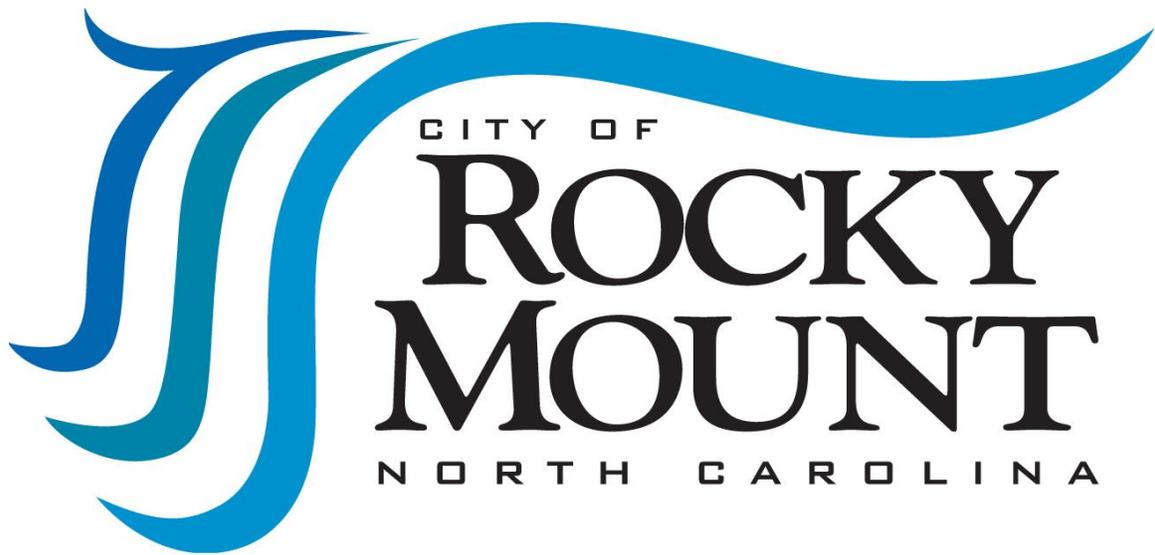


# Compliance Letters



**Fiscal Year Ended June 30, 2014**

# CITY OF ROCKY MOUNT, NORTH CAROLINA

## COMPLIANCE LETTERS FOR THE YEAR ENDED JUNE 30, 2014

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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  
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, the discretely presented component unit, 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, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated October 9, 2014. The financial statements of the City of Rocky Mount Theatre, LLC were not audited in accordance with *Government Auditing Standards*.

### **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  
October 9, 2014

# 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 Schedule Of Expenditures Of Federal And State Awards Required By OMB Circular A-133; And the State Single Audit Implementation Act**

### **Independent Auditor's Report**

To the Honorable Mayor  
and Members of the City Council  
City of Rocky Mount  
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 Circular A-133 Compliance Supplement* and the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission, that could have a direct and material effect on each of the City of Rocky Mount's major federal programs for the year ended June 30, 2014. 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the State Single Audit Implementation Act. Those standards, OMB Circular A-133, and the State Single Audit Implementation Act, require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about 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, 2014.

### **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 OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Rocky Mount as of and for the year ended June 30, 2014, 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 October 9, 2014, 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 OMB Circular A-133 and the State Single Audit Implementation Act and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and, certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements 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  
October 9, 2014

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

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

### **Independent Auditor's Report**

To the Honorable Mayor  
and Members of the City Council  
City of Rocky Mount  
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, 2014. 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; and in applicable sections of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, as described in the *Audit Manual for Governmental Auditors in North Carolina*, and the State Single Audit Implementation Act. Those standards, OMB Circular A-133, and the State Single Audit Implementation Act, require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major State program occurred. An audit includes examining, on a test basis, evidence about 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 requirements referred to above that could have a direct and material effect on each of its major State programs for the year ended June 30, 2014.

### **Report on Internal Control Over Compliance**

Management of 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 OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Rocky Mount as of and for the year ended June 30, 2014, 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 October 9, 2014, 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 OMB Circular A-133 and the State Single Audit Implementation Act and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and, certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements 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  
October 9, 2014

**CITY OF ROCKY MOUNT, NORTH CAROLINA**

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

**1. Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(s) identified that are not considered to be material weaknesses?	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 that are not considered to be material weaknesses?	None reported
Type of auditors' report issued on compliance for major federal programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133?	No

Identification of major federal programs:

<b><u>Program Name or Cluster</u></b>	<b><u>CFDA #</u></b>
Non-urbanized Area Formula Program	20.509
Federal Transit Cluster	20.500, 20.507, 20.525, 20.526
Home Investment Partnership Program	14.239

Dollar threshold used to distinguish between Type A and Type B Programs	<u>\$300,000</u>
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Auditee qualified as low-risk auditee?	Yes
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**CITY OF ROCKY MOUNT, NORTH CAROLINA**

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

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

**State Awards**

Internal control over major State programs:

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

Type of auditors' 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

**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, 2014**

None.

CITY OF ROCKY MOUNT, NORTH CAROLINA

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

Grantor / Pass - Through Grantor / Program Title	Federal CFDA Number	Pass - Through Grantor Number	Grant Award	Prior Year Expenditure	Federal Expenditures 6/30/14	State Expenditures 6/30/14
<b>FEDERAL FINANCIAL ASSISTANCE PROGRAMS:</b>						
<b>U.S. Department of Transportation</b>						
<b>Direct Program -</b>						
<b>Federal Transit Cluster:</b>						
Operating, Section 9 (50 fed /50 local) 2013 NC-90-X504	20.507		\$ 357,064	\$ 357,063	\$ -	\$ -
Operating, Section 9 (50 fed /50 local) 2014 NC-90-X504	20.507		1,626	-	1,626	-
Operating, Section 9 (50 fed /50 local) 2014 NC-90-X539	20.507		371,851	-	371,851	-
Capital, Section 5307 (80 fed / 10 local/10 SMAP) 2013 NC-90-X504	20.500		393,310	393,310	-	-
Capital, Section 5307 (80 fed / 10 local/10 SMAP) 2014 NC-90-X539	20.500		505,590	-	505,590	-
Capital, Section 5307 (80 fed /10 local/10 SMAP) 2009 NC-96-0010 Recovery Act	20.500		991,722	691,116	-	-
<b>Federal Transit Cluster Total</b>			<b>2,621,163</b>	<b>1,441,489</b>	<b>879,067</b>	<b>-</b>
<b>Passed through North Carolina Department of Transportation:</b>						
<b>Federal Transit Administration</b>						
Planning, Sect 5303 (80/10/10) #14-08-115, WO#36230.25.13.6	20.505		29,808	-	26,493	3,312
<b>Nonurbanized Area Formula Program</b>						
Rural, Admin 2014 #14-CT-043 NC-18-X034 WO#36233.23.12.1	20.509		205,095	-	190,724	11,920
Rural, Operating 2014 #14-CT-043 WO#36233.23.12.2	20.509		97,500	-	39,440	-
Rural Capital 2013 #13-CT-043 WBS#36233-24 10.3	20.509		154,287	122,666	28,107	3,514
Rural Capital 2014 #14-CT-043 NC-18-X034 WBS#36233.23.12.3	20.509		293,310	-	260,720	32,590
Rural Mobility Management #11-ED-043 WO#51001.19.1.3	20.513		63,000	30,575	28,568	3,569
<b>Federal Transit Administration Total</b>			<b>843,000</b>	<b>153,241</b>	<b>574,052</b>	<b>54,905</b>
<b>Highway Planning and Construction Cluster</b>						
PWP Transportation Planning FY 2014 (80fed / 20 local)	20.205		208,096	-	151,007	-
Sidewalk Improvement (Tip Project C-4969)	20.205		749,000	494,450	-	-
<b>Highway Planning and Construction Cluster Total</b>			<b>957,096</b>	<b>494,450</b>	<b>151,007</b>	<b>-</b>
<b>National Highway Traffic Safety - Governor's Highway</b>						
North Carolina Highway Safety Program	20.600	PT-13-03-03-14	3,272	-	3,272	-
<b>National Highway Traffic Safety - Governor's Highway Total</b>			<b>3,272</b>	<b>-</b>	<b>3,272</b>	<b>-</b>
<b>Total U.S. Department of Transportation</b>			<b>4,424,531</b>	<b>2,089,181</b>	<b>1,607,398</b>	<b>54,905</b>
<b>U.S. Department of Housing and Urban Development</b>						
<b>CDBG-Entitlement Grants Cluster</b>						
Community Development Entitlement Grant-2007	14.218		683,424	683,424	-	-
Community Development Entitlement Grant-2008	14.218		681,281	637,367	1,100	-
Community Development Entitlement Grant-2009	14.218		656,742	656,742	-	-
Community Development Entitlement Grant-2010	14.218		663,046	661,738	-	-
Community Development Entitlement Grant-2011	14.218		716,521	704,758	2,150	-
Community Development Entitlement Grant-2012	14.218		601,983	584,565	252	-
Community Development Entitlement Grant-2013	14.218		490,032	260,647	13,117	-
Community Development Entitlement Grant-2014	14.218		462,307	-	231,326	-
<b>CDBG-Entitlement Grants Cluster Total</b>			<b>4,955,336</b>	<b>4,189,241</b>	<b>247,945</b>	<b>-</b>
<b>HOME Investment Partnership Program</b>						
Community Development Home Grant-2005	14.239		833,312	777,126	-	-
Community Development Home Grant-2006	14.239		793,028	764,598	-	-
Community Development Home Grant-2007	14.239		746,761	688,622	-	-
Community Development Home Grant-2008	14.239		760,068	648,770	2,150	-
Community Development Home Grant-2009	14.239		750,036	681,033	2,113	-
Community Development Home Grant-2010	14.239		833,642	481,538	53,122	-
Community Development Home Grant-2011	14.239		835,997	630,281	170,748	-
Community Development Home Grant-2012	14.239		736,315	111,100	300,404	-
Community Development Home Grant-2013	14.239		507,988	50,798	45,605	-
Community Development Home Grant-2014	14.239		449,394	-	33,661	-
<b>Passed through NC Housing Finance Agency</b>						
CTP Program (Stewart B. McKinney Homeless Assistance Act - FAF)	14.000	CTP-12	65,000	-	-	-
<b>Passed through NC Department of Commerce-Division of Community Assistance</b>						
Neighborhood Stabilization Program	14.256	08-N-1894	2,100,000	2,097,937	849	-
<b>Total U.S. Department of Housing and Urban Development</b>			<b>14,366,877</b>	<b>11,121,044</b>	<b>856,597</b>	<b>-</b>
<b>U.S. Department of Justice</b>						
<b>Direct Program -</b>						
Bulletproof Vest Partnership Grant 2012	16.607		3,990	1,635	360	-
Bulletproof Vest Partnership Grant 2013	16.607		14,626	-	746	-
<b>JAG Program Cluster</b>						
2012 Edward Byrne Memorial JAG (2012-DJ-BX-0375)	16.738		54,701	32,821	21,880	-
2013 Edward Byrne Memorial JAG (2013-DJ-BX-0118)	16.738		59,816	-	59,816	-
<b>JAG Program Cluster Total</b>			<b>114,517</b>	<b>32,821</b>	<b>81,696</b>	<b>-</b>
<b>Total U.S. Department of Justice</b>			<b>133,133</b>	<b>34,456</b>	<b>82,802</b>	<b>-</b>
<b>U.S. Department of Homeland Security-Federal Emergency Mgt. Agency</b>						
Assistance to Firefighters-Operations and Safety Agreement No. EMW-2012-FO-04620	97.044		160,000	-	156,832	-
<b>Total Federal Emergency Management Agency</b>			<b>160,000</b>	<b>-</b>	<b>156,832</b>	<b>-</b>
<b>U.S. Department of Health and Human Services</b>						
Public Access Defibrillation Projects- D67RH24678	93.259		299,932	60,431	69,470	-
<b>Total US Department of Health and Human Services</b>			<b>299,932</b>	<b>60,431</b>	<b>69,470</b>	<b>-</b>
<b>Total Federal Financial Assistance Programs</b>			<b>\$ 19,384,473</b>	<b>\$ 13,305,111</b>	<b>\$ 2,773,099</b>	<b>\$ 54,905</b>

CITY OF ROCKY MOUNT, NORTH CAROLINA

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

<u>Grantor / Pass - Through Grantor / Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass - Through Grantor Number</u>	<u>Grant Award</u>	<u>Prior Year Expenditure</u>	<u>Federal Expenditures 6/30/14</u>	<u>State Expenditures 6/30/14</u>
<b>STATE FINANCIAL ASSISTANCE PROGRAMS:</b>						
<b><u>North Carolina Department of Transportation:</u></b>						
<b>Public Transportation Division:</b>						
State Maintenance Assistance Program FY14			\$ 264,925	\$ -	\$ -	\$ 250,665
<b>Division of Highways:</b>						
State Street-Aid Allocation Fund (Powell Bill)			1,631,392	-	-	1,143,420
Municipal Agreement - WBS: 3605.33 & 36050.064 - Snow and Ice Removal			75,000	-	-	75,000
<b>Rail Division:</b>						
Municipal Agreement - WBS: 42457 Train Station			250,000	101,283	-	104,825
<b>Total N.C. Department of Transportation</b>			<b>2,221,317</b>	<b>101,283</b>	<b>-</b>	<b>1,573,910</b>
<b><u>North Carolina Housing Finance Agency:</u></b>						
NC Housing Trust Funds - Urgent Repair - URP1233			37,500	-	-	36,420
<b>Total North Carolina Housing Finance Agency</b>			<b>37,500</b>	<b>-</b>	<b>-</b>	<b>36,420</b>
<b><u>North Carolina Department of Environmental &amp; Natural Resources:</u></b>						
<b>Passed through the N.C. Clean Water Management Trust Fund</b>						
Tar River Reservoir - CWMTF#2012-2007			29,000	-	-	29,000
<b>Total N.C. Department of Environmental &amp; Natural Resources</b>			<b>29,000</b>	<b>-</b>	<b>-</b>	<b>29,000</b>
<b><u>North Carolina Dept of Health &amp; Human Services</u></b>						
Summer Feeding Program 2014			20,000	-	-	5,369
Summer Feeding Program 2013			20,000	7,511	-	11,923
<b>Passed through the Upper Coastal Plain Area Agency on Aging</b>						
Senior Center General Purpose Funding			11,680	-	-	11,679
<b>Total NC Dept of Health &amp; Human Services</b>			<b>51,680</b>	<b>7,511</b>	<b>-</b>	<b>28,971</b>
<b><u>North Carolina Dept of Commerce</u></b>						
<b>Industrial Development Fund</b>						
Acme United Sewer Project U-438			30,000	-	-	-
<b>Total North Carolina Dept of Commerce</b>			<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total State Assistance Programs</b>			<b>2,369,497</b>	<b>108,794</b>	<b>-</b>	<b>1,668,301</b>
<b>TOTAL FEDERAL AND STATE FINANCIAL ASSISTANCE PROGRAMS</b>			<b>\$ 21,753,970</b>	<b>\$ 13,413,905</b>	<b>\$ 2,773,099</b>	<b>\$ 1,723,206</b>

**Note 1** - Expenditures are reported on the modified accrual basis of accounting.

**Note 2 - Basis of Presentation**

The accompanying Schedule of Expenditures of Federal and State Awards includes the Federal and State grant activity of the City of Rocky Mount 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 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.