

BUNCOMBE COUNTY GOVERNMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year ended June 30, 2009

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 Buncombe 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 this schedule may differ from amounts presented in or used in the preparation of the basic financial statements. Benefit payments 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, Buncombe County provided federal and state awards to subrecipients as follows:

| Subrecipient | Program Name | Federal CFDA Number | State Grant Number/Name | Federal | State |
|---------------------------------------|---|------------------------|----------------------------|-------------------|-------------------|
| Professional Parenting/App State Univ | Home Based Services for Juv Sex Offenders | | Juv. Crime Prev | \$ - | \$ 85,104 |
| Caring for Children | Trinity Place | | Juv. Crime Prev | - | 73,451 |
| Caring for Children | Crossroads | | Juv. Crime Prev | - | 68,451 |
| Caring for Children | Counterpoint | | Juv. Crime Prev | - | 58,763 |
| Partners Unlimited, Inc. | New Day Program | | Juv. Crime Prev | - | 19,823 |
| Asheville Housing Authority | Upfront Management Sports | | Juv. Crime Prev | - | 22,527 |
| Buncombe Alternatives, Inc. | Earn and Learn Program | | Juv. Crime Prev | - | 82,511 |
| The Mediation Center | Youth & Victim Offender Mediation | | Juv. Crime Prev | - | 15,610 |
| The Mediation Center | Life Skills | | Juv. Crime Prev | - | 19,591 |
| Buncombe Alternatives, Inc. | Teen Court | | Juv. Crime Prev | - | 31,996 |
| Sheperd's Equine Assisted Therapy | Horsepower | | Juv. Crime Prev | - | 11,826 |
| Caring for Children | Latino-Paid Mentoring Outreach | | Gang Viol Prev | - | 9,050 |
| Partners Unlimited, Inc. | New Day Program | | Gang Viol Prev | - | 17,263 |
| Horse Sense | Horse Sense | | Gang Viol Prev | - | 20,544 |
| YWCA | SOS | | Gang Viol Prev | - | 20,296 |
| Asheville Housing Authority | Upfront Management Sports | | Gang Viol Prev | - | 12,262 |
| The Mediation Center | Coordination Services | | Gang Viol Prev | - | 20,000 |
| ABCCM | TANF - Emergency Assistance | 93.558 | | 40,419 | - |
| ABCCM | TANF - Crisis Intervention | 93.568 | | 425,117 | - |
| ABCCM | Helping Each Member Cope | - | | - | 2,569 |
| ABCCM | Project Share | - | | - | 33,404 |
| | | | | <u>\$ 465,536</u> | <u>\$ 625,041</u> |

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 Services.

Buncombe County Department of Finance

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