

Compliance Letters



Fiscal Year Ended June 30, 2017

CITY OF ROCKY MOUNT, NORTH CAROLINA

COMPLIANCE LETTERS FOR THE YEAR ENDED JUNE 30, 2017

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

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

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

Independent Auditor's Report

To the Honorable Mayor and
Members of the City Council
City of Rocky Mount, North Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Rocky Mount, North Carolina, as of and for the year ended June 30, 2017, not presented here, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated September 22, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Rocky Mount's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Rocky Mount's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Rocky Mount's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Rocky Mount's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, non-compliance 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 non-compliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P.A.
Hickory, NC
September 22, 2017

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 In Accordance With Uniform Guidance And The State Single Audit Implementation Act

Independent Auditor's Report

To the Honorable Mayor and
Members of the City Council
City of Rocky Mount, North Carolina

Report on Compliance for Each Major Federal Program

We have audited the City of Rocky Mount's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission, that could have a direct and material effect on each of the City of Rocky Mount's major federal programs for the year ended June 30, 2017. The City of Rocky Mount'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 the City of Rocky Mount's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the State Single Audit Implementation Act. Those standards, the Uniform Guidance, 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 the City of Rocky Mount's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City of Rocky Mount's compliance.

Opinion on Each Major Federal Program

In our opinion, the City of Rocky Mount 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, 2017.

Report on Internal Control Over Compliance

Management of the City of Rocky Mount is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Rocky Mount'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 the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Rocky Mount'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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance 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 the City of Rocky Mount as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the City of Rocky Mount's basic financial statements. We issued our report thereon dated September 22, 2017, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Rocky Mount's basic financial statements. The accompanying Schedule of Expenditures of Federal and State Awards is presented for purposes of additional analysis as required by the Uniform Guidance and the State Single Audit Implementation Act and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and, certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements 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 taken as a whole.

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P.A.
Hickory, NC
September 22, 2017

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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 In Accordance With Uniform Guidance And The State Single Audit Implementation Act

Independent Auditor's Report

To the Honorable Mayor and
Members of the City Council
City of Rocky Mount, North Carolina

Report on Compliance for Each Major State Program

We have audited the City of Rocky Mount'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 the City of Rocky Mount's major State programs for the year ended June 30, 2017. The City of Rocky Mount'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 the City of Rocky Mount'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 Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the State Single Audit Implementation Act. Those standards, the Uniform Guidance, 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 the City of Rocky Mount'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 the City of Rocky Mount's compliance.

Opinion on Each Major State Program

In our opinion, the City of Rocky Mount 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, 2017.

Report on Internal Control Over Compliance

Management of the City of Rocky Mount is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Rocky Mount's internal control over compliance with the types of requirements that could have a direct and material effect on a major State program in order to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major State program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Rocky Mount'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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance 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 the City of Rocky Mount as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the City of Rocky Mount's basic financial statements. We issued our report thereon dated September 22, 2017, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Rocky Mount's basic financial statements. The accompanying Schedule of Expenditures of Federal and State Awards is presented for purposes of additional analysis as required by the Uniform Guidance and the State Single Audit Implementation Act and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and, certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements 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 taken as a whole.

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P.A.
Hickory, NC
September 22, 2017

CITY OF ROCKY MOUNT, NORTH CAROLINA

SCHEDULE OF FINDINGS, RESPONSES, AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2017

1. Summary of Auditor's Results

Financial Statements

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

Unmodified

Internal control over financial reporting:

• Material weakness(es) identified?

No

• Significant deficiency(s) identified?

None reported

Non-compliance material to financial statements noted?

No

Federal Awards

Internal control over major federal programs:

• Material weakness (es) identified?

No

• Significant deficiency(s) identified?

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 2 CFR 200.516(a)?

No

Identification of major federal programs:

Program Name or Cluster

CFDA

Federal Transit Cluster

20.500, 20.507, 20.525, 20.526

Home Investment Partnership Program

14.239

Disaster Grants – Public Assistance

97.036

Dollar threshold used to distinguish between Type A and Type B Programs

\$750,000

Auditee qualified as low-risk auditee?

No

CITY OF ROCKY MOUNT, NORTH CAROLINA

SCHEDULE OF FINDINGS, RESPONSES, AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2017

1. Summary of Auditor's Results (continued):

State Awards

Internal control over major State programs:

- Material weakness(es) identified? No
- Significant deficiency(s) identified? 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:

Program Name

Powell Bill

CITY OF ROCKY MOUNT, NORTH CAROLINA

SCHEDULE OF FINDINGS, RESPONSES, AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2017

2. Findings Related to the Audit of the Basic Financial Statements

None.

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

None.

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

None.

CITY OF ROCKY MOUNT, NORTH CAROLINA
SUMMARY SCHEDULE OF PRIOR YEAR'S AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2017

None reported.

City of Rocky Mount, North Carolina
Schedule of Federal and State Financial Assistance
From Grant Inception and for the Year Ended 6/30/2017

Grantor / Pass - Through Grantor / Program Title	Federal CFDA Number	Pass - Through Grantor Number	Grant Award (W/o match)	Prior Year Expenditures	Federal Expenditures 6/30/17	State Expenditures 6/30/17	Local Match/ program income expenses 6/30/17	Total Expenditures 6/30/17	Pass-through to subrecipients 6/30/17
FEDERAL FINANCIAL ASSISTANCE PROGRAMS:									
<u>U.S. Department of Transportation</u>									
Direct Program -									
Federal Transit Administration:									
Federal Transit Cluster:									
Federal Transit - Formula Grants									
Operating, Section 9 (50 fed /50 local) 2016 NC-2016-040-00	20.507		400,000	-	342,705	-	194,034	536,739	
Operating, Section 9 (50 fed /50 local) 2016 NC-2016-016-00	20.507		135,234	152,521	38,753	-	-	38,754	
Operating, Section 9 (50fed/50 local) 2016 NC-90-X586	20.507		269,359	404,039	-	-	-	-	
Capital, Section 5307-2A(80 fed / 10 local/10 SMAP) 2016 NC-2016-040-00	20.507		519,000	-	508,654	-	63,582	572,236	
Capital, Section 5307-2A (80fed/10local/10smap) NC-2017-044-01-00	20.507		400,000	-	17,712	-	2,214	19,926	
Capital, Section 5307-2A (80 fed/20 local 2015 NC-90-X586	20.507		331,461	372,894	-	-	-	-	
Capital, Section 5307-2A (80 fed/20 local 2016 NC-2016-016-00	20.507		166,412	187,214	-	-	-	-	
Capital, Section 5307-2A (80 fed/20 local) 2015 NC-90-X562-00	20.507		320,000	-	320,000	-	67,403	387,403	
Capital, Section 5307-2A (80 fed/20 local) 2015 NC-90-X572-00	20.507		2,160,000	-	2,041,906	-	372,244	2,414,150	
Federal Transit Capital Investment Grant:									
Capital, Section 5307 (80 fed / 10 local/10 SMAP) 2015 NC-90-X578	20.500		517,778	644,793	-	-	-	-	
Capital, Section 5307 (80/10/10SMAP) 2009 NC-96-0010	20.500		991,722	971,904	-	-	-	-	
Total Federal Transit Cluster			6,210,966	2,733,365	3,269,730		699,477	3,969,207	
Passed through North Carolina Department of Transportation:									
Metropolitan Transportation Planning and State and Non-Metropolitan									
Planning and Research									
Planning, Section 5303 (80/10/10) #17-08-115	20.505	36230.25.16.6	35,100	-	31,195	3,898	3,903	38,996	
Planning, Section 5303 (80/10/10) #16-08-115	20.505	36230.25.15.6	32,130	35,696	-	-	-	-	
Planning, Section 5303 (80/10/10) #15-08-115	20.505	36230.25.14.6	33,561	37,287	-	-	-	-	
Formula Grants for Rural Areas:									
Rural, Section 5311 Admin 2017 #17-CT-043	20.509	36233.23.15.1	230,515	-	215,879	13,493	40,477	269,849	
Rural, Section 5311 Admin 2016 #16-CT-043	20.509	36233.23.14.1	205,094	186,184	1,280	81	235	1,596	
Rural, Section 5311 Admin 2015 #15-CT-043 NC-18-X034	20.509	36233.23.13.1	205,094	203,870	-	-	-	-	
Rural, Section 5311 Admin 2014 #14-CT-043 NC-18-X034	20.509	36233.23.12.1	205,095	178,175	-	-	-	-	
Rural, Section 5311 Operating 2016 #17-CT-043	20.509	36233.23.15.2	97,500	-	97,499	-	127,062	224,561	
Rural, Section 5311 Operating 2016 #16-CT-043	20.509	36233.23.14.2	97,500	199,771	-	-	-	-	
Rural, Capital, FY16 5311 Community Transportation Capital (16-CT-043)(80 fed/10 local/10 state)	20.509	36233.23.14.3	900	460	-	-	-	-	
Rural, Section 5310 FY17 Elderly & Disabled Operating (17-ED-043)(50/50)	20.509	51001.19.4.2	50,000	-	34,590	-	40,595	75,185	
Rural, Section 5310 FY16 Elderly & Disabled Operating (16-ED-043)(50/50)	20.509	51001.19.3.2	50,000	103,727	-	-	-	-	
Rural, Section 5310, FY17 Elderly & Disabled Mobility Management (17-ED-043) (80/10/10)	20.509	51001.19.4.3	31,500	-	27,306	3,410	3,420	34,136	
Rural, Section 5310, FY16 Elderly & Disabled Mobility Management (16ED-043) (80/10/10)	20.509	51001.19.3.4	31,500	33,410	-	-	-	-	
Rural, Section 5310, FY15 Elderly & Disabled Mobility Management (15-ED-043) (80/10/10)	20.509	51001.19.2.3	31,500	36,230	-	-	-	-	
Federal Transit Cluster			1,236,198	941,827	376,554	16,984	211,789	605,327	
Bus and Bus Facilities Formula Program									
Rural, Capital, FY17 5339U Small Urban Bus/Bus Facilities (17-39-043U) (80/10/10)	20.526	44637.6.2.3	52,650	-	46,800	5,850	6,765	59,415	
Rural, Capital, FY17 5339U Small Urban Bus/Bus Facilities (17-39-043U) (80/10/10)	20.526	44637.6.2.3	450	-	197	24	27	248	
Total Federal Transit Cluster			53,100	-	46,997	5,874	6,792	59,663	
Transit Services Programs Cluster									
Enhanced Mobility for Seniors and Individuals with Disabilities									
Rural, Section 5311 Capital FY16 Elderly Disabled Capital (16-ED-043)(80/10/10)	20.513	51001.19.3.3	101,700	94,023	-	-	-	-	
Total Transit Services Programs Cluster			101,700	94,023	-	-	-	-	
Federal Highway Administration									
Highway Planning and Construction:									
Downtown Redevelopment Project: E-4992									
PWP Transportation Planning FY2017(80fed/20 local)	20.205	41063.1.1 and 41016.3.1	4,561,414	8,196,853	-	-	-	-	
PWP Transportation Planning FY2016 (80fed/20 local)	20.205	7500021077	277,448	-	138,098	-	34,524	172,622	
	20.205	7500019827	244,144	255,245	-	-	-	-	
Sidewalk Improvement (Tip Project C-4969)									
Intersection Improvements Sunset Avenue/Buck Leonard (C-4970E)	20.205	44059.1.1 and 44069.3.1	749,000	494,450	-	-	-	-	
Sidewalk Improvement (Tip Project C-5547) Nashville Road and Grace St.	20.205	44070.3.5 and 51017.1.1	200,000	198,600	-	-	-	-	
	20.205		229,000	222,086	-	-	-	-	
Total Highway Planning and Construction Cluster			6,261,006	9,367,234	138,098	-	34,524	172,622	
Total U.S. Department of Transportation			13,963,761	13,209,432	3,862,574	26,756	956,486	4,845,815	
<u>U.S. Department of Housing and Urban Development</u>									
Direct Program -									
Community Development Block/Entitlement Grants Cluster:									
Community Development Entitlement Grant-2008	14.218		681,281	822,299	-	-	-	-	
Community Development Entitlement Grant-2009	14.218		656,742	747,147	-	-	-	-	
Community Development Entitlement Grant-2010	14.218		663,046	752,689	-	-	-	-	
Community Development Entitlement Grant-2011	14.218		716,521	792,381	-	-	-	-	
Community Development Entitlement Grant-2012	14.218		601,983	675,391	-	-	-	-	
Community Development Entitlement Grant-2013	14.218		490,032	411,334	52,070	-	-	52,070	
Community Development Entitlement Grant-2014	14.218		462,307	500,868	-	-	1,037	1,037	
Community Development Entitlement Grant-2015	14.218		464,559	502,674	3,871	-	196	4,067	39,960
Community Development Entitlement Grant-2016	14.218		491,993	339,820	123,132	-	2,166	125,298	124,739
Community Development Entitlement Grant-2017			503,720	-	264,580	-	20,556	285,136	
Total Community Development Block/Entitlement Grants Cluster			5,732,184	5,544,603	443,653	-	23,955	467,608	164,699
Home Investment Partnerships Program:									
Community Development Home Grant-2005	14.239		833,312	893,144	-	-	-	-	
Community Development Home Grant-2006	14.239		793,028	779,027	-	-	-	-	
Community Development Home Grant-2007	14.239		746,761	749,546	-	-	-	-	
Community Development Home Grant-2008	14.239		760,068	662,756	-	-	-	-	
Community Development Home Grant-2009	14.239		750,036	691,612	-	-	-	-	
Community Development Home Grant-2010	14.239		833,642	564,186	-	-	-	-	
Community Development Home Grant-2011	14.239		835,997	1,100,334	6,292	-	4,208	10,500	182,334
Community Development Home Grant-2012	14.239		736,315	635,818	62,372	-	-	62,372	183,554
Community Development Home Grant-2013	14.239		486,911	249,346	242,156	-	855	243,012	319,617
Community Development Home Grant-2014	14.239		361,984	76,454	304,507	-	-	304,507	296,717
Community Development Home Grant-2015	14.239		405,310	213,131	203,845	-	-	203,845	281,909
Community Development Home Grant-2016	14.239		426,528	151,736	290,295	-	-	290,295	73,580
Community Development Home Grant -2017	14.239		429,295	-	91,873	-	-	91,873	
Passed through NC Housing Finance Agency									
CTP Program (Stewart B. McKinney Homeless Assistance Act - FAF)	14.000	CTP-12	65,000	65,000	-	-	-	-	
Passed through NC Dept. of Commerce-Division of Community Assistance									
Neighborhood Stabilization Program 08-N-1894	14.256	08-N-1894	2,590,000	3,206,679	-	-	-	-	
Total U.S. Department of Housing and Urban Development			16,806,371	15,583,372	1,644,993	-	29,018	1,674,011	1,502,410

City of Rocky Mount, North Carolina
Schedule of Federal and State Financial Assistance
From Grant Inception and for the Year Ended 6/30/2017

Grantor / Pass - Through Grantor / Program Title	Federal CFDA Number	Pass - Through Grantor Number	Grant Award (W/o match)	Prior Year Expenditures	Federal Expenditures 6/30/17	State Expenditures 6/30/17	Local Match/ program income expenses 6/30/17	Total Expenditures 6/30/17	Pass-through to subrecipients 6/30/17
U.S. Department of Treasury									
Treasury Forfeiture Program	21.000		-	-	61,395	-	-	61,395	-
Total U.S. Department of Treasury			-	-	61,395	-	-	61,395	-
U.S. Department of Justice									
Direct Program -									
Bulletproof Vest Partnership Grant 2016	16.607		13,163	-	6,345	-	6,345	12,690	
Bulletproof Vest Partnership Grant 2015	16.607		11,595	21,086	1,053	-	1,053	2,106	
Bulletproof Vest Partnership Grant 2014	16.607		18,890	37,781	-	-	-	-	
2016 Edward Byrne Memorial JAG (2016-DJ-BX-1081)	16.738		60,278	-	-	-	-	-	
2015 Edward Byrne Memorial JAG (2015-DJ-BX-1041)	16.738		55,950	-	55,950	-	-	55,950	22,380
2014 Edward Byrne Memorial JAG (2014-DJ-BX-047)	16.738		65,080	65,080	-	-	-	-	26,032
Equitable Sharing Program	16.922		-	-	48,047	-	-	48,047	
Passed through NC Dept. of Public Safety-Governor's Crime Commission									
2015 Byrne Justice Assistance Grant (2015-DJ-BX-1076)	16.738		14,709	13,896	560	-	-	560	
2015 Byrne Justice Assistance Grant (2015-DJ-BX-0640)	16.738		16,784	-	16,600	-	-	16,600	
Total U.S. Department of Justice			256,449	137,843	128,555	-	7,398	135,953	48,412
U.S. Department of Homeland Security-Federal Emergency Mgt. Agency									
Assistance to Firefighters Grant	97.044		160,000	196,040	-	-	-	-	
Passed Through NC Division of Emergency Mgt.									
Disaster Grants - Public Assistance									
Emergency Assistance-FEMA 4285-DR-NC	97.036				193,835	64,612	-	258,446	
Total Federal Emergency Management Agency			160,000	196,040	193,835	64,612	-	258,446	-
U.S. Department of Health and Human Services									
Demonstration Grant	93.259		299,932	273,370	-	-	-	-	
Total US Department of Health and Human Services			299,932	273,370	-	-	-	-	-
Total Federal Financial Assistance Programs			31,486,513	29,400,057	5,891,352	91,368	992,902	6,975,619	1,550,822
STATE FINANCIAL ASSISTANCE PROGRAMS:									
North Carolina Department of Transportation:									
Public Transportation Division:									
State Maintenance Assistance Program FY17			187,424	-	-	187,424	-	187,424	
State Maintenance Assistance Program FY17			65,796	-	-	65,796	-	65,796	
State Maintenance Assistance Program FY16			175,121	175,121	-	-	-	-	
State Maintenance Assistance Program FY16			62,234	62,234	-	-	-	-	
Urban State Match Capital FY17 WBS 36231.29.1.3			270,000	-	-	255,238	-	255,238	
Urban State Match Capital FY17 WBS 36231.29.1.4	DOT-19		40,000	-	-	40,000	-	40,000	
Rural Capital 2017#17-DG-043 Demo Capital WBS36223.18.4.3		36223.18.4.3	10,100	-	-	10,100	-	10,100	
Division of Highways:									
State Street-Aid Allocation Fund (Powell Bill)			1,565,412	-	-	1,351,205	-	1,351,205	
Municipal Agreement - WBS: 3605.33 & 36050.064 - Snow and Ice Removal			171,251	110,999	-	60,252	-	60,252	
Rail Division:									
Municipal Agreement - WBS: 42457 Train Station			250,000	470,880	-	-	-	-	
Total N.C. Department of Transportation			2,797,338	819,234	-	1,970,015	-	1,970,015	
North Carolina Housing Finance Agency:									
NC Housing Trust Funds - Urgent Repair - URP1233			37,500	41,441	-	-	-	-	
NC Housing Trust Funds - Urgent Repair - URP1423			45,000	44,994	-	-	-	-	
NC Housing Trust Funds - Urgent Repair - URP1530			100,000	78,100	-	21,908	-	21,908	78,100
Total North Carolina Housing Finance Agency			182,500	164,535	-	21,908	-	21,908	78,100
North Carolina Dept of Health & Human Services									
Summer Feeding Program 2016			10,000	-	-	875	-	875	
Passed through the Upper Coastal Plain Area Agency on Aging									
Senior Center General Purpose Funding			10,878	-	-	10,875	3,625	14,500	
Senior Center General Purpose Funding			11,400	15,194	-	-	-	-	
Total NC Dept of Health & Human Services			32,278	15,194	-	11,750	3,625	15,375	
North Carolina Department of Public Safety									
Governor's Crime Commission									
2015 Body Worn Cameras Grant			24,786	-	-	24,155	47,505	71,660	
Total North Carolina Department of Public Safety			24,786	-	-	24,155	47,505	71,660	
North Carolina Dept of Commerce									
Main Street Solution Fund									
North Carolina Main Street Solutions Fund Grant			202,500	100,000	-	-	-	-	
Rural Economic Development Division									
Rural Grant Happy Hill 2013-247-60701-107			132,700	103,720	-	-	-	-	22,887
Total North Carolina Dept of Commerce			335,200	203,720	-	-	-	-	22,887
North Carolina Dept. of Natural and Cultural Resources									
North Carolina Science Museums Program			76,913	-	-	76,913	44,087	121,000	
Total North Carolina Dept of Natural and Cultural Resources			76,913	-	-	76,913	44,087	121,000	
North Carolina Office of State Budget and Management									
Downtown Revitalization									
Downtown Revitalization			96,107	1,760	-	27,093	-	27,093	
			94,340	-	-	14,299	-	14,299	
Total North Carolina Office of State Budget and Management			190,447	1,760	-	41,392	-	41,392	
Total State Assistance Programs			3,639,462	1,204,443	-	2,146,133	95,217	2,241,350	100,987
TOTAL FEDERAL AND STATE FINANCIAL ASSISTANCE PROGRAMS			35,125,975	30,604,500	5,891,352	2,237,501	1,088,119	9,216,969	1,651,809

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of Federal and State Awards (SEFSA) includes the federal and State grant activity of the City of Rocky Mount under the programs of the federal government and the State of North Carolina for the year ended June 30, 2017. The information in this SEFSA is presented in accordance with the requirements of Title 2 US Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the State Single Audit Implementation Act. Because the Schedule presents only a selected portion of the operations of the City of Rocky Mount, it is not intended to and does not present the financial position, changes in net position or cash flows of the City of Rocky Mount.

Note 2 - Expenditures reported in the SEFSA are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

City of Rocky Mount has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.