Special Tests & Provisions

Criteria: New contract procedures effective fiscal year 2007, and available at <http://www.dhhs.state.nc.us/dss/budget/contracts.htm> specify that contracts must address conflict of interest, no overdue taxes, certification regarding drug free work place, environmental tobacco smoke, lobbying, debarment, HIPPA, Federal tax exemption and auditing requirements.

Condition: All contracts are considered to be valid; however, not all contracts with contractors include all required provisions.

Questioned costs: Contracts are considered valid, but lacking certain required provisions. Therefore, questioned costs are not applicable.

Effect: Contracts not containing required provisions could lead to potential unnecessary disputes between the contract parties.

Cause: Provision requirements are new as of July 1, 2006. Contracts have not been updated.

Recommendation: We recommend that all contracts be updated to contain all required provisions.

Management response: Management agrees with our finding.

U.S. Department of Agriculture  
Passed through the N.C. Department of Health and Human Services  
Program Name: Special Supplemental Nutrition Program for Women, Infants, and Children  
CFDA # 10.557

Finding 07-05

Nonmaterial Noncompliance – Special Tests & Provisions

**Guilford County, North Carolina**  
**Schedule of Findings and Questioned Costs**  
**For the fiscal year ended June 30, 2007**

**Section III – Federal Awards Findings and Questioned Costs (continued)**

Criteria: According to State required form DHHS 2925, any deficiency found during a vendor monitoring visit must be followed up within 14 days.

Condition: There was one instance where a required follow-up visit of a deficient vendor was not performed timely.

Questioned costs: Vendor was still deemed eligible, therefore, questioned costs are not applicable.

Effect: If the vendor had remained deficient, it would have been given an additional 14 days to correct itself before it would be deemed ineligible to participate in the program.

Cause: Short-handedness and new employees in training.

Recommendation: It is recommended that vendor monitoring visits be sufficiently planned so that timely follow-up visits may be performed if necessary.

Management response: Management agrees with our finding.

**Section IV – State Award Findings and Questioned Costs**

N.C. Department of Transportation  
Program Name: Rural Operating Assistance Program Cluster

Finding 07-06

Nonmaterial Noncompliance – Eligibility

Criteria: The local DOT office is responsible for facilitating the completeness of applications.

Condition: One case file could not be located.

Questioned costs: Participant was deemed to be eligible after filed was considered misplaced. Therefore, questioned costs are not applicable.

Effects: Eligibility could not be verified due to a lack of supporting documentation.

Cause: Management was not able to locate the file.

Recommendation: We recommend management take necessary measures to ensure that all files are tracked and accounted for.

Management response: Management agrees with our finding.

**Guilford County, North Carolina**  
**Schedule of Corrective Action Plan**  
**For the fiscal year ended June 30, 2007**

07-01

Name of contact person: Brenda Jones Fox

Corrective Action: The County agrees with the condition and will implement policies and procedures to require all end user departments to periodically review and recertify user access privileges, stating that they are accurate and reflect the appropriate level of segregation of duties. This review will be performed in correlation with the Internal Audit function to provide an independent analysis of these access privileges and segregation of duties.

Proposed Completion Date: Continual monitoring.

07-02

Name of contact person: Myra Thompson

Corrective Action: 1 - A new protocol has been set in place in order to address the fact that the eligibility redetermination forms were not being completed (required at least every 12 months). It was revealed in the current review of foster and adoption cases that the required 5120-A forms were not being submitted timely to the income maintenance worker. Therefore, the protocol for correction was devised October 1, 2007. This protocol on a monthly basis will have the income maintenance workers and the accounting technician to send written notices to both the assigned social worker and their respective supervisor. These notices will be generated from the monthly PQA 020 and the individual case manager reports for income maintenance workers.

Proposed Completion Date: The protocol was implemented October 1, 2007.

07-03

Name of contact person: Myra Thompson

Corrective Action: DSS will make sure that all social workers know that a DSS 5027 is required for all services rendered and review files on a monthly basis to ensure all appropriate forms are in the files.

Proposed Completion Date: Ongoing

**Guilford County, North Carolina**  
**Schedule of Corrective Action Plan**  
**For the fiscal year ended June 30, 2007**

07-04

Name of contact person: Myra Thompson

Corrective Action: DSS is in the process of reviewing all contracts for compliance with new state requirements for contracts.

Proposed Completion Date: Ongoing

07-05

Name of contact person: Susan Dewar

Corrective Action: During the time period in which the deficiency was found, the acting vendor manager was training a new vendor manager. The department also had several other vacancies. Since that time the vendor manager position has been filled and the vendor manager is fully trained. The situation, therefore, has been rectified.

Proposed Completion Date: Immediately

07-06

Name of contact person: Mark Kirstner

Corrective Action: Short term, the importance of providing trips only after eligibility is determined and to correctly file client forms after they are processed or revised will be re-emphasized to staff. Long term, according to a two-year action plan, the department will create a digital client database. This database will eliminate the possibility of a missing or lost file. The Information Services Department is assisting in this effort.

Proposed Completion Date: Ongoing



**Guilford County, North Carolina**  
**Schedule of Prior Year Findings**  
**For the fiscal year ended June 30, 2007**

06-01 Corrected  
06-02 Corrected  
06-03 Corrected

**GUILFORD COUNTY, NORTH CAROLINA**  
**Schedule of Expenditures of Federal and State Awards**  
**For the Fiscal Year Ended June 30, 2007**

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Local
<b>FEDERAL AWARDS</b>					
<u>U.S. Department of Agriculture</u>					
<i>Child Nutrition Cluster:</i>					
Passed Through N.C. Department of Public Instruction:					
Child Nutrition Program	10,555	1167	\$ 63,865	-	-
<i>Total Child Nutrition Cluster</i>			<u>63,865</u>	<u>-</u>	<u>-</u>
Passed Through N.C. Department of Health and Human Services:					
<i>Division of Social Services:</i>					
<i>Food Stamp Cluster:</i>					
<i>Direct Benefit Payments:</i>					
Food Stamp Program - Non Cash	10,551	-	53,937,134	-	-
Food Stamp Administration	10,561	-	3,182,369	-	3,182,369
Food Stamp Employment and Training	10,561	-	25,693	-	25,693
Food Stamp Fraud Administration	10,561	-	6,138	-	6,138
<i>Total Food Stamp Cluster</i>			<u>57,151,334</u>	<u>-</u>	<u>3,214,200</u>
<i>Division of Women's and Children's Health:</i>					
Special Supplemental Nutrition Program for Women, Infants, and Children	10,557	15405403GH41,15405403GG41,15405404GH41,15405404GG41,15405405GH41,15405405GG41,15405409GH41,15405409GG41,15405416JQ41	1,617,293	-	184,509
Summer Food Service Program Inspections	10,559	15755767S541	1,888	-	-
<i>Direct Benefit Payments:</i>					
Special Supplemental Nutrition Program for Women, Infants, and Children - Non Cash	10,557	-	7,665,495	-	-
<i>Total U.S. Department of Agriculture</i>			<u>66,499,875</u>	<u>-</u>	<u>3,398,709</u>
<u>U.S. Department of Housing and Urban Development</u>					
Passed Through the N.C. Department of Commerce:					
Scattered Site	14,228	04-C-1230	160,282	-	-
Passed Through the City of Greensboro, North Carolina:					
Homes 05	14,239	M-05-MC-37-0204	5,399	-	-
Lead Based Paint Hazard Control Program (Note 2)	14,900	NCLHB0186-01	52,102	-	-
<i>Total U.S. Department of Housing and Urban Development</i>			<u>217,783</u>	<u>-</u>	<u>-</u>
<u>U.S. Department of the Interior</u>					
Passed Through N.C. Department of Environment and Natural Resources:					
U.S. Geological Survey Agency	15,809	532199018	21,393	-	-
<u>U.S. Department of Justice</u>					
Passed Through N.C. Department of Crime Control and Public Safety:					
DCSI - Guilford County Structured Day Program	16,579	041-1-03-015-AK-416	87,198	-	-
Gang Intelligence Program	16,579	041-1-06-001-BH-843	102,631	-	17,022
Passed Through City of High Point, North Carolina:					
Edward Byrne Memorial Justice Assistance Grant	16,738	2005-DJ-BX-0001	86,504	-	-
Edward Byrne Memorial Justice Assistance Grant	16,738	2006-DJ-BX-0846	58,188	-	-
<i>Total U.S. Department of Justice</i>			<u>334,521</u>	<u>-</u>	<u>17,022</u>
<u>U.S. Department of Labor</u>					
Passed Through N.C. Department of Commerce:					
<i>Division of Employment and Training:</i>					
<i>Passed Through City of Greensboro, North Carolina:</i>					
<i>Workforce Investment Act Cluster:</i>					
WIA Adult Program	17,258	3-2020-42	96,094	-	-
WIA Youth Activities	17,259	3-2040-42	169,788	-	-
WIA Dislocated Workers	17,260	3-2030-42	6,525	-	-
<i>Total U.S. Department of Labor</i>			<u>272,407</u>	<u>-</u>	<u>-</u>

**GUILFORD COUNTY, NORTH CAROLINA**  
**Schedule of Expenditures of Federal and State Awards**  
**For the Fiscal Year Ended June 30, 2007**

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Local
<b>FEDERAL AWARDS (Continued)</b>					
<b>U.S. Department of Transportation</b>					
Passed Through City of High Point, North Carolina: Federal Transit Urbanized Area Formula Program	20.507	-	\$ 22,537	-	22,537
Passed Through the N.C. Department of Transportation: Job Access Reverse Commute	20.516	06-JA-004	51,807	-	51,807
Highway Safety Program	20.605	QN-06-10-01-24, PT-07-4-04-53	114,824	-	45,712
Total U.S. Department of Transportation			189,168	-	120,056
<b>U.S. Environmental Protection Agency</b>					
Passed Through N.C. Department of Environment and Natural Resources: Division of Radiation Protection: State Indoor Radon Grant	66.032	175575572006	9,420	-	4,879
Total U.S. Environmental Protection Agency			9,420	-	4,879
<b>U.S. Department of Energy</b>					
Passed Through the N.C. Department of Administration: Passed Through N.C. State University: Million Solar Roofs Initiative in N.C.	81.119	03-SPP-BL1	2,000	-	-
Total U.S. Department of Energy			2,000	-	-
<b>U.S. Department of Health and Human Services</b>					
Passed Through The University of North Carolina at Chapel Hill: NAP SACC Program	93.135	3 U48 DP000059-02S1	4,350	-	-
Passed Through N.C. Department of Health and Human Services: Division of Social Services:					
TANF - County Issued Checks	93.558	-	15,772	-	-
Work First Administration	93.558	-	1,003,919	-	1,263,500
Work First Service	93.558	-	4,127,385	-	4,475,473
TANF-Domestic Violence	93.558	-	104,199	-	-
Work First Demonstration Grant	93.558	-	86,693	-	-
Adoption Fostercare	93.558	-	324,299	29,934	37,262
Child Support Enforcement IV-D Administration	93.563	-	4,718,714	-	2,430,852
Child Support Enforcement IV-D Incentive	93.563	-	798,468	-	-
Refugee Assistance Administration	93.566	-	1,621	-	-
Crisis Intervention Payment	93.568	-	474,299	-	-
Low Income Energy Administration	93.568	-	95,517	-	-
Permanency Planning - Regular	93.645	-	102,706	30,396	-
Permanency Planning - Special	93.645	-	30,489	-	10,163
Family to Family	93.645	-	(381)	-	381
Adult Day Care	93.667	-	81,546	78,111	9,911
In-Home Services	93.667	-	270,685	-	38,669
SSBG Other Services and Training	93.667	-	2,014,621	227,841	753,090
Links	93.674	-	99,825	24,956	-
Independent Living Special Links Fund	93.674	-	30,412	7,603	-
N.C. Health Choice	93.767	-	(34,217)	(10,933)	(556)
Adult Care Home Case Management	93.778	-	255,198	118,161	137,037
Eligible Workers Admin. - Medical Assistance	93.778	-	50,864	48,402	2,463
Medical Assistance Administration	93.778	-	5,116,451	-	5,116,451
Medical Transportation Service	93.778	-	138	61	14

**GUILFORD COUNTY, NORTH CAROLINA**  
**Schedule of Expenditures of Federal and State Awards**  
**For the Fiscal Year Ended June 30, 2007**

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Local
<b>FEDERAL AWARDS (Continued)</b>					
<b>U.S. Department of Health and Human Services (Continued)</b>					
Passed Through N.C. Department of Health and Human Services (Continued):					
Division of Social Services (Concluded):					
<i>Foster Care and Adoption Cluster:(Note 3)</i>					
IV-E Foster Care	93.658	-	\$ 530,707	146,989	146,989
IV-E Foster Care Maximization	93.658	-	136,070	-	75,655
IV-E Training	93.658	-	235,250	-	235,250
IV-E Child Protective Services	93.658	-	432,109	237,099	195,009
IV-E Administration	93.658	-	5,617	-	1,872
IV-E Administration County Paid to CCI	93.658	-	45,006	-	45,006
IV-E Waiver Services	93.658	-	69,286	34,643	34,643
IV-E Eligible Waiver	93.658	-	123,573	34,565	34,565
Foster Care HIV IV-E	93.658	-	7,060	34,469	-
Adoption Assistance-IVE	93.659	-	15,694	7,847	7,847
IV-E Optional Fund	93.659	-	986,723	-	986,723
Foster Care At Risk Maximization	N/A	-	-	62,078	34,428
Direct Benefit Payments:					
Adoption Guardianship-IVE	93.659	-	10,045	2,802	2,803
Adoption Assistance-IVE	93.659	-	2,372,838	659,661	659,661
<i>Total Foster Care and Adoption Cluster</i>			<u>4,969,978</u>	<u>1,220,153</u>	<u>2,460,451</u>
Direct Benefit Payments:					
Temporary Assistance for Needy Families	93.558	-	6,370,824	(442)	3,904
Aid to Families with Dependent Children	93.560	-	(13,765)	(3,773)	(3,773)
Refugee Assistance Administration	93.566	-	47,065	-	-
Low Income Energy Assistance	93.568	-	1,088,634	-	-
CWS Adoption Assistance	93.645	-	322,988	854,460	263,502
Aid to the Blind	93.667	-	100,460	24,645	23,088
Division of Medical Assistance:					
Medicaid Transportation Reimbursement	93.778	-	917,931	431,922	71,045
Direct Benefit Payments:					
Medical Assistance	93.778	-	222,901,314	110,151,125	18,753,478
Division of Child Development:					
Subsidized Child Care (Note 3)					
<i>Child Care Development Fund Cluster:</i>					
Division of Social Services:					
Child Care Development Fund-Administration	93.596	-	795,305	-	-
Division of Child Development:					
Child Care and Development Fund-Discretionary	93.575	-	5,744,655	-	-
Child Care and Development Fund-Mandatory	93.596	-	2,898,449	-	-
Child Care and Development Fund-Match	93.596	-	1,185,563	658,939	-
<i>Total Child Care Development Fund Cluster</i>			<u>10,623,972</u>	<u>658,939</u>	<u>-</u>
TANF	93.558	-	2,656,473	-	-
SSBG	93.667	-	204,212	-	-
TANF Maintenance of Effort	N/A	-	-	3,510,072	-
Smart Start	N/A	-	-	52,267	-
State Appropriations	N/A	-	-	1,231,616	-
<i>Total Subsidized Child Care Cluster</i>			<u>13,484,657</u>	<u>5,452,894</u>	<u>-</u>

**GUILFORD COUNTY, NORTH CAROLINA**  
**Schedule of Expenditures of Federal and State Awards**  
**For the Fiscal Year Ended June 30, 2007**

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Local
<b>FEDERAL AWARDS (Continued)</b>					
<b>U.S. Department of Health and Human Services (Continued)</b>					
Passed Through N.C. Department of Health and Human Services (Continued):					
<u>Substance Abuse and Mental Health Service Administration</u>					
Division of Mental Health, Developmental Disabilities and Substance Abuse Services:					
MAJORS Substance Abuse/Juvenile Justice Initiative	93.959	536969 149132525P3D, 536969 14903222003D, 536970 14903222003D	\$ 29,900	26,631	-
Perinatal and Maternal Substance Abuse Initiative	93.959	536976 149132525P3D	128,269	-	-
Substance Abuse Training	93.959	536977 149132525P3D	2,407	-	-
Treatment Alternatives for Women	93.959	536966 149132525P3D, 536974 149132525P3D	386,014	-	-
SVCS to IV Drug Users	93.959	536952 149132525H3D, 536963 149132525E3D	491,350	-	-
<i>Mental Health Services Cluster: (Note 3)</i>					
Block Grant for Community Mental Health Services	93.958	536945 129132506U3D, 536949 129132506U3D, 536974 129192506U6B, 536975 129132506U3D, 536975001 129132506U3D	368,970	-	-
Social Services Block Grant	93.667	536949 12913250Q73D	12,791	-	-
State Appropriations-Child	N/A	536945 12903220003D, 536945003 12903221003D, 536974 12903220003D	-	36,758	-
State Appropriations-Adult	N/A	536949003 12903220003D, 536949004 12903220003D, 536975 12903220003D, 536975001 12903220003D	-	1,803,312	-
State Appropriations-Other	N/A	536995 12903220003D, 536995 12909200006B	-	67,121	-
<i>Total Mental Health Services Cluster</i>			<u>381,761</u>	<u>1,907,191</u>	<u>-</u>
<i>Developmental Disability Waiting List Cluster: (Note 3)</i>					
State Appropriations	N/A	536975 13903221003D, 536995 13903221003D	-	6,121	-
<i>Total Developmental Disability Waiting List Cluster</i>			-	<u>6,121</u>	-
Developmental Disability Services - Adult	93.667	536949 13913251Q73D	540,661	-	-
Developmental Disability Services - Child	93.667	536945 13913251Q73D	77,496	-	-
<i>Substance Abuse Services Cluster: (Note 3)</i>					
Block Grant for Prevention and Treatment of Substance Abuse	93.959	536914 149132525P3D, 536915 149132525P3D, 536945 149132525P3D, 536949 149132525P3D, 536975 149132525P3D	602,330	-	-
Social Service Block Grant	93.667	536949 14913252Q73D	29,036	-	-
State Appropriations-Child	N/A	536974 14903222003D	-	30,294	-
State Appropriations-Adult	N/A	536949 14903222003D, 536949003 14903222003D	-	529,311	-
State Appropriations-Other	N/A	536945 14903222003D, 536995 14909202006B	-	6,589	-
<i>Total Substance Abuse Services Cluster</i>			<u>631,366</u>	<u>566,194</u>	<u>-</u>
Division of Public Health:					
Maternal Child Health Block Grant:					
Child Health	93.994	15055745AP41,15315318AP41, 15355351AP41	296,041	222,068	5,568,427
Child Service Coordination	93.994	15315318AP41	108,774	81,590	732,921
Maternal Health	93.994	15055740AP41	146,080	130,877	3,889,392
Family Planning	93.994	15055735AP41,15116017FR41, 1511592AFP41,1511592CFP41	147,668	136,727	2,267,162
Immunization Action Plan	93.268	1570631DEJ41,1570631EEJ41	143,766	-	116,670
Bioterrorism	93.283	15612680EW41,15612680EQ41, 15612681EW41,1564660BEV41, 1564661BEV41	679,802	-	30,288

**GUILFORD COUNTY, NORTH CAROLINA**  
**Schedule of Expenditures of Federal and State Awards**  
**For the Fiscal Year Ended June 30, 2007**

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Local
<b>FEDERAL AWARDS (Concluded)</b>					
<b>U.S. Department of Health and Human Services (Concluded)</b>					
Passed Through N.C. Department of Health and Human Services (Concluded):					
Division of Public Health (Concluded):					
Family Planning TANF	93.558	15115151TA41	\$ 52,065	-	-
Community Transition Coordinator	93.778	153153299941	17,798	26,202	14,115
Eat Smart Move More	93.283	1551540DJU41	16,751	-	18
Maternal Health Healthy Start	93.926	1511530FJA41,15116046JA41	299,266	-	140
HIV/STD Sexually Transmitted Disease(GISP)	93.977	1461462BNB41	3,934	-	-
Project Assist	93.283	1551341DJT41,155155610041	77,775	6,481	26
CDC Refugee	93.576	1551810AFL41,1551810CFL41	15,570	-	109,628
Preventive Health and Health Services Block Grant:					
Health Promotion	93.991	15515503PH41,155155030041	22,630	13,896	3,576,129
Comprehensive Breast and Cervical Cancer:					
Screening	93.283	1551310DEK41,1551310EEK41	59,481	-	18,396
WiseWoman Project	93.919	1551360CJV41,1551360DJV41	35,741	-	129
<i>HIV Cluster:</i>					
Aid-To-County (Federal)	93.940	1461433CNC41	28,000	-	176,869
Syphilis Elimination Project	93.977	1461468BNB41	188,361	-	56,020
HIV/STD Non-Traditional C/T	93.959	14614542BN41,146145405PA41, 146145405QA41	4,895	72,672	(804)
HIV/STD State	N/A	14614536BN41	-	26,989	21,178
Total HIV Cluster			221,256	99,661	253,263
Family Planning	93.217	1511592AFP41,1511592CFP41	322,822	-	-
CDC Tuberculosis	93.116	1451272JNF41,1451272HNF41	43,750	-	46,624
Division of Environmental Health:					
CDC Childhood Lead Poisoning Prevention	93.197	147547632007	50,000	-	37,252
Division of Aging:					
Passed Through the Piedmont Triad Council of Governments:					
SSBG Supportive Services for the Aging	93.667	-	66,675	1,907	7,620
<i>Aging Cluster:</i>					
Special Programs for the Aging:					
Title III-B, Supportive Services Access	93.044	-	105,320	6,303	12,403
Title III-C-1, Congregate Meals	93.045	-	228,892	376,643	73,360
Title III-C-2, Home Delivered Meals	93.045	-	179,708	105,362	31,674
Nutrition Service Incentive Program	93.053	-	208,168	136,709	38,320
Total Aging Cluster			107,517	-	-
Total U.S. Department of Health and Human Services			829,605	625,017	155,757
<b>U.S. Department of Homeland Security</b>					
Passed Through United Way of America:					
Emergency Food and Shelter Program	97.024	24-6316-00-008	15,810	-	-
Emergency Food and Shelter Program	97.024	25-6316-00-008	15,892	-	-
Passed Through N.C. Department of Crime Control and Public Safety:					
Domestic Preparedness Planning	97.004	GE-T4-0014-4040	1,954	-	-
Disaster Preparedness for Local Agencies	97.004	GE-T4-0014-1041	9,853	-	-
Domestic Preparedness Equipment	97.004	HS-MU-5041	181,388	-	-
Homeland Security Training	97.005	HS-TE3-1041	1,271	-	-
Public Assistance Grant (FEMA)	97.036	FEMA-3222-EM-NC	38,454	-	-
Emergency Management Performance	97.042	EMPG-2006-37081	50,479	-	-
Emergency Operations Planning	97.051	SP-02-031	55,120	-	-
Emergency Operations Administration and Equipment	97.067	GE-T5-0051-10013	184,926	-	-
Buffer Zone Protection	97.078	GR-T5-0021-5041	218,757	-	-
Total U.S. Department of Homeland Security			773,904	-	-
<b>TOTAL FEDERAL AWARDS</b>			<b>344,610,604</b>	<b>122,536,079</b>	<b>56,211,028</b>

**GUILFORD COUNTY, NORTH CAROLINA**  
**Schedule of Expenditures of Federal and State Awards**  
**For the Fiscal Year Ended June 30, 2007**

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Local
<b>STATE AWARDS</b>					
<b>N.C. Department of Health and Human Services</b>					
Division of Social Services:					
CWS Adoption Assistance	N/A	-	\$ -	189,050	59,232
State Foster Home	N/A	-	-	263,027	263,025
State Aid to Counties	N/A	-	-	300,778	-
State Adult Protective Services	N/A	-	-	32,142	-
Aid to Veterans Affairs	N/A	-	-	2,000	-
Collections Incentives/Program Integrity	N/A	-	-	52,541	-
Direct Benefit Payments:					
SC/SA Certain Disabled	N/A	-	-	762	762
SC/SA Domiciliary Care	N/A	-	-	3,342,283	3,344,840
Division of Aging:					
Passed Through the Piedmont Triad Council of Governments:					
In Home Services	N/A	-	-	649,090	72,121
Division of Services for the Blind:					
Aid to Blind Equalization	N/A	-	-	199	-
Division of Mental Health, Developmental Disabilities and Substance Abuse Services:					
General Program Services	N/A	536995 15901138003D, 536995001 15903220003D	-	5,945,952	-
Systems Management Transition	N/A	536980 15906220003D	-	5,723,169	-
Developmental Disability Services - Child	N/A	536945002 13903221003D	-	1,082	-
Developmental Disability Services - Adult	N/A	536949 13903221003D, 536949001 13903221003D, 536949002 13903221003D	-	2,236,702	-
Mental Retardation / Mental Illness	N/A	536979 13903221343D	-	1,897,848	-
Comprehensive Treatment Services Program (At Risk Children)	N/A	536930 12903220393D, 536930 12903220493D	-	474,344	-
Multidisciplinary Evaluation	N/A	536941 12903220003D	-	7,600	-
Crisis Services	N/A	536996 12903220003D	-	70,511	-
Emergency Services	N/A	536951 12903220003D	-	531,612	-
Division of Public Health:					
General	N/A	141041100041	-	165,797	5,111,380
Communicable Disease	N/A	145145100041	-	15,955	1,600,782
Tuberculosis	N/A	145145510041	-	77,560	385,035
TB Medical Services	N/A	145145540041	-	5,576	8,549
Health Disparities	N/A	141041790041	-	44,325	-
Maternal High Risk	N/A	150557460041	-	27,903	22,531
Passed Through NC Partnership for Children and Guilford County Partnership for Children:					
Smart Start Child Care Nurse	N/A	3-67-06	-	255,000	1,162
Smart Start Dental Hygienist	N/A	3-67-06	-	74,744	33
Smart Start Newborn Visits	N/A	3-67-06	-	772,490	6,408
Office of Public Health Nursing and Professional Development:					
Public Health Nurse Training	N/A	1430430100	-	1,000	-
Division of Vocational Rehabilitation Services:					
Medical Evidence Fees	N/A	-	-	11,061	-
Total N.C. Department of Health and Human Services			-	23,172,103	10,875,860

**GUILFORD COUNTY, NORTH CAROLINA**  
**Schedule of Expenditures of Federal and State Awards**  
**For the Fiscal Year Ended June 30, 2007**

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	State/Pass-Through Grantor's Number	Expenditures		
			Federal	State	Local
<b>STATE AWARDS (Concluded)</b>					
<u>N.C. Department of Environment and Natural Resources</u>					
Division of Environmental Health:					
Environmental Health	N/A	14754751	\$ -	6,000	2,261,932
Food and Lodging	N/A	14754752	-	36,583	1,171,092
Childhood Lead Poisoning	N/A	14754760	-	10,800	32,975
Child Lead Prevention Training	N/A	14754760	-	500	-
Mosquito	N/A	14804801	-	6,595	9,415
Division of Water Quality:					
Soil and Water Conservation	N/A	-	-	29,770	-
Division of Waste Management:					
Leaking Petroleum Underground Storage Tank Cleanup	N/A	66193-12/03-169,060106-093006,	-	16,104	-
Scrap Tire Program	N/A		-	64,827	26,646
Total N.C. Department of Environment and Natural Resources			-	171,179	3,502,060
<u>N.C. Department of Transportation</u>					
Rural Operating Assistance Program (ROAP) Cluster					
Elderly and Handicapped Transportation (E&DTAP)	N/A	-	-	205,771	-
Rural General Public (RGP)	N/A	-	-	121,389	13,488
Work First Employment Transportation Assistance	N/A	-	-	54,333	6,037
Total Rural Operating Assistance Program (ROAP) Cluster			-	381,493	19,525
Public Transportation and Rail Division:					
Community Transportation Program - Administration	N/A	07-US-049	-	169,481	29,908
Community Transportation Program - Capital	N/A	07-SC-049	-	105,047	11,672
Total N.C. Department of Transportation			-	656,021	61,105
<u>N.C. Department of Corrections</u>					
Criminal Justice Partnership Program	N/A	41-0706-I-A	-	255,027	-
<u>N.C. Department of Public Instruction</u>					
Public School Building Capital Fund-ADM Corp Tax (Note 4)	N/A	-	-	6,941,686	496,668
Public School Building Capital Fund-NC Education Lottery	N/A	-	-	1,652,515	-
Total N.C. Department of Public Instruction			-	8,594,201	496,668
<u>N.C. Depart. of Juvenile Justice &amp; Delinquency Prevention</u>					
Juvenile Crime Prevention Council Programs	N/A	341000,341001,341015, 341017,341021, 341024,341026,341081	-	1,015,217	135,785
<u>N.C. Office of the Governor</u>					
NC Helping Neighbors Fund	N/A	-	-	582	-
<u>N.C. Health and Wellness Trust Fund Commission</u>					
Medication/Disease Management and Prescription Drug Access for North Carolina Seniors					
Passed Through Moses-Cone Wesley Long Community Health Foundation:					
Campus Tobacco Prevention Project	N/A	-	-	26,257	-
Project Assist-Youth	N/A	-	-	57,461	-
Total N.C. Health and Wellness Trust Fund Commission			-	147,016	-
<u>University of North Carolina</u>					
Passed Through the Greensboro Area Health Education Center:					
Student Pharmacy Training	N/A	-	-	29,076	-
<b>TOTAL STATE AWARDS</b>			-	34,040,422	15,071,478
<b>TOTAL FEDERAL AND STATE AWARDS</b>			\$ 344,610,604	156,576,501	71,282,506



**GUILFORD COUNTY, NORTH CAROLINA**  
**Schedule of Expenditures of Federal and State Awards**  
**For the Fiscal Year Ended June 30, 2007**

**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 the 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, Audit of States, Local Governments, and 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. "Direct 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. Federal, state and local matching funds of \$32,316 are reported elsewhere in the schedule.

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, Foster Care and Adoption, Mental Health Services, Developmental Disability Waiting List Services and Substance Abuse

4. The local expenditures reported with the Public School Building Capital Fund - ADM Corporate Tax award are \$1,817,227 lower than the required match for the State expenditures because this amount was reported in fiscal year 2005-06.

**5. Subrecipients**

Of the Federal and State expenditures presented in the schedule, Guilford County provided Federal and State awards to subrecipients as follows:

Subrecipient	Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures	
				Federal	State
One Step Further, Inc.	DJJ - CSR	N/A	341021	\$ -	88,000
	DJJ - Guilford County Teen Court CJPP-Day Reporting and Restitution	N/A	341026	-	65,000
Youth Focus, Inc.	DJJ - Counseling & Family Preservation	N/A	41-0706-I-A 341015, 341017	-	266,470
	Guilford County Schools Adult Center For Enrichment	N/A	-	-	8,594,201
Senior Resources of Guilford	Special Programs for the Aging: Title IIIB	93.044	-	26,016	1,557
	SSBG	93.667	-	16,470	471
	In-Home Services for the Aging	N/A	-	-	160,340
Summit House	Special Programs for the Aging: Access	93.044	-	35,647	58,658
	Title IIIB	93.044	-	9,354	560
	Congregate Nutrition	93.045	-	179,708	105,362
	Home Delivered Nutrition	93.045	-	208,168	136,709
	Nutrition Svcs Incentive Program	93.053	-	107,517	-
	SSBG	93.667	-	5,922	169
	In-Home Services for the Aging	N/A	-	-	57,650
Sickle Cell Disease Association of the Piedmont	Block Grant for Prevention and Treatment of Substance Abuse	93.959	536966 149132525P3D	83,333	-
	HIV/STD Non-Traditional C/T	93.959	14614542BN41, 146145405P41, 146145405Q41	28,400	-
	Syphilis Elimination Project	93.977	1461468BNB41	60,669	-