

# MONTGOMERY COUNTY MARYLAND

## *Report on Expenditures of Federal Awards*



*Fiscal Year 2023*

July 1, 2022 – June 30, 2023  
Rockville, Maryland

# MONTGOMERY COUNTY MARYLAND

## *Report on Expenditures of Federal Awards*



Prepared by the  
DEPARTMENT OF FINANCE

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Fiscal Year 2023  
July 1, 2022 - June 30, 2023

**MONTGOMERY COUNTY, MARYLAND**

**Schedule of Expenditures of Federal Awards Together with  
Reports of Independent Public Accountants**

**For the Year Ended June 30, 2023**

**MONTGOMERY COUNTY, MARYLAND**

**Schedule of Expenditures of Federal Awards Together with  
Reports of Independent Public Accountants**

**JUNE 30, 2023**

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## REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS

The Honorable County Council of Montgomery County, Maryland  
Rockville, Maryland

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Montgomery County, Maryland (the County), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements.

In our opinion, based on our audit and the report of the other auditors, the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Housing Opportunities Commission of Montgomery County, Montgomery College, Montgomery County Revenue Authority, and Bethesda Urban Partnership, Inc., which represent a collective 47.4 percent, 71.7 percent, and 17.7 percent of the assets, net position, and revenues, respectively, of the discretely presented component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for Housing Opportunities Commission of Montgomery County, Montgomery College, Montgomery County Revenue Authority, and Bethesda Urban Partnership, Inc. are based solely on the reports of the other auditors.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



### ***Responsibilities of Management for the Financial Statements***

The County's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for one year after the financial statements are available for issue, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal controls. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.



We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal controls-related matters that we identified during the audit.

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis, schedule of revenues, expenditures, and changes in fund balance - budget and actual (non-GAAP budgetary basis) for the general, housing initiative and grants funds, schedule of County’s proportionate share of the net OPEB liability, schedule of County contributions (Consolidated Retiree Health Benefits Trust), schedule of County’s proportionate share of the net pension liability and schedule of County contributions (Employee’s Retirement System and Maryland State Retirement and Pension System) and schedule of changes in the total pension liability (Length of Service Award Program), and the notes to the required supplementary information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and the other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County’s basic financial statements. The combining and individual fund financial statements (nonmajor governmental funds, nonmajor enterprise funds, internal service funds, fiduciary fund, and nonmajor component units) and schedules of revenues, expenditures, and changes in fund balance – budget and actual and schedules of expenses – budget and actual for special revenue funds, and the schedule of expenditures of Federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements



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or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit, the procedures described above, and the reports of the other auditors, the combining and individual fund financial statements, supplementary schedules, and schedule of expenditures of Federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

***Other Information***

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory and statistical sections but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2023 on our consideration of the County's internal controls over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal controls over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal controls over financial reporting and compliance.

Owings Mills, Maryland  
December 15, 2023





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**REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON INTERNAL CONTROLS  
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

The Honorable County Council of Montgomery County, Maryland  
Rockville, Maryland

We have audited, in accordance with 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Montgomery County, Maryland (the County) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 15, 2023.

The County's financial statements include the financial statements of Housing Opportunities Commission of Montgomery County, Montgomery College, Montgomery County Revenue Authority, and Bethesda Urban Partnership, Inc. as described in our report on the County's financial statements. Our audit described below did not include operations of these entities because these entities engaged their own separate audits in accordance with *Government Auditing Standards*, except Bethesda Urban Partnership, Inc. was not audited in accordance with *Government Auditing Standards*.

***Report on Internal Controls over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the County's internal controls over financial reporting (internal controls) as a basis for designing 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 County's internal controls. Accordingly, we do not express an opinion on the effectiveness of the County's internal controls.

A *deficiency in internal controls* 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 controls, 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 controls that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.



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

### ***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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 noncompliance 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 controls and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal controls or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal controls and compliance. Accordingly, this communication is not suitable for any other purpose.

Owings Mills, Maryland  
December 15, 2023

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**REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON COMPLIANCE FOR  
EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROLS OVER  
COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE**

The Honorable County Council of Montgomery County, Maryland  
Rockville, Maryland

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Montgomery County, Maryland's (the County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the County's major Federal programs for the year ended June 30, 2023. The County's major Federal programs are identified in the Summary of Independent Public Accountants' Results section of the accompanying Schedule of Findings and Questioned Costs.

The County's financial statements include the financial statements of Housing Opportunities Commission of Montgomery County, Montgomery College, Montgomery County Revenue Authority, and Bethesda Urban Partnership, Inc. as described in our report on the County's financial statements. Our audit described below did not include operations of these entities because these entities engaged their own separate audits in accordance with *Government Auditing Standards* and Uniform Guidance, except Bethesda Urban Partnership, Inc. was not audited in accordance with *Government Auditing Standards*.

In our opinion, the County 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, 2023.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.



We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major Federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal controls over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's Federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major Federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal controls over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal controls over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal controls over compliance. Accordingly, no such opinion is expressed.



We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal controls over compliance that we identified during the audit.

### **Report on Internal Controls over Compliance**

*A deficiency in internal controls 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, noncompliance with a type of compliance requirement of a Federal program on a timely basis. *A material weakness in internal controls over compliance* is a deficiency, or a combination of deficiencies, in internal controls over compliance, such that there is a reasonable possibility that material noncompliance 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 controls over compliance* is a deficiency, or a combination of deficiencies, in internal controls over compliance with a type of compliance requirement of a Federal program that is less severe than a material weakness in internal controls over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal controls over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal controls over compliance that might be material weaknesses or significant deficiencies in internal controls over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal controls over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal controls over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal controls over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal controls over compliance is solely to describe the scope of our testing of internal controls 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.

Owings Mills, Maryland  
March 21, 2024

# MONTGOMERY COUNTY, MARYLAND

## Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2023

Federal Grantee or Grant Title	Federal Assistance Listing	Pass Through Agency	Federal/Pass Through Grant Number	Total Federal Expenditures	Passed Through to Subrecipients
<b>Department of Agriculture</b>					
SNAP Cluster -					
State Administrative Matching Grant for Food Stamps	10.561	Maryland State Department of Human Resources	Md. State HB 669	\$ 9,439,766	\$ -
<i>Total SNAP Cluster</i>				<u>9,439,766</u>	<u>-</u>
<b>Total Department of Agriculture</b>				<u>9,439,766</u>	<u>-</u>
<b>Department of Defense - Office of Economic Adjustment</b>					
Base Realignment and Closure (BRAC)					
	12.003	Direct	MIR1228-20-01	103,349	-
<b>Total Department of Defense</b>				<u>103,349</u>	<u>-</u>
<b>Department of Housing and Urban Development</b>					
Programs of the CDBG - Entitlement Grants Cluster-					
Community Development Block Grant (CDBG)	14.218	Direct	None	4,817,249	288,956
<i>Total CDBG - Entitlement Grants Cluster</i>				<u>4,817,249</u>	<u>288,956</u>
Emergency Solutions Grant (ESG)	14.231	Direct	None	2,005,473	-
Emergency Solutions Grant (ESG)	14.231	Direct	None	192,071	-
Emergency Solutions Grant (ESG)	14.231	Direct	None	48,568	-
Home Investment Partnerships Program	14.239	Direct	None	307,030	-
Home Investment Partnerships Program - outstanding balance	14.239	Direct	None	45,005,230	-
Homeless Management Information Capacity Building Project	14.261	Direct	None	43,597	-
Continuum of Care Homeless Assistance	14.267	Direct	None	113,633	-
Continuum of Care Homeless Assistance	14.267	Direct	None	129,939	-
Housing for People with AIDS (HOPWA)	14.241	Maryland Department of Health	AD01HCOV	114,398	-
Housing for People with AIDS (HOPWA)	14.241	Maryland Department of Health	AD658HOP	940,018	-
<b>Total Department of Housing and Urban Development</b>				<u>53,717,206</u>	<u>288,956</u>

The accompanying notes are an integral part of this schedule.

**MONTGOMERY COUNTY, MARYLAND**

**Schedule of Expenditures of Federal Awards (continued)  
For the Year Ended June 30, 2023**

Federal Grantee or Grant Title	Federal Assistance Listing	Pass Through Agency	Federal/Pass Through Grant Number	Total Federal Expenditures	Passed Through to Subrecipients
<b>Department of Justice</b>					
Coronavirus Emergency Supplemental Funding	16.034	Direct	None	\$ 49,048	\$ -
Regional Fugitive Gang Task Force	16.111	Direct	None	18,746	-
BJAG Byrne Local Block Grant	16.738	Direct	None	23,022	-
DNA Backlog	16.741	Direct	None	96,450	-
DNA Backlog	16.741	Direct	None	57,829	-
DNA Backlog	16.741	Direct	None	3,639	-
Sexual Assault Services SASP	16.017	Governor's Office of Crime Prevention, Youth and Victim Services	SASP-2021-0010	5,774	-
SAO Victim Services	16.575	Governor's Office of Crime Prevention, Youth and Victim Services	VOCA-2020-0008	24,839	-
Victim Assistance Services	16.575	Governor's Office of Crime Prevention, Youth and Victim Services	VOCA-2022-0014	134,233	-
Victim Assistance Services	16.575	Governor's Office of Crime Prevention, Youth and Victim Services	VOCA-2019-0128	160,929	-
Victim Assistance Services	17.575	Governor's Office of Crime Prevention, Youth and Victim Services	VOCA-2022-0107	246,784	-
Sexual Assault Rape Crisis Intervention	16.575	Governor's Office of Crime Prevention, Youth and Victim Services	VOCA-2019-0124	38,057	-
Sexual Assault Rape Crisis Intervention	16.575	Governor's Office of Crime Prevention, Youth and Victim Services	VOCA_ SARC-2023-0011	56,035	-
Multicultural Intervention	16.575	Governor's Office of Crime Prevention, Youth and Victim Services	VOCA-2019-0131	77,639	-
Multicultural Intervention	16.575	Governor's Office of Crime Prevention, Youth and Victim Services	VOCA-2022-0046	254,675	-
Lethality Assessment Advocate	16.588	Governor's Office of Crime Prevention, Youth and Victim Services	VAWA-2021-0007	14,544	-
Lethality Assessment Advocate	16.588	Governor's Office of Crime Prevention, Youth and Victim Services	VAWA-2022-0008	3,917	-
STOP Domestic Violence	16.588	Governor's Office of Crime Prevention, Youth and Victim Services	VAWA-2022-0023	49,851	-
STOP Domestic Violence	16.588	Governor's Office of Crime Prevention, Youth and Victim Services	VAWA-2021-0010	1,957	-
VAWA GRANT	16.588	Governor's Office of Crime Prevention, Youth and Victim Services	VAWA-2022-025	48,164	-
BJA Shaping the Future of Policing	16.738	Governor's Office of Crime Prevention, Youth and Victim Services	BJAG-2019-0011	99,606	-
Wellness for Call Takers and Dispatchers	16.738	Governor's Office of Crime Prevention, Youth and Victim Services	BJAG-2019-0007	52,671	-
Byrne CBNRE Award	16.738	Governor's Office of Crime Prevention, Youth and Victim Services	BJAG-2021-0024	50,100	-
SAO Research Analyst Grant	16.738	Governor's Office of Crime Prevention, Youth and Victim Services	BJAG-2020-0028	47,242	-
International Council on Alcohol, Drugs, and Traffic Safety Award	16.738	Governor's Office of Crime Prevention, Youth and Victim Services	BJNT-2018-0004	3,712	-
LETS Livesaving Training Award	16.738	Governor's Office of Crime Prevention, Youth and Victim Services	BJNT-2018-0005	4,201	-
Coverdell Award	16.742	Governor's Office of Crime Prevention, Youth and Victim Services	CFSI-2021-0005	6,260	-
Maryland Highway Safety Office Grant	16.738	Maryland Highway Safety Office	LE-MC Sheriff-2023-028	1,642	-
Distracted Driver Award	16.738	Maryland Highway Safety Office	LE 22-133	1,503	-
COVID-19 - ARP COVID Response Project	93.671	Maryland Network Against Domestic Violence	Unknown	75,000	-
<b>Total Department of Justice</b>				<u>1,708,069</u>	<u>-</u>

The accompanying notes are an integral part of this schedule.

# MONTGOMERY COUNTY, MARYLAND

## Schedule of Expenditures of Federal Awards (continued) For the Year Ended June 30, 2023

Federal Grantee or Grant Title	Federal Assistance Listing	Pass Through Agency	Federal/Pass Through Grant Number	Total Federal Expenditures	Passed Through to Subrecipients
<b>Department of Labor</b>					
Welcome Back Center	17.258	Maryland Department of Labor	Unknown	\$ 38,469	\$ -
Welcome Back Center	17.259	Maryland Department of Labor	Unknown	39,710	-
Welcome Back Center	17.278	Maryland Department of Labor	Unknown	45,915	-
<b>Total Department of Labor</b>				124,094	-
<b>Department of Transportation</b>					
Federal Transit Cluster -					
DOT FTA Research Grant	20.507	Direct	None	225,000	-
DOT Commuter Assistance	20.507	Maryland Department of Transportation	MO09CMAQ2023	371,250	-
DOT Washington Area Grant Operating	20.507	Maryland Department of Transportation	MO09WAGO2023	4,444,444	-
Buses & Bus Facilities Infrastructure Investment Program	20.526	Direct	None	4,365,000	-
<i>Total Federal Transit Cluster</i>				9,405,694	-
DOT 5311 Operating, Rural	20.509	Maryland Department of Transportation	MO095311O2023	278,833	-
Highway Safety Cluster -					
Speed/Driving Enforcement	20.600	Maryland Highway Safety Office	LE-MC 2022-134	1,210	-
Aggressive Driving	20.600	Maryland Highway Safety Office	LE-MC 2023-057	5,355	-
Impaired Driving	20.616	Maryland Highway Safety Office	LE 22-132	14,285	-
Maryland Highway Safety Office Award	20.616	Maryland Highway Safety Office	LE-MC Sheriff-2022-163	831	-
<i>Total Highway Safety Cluster</i>				21,681	-
<b>Total Department of Transportation</b>				9,706,208	-
<b>Department of the Treasury</b>					
COVID-19 - Emergency Rental Assistance Program (ERAP)	21.023	Direct	None	22,628,651	-
COVID-19 - Emergency Rental Assistance Program (ERAP)	21.023	Maryland Department of Housing and Community Affairs	Unknown	4,993,937	-
COVID-19 - Emergency Rental Assistance Program (ERAP)	21.023	Maryland Department of Housing and Community Affairs	Unknown	1,212,868	-
COVID-19 - American Recovery Plan Act (ARPA)	21.027	Direct	None	49,721,905	5,750,000
COVID-19 - American Recovery Plan Act (ARPA)	21.027	Maryland Department of Health	ARP16SLI	111,403	-
<b>Total Department of the Treasury</b>				78,668,764	5,750,000
<b>Institute of Museum and Library Services</b>					
Staff Development Grant	45.310	Maryland Department of Education	00001440	30,438	-
<b>Total Institute of Museum and Library Services</b>				30,438	-
<b>Department of Education</b>					
Special Education (IDEA) Cluster -					
Infants and Families with Disabilities Part B 611	84.027A	Maryland Department of Education	SG-230648	25,314	25,314
CLIG Part B 619	84.173A	Maryland Department of Education	SG-230418	57,214	-
<i>Total Special Education (IDEA) Cluster</i>				82,528	25,314
Infants and Families with Disabilities Part C	84.181A	Maryland Department of Education	SG-220334	181,507	-
Infants and Families with Disabilities Part C	84.181A	Maryland Department of Education	SG-230625	1,053,345	-
CLIG MA IGT	84.181A	Maryland Department of Education	SG-230465	1,205,547	-
Individuals with Disabilities Education Act/ARPA MSDE	84.181X	Maryland Department of Education	SG-221306	116,689	-
IDEA ARPA - M-Extended IFSP/Readiness SIG/ARP-C	84.181X	Maryland Department of Education	SG-221761	51,689	-
IDEA ARPA Part C	84.181X	Maryland Department of Education	SG-221930	566,467	566,467
Early Childhood Advisory Councils Quality Improvement	93.434	Maryland Department of Education	SG-221666	25,000	-
<b>Total Department of Education</b>				3,282,772	591,781

The accompanying notes are an integral part of this schedule.



**MONTGOMERY COUNTY, MARYLAND**

**Schedule of Expenditures of Federal Awards (continued)  
For the Year Ended June 30, 2023**

Federal Grantee or Grant Title	Federal Assistance Listing	Pass Through Agency	Federal/Pass Through Grant Number	Total Federal Expenditures	Passed Through to Subrecipients
<b>Department of Health and Human Services</b>					
Expanding the Care Continuum into the Community	93.829	Direct	None	\$ 670,792	\$ -
Block Grants for Community Mental Health Services	93.958	Direct	None	323,678	-
Head Start Cluster -					
Head Start-ARPA	93.600	Direct	None	185,795	-
Head Start	93.600	Direct	None	5,881,556	4,384,202
<i>Total Head Start Cluster</i>				<u>6,067,351</u>	<u>4,384,202</u>
Aging Cluster -					
Expanding Access to Covid-19 Vaccines	93.044	Maryland Department of Aging	655221/14	123,957	-
ARP Act Title IIIB Supportive Services - SSC6	93.044	Maryland Department of Aging	655321/14	273,628	22,524
Title IIIB - Supportive Services	93.044	Maryland Department of Aging	650121/14	11,356	-
Title IIIB - Supportive Services	93.044	Maryland Department of Aging	650122/14	316,981	-
Title IIIB - Supportive Services	93.044	Maryland Department of Aging	650123/14	655,826	-
Title IIIB - Ombudsman	93.044	Maryland Department of Aging	650522/14	5,148	-
Title IIIB - Ombudsman	93.044	Maryland Department of Aging	650523/14	12,770	-
Supplemental Nutrition Funding HDC5	93.045	Maryland Department of Aging	655121/14	112,957	-
ARP Act Title IIIC Home Delivered Meals - HDC6	93.045	Maryland Department of Aging	655821/14	85,391	556
Title IIIC1 - Congregate Meals	93.045	Maryland Department of Aging	650221/14	167,964	104,382
Title IIIC1 - Congregate Meals	93.045	Maryland Department of Aging	650222/14	988,542	886,039
Title IIIC1 - Congregate Meals	93.045	Maryland Department of Aging	650223/14	523,775	514,226
Title IIIC2 - Home Delivered Meals	93.045	Maryland Department of Aging	650322/14	530,397	-
Title IIIC2 - Home Delivered Meals	93.045	Maryland Department of Aging	650323/14	334,446	-
Nutrition Service Incentive Program	93.053	Maryland Department of Aging	650521/14	2,317	-
Nutrition Service Incentive Program	93.053	Maryland Department of Aging	650522/14	107,075	33,124
Nutrition Service Incentive Program	93.053	Maryland Department of Aging	650523/14	183,695	92,243
<i>Total Aging Cluster</i>				<u>4,436,225</u>	<u>1,653,094</u>
Title IV - Elder Abuse Prevention	93.041	Maryland Department of Aging	650922/14	33,665	-
Title IV - Elder Abuse Prevention	93.041	Maryland Department of Aging	650723/14	30,564	-
Title IV - Ombudsman	93.042	Maryland Department of Aging	650721/14	554	-
Title IV - Ombudsman	93.042	Maryland Department of Aging	650722/14	12,813	-
Title IV - Ombudsman	93.042	Maryland Department of Aging	650923/14	6,342	-
CARES Act Title VII Ombudsman (OMC3)	93.042	Maryland Department of Aging	654820/14	17,256	-
ARP Act Title IIID Preventing Health - PHC6	93.042	Maryland Department of Aging	655521/14	69,902	-
Title IIID - Preventive Health	93.043	Maryland Department of Aging	650621/14	19,497	-
Title IIID - Preventive Health	93.043	Maryland Department of Aging	650622/14	14,685	-
Title IIID - Preventive Health	93.043	Maryland Department of Aging	650623/14	14,805	-
Senior Medicare Patrol	93.048	Maryland Department of Aging	653423/14	51,850	51,850
ARP Act Title IIIE Family Caregivers - FCC6	93.052	Maryland Department of Aging	655621/14	190,000	110,633
Title IIIE: NFCSP (Caregiver)	93.052	Maryland Department of Aging	652021/14	6,610	-
Title IIIE: NFCSP (Caregiver)	93.052	Maryland Department of Aging	652022/14	56,734	-
Title IIIE: NFCSP (Caregiver)	93.052	Maryland Department of Aging	652023/14	395,398	-
Medicare Improvements for Patients and Providers	93.071	Maryland Department of Aging	653722/14	8,228	8,228
Medicare Improvements for Patients and Providers	93.071	Maryland Department of Aging	653822/14	4,536	4,536
States Health Insurance Program	93.324	Maryland Department of Aging	651523/14	91,964	87,968
Temporary Assistance for Needy Families (TANF) Cluster -					
Temporary Assistance for Needy Families	93.558	Maryland State Department of Human Resources	Md. State HB 669	6,630,591	-
<i>Total Temporary Assistance for Needy Families (TANF) Cluster</i>				<u>6,630,591</u>	<u>-</u>
Child Care and Development Fund (CCDF) Cluster-					
Early Childhood Mental Health.	93.575	Maryland State Department of Education	SG-230536	159,597	-
Professional Development Capacity Building	93.575	Maryland Family Network	Unknown	287,500	-
Infant & Toddlers	93.575	Maryland Family Network	Unknown	112,500	-
<i>Total Child Care and Development Fund (CCDF) Cluster</i>				<u>559,597</u>	<u>-</u>

The accompanying notes are an integral part of this schedule.

# MONTGOMERY COUNTY, MARYLAND

## Schedule of Expenditures of Federal Awards (continued) For the Year Ended June 30, 2023

Federal Grantee or Grant Title	Federal Assistance Listing	Pass Through Agency	Federal/Pass Through Grant Number	Total Federal Expenditures	Passed Through to Subrecipients
<b>Department of Health and Human Services (continued)</b>					
<i>Medicaid Cluster -</i>					
Title XIX - Health Related Services	93.778	Maryland Department of Human Resources	Md. State HB 669	\$ 6,130,587	\$ -
Federal Financial Participation - Title XIX	93.778	Maryland Department of Human Resources	Unknown	19,144,986	-
Medical Assistance	93.778	Maryland Department of Human Resources	Unknown	661,790	-
Connector Entity Program for Navigator Services	93.778	Maryland Health Benefit Exchange	Unknown	644,321	-
Assistance in Community Services	93.778	Maryland Department of Health	Unknown	377,364	-
FRS Ambulance Fees	93.778	Maryland Department of Health	Unknown	13,737,098	-
Medical Assistance - Medicaid Transport	93.778	Maryland Department of Health	MA366GTS	1,287,752	-
Parents with Children Count Eligibility	93.778	Maryland Department of Health	MA286ACM	1,907,230	-
Administrative Care Coordination	93.778	Maryland Department of Health	MA020EPS	428,490	-
<i>Total Medicaid Cluster</i>				<u>44,319,618</u>	<u>-</u>
PHEP BASE 10	93.069	Maryland Department of Health	CH822PHP	525,028	-
Cities Readiness Initiative	93.069	Maryland Department of Health	CH822PHP	138,783	-
Title IV-E Guardianship	93.090	Maryland Department of Human Resources	Md. State HB 669	3,914	-
Tuberculosis Control	93.116	Maryland Department of Health	CH015TBF	180,049	-
Community BH-Adult Substance Use Disorder Services	93.136	Maryland Department of Health	AS450ODA	199,971	-
PATH - Transition from Homelessness	93.150	Maryland Department of Health	MH170OTH	120,814	20,010
988/Lifeline Crisis Hotline Services	93.243	Maryland Department of Health	BH003STC	85,376	85,376
Immunization Cooperative Agreements	93.268	Maryland Department of Health	CH354IMM	326,919	-
Immunization and Vaccines for Children	93.268	Maryland Department of Health	VC516COV	2,909,121	-
ELC ED Expansion Grant	93.323	Maryland Department of Health	ID940EDT	2,084,273	-
ELC ED Grant	93.323	Maryland Department of Health	ID916EDG	1,332	-
ELC Project W	93.323	Maryland Department of Health	ELC02WSN	44,357	-
CDC Crisis Cooperative Agreement	93.354	Maryland Department of Health	PH016CRW	1,036,144	-
LHD Health Disparities	93.391	Maryland Department of Health	CDC16HRU	86,589	-
Promoting Safe & Stable Families	93.556	Maryland Department of Human Resources	Md. State HB 669	69,928	-
Child Support Enforcement	93.563	Maryland Department of Human Resources	CSA/CRA-22-043	155,964	-
Child Support Enforcement	93.563	Maryland Department of Human Resources	CSA/CRA-23-043	584,850	-
Title IV-D Child Support	93.563	Maryland Department of Human Resources	Md. State HB 669	381,245	-
Low Income Home Energy Assistance	93.568	Maryland Department of Human Resources	Md. State HB 669	3,102,226	-
Title IV-B Child Welfare Services	93.645	Maryland Department of Human Resources	Md. State HB 669	396,210	-
Title IV-E Foster Care Administration	93.658	Maryland Department of Human Resources	Md. State HB 669	2,528,953	-
Title IV-E - Adoption Assistance	93.659	Maryland Department of Human Resources	Md. State HB 669	142,389	-
Social Services Block Grant SSBG	93.667	Maryland Department of Human Resources	Md. State HB 669	4,651,211	-
Child Abuse and Neglect	93.669	Maryland Department of Human Resources	Md. State HB 669	1,082	-
Adult Protective Services	93.747	Maryland Department of Human Resources	Md. State HB 669	160,250	-
Children Insurance Program (CHIP)	93.767	Maryland Department of Human Resources	Md. State HB 669	202,110	-
Parents with Children Count Eligibility	93.767	Maryland Department of Health	MA286ACM	362,913	-
Childhood Lead Poisoning Prevention	93.767	Maryland Department of Health	CHC89ECM	132,280	-
Administrative Care Coordination	93.767	Maryland Department of Health	MA020EPS	85,698	-
Substance Abuse Prevent - ACCESS Harm Reduction	93.788	Maryland Department of Health	AD793AHR	235,091	-
Community BH-Adult Substance Use Disorder Services	93.788	Maryland Department of Health	BH258SOR	123,488	-
Healthy Families	93.870	Maryland Department of Health	MIE20ARP	25,000	-
Ryan White II - Consortia Services	93.917	Maryland Department of Health	AD486RWS	865,230	-
Ryan White B Supplemental	93.917	Maryland Department of Health	AD804SUP	593,150	-
HIV Prevention Activities Health Department Based	93.940	Maryland Department of Health	AD348PRV	559,336	-
Implement Ending the HIV Epidemic	93.940	Maryland Department of Health	AD826IEH	929,737	-

The accompanying notes are an integral part of this schedule.

# MONTGOMERY COUNTY, MARYLAND

## Schedule of Expenditures of Federal Awards (continued) For the Year Ended June 30, 2023

Federal Grantee or Grant Title	Federal Assistance Listing	Pass Through Agency	Federal/Pass Through Grant Number	Total Federal Expenditures	Passed Through to Subrecipients
<b>Department of Health and Human Services (continued)</b>					
Ending the HIV Epidemic - HIV Prevention Services in STD Clinics	93.940	Maryland Department of Health	AD843ESC	\$ 318,017	\$ -
HIV Partner Services	93.940	Maryland Department of Health	CH632STD	93,194	-
Surveillance and Quality Improvement	93.946	Maryland Department of Health	FHD75SQI	65,000	-
Community Mental Health Services	93.958	Maryland Department of Health	MH234OTH	492,862	267,762
HBG ARPA Mental Services	93.958	Maryland Department of Health	BH009MAR	695,835	695,835
Prevention and Treatment of Substance Abuse	93.959	Maryland Department of Health	AS241FED	602,969	-
Integration of Sexual Health & Recovery	93.959	Maryland Department of Health	AD680INT	51,215	-
Overdose Misuse Prevention	93.959	Maryland Department of Health	MU011OMP	70,546	64,396
Prevention and Treatment of Substance Abuse	93.959	Maryland Department of Health	MU525ADP	308,324	210,240
START Family Mentor Program	93.959	Maryland Department of Health	BH009SRT	15,281	-
One-time Covid19 Supplement for Prevention Services	93.959	Maryland Department of Health	MU635COV	117,599	-
ARPA -One -time Supplemental Funding	93.959	Maryland Department of Health	MU016OFR	54,764	-
FBG ARPA Substance Use Services	93.959	Maryland Department of Health	BH012SAR	2,266	-
Strengthening MD Public Health Infrastructure	93.967	Maryland Department of Health	AS015PHI	13,894	-
HIV Partner Services	93.977	Maryland Department of Health	CH632STD	175,000	-
Caring for Children with Special Needs	93.994	Maryland Department of Health	FH579CHC	71,148	-
Community Services Block Grant (CSBG)	93.569	Maryland Department of Housing and Community Development	Unknown	759,225	-
CSBG Supplemental - CARES	93.570	Maryland Department of Housing and Community Development	Unknown	410,720	-
Comprehensive Domestic Violence Services	93.671	Governor's Office of Crime Prevention, Youth and Victim Services	FVPS-2021-0006	44,997	-
Comprehensive Domestic Violence Services	93.671	Governor's Office of Crime Prevention, Youth and Victim Services	FVPS-2022-0009	142,314	-
Ryan White Part A-HIV Emergency Relief Grant	93.914	Government of the District of Columbia	22F012	1,102,628	-
Ryan White Part A-HIV Emergency Relief Grant	93.914	Government of the District of Columbia	HAHSTA2022-346 23D012	457,526	-
End the HIV Epidemic	93.917	Government of the District of Columbia	HAHSTA2020-000024	696,773	-
End the HIV Epidemic	93.686	Government of the District of Columbia	23G081	173,420	-
<b>Total Department of Health and Human Services</b>				<b>94,999,783</b>	<b>7,644,130</b>
<b>Corporation for National and Community Service</b>					
Retired and Senior Volunteer Program	94.002	Direct	None	51,864	-
Martin Luther King Volunteer Day Grant	94.014	Direct	None	65,000	-
<b>Total Corporation for National and Community Service</b>				<b>116,864</b>	<b>-</b>
<b>Department of Homeland Security</b>					
Urban Search & Rescue Grant	97.025	Direct	None	68,668	-
Urban Search & Rescue Grant	97.025	Direct	None	34,495	-
Urban Search & Rescue Grant	97.025	Direct	None	164,612	-
Urban Search & Rescue Grant	97.025	Direct	None	379	-
Urban Search & Rescue Grant	97.025	Direct	None	513,569	-
Kentucky Tornadoes	97.025	Direct	None	595,983	-
Tropical Storm FIONA	97.027	Direct	None	489,391	-
Tropical Storm IAN	97.027	Direct	None	965,534	-
Public Access Bleeding Control	97.067	DC - Homeland Security and Emergency Management Agency	19UASIS35-03	246,652	-
Emergency Management Planning Training & Exercise Support	97.067	DC - Homeland Security and Emergency Management Agency	20UASIS35-02	12,802	-
Radio Cache (NCRSIG)	97.067	DC - Homeland Security and Emergency Management Agency	20UASIS35-04	78,208	-
Tactical Equipment for Law Enforcement	97.067	DC - Homeland Security and Emergency Management Agency	20UASIS35-05	87,870	-
Public Health Emergency Response	97.067	DC - Homeland Security and Emergency Management Agency	20UASIS35-06	8,143	-
Incident Command Tools	97.067	DC - Homeland Security and Emergency Management Agency	20UASIS35-07	51,090	-
Emerging Homeland Security Technology Pilot	97.067	DC - Homeland Security and Emergency Management Agency	20UASIS35-08	23,670	-
UASI Volunteers & Donations Management	97.067	DC - Homeland Security and Emergency Management Agency	20UASIS35-09	18,050	-
Regional Preparedness System	97.067	DC - Homeland Security and Emergency Management Agency	21UASIS35-01	223,580	-
Volunteers and Donations Management	97.067	DC - Homeland Security and Emergency Management Agency	21UASIS35-02	85,342	-
Public Access Bleeding Control	97.067	DC - Homeland Security and Emergency Management Agency	21UASIS35-03	111,816	-
Radio Cache (NCRSIG)	97.067	DC - Homeland Security and Emergency Management Agency	21UASIS35-04	133,263	-
Tactical Equipment for Law Enforcement	97.067	DC - Homeland Security and Emergency Management Agency	21UASIS35-05	69,434	-
Public Health Emergency Response	97.067	DC - Homeland Security and Emergency Management Agency	21UASIS35-06	54,815	-

The accompanying notes are an integral part of this schedule.

**MONTGOMERY COUNTY, MARYLAND**

**Schedule of Expenditures of Federal Awards (continued)  
For the Year Ended June 30, 2023**

Federal Grantee or Grant Title	Federal Assistance Listing	Pass Through Agency	Federal/Pass Through Grant Number	Total Federal Expenditures	Passed Through to Subrecipients
<b>Department of Homeland Security (continued)</b>					
Emergency Medical Services Mobile Clinical	97.067	DC - Homeland Security and Emergency Management Agency	21UASI535-07	\$ 142,728	\$ -
Emergency Medical Services Augmented Reality Training	97.067	DC - Homeland Security and Emergency Management Agency	21UASI535-08	99,889	-
Law Enforcement Specialized Vehicle Enhancements	97.067	DC - Homeland Security and Emergency Management Agency	21UASI535-09	153,422	-
Small Unmanned Aerial Systems	97.067	DC - Homeland Security and Emergency Management Agency	21UASI535-10	8,416	-
Technical Rescue Vehicle	97.067	DC - Homeland Security and Emergency Management Agency	21UASI535-11	75,990	-
Emerging Homeland Security Technology Pilot	97.067	DC - Homeland Security and Emergency Management Agency	21UASI535-12	101,374	-
Emergency Management Planning Training and Exercise Support	97.067	DC - Homeland Security and Emergency Management Agency	21UASI535-13	77,792	-
Emergency Management Damage Assessment Software	97.067	DC - Homeland Security and Emergency Management Agency	21UASI535-14	23,000	-
Regional Preparedness System	97.067	DC - Homeland Security and Emergency Management Agency	22UASI535-01	290,903	-
Volunteers & Donations Management	97.067	DC - Homeland Security and Emergency Management Agency	22UASI535-02	4,686	-
Radio Cache (NCRCLG)	97.067	DC - Homeland Security and Emergency Management Agency	22UASI535-04	22,691	-
Emerging Homeland Security Technology Pilot	97.067	DC - Homeland Security and Emergency Management Agency	22UASI535-12	18,256	-
FEMA Reimbursements	97.067	Maryland Emergency Management Agency	Unknown	15,862,902	-
Emergency Management Performance Grant	97.042	Maryland Emergency Management Agency	22-SR-8852-01	266,260	-
State Homeland Security Program	97.067	Maryland Emergency Management Agency	19-SR8852-04	59,574	-
Urban Security Initiative Grant	97.067	Maryland Emergency Management Agency	20-SR 8852-03	97,833	-
UASI Linx Baltimore	97.067	Maryland Emergency Management Agency	21-SR 8852-02	28,632	-
State Homeland Security Program	97.067	Maryland Emergency Management Agency	21-SR-8852-03	127,793	-
Urban Area Security Initiative	97.067	Maryland Emergency Management Agency	22-SR 8852-03	13,521	-
<b>Total Department of Homeland Security</b>				<u>21,513,028</u>	<u>-</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>				<b><u>\$ 273,410,341</u></b>	<b><u>\$ 14,274,867</u></b>

The accompanying notes are an integral part of this schedule.

# MONTGOMERY COUNTY, MARYLAND

## Notes to the Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2023

### 1. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the Federal grant activity of the primary government of Montgomery County, Maryland (the County), and is presented on the accrual basis of accounting. Federal awards of component units of the County reporting entity are not included in this Schedule.

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). Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in, the preparation of the basic financial statements. Compliance testing of all requirements, as described in the Compliance Supplement, was performed for the grant programs noted below. These programs represent Federal award programs for fiscal year 2023 cash and non-cash expenditures to ensure coverage of at least 20% of Federally granted funds. Actual coverage is 48% of total cash and non-cash Federal award program expenditures.

#### Identification of Major Programs:

Major Programs	Federal Assistance Listing	Federal Expenditures
<b>Department of Housing and Urban Development</b>		
CDBG - Entitlement Grants Cluster	14.218	\$ 4,817,249
Home Investment Partnerships Program	14.239	45,312,260
<b>Department of the Treasury</b>		
COVID-19 - Emergency Rental Assistance Program (ERAP)	21.023	28,835,456
COVID-19 - American Recovery Plan Act (ARPA)	21.027	49,833,308
<b>Department of Education</b>		
Infants and Families with Disabilities Part C, CLIG MA IGT, Individuals with Disabilities Education Act/ARPA MSDE, IDEA ARPA - M-Extended IFSP/Readiness SIG/ARP-C, IDEA ARPA Part C, Early Childhood Advisory Councils Quality Improvement	84.181A, 84.181X	3,175,244
		<u>\$ 131,973,517</u>

Expenditures of Federal awarded grant funds are made for the purposes specified by the grantor and are subject to certain restrictions. Expenditures are also subject to audit by the relevant Federal agency. In the opinion of management, disallowed costs, if any, from such audits will not have a material effect on this Schedule or the financial position of the County.

**MONTGOMERY COUNTY, MARYLAND**

**Notes to the Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2023**

**2. LOAN PROGRAMS WITH CONTINUING COMPLIANCE REQUIREMENTS**

The County participates in the Home Investment Partnership Act Federal loan program. The balance of loans from previous years and current year loan activity, as required under the Uniform Guidance, are presented in the Schedule. As of June 30, 2023, the outstanding loan balance was approximately \$45 million.

**3. MARYLAND STATE DEPARTMENT OF EDUCATION (MSDE)**

MSDE awarded grants from three different Federal agencies. The total Federal expenditures passed-through MSDE for the year ended June 30, 2023 was \$3,472,807. The expenditures are presented in the Schedule under the Department of Education (Assistance Listing numbers 84.027A, 84.173A, 84.181X, 84.181A), the Department of Health and Human Services (Assistance Listing numbers 93.434, 93.575) and Institute of Museum and Library Services (Assistance Listing number 45.310).

**4. INDIRECT COST**

The County did not elect to use the 10-percent de minimis cost rate for indirect costs.

**5. RECONCILIATION OF FINANCIAL STATEMENTS TO THE SCHEDULE OF FEDERAL AWARDS**

Total expenditures per the Schedule reconciles to the County's financial statements for the year ended June 30, 2023 as follows:

	<u>Amount</u>
Governmental grants per audited financial statements	<u>\$ 398,992,056</u>
Less: state and local grants	<u>125,581,715</u>
<b>Total Expenditures of Federal Awards</b>	<b><u>\$ 273,410,341</u></b>

**MONTGOMERY COUNTY, MARYLAND**

**Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2023**

**Section I – Summary of Independent Public Accountants’ Results**

**Financial Statements**

Type of Independent Public Accountants’ report issued:	Unmodified
Internal controls over financial reporting:	
Material weakness(es) identified?	No
Significant deficiencies?	None reported
Noncompliance material to financial statements?	No

**Federal Awards**

Type of Independent Public Accountants’ report issued on compliance for major program:	Unmodified
Internal controls over major program:	
Material weakness(es) identified?	No
Significant deficiencies?	None reported
Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a) of the Uniform Guidance?	No

**Identification of Major Programs:**

<b>Major Programs</b>	<b>Federal Assistance Listing</b>	<b>Federal Expenditures</b>
<b>Department of Housing and Urban Development</b>		
CDBG - Entitlement Grants Cluster	14.218	\$ 4,817,249
Home Investment Partnerships Program	14.239	45,312,260
<b>Department of the Treasury</b>		
COVID-19 - Emergency Rental Assistance Program (ERAP)	21.023	28,835,456
COVID-19 - American Recovery Plan Act (ARPA)	21.027	49,833,308
<b>Department of Education</b>		
Infants and Families with Disabilities Part C, CLIG MA IGT, Individuals with Disabilities Education Act/ARPA MSDE, IDEA ARPA - M-Extended IFSP/Readiness SIG/ARP-C, IDEA ARPA Part C, Early Childhood Advisory Councils Quality Improvement	84.181A, 84.181X	3,175,244
		\$ 131,973,517

Threshold for disingnishing between Type A and B programs	\$ 3,000,000
Did the County qualify as a low risk auditee?	Yes

**MONTGOMERY COUNTY, MARYLAND**

**Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2023**

**Section II - Financial Statement Findings**

None noted.

**Section III - Federal Award Findings and Questioned Costs**

None noted.



**MONTGOMERY COUNTY, MARYLAND**

**Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2023**

**Section IV – Summary Schedule of Prior Year Findings and Questioned Costs**

**Finding 2022-001**

**U.S. Department of Health and Human Services  
Assistance Listing Number 93.600 – Head Start Cluster  
Non-compliance with Reporting  
Repeat Findings: No**

*Criteria:*

Under the requirements of the Federal Funding Accountability and Transparency Act (Pub. L. No. 109-282), as amended by Section 6202 of Pub. L. No. 110-252, hereafter referred as the “Transparency Act” that are codified in 2 CFR Part 170, recipients (i.e., direct recipients) of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS).

*Condition and Context:*

The County is a direct recipient of Head Start funds from the Department of Health and Human Services. Additionally, the County provided first-tier subawards greater than \$30,000. The County did not report its first-tier subawards in accordance with the Transparency Act requirements.

*2023 Status:*

Finding is resolved.

**MONTGOMERY COUNTY, MARYLAND**

**Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2023**

**Section IV – Summary Schedule of Prior Year Findings and Questioned Costs (continued)**

**Finding 2022-002**

**U.S. Department of Health and Human Services  
Assistance Listing Number 93.044, 93.045, 93.053 – Aging Cluster  
Non-compliance with Subrecipient Monitoring  
Repeat Findings: No**

*Criteria:*

A pass-through entity (PTE) must clearly identify to the subrecipient the award as a subaward at the time of subaward (or subsequent subaward modification) by providing the information described in 2 CFR section 200.331(a)(1); all requirements imposed by the PTE on the subrecipient so that the Federal award is used in accordance with Federal statutes, regulations, and the terms and conditions of the award (2 CFR section 200.331(a)(2)); and any additional requirements that the PTE imposes on the subrecipient in order for the PTE to meet its own responsibility for the Federal award (e.g., financial, performance, and special reports) (2 CFR section 200.331(a)(3)).

*Condition and Context:*

For 6 out of 6 selections, the agreement with the subrecipient did not clearly identify the Federal assistance listing. Additionally, the agreement did not contain the information described in 2 CFR section 200.331(a).

*2023 Status:*

Finding remains as stated.



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