

CITY OF KINSTON

COMPLIANCE REPORTS

**FOR THE FISCAL YEAR ENDED
JUNE 30, 1994**



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McGLADREY & PULLEN

Certified Public Accountants and Consultants

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE
BASED ON AN AUDIT OF THE GENERAL-PURPOSE FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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

We have audited the general-purpose financial statements of City of Kinston, North Carolina, as of and for the year ended June 30, 1994, and have issued our report thereon dated September 30, 1994.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement.

In planning and performing our audit of the general-purpose financial statements of City of Kinston, North Carolina, for the year ended June 30, 1994, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the general-purpose financial statements and not to provide assurance on the internal control structure.

The management of City of Kinston, North Carolina, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general-purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories:

Accounting Applications

- Revenue/receipts cycle
- Expenditure cycle, purchases/disbursements
- Expenditure cycle, payroll segment
- Financial reporting cycle

General Requirements:

- Political activity
- Civil rights
- Relocation Assistance and Real Property Acquisition
- Federal financial reports
- Allowable costs/cost principles
- Drug-free workplace

Specific Requirements:

- Types of services allowed or unallowed
- Reporting
- Special tests and provisions consisting of:
 - those listed in the Audit Manual for Governmental Auditors in North Carolina, issued by the Local Government Commission.

Claims for advances and reimbursements

Amounts claimed or used for matching

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgement, could adversely affect the City's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general-purpose financial statements. These reportable conditions are described in the accompanying schedule of internal control structure reportable conditions and other matters.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe the reportable conditions described in the accompanying schedule of internal control structure reportable conditions are not material weaknesses.

This report is intended for the information of the governing board, management, the cognizant audit agency, and other federal and State agencies. However, this report is also a matter of public record, and its distribution is not limited.

McGladrey & Pullen

Greenville, North Carolina
September 30, 1994

CITY OF KINSTON, NORTH CAROLINA

SCHEDULE OF INTERNAL CONTROL STRUCTURE REPORTABLE CONDITIONS
AND OTHER MATTERS

REPORTABLE CONDITIONS:

MATERIAL WEAKNESSES:

None noted.

CONDITIONS DEEMED NOT TO BE MATERIAL WEAKNESSES:

Electronic Data Processing

Data processing is a vital area of the City's operations. The City has automated many of its operations and virtually all departments are dependent on the computer. As a result of this dependence, continuous analysis of internal controls over electronic data processing is essential.

1. Condition: Due to the limited number of employees in the City's electronic data processing department, there is a lack of segregation of duties. Specifically, persons with programming capabilities have access to the system's data files (database), which contains all of the City's transactions.

Recommendation: When a lack of segregation of employee duties is present, management must implement supervisory and review controls to mitigate the control problem.

Management response: As part of the City's review of the implementation of a new computer system in FY 94-95, appropriate system security and system access will be implemented.

2. Condition: The City has a significant investment in its management information system and is dependent upon the system for daily operations, from both an operational and a financial perspective. Due to this dependence on the computer system, the City is exposed to a significant operating and financial risk should the system be down for a significant period of time. This risk is increased because the City has no comprehensive disaster recovery plan which would minimize the effects of such a disaster of system failure.

Recommendation: The City should place high priority on the development of a comprehensive disaster recovery plan, including thorough testing of an alternate processing facility.

Management response: Disaster recovery planning is a significant part of the new computer system implementation plan.

3. Condition: The current organizational chart of the City requires the Data Processing Department to report to the Director of Finance and Administration.

Recommendation: The City should consider forming a Management Information Systems Department with the director reporting directly to the City Manager. The City's reliance on the data processing function should be independent of influence from any particular department. The Management Information Systems Department should be tasked with coordinating and providing the management information needs of the entire City.

Management response: MIS began reporting directly to the City Manager's office as a staff function in July, 1994.

OTHER MATTERS:

1. Payroll: We noted several payroll time reports (rosters) that were not signed by the supervisor/department head. We recommend all rosters be signed by the appropriate supervisor/department head.

Management's Response: City agrees with recommendation and Finance Department will enforce policy more thoroughly.

2. Disbursements: We noted one instance where the finance department failed to approve a check request before the request was processed. We recommend the Finance Department approve all check requests as required by the City's Policy.

Management's Response: City agrees with recommendation and will comply with policy.

3. Voided checks: We noted several instances where voided checks were not being defaced. We recommend all voided checks be defaced by actually stamping "void", by tearing off the signature corner, or both. All voided checks should be filed in numerical sequence.

Management's Response: Existing procedure for defacing voided checks will be reinforced to insure compliance with policy.

4. City's auction: Each year during the City's auction, auction tickets are used to ensure proper recording of transactions. We recommend these auction tickets be prenumbered and kept as supporting documentation.

Management's Response: City agrees with recommendation and will comply with next auction.



McGLADREY & PULLEN

Certified Public Accountants and Consultants

INDEPENDENT AUDITOR'S SINGLE AUDIT REPORT ON INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL AND STATE FINANCIAL ASSISTANCE PROGRAMS

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

We have audited the general-purpose financial statements of City of Kinston, North Carolina, as of and for the year ended June 30, 1994, and have issued our report thereon dated September 30, 1994. We have also audited City of Kinston, North Carolina's compliance with requirements applicable to major federal and State financial assistance programs and have issued our report thereon dated September 30, 1994.

We conducted our audits in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments; and the State Single Audit Implementation Act. Those standards, OMB Circular A-128, and the State Single Audit Implementation Act require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement and about whether City of Kinston, North Carolina, complied with laws and regulations, noncompliance with which would be material to a major federal or State financial assistance program.

In planning and performing our audits for the year ended June 30, 1994, we considered the City's internal control structure, in order to determine our auditing procedures for the purpose of expressing our opinions on the general-purpose financial statements and on its compliance with requirements applicable to major programs, and to report on the internal control structure in accordance with OMB Circular A-128 and the State Single Audit Implementation Act. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal and State financial assistance programs.

The management of City of Kinston, North Carolina, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general-purpose financial statements in accordance with generally accepted accounting principles, and that federal and State financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal and State financial assistance programs in the following categories:

Accounting Applications

- Revenue/receipts cycle
- Expenditure cycle, purchases/disbursements
- Expenditure cycle, payroll segment
- Financial reporting cycle

General Requirements:

- Political activity
- Civil rights
- Relocation Assistance and Real Property Acquisition
- Federal financial reports
- Allowable costs/cost principles
- Drug-free workplace

Specific Requirements:

- Types of services allowed or unallowed
- Reporting
- Special tests and provisions consisting of:
 - those listed in the Audit Manual for Governmental Auditors in North Carolina, issued by the Local Government Commission

Claims for advances and reimbursements

Amounts claimed or used for matching

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended June 30, 1994, City of Kinston, North Carolina expended 73 percent of its total federal financial assistance under major federal financial assistance programs.

We performed tests of controls, as required by OMB Circular A-128 and the State Single Audit Implementation Act, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the City's major federal and State financial assistance programs, which are identified in the accompanying schedule of federal and State financial assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal and State financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal or State financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the governing board, management, the cognizant audit agency, and other federal and State agencies. However, this report is also a matter of public record and its distribution is not limited.

McGladey & Pullen

Greenville, North Carolina
September 30, 1994



McGLADREY & PULLEN

Certified Public Accountants and Consultants

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN AUDIT OF THE GENERAL-PURPOSE FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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

We have audited the general-purpose financial statements of City of Kinston, North Carolina, as of and for the year ended June 30, 1994, and have issued our report thereon dated September 30, 1994.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts and grants applicable to City of Kinston, North Carolina, is the responsibility of City of Kinston, North Carolina's management. As part of obtaining reasonable assurance about whether the general-purpose financial statements are free of material misstatement, we performed tests of the City's compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of our audit of the general-purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests indicate that, with respect to the items tested, City of Kinston, North Carolina, complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the City had not complied, in all material respects, with those provisions. Although the results of our tests of compliance disclosed no material instances of noncompliance, we did note instances that we believe constitute immaterial instances of noncompliance. Such instances are described in the accompanying schedule of compliance findings.

This report is intended for the information of the governing board, management, the cognizant audit agency, and other federal and State agencies. However, this report is also a matter of public record and its distribution is not limited.

McGladrey & Pullen

Greenville, North Carolina
September 30, 1994



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Certified Public Accountants and Consultants

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS

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

We have audited the general-purpose financial statements of City of Kinston, North Carolina, as of and for the year ended June 30, 1994, and have issued our report thereon dated September 30, 1994.

We have applied procedures to test City of Kinston, North Carolina's, compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the schedule of federal and State financial assistance, for the year ended June 30, 1994:

- Political activity
- Civil rights
- Relocation assistance and real property management.
- Federal financial reports
- Allowable costs/cost principles
- Drug-free workplace

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Single Audits of State and Local Governments. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on City of Kinston, North Carolina's, compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that City of Kinston, North Carolina, had not complied, in all material respects, with those requirements. However, the results of our procedures disclosed an immaterial instance of noncompliance with those requirements, which is described in the accompanying schedule of compliance findings.

This report is intended for the information of the governing board, management, the cognizant audit agency, and other federal and State agencies. However, this report is also a matter of public record and its distribution is not limited.

McGladrey & Pullen

Greenville, North Carolina
September 30, 1994

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR AND CERTAIN NONMAJOR FEDERAL AND STATE FINANCIAL ASSISTANCE PROGRAMS

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

We have audited the general-purpose financial statements of City of Kinston, North Carolina, as of and for the year ended June 30, 1994, and have issued our report thereon dated September 30, 1994.

We have also audited City of Kinston, North Carolina's compliance with the requirements governing:

- types of services allowed or unallowed
- reporting
- special tests and provisions consisting of
 - those listed in the Audit Manual for Governmental Auditors in North Carolina, issued by the Local Government Commission

Claims for advances and reimbursements

Amounts claimed or used for matching

that are applicable to each of its major federal and State financial assistance programs, which are identified in the accompanying schedule of federal and State financial assistance, for the year ended June 30, 1994. The management of the City of Kinston, North Carolina is responsible for City of Kinston, North Carolina's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance with those requirements in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; Office of Management and Budget Circular A-128, Audits of State and Local Governments; and the State Single Audit Implementation Act. Those standards, OMB Circular A-128, and the State Single Audit Implementation Act require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about City of Kinston, North Carolina's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures disclosed an immaterial instance of noncompliance with the requirements referred to above, which is disclosed in the accompanying schedule of compliance findings. We considered this instance of noncompliance in forming our opinion on compliance, which is expressed in the following paragraph.

In our opinion, City of Kinston, North Carolina, complied, in all material respects, with the requirements governing:

- types of services allowed or unallowed;
- reporting;
- special tests and provisions consisting of
-those listed in the Audit Manual for Governmental Auditors in North Carolina,
issued by the Local Government Commission

Claims for advances and reimbursements

Amounts claimed or used for matching

that are applicable to each of its major federal and State financial assistance programs for the year ended June 30, 1994.

In connection with our audit of the general-purpose financial statements of City of Kinston, North Carolina, and with our consideration of City of Kinston, North Carolina's control structure used to administer federal and State financial assistance programs, as required by Office of Management and Budget Circular A-128, Audits of State and Local Governments, and the State Single Audit Implementation Act, we selected certain transactions applicable to certain nonmajor federal and State financial assistance programs for the year ended June 30, 1994.

As required by OMB Circular A-128 and the State Single Audit Implementation Act, we have performed auditing procedures to test compliance with the requirement governing types of services allowed or unallowed; and special tests and provisions as listed in the Audit Manual for Governmental Auditors in North Carolina, issued by the Local Government Commission, that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on City of Kinston, North Carolina's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that City of Kinston, North Carolina, had not complied, in all material respects, with those requirements.

This report is intended for the information of the governing board, management, the cognizant audit agency, and other federal and State agencies. However, this report is also a matter of public record and its distribution is not limited.

McGladrey & Pullen

Greenville, North Carolina
September 30, 1994

CITY OF KINSTON, NORTH CAROLINA
SCHEDULE OF COMPLIANCE FINDINGS
Year Ended June 30, 1994

CURRENT YEAR FINDINGS:

MATERIAL FINDINGS:

None

IMMATERIAL FINDINGS:

STATUTE VIOLATIONS

Finding 1 - Exceeded budgeted expenditures

For the year ended June 30, 1994, City of Kinston, North Carolina overexpended its budget authority in the following cost centers (departments), which is the legal level of control.

	<u>Amount Overexpended</u>
General Fund Executive	<u>\$ 9,418</u>
Water and Sewer Fund Wastewater plant operations	<u>\$ 394,834</u>
Internal Service Fund	<u>\$ 35,202</u>

Criteria: North Carolina general statutes (G.S. 159-28(a))

GRANT VIOLATION

Finding 2 - Powell Bill

The City is allocating street department labor and fringe benefits to Powell Bill based on estimated percentages, which is not in accordance with GS 136-41.3.

Questioned costs: None

Criteria: North Carolina General Statutes GS 136-41.3 requires that Powell Bill expenditures be supported by detailed records and when allocations of time and expenses are involved, a three month study must be performed to use as an average for allocations.

Recommendation: The City should adhere to GS 136-41.3 to allocate streets department labor and fringe benefits. According to the General Statute - January, June and October are acceptable months to use for allocations.

Management response: The City has initiated action to comply with the provisions of GS 136-41.3 for the allocation of labor and fringe benefits within the streets division of Public Works Department.



McGLADREY & PULLEN

Certified Public Accountants and Consultants

INDEPENDENT AUDITOR'S REPORT ON THE SCHEDULE OF FEDERAL AND STATE FINANCIAL ASSISTANCE

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

We have submitted, under separate cover, the general-purpose financial statements of the City of Kinston, North Carolina, for the year ended June 30, 1994, and our report thereon, dated September 30, 1994, is as follows:

We have audited the general-purpose financial statements of the City of Kinston, North Carolina, as of and for the year ended June 30, 1994, as listed in the table of contents. These general-purpose financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the City of Kinston, North Carolina as of June 30, 1994, and the results of its operations and the cash flows of its proprietary fund types for the year then ended, in conformity with generally accepted accounting principles.

In addition to having performed our audit in accordance with generally accepted auditing standards, we also performed our audit in accordance with the standards for financial audits contained in the Government Auditing Standards, issued by the Comptroller General of the United States.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements of the City of Kinston taken as a whole. The accompanying schedule of federal and State financial assistance is presented for purposes of additional analysis and is not a required part of the general-purpose financial statements of the City of Kinston, North Carolina. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general-purpose financial statements taken as a whole and should be read in relation to the general-purpose financial statements taken as a whole.

McGladrey & Pullen

Greenville, North Carolina
September 30, 1994

CITY OF KINSTON, NORTH CAROLINA
SCHEDULE OF FEDERAL AND STATE FINANCIAL ASSISTANCE
For the Year Ended June 30, 1994

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures		
			Federal	State	Local
U.S. Department of Housing and Urban Development					
Direct Program: Community Development Special Purpose Grant	14.228		\$ 68,526	\$ —	\$ —
Passed through State Department of Economic and Community Development					
Community Development Block Grant					
Small Cities Program:					
New York/Reed Street Project (M)	14.219	91-C-8140	61,467	—	60,000
Lewis School Revitalization (M)	14.219	93-C-8276	<u>345,670</u>	<u>—</u>	<u>—</u>
Total U.S. Department Housing and Urban Development			<u>475,663</u>	<u>—</u>	<u>60,000</u>
U.S. Department of Transportation					
Passed through State Department of Transportation					
UMTA Elderly/Handicapped Transportation Program	20.057	94-18-012	6,860	—	70,943
Passed through State Department of Transportation					
Governor's Highway Safety Program - State and Community Highway Safety DWI Task Force					
	22.600	AL-92-02-03	<u>73,495</u>	<u>—</u>	<u>58,233</u>
Total U.S. Department of Transportation			<u>80,355</u>	<u>—</u>	<u>129,176</u>
N.C. Department of Human Resources, Division of Health Service					
State aid for mosquito control			—	6,605	—
N.C. Department of Transportation (MS)					
Powell Bill Fund			—	708,402	—
N.C. Department of Crime Control and Public Safety					
Domestic Violence Program		54-293-V3-V076	—	26,991	—
N.C. Department of Environment, Health and Natural Resources					
Water Pollution Control Revolving Fund		CS370527-02	<u>—</u>	<u>186,124</u>	<u>—</u>
Total federal expenditures			<u>\$ 556,018</u>		
Total state expenditures				<u>\$ 928,122</u>	
Total local expenditures					<u>\$ 189,176</u>

(M) — Major program
(MS) — Major State program

