

Neuse River Council of Governments d/b/a Eastern Carolina Council

**Schedule of Expenditures of Federal and State Awards
Year Ended June 30, 2020**

	Federal CFDA Number	Pass-Through Grantor Number	Federal Expenditures	State Expenditures	Pass-through to Subrecipients
Federal Programs					
<u>US Department of Health & Human Services</u>					
Passed through NC Dept of Health and Human Services					
Division of Aging & Adult Services					
Aging Cluster:					
(93.044, 93.045 & 93.053):					
Special Programs for the Aging - Title III B Ombudsman	93.044-CL	NC-15	\$ 73,317	\$ 4,313	\$ -
Legal Services			20,277	1,193	21,470
Access			430,336	25,314	455,650
In Home/Support Services			403,529	23,737	427,266
Special Programs for the Aging - Title III C Planning and Administration	93.045	NC-15	258,322	14,156	-
Congregate Meals			512,921	30,172	543,093
Home Delivered Meals			507,524	29,854	537,378
Nutrition Services Incentive Program (NSIP)	93.053	NC-15	226,532	-	226,532
Total Aging Cluster			2,432,758	128,739	2,211,389
Medicare Improvement for Patients and Providers	93.518	NC-15	26,626	-	-
Special Programs for the Aging - Title III D Preventive Health	93.043	NC-15	31,795	1,870	25,480
Special Programs for the Aging - Title VII E Ombudsman	93.042	NC-15	44,379	2,610	-
Money Follows the Person Rebalancing Demonstration	93.791	NC-15	37,351	-	-
LCA	93.791	NC-15	1,795	-	-
National Family Caregiver Support Program Family Caregiver Services	93.052	NC-15	260,885	17,392	152,168
Division of Social Services Social Services Block Grant In-home Services	93.667	NC-15	137,054	3,915	140,969
Total US Department of Health and Human Services			2,972,643	154,526	2,530,006

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Neuse River Council of Governments d/b/a Eastern Carolina Council

**Schedule of Expenditures of Federal and State Awards (Continued)
Year Ended June 30, 2020**

	Federal CFDA Number	Pass-Through Grantor Number	Federal Expenditures	State Expenditures	Pass-through to Subrecipients
<u>US Department of Commerce</u>					
Direct Program					
Economic Development Administration (EDA) Supplemental	11.302	N/A	\$ 143,212	\$ -	\$ -
<u>US Environmental Protection Agency</u>					
Passed through the NC Department of Environmental Quality					
Water Quality Management Planning	66.454	N/A	6,495	-	-
<u>US Department of Transportation</u>					
Passed through the NC Department of Transportation					
State Planning & Research Rural Planning Organization Program					
East Carolina RPO	20.205-8	N/A	87,643	-	-
Down East RPO	20.205-8	N/A	151,748	-	-
Total US Department of Transportation			239,391	-	-
Total Expenditures of Federal Awards			3,361,741	154,526	2,530,006
State Grants					
<u>NC Department of Health and Human Services</u>					
Division of Aging & Adult Services					
Division of Social Services					
Aging Cluster					
Ombudsman - 90% State Funds		NC-15	-	66,575	-
Access 90% State Funds		NC-15	-	119,184	119,184
In Home/Support Services - 90% State Funds		NC-15	-	1,211,337	1,211,337
Home Delivered Meals - 90% State		NC-15	-	576,086	576,086
Title III P&A / AAA Administration		NC-15	-	48,262	-
Senior Center Development / General Purpose		NC-15	-	76,879	76,879
Operation Fan		NC-15	-	5,298	5,298
Total NC Department of Health and Human Services			-	2,103,621	1,988,784
<u>NC Department of Public Safety</u>					
Rehabilitative Program Services					
Reentry Program		N/A	-	233,761	-
<u>NC Department of Transportation</u>					
Regional Bicycle Planning Grant	-	DOT-24	-	-	-
Total assistance expended			\$ 3,361,741	\$ 2,491,908	\$ 4,518,790

N/A - Not available

See Notes to Schedule of Expenditures of Federal and State Awards.

Neuse River Council of Governments d/b/a Eastern Carolina Council

**Notes to the Schedule of Expenditures of Federal and State Awards
For the Fiscal Year Ended June 30, 2020**

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal and State awards (the "Schedule") includes the federal and State award activity of Neuse River Council of Governments d/b/a Eastern Carolina Council, primary government, under programs of the federal and State government for the year ended June 30, 2020. The information in this Schedule is presented in accordance with the 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. Because the Schedule presents only a selected portion of the operations of Neuse River Council of Governments d/b/a Eastern Carolina Council, it is not intended to and does not present the financial position, and changes in net assets of Neuse River Council of Governments d/b/a Eastern Carolina Council.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting.

Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3. Indirect Cost Rate

Neuse River Council of Governments d/b/a Eastern Carolina Council utilizes an approved indirect cost rate of 35.93% as allowed under the Uniform Guidance. Accordingly, the Council does not utilize the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Neuse River Council of Governments d/b/a Eastern Carolina Council

**Notes to the Schedule of Expenditures of Federal and State Awards (Continued)
Year Ended June 30, 2020**

Note 4. Subrecipients

Federal and State awards which have been passed-through to subrecipients by program:

Program		Federal CFDA/ State Pass-through Number	Federal and State Amount
Carteret County	HCCBG - In Home/Support Services	93.667	\$ 19,724
Craven County	HCCBG - In Home/Support Services	93.667	17,244
Duplin County	HCCBG - In Home/Support Services	93.667	11,256
Greene County	HCCBG - In Home/Support Services	93.667	8,664
Jones County	HCCBG - In Home/Support Services	93.667	2,085
Lenoir County	HCCBG - In Home/Support Services	93.667	22,442
Onslow County	HCCBG - In Home/Support Services	93.667	30,659
Pamlico County	HCCBG - In Home/Support Services	93.667	6,393
Wayne County	HCCBG - In Home/Support Services	93.667	22,502
Carteret County	HCCBG - In Home/Support Services	93.044	59,816
Craven County	HCCBG - In Home/Support Services	93.044	48,977
Duplin County	HCCBG - In Home/Support Services	93.044	17,512
Greene County	HCCBG - In Home/Support Services	93.044	24,097
Jones County	HCCBG - In Home/Support Services	93.044	5,993
Lenoir County	HCCBG - In Home/Support Services	93.044	72,156
Onslow County	HCCBG - In Home/Support Services	93.044	96,012
Pamlico County	HCCBG - In Home/Support Services	93.044	26,801
Wayne County	HCCBG - In Home/Support Services	93.044	75,902
Carteret County	HCCBG - In Home/Support Services	NC-15	182,811
Craven County	HCCBG - In Home/Support Services	NC-15	134,866
Duplin County	HCCBG - In Home/Support Services	NC-15	96,859
Greene County	HCCBG - In Home/Support Services	NC-15	59,265
Jones County	HCCBG - In Home/Support Services	NC-15	17,845
Lenoir County	HCCBG - In Home/Support Services	NC-15	211,187
Onslow County	HCCBG - In Home/Support Services	NC-15	240,743
Pamlico County	HCCBG - In Home/Support Services	NC-15	71,444
Wayne County	HCCBG - In Home/Support Services	NC-15	196,317
Carteret County	HCCBG - Access	93.044	23,054
Craven County	HCCBG - Access	93.044	72,411
Duplin County	HCCBG - Access	93.044	58,874
Greene County	HCCBG - Access	93.044	23,526
Jones County	HCCBG - Access	93.044	-
Lenoir County	HCCBG - Access	93.044	36,855
Onslow County	HCCBG - Access	93.044	107,333
Wayne County	HCCBG - Access	93.044	133,597

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Neuse River Council of Governments d/b/a Eastern Carolina Council

**Notes to the Schedule of Expenditures of Federal and State Awards (Continued)
Year Ended June 30, 2020**

Note 4. Subrecipients (Continued)

Subrecipient	Program Name	Federal CFDA/ State Pass-through Number	Federal and State Amount
Carteret County	HCCBG - Access	NC-15	\$ 1,940
Craven County	HCCBG - Access	NC-15	15,924
Duplin County	HCCBG - Access	NC-15	7,183
Greene County	HCCBG - Access	NC-15	7,227
Lenoir County	HCCBG - Access	NC-15	3,234
Onslow County	HCCBG - Access	NC-15	41,039
Wayne County	HCCBG - Access	NC-15	42,637
Carteret County	HCCBG - Congregate Meals	93.045	55,983
Craven County	HCCBG - Congregate Meals	93.045	36,864
Duplin County	HCCBG - Congregate Meals	93.045	133,199
Greene County	HCCBG - Congregate Meals	93.045	40,457
Jones County	HCCBG - Congregate Meals	93.045	50,469
Lenoir County	HCCBG - Congregate Meals	93.045	43,127
Onslow County	HCCBG - Congregate Meals	93.045	79,510
Pamlico County	HCCBG - Congregate Meals	93.045	16,167
Wayne County	HCCBG - Congregate Meals	93.045	87,317
Carteret County	HCCBG - Home Delivered Meals	93.045	44,705
Craven County	HCCBG - Home Delivered Meals	93.045	87,541
Duplin County	HCCBG - Home Delivered Meals	93.045	63,789
Greene County	HCCBG - Home Delivered Meals	93.045	24,222
Jones County	HCCBG - Home Delivered Meals	93.045	38,976
Lenoir County	HCCBG - Home Delivered Meals	93.045	50,594
Onslow County	HCCBG - Home Delivered Meals	93.045	52,136
Pamlico County	HCCBG - Home Delivered Meals	93.045	26,341
Wayne County	HCCBG - Home Delivered Meals	93.045	149,074
Carteret County	HCCBG - Home Delivered Meals	NC-15	37,636
Craven County	HCCBG - Home Delivered Meals	NC-15	93,141
Duplin County	HCCBG - Home Delivered Meals	NC-15	92,706
Greene County	HCCBG - Home Delivered Meals	NC-15	26,143
Jones County	HCCBG - Home Delivered Meals	NC-15	48,801
Lenoir County	HCCBG - Home Delivered Meals	NC-15	61,136
Onslow County	HCCBG - Home Delivered Meals	NC-15	65,162
Pamlico County	HCCBG - Home Delivered Meals	NC-15	51,926
Wayne County	HCCBG - Home Delivered Meals	NC-15	99,435

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Neuse River Council of Governments d/b/a Eastern Carolina Council

Notes to the Schedule of Expenditures of Federal and State Awards (Continued)
Year Ended June 30, 2020

Note 4. Subrecipients (Continued)

Subrecipient	Program Name	Federal CFDA/ State Pass-through Number	Federal and State Amount
Carteret County	USDA Nutrition	93.053	\$ 11,529
Craven County	USDA Nutrition	93.053	36,335
Duplin County	USDA Nutrition	93.053	33,624
Greene County	USDA Nutrition	93.053	8,875
Jones County	USDA Nutrition	93.053	17,586
Lenoir County	USDA Nutrition	93.053	15,865
Onslow County	USDA Nutrition	93.053	22,634
Pamlico County	USDA Nutrition	93.053	12,537
Wayne County	USDA Nutrition	93.053	67,547
Legal Aid of North Carolina	Legal Services	93.044	20,277
Legal Aid of North Carolina	Legal Services	NC-15	1,193
Carteret Senior Services	Senior Center Outreach and General	NC-15	10,575
Havelock Senior Center	Senior Center Outreach and General	NC-15	5,256
Craven Department of Social Services	Senior Center Outreach and General	NC-15	3,524
Duplin Services on Aging	Senior Center Outreach and General	NC-15	3,523
Greene County Senior Services	Senior Center Outreach and General	NC-15	10,574
Jones Co-op Extension	Senior Center Outreach and General	NC-15	3,523
Lenoir County Council on Aging	Senior Center Outreach and General	NC-15	17,362
Onslow Senior Services	Senior Center Outreach and General	NC-15	10,574
Pamlico Senior Services	Senior Center Outreach and General	NC-15	7,050
Wayne Services of Aging	Senior Center Outreach and General	NC-15	10,573
Carteret Senior Services	Special Programs for the Aging - Title III D	93.043	3,949
Havelock Senior Center	Special Programs for the Aging - Title III D	93.043	1,134
Craven Department of Social Services	Special Programs for the Aging - Title III D	93.043	2,328
Duplin Services on Aging	Special Programs for the Aging - Title III D	93.043	3,575
Greene County Senior Services	Special Programs for the Aging - Title III D	93.043	2,136
Jones Co-op Extension	Special Programs for the Aging - Title III D	93.043	184
Lenoir County Council on Aging	Special Programs for the Aging - Title III D	93.043	1,352
Onslow Senior Services	Special Programs for the Aging - Title III D	93.043	3,722
Pamlico Senior Services	Special Programs for the Aging - Title III D	93.043	1,708
Wayne Services of Aging	Special Programs for the Aging - Title III D	93.043	5,392

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Neuse River Council of Governments d/b/a Eastern Carolina Council

**Notes to the Schedule of Expenditures of Federal and State Awards (Continued)
Year Ended June 30, 2020**

Note 4. Subrecipients (Continued)

Subrecipient	Program Name	Federal CFDA/ State Pass-through Number	Federal and State Amount
Coastal Community Action	National Family Caregiver Support Program	93.052	\$ 58,793
Craven Department of Social Services	National Family Caregiver Support Program	93.052	1,620
Duplin Services on Aging	National Family Caregiver Support Program	93.052	13,543
Coastal Community Action-Jones City	National Family Caregiver Support Program	93.052	2,245
Greene Home Health	National Family Caregiver Support Program	93.052	8,534
Lenoir County Council on Aging	National Family Caregiver Support Program	93.052	16,033
Onslow Senior Services	National Family Caregiver Support Program	93.052	18,776
Wayne Services of Aging	National Family Caregiver Support Program	93.052	26,969
Carteret Community Action	Operation Fan	NC-15	724
Craven Department of Social Services	Operation Fan	NC-15	515
Havelock Senior Center	Operation Fan	NC-15	172
Duplin Services on Aging	Operation Fan	NC-15	466
Greene County Senior Services	Operation Fan	NC-15	280
Jones Co-op Extension	Operation Fan	NC-15	262
Lenoir County Council on Aging	Operation Fan	NC-15	485
Onslow Senior Services	Operation Fan	NC-15	800
Pamlico Senior Services	Operation Fan	NC-15	280
Wayne Services of Aging	Operation Fan	NC-15	1,314
Total Federal and State Awards Passed-Through to Subrecipients For Aging Programs			\$ 4,518,790
Total Federal and State Awards Passed-Through to Subrecipients			\$ 4,518,790

Total Federal and State Awards Passed-Through to Subrecipients Summary by Program

		Federal	State
HCCBG - In Home/Support Services	93.044 / NC-15	\$ 403,529	\$ 1,235,074
HCCBG - Access	93.044 / NC-15	430,336	144,498
HCCBG - Congregate Meals	93.045 / NC-15	512,921	30,172
HCCBG - Home Delivered Meals	93.045 / NC-15	507,524	605,940
Nutrition Services Incentive Program (NSIP)	93.053 / NC-15	226,532	-
Legal Services	93.044 / NC-15	20,277	1,193
Senior Center Development / General Purpose	NC-15	-	76,879
Special Programs for the Aging - Title III D	93.043 / NC-15	23,693	1,787
National Family Caregiver Support Program	93.052 / NC-15	144,076	8,092
Social Services Block Grant	93.667 / NC-15	137,054	3,915
Operation Fan	NC-15	-	5,298
		2,405,942	2,112,848
Total Federal and State Awards Passed-Through to Subrecipients For Aging Programs			\$ 4,518,790