

MONTGOMERY COUNTY MARYLAND

Report on Expenditures of Federal Awards



Fiscal Year 2024

July 1, 2023 – June 30, 2024
Rockville, Maryland

MONTGOMERY COUNTY MARYLAND

Report on Expenditures of Federal Awards



Prepared by the
DEPARTMENT OF FINANCE

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Fiscal Year 2024
July 1, 2023 - June 30, 2024

MONTGOMERY COUNTY, MARYLAND

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

For the Year Ended June 30, 2024

MONTGOMERY COUNTY, MARYLAND

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

JUNE 30, 2024

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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, 2024, 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, 2024, 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 47.6 percent, 68.7 percent, and 17.9 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 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 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 18, 2024 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 the County's 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 18, 2024

SB + Company, LLC



**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, 2024, 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 18, 2024.

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.

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 18, 2024

SB + Company, LLC



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, 2024. 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. Federal awards received by these entities are not included in the County's schedule of Federal awards for the year ended June 30, 2024. 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, 2024.

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 27, 2025

A handwritten signature in black ink that reads "SB + Company, LLC". The signature is written in a cursive, flowing style.

MONTGOMERY COUNTY, MARYLAND

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2024

Federal Grantee or Grant Title	Federal Assistance Listing	Pass Through Agency	Federal/Pass Through Grant Number	Total Federal Expenditures	Passed Through to Subrecipients
Department of Agriculture					
SNAP Cluster -					
State Administrative Matching Grant for Food Stamps	10.561	Maryland State Department of Human Resources	Md. State HB 669	\$ 7,105,401	\$ -
<i>Total SNAP Cluster</i>				<u>7,105,401</u>	<u>-</u>
Total Department of Agriculture				<u>7,105,401</u>	<u>-</u>
Department of Defense - Office of Economic Adjustment					
Base Realignment and Closure (BRAC)	12.003	Direct	MIR1228-20-01	76	-
Total Department of Defense				<u>76</u>	<u>-</u>
Department of Housing and Urban Development					
Programs of the CDBG - Entitlement Grants Cluster-					
Community Development Block Grant (CDBG)	14.218	Direct	None	7,978,530	237,044
<i>Total CDBG - Entitlement Grants Cluster</i>				<u>7,978,530</u>	<u>237,044</u>
Emergency Solutions Grant (ESG)	14.231	Direct	None	498,345	-
Emergency Solutions Grant (ESG)	14.231	Direct	None	128,673	-
Emergency Solutions Grant (ESG)	14.231	Direct	None	283,866	-
Home Investment Partnerships Program	14.239	Direct	None	167,449	-
Home Investment Partnerships Program - outstanding balance	14.239	Direct	None	43,139,121	-
Continuum of Care Homeless Assistance	14.267	Direct	None	201,069	-
Continuum of Care Homeless Assistance	14.267	Direct	None	128,983	-
Housing for People with AIDS (HOPWA)	14.241	Maryland Department of Health	AD658HOP	1,025,298	-
Total Department of Housing and Urban Development				<u>53,551,334</u>	<u>237,044</u>
Department of Justice					
State Criminal Alien Assistance Program (SCAAP)	16.606	Direct	None	1,562,278	-
Byrne Memorial Justice Assistance Grant Program	16.738	Direct	None	58,000	-
Byrne Memorial Justice Assistance Grant Program	16.738	Direct	None	69,957	-
Byrne Memorial Justice Assistance Grant Program	16.738	Direct	None	145,907	-
DNA Backlog	16.741	Direct	None	192,724	-
DNA Backlog	16.741	Direct	None	2,083	-
BJA COVERDELL AWARD	16.742	Direct	None	102,430	-
SAO BJA Camera	16.835	Direct	None	113,707	-
Regional Fugitive Gang Task Force	16.922	Direct	None	20,533	-
Regional Fugitive Gang Task Force	16.922	Direct	None	11,447	-
Sexual Assault Services SASP	16.017	Governor's Office of Crime Prevention, Youth & Victim Services	SASP-2022-0017	18,745	-
Housing Assistance for Human Trafficking Survivors	16.320	University of Maryland	Unknown	20,550	-
Victim Assistance Services	16.575	Governor's Office of Crime Prevention, Youth & Victim Services	VOCA-2022-0014	78	-
Victim Assistance Services	16.575	Governor's Office of Crime Prevention, Youth & Victim Services	VOCA-2022-0107	65,318	-
Sexual Assault Rape Crisis Intervention	16.575	Governor's Office of Crime Prevention, Youth & Victim Services	VOCA SARC-2023-0011	11,904	-
Multicultural Intervention	16.575	Governor's Office of Crime Prevention, Youth & Victim Services	VOCG-2024-0056	139,284	-
Multicultural Intervention	16.575	Governor's Office of Crime Prevention, Youth & Victim Services	VOCA-2022-0046	82,431	-
Lethality Assessment Advocate	16.588	Governor's Office of Crime Prevention, Youth & Victim Services	VAWA-2023-0041	15,501	-
STOP Domestic Violence	16.588	Governor's Office of Crime Prevention, Youth & Victim Services	VAWA-2022-0023	5,649	-
STOP Domestic Violence	16.588	Governor's Office of Crime Prevention, Youth & Victim Services	VAWA-2023-0024	60,410	-
Protective Order Enforcement	16.588	Governor's Office of Crime Prevention, Youth & Victim Services	VAWA 2023-0039	47,348	-
Byrne Justice Assistance Grant Program	16.738	Governor's Office of Crime Prevention, Youth & Victim Services	BJAG-2021-0033	36,363	-
SAO Research Analyst Grant	16.738	Governor's Office of Crime Prevention, Youth & Victim Services	BJAG-2020-0028	36,478	-
GOCCP HOPE	16.738	Governor's Office of Crime Prevention, Youth & Victim Services	BJNT-2019-0016	2,038	-
GOCCP COVERDELL PROJECT	16.742	Governor's Office of Crime Prevention, Youth & Victim Services	CFSI-2022-0004	42,772	-
Total Department of Justice				<u>2,863,935</u>	<u>-</u>

The notes to the Schedule are an integral part of this schedule.

MONTGOMERY COUNTY, MARYLAND

Schedule of Expenditures of Federal Awards (continued) For the Year Ended June 30, 2024

Federal Grantee or Grant Title	Federal Assistance Listing	Pass Through Agency	Federal/Pass Through Grant Number	Total Federal Expenditures	Passed Through to Subrecipients
Department of Labor					
WIOA Cluster -					
Welcome Back Center	17.258	Maryland Department of Labor	Unknown	\$ 27,383	\$ -
Welcome Back Center	17.259	Maryland Department of Labor	Unknown	28,295	-
Welcome Back Center	17.278	Maryland Department of Labor	Unknown	35,597	-
<i>Total WIOA Cluster</i>				<u>91,275</u>	<u>-</u>
Total Department of Labor				<u>91,275</u>	<u>-</u>
Department of Transportation					
Federal Transit Cluster -					
FTA COVID 19 RESEARCH GRANT	20.507	US Federal Transit Administration	Unknown	225,000	-
Ridesharing/Commuter Assistance Program	20.507	Maryland Department of Transportation	MO09CMAQ2024	372,070	-
<i>Total Federal Transit Cluster</i>				<u>597,070</u>	<u>-</u>
Motor Carrier Safety Assistance Program (MCSAP)	20.218	MD State Highway Administration	MOU PO2279 C-1	5,980	-
Commercial Vehicle Safety Assistance Program (CVSAP)	20.218	MD State Highway Administration	MOU PO2279 C-1	16,218	-
2019 Hazardous Materials Emergency Preparedness	20.703	MD Emergency Management Agency	19-GA 8852-05	20,707	-
Highway Safety Cluster -					
MC SHF Law Enforcement Grant	20.600	MD Highway Safety Office	LE-MC SHF 24-138	267	-
Distracted Driving	20.600	MD Highway Safety Office	LE-MC 23-058	6,837	-
Impaired Driving	20.600	MD Highway Safety Office	LE-MC 23-102	19,161	-
Impaired Driving	20.600	MD Highway Safety Office	LE-MC 24-210	42,654	-
Aggressive Driving	20.600	MD Highway Safety Office	LE-MC 23-057	850	-
Aggressive Driving	20.600	MD Highway Safety Office	LE-MC 24-208	7,493	-
<i>Total Highway Safety Cluster</i>				<u>77,262</u>	<u>-</u>
Total Department of Transportation				<u>717,237</u>	<u>-</u>
Department of the Treasury					
Emergency Rental Assistance Program (ERAP)	21.023	Direct	None	6,841,012	-
American Recovery Plan Act (ARPA)	21.027	Direct	None	14,415,162	-
Emergency Rental Assistance Program (ERAP)	21.023	MD Department of Housing and Community Affairs	Unknown	9,445,510	-
Total Department of the Treasury				<u>30,701,684</u>	<u>-</u>
Federal Communications Commission					
Montgomery Connects ACP Navigator Program	32.011	Direct	None	127,136	-
Total Federal Communications Commission				<u>127,136</u>	<u>-</u>
Institute of Museum and Library Services					
Staff Development Grant	45.310	MD State Library Agency	MSLA #00001475	30,150	-
Blerdtino Grant	45.310	MD State Library Agency	MSLA #00001498	11,132	-
ARPA Grant	45.310	MD State Library Agency	MSLA #00001239	100,000	-
Total Institute of Museum and Library Services				<u>141,282</u>	<u>-</u>
U.S. Environmental Protection Agency					
MC Watershed Green Infrastructure and Tree Planting	66.202	Direct	None	324,881	-
Total US Environmental Protection Agency				<u>324,881</u>	<u>-</u>

The notes to the Schedule are an integral part of this schedule.

MONTGOMERY COUNTY, MARYLAND

**Schedule of Expenditures of Federal Awards (continued)
For the Year Ended June 30, 2024**

Federal Grantee or Grant Title	Federal Assistance Listing	Pass Through Agency	Federal/Pass Through Grant Number	Total Federal Expenditures	Passed Through to Subrecipients
Department of Education					
Special Education (IDEA) Cluster -					
Infants and Families with Disabilities Part B 611	84.027A	Maryland Department of Education	SG-240850	\$ 604,637	\$ -
I & T - CLIG (Part B 619)	84.173A	Maryland Department of Education	SG-240767	57,317	-
<i>Total Special Education (IDEA) Cluster</i>				<u>661,954</u>	<u>-</u>
Md Infants and Toddlers Grant	84.181A	Maryland Department of Education	SG-240844	1,099,410	-
Infants and Families with Disabilities Part C	84.181A	Maryland Department of Education	SG-230625	331,783	-
CLIG MA IGT	84.181A	Maryland Department of Education	SG-230465	10,950	-
I & T - Clig - Medicaid	84.181A	Maryland Department of Education	SG-240917	1,465,509	-
Individuals with Disabilities Education Act/ARPA MSDE	84.181X	Maryland Department of Education	SG-221306	188,389	-
IDEA ARPA - M-Extended IFSP/Readiness SIG/ARP-C	84.181X	Maryland Department of Education	SG-221761	6,899	-
Total Department of Education				<u>3,764,894</u>	<u>-</u>
Department of Health and Human Services					
Expanding the Care Continuum into the Community	93.829	Direct	None	1,373,842	-
Block Grants for Community Mental Health Services	93.958	Direct	None	2,427,719	-
Head Start Cluster -					
Head Start-ARPA	93.600	Direct	None	648,705	-
Head Start	93.600	Direct	None	5,976,078	3,052,593
<i>Total Head Start Cluster</i>				<u>6,624,783</u>	<u>3,052,593</u>
Aging Cluster -					
ARP Act Title IIIB Supportive Services - SSC6	93.044	Maryland Department of Aging	655321/14	388,261	-
Title IIIB - Supportive Services	93.044	Maryland Department of Aging	650121/14	359	-
Title IIIB - Supportive Services	93.044	Maryland Department of Aging	650122/14	57,330	-
Title IIIB - Supportive Services	93.044	Maryland Department of Aging	650123/14	323,369	-
Title IIIB - Supportive Services	93.044	Maryland Department of Aging	650124/14	683,884	-
Title IIIB - Ombudsman	93.044	Maryland Department of Aging	652122/14	1,239	-
Title IIIB - Ombudsman	93.044	Maryland Department of Aging	652123/14	6,453	-
Title IIIB - Ombudsman	93.044	Maryland Department of Aging	652124/14	14,271	-
Supplemental Nutrition Funding HDC5	93.045	Maryland Department of Aging	655121/14	297,884	-
ARP Act Title IIIC Home Delivered Meals - HDC6	93.045	Maryland Department of Aging	655821/14	601,776	-
ARP Act Title IIIC Congregate Meals - CMC6	93.045	Maryland Department of Aging	655421/14	401,263	-
Title IIIC1 - Congregate Meals	93.045	Maryland Department of Aging	650221/14	2,229	-
Title IIIC1 - Congregate Meals	93.045	Maryland Department of Aging	650222/14	4,799	-
Title IIIC1 - Congregate Meals	93.045	Maryland Department of Aging	650223/14	623,517	-
Title IIIC1 - Congregate Meals	93.045	Maryland Department of Aging	650224/14	881,607	-
Title IIIC2 - Home Delivered Meals	93.045	Maryland Department of Aging	650322/14	2,716	-
Title IIIC2 - Home Delivered Meals	93.045	Maryland Department of Aging	650323/14	388,504	-
Title IIIC2 - Home Delivered Meals	93.045	Maryland Department of Aging	650324/14	568,648	-
Nutrition Service Incentive Program	93.053	Maryland Department of Aging	650522/14	120,149	-
Nutrition Service Incentive Program	93.053	Maryland Department of Aging	650523/14	89,675	-
Nutrition Service Incentive Program	93.053	Maryland Department of Aging	650524/14	130,701	-
<i>Total Aging Cluster</i>				<u>5,588,634</u>	<u>-</u>

The notes to the Schedule are an integral part of this schedule.

MONTGOMERY COUNTY, MARYLAND

**Schedule of Expenditures of Federal Awards (continued)
For the Year Ended June 30, 2024**

Federal Grantee or Grant Title	Federal Assistance Listing	Pass Through Agency	Federal/Pass Through Grant Number	Total Federal Expenditures	Passed Through to Subrecipients
Department of Health and Human Services (continued)					
ARPA OAA Title IIID	93.043	Maryland Department of Aging	655521/14	\$ 20,420	\$ -
ARPA OAA Title IIIE	93.052	Maryland Department of Aging	655621/14	8,800	-
Title IV - Elder Abuse Prevention	93.041	Maryland Department of Aging	650924/14	13,722	-
Title IV - Elder Abuse Prevention	93.041	Maryland Department of Aging	650923/14	9,054	-
Title IV - Ombudsman	93.042	Maryland Department of Aging	650723/14	22,030	-
Title IV - Ombudsman	93.042	Maryland Department of Aging	650724/14	48,661	-
Title IIID - Preventive Health	93.043	Maryland Department of Aging	650622/14	12,630	-
Title IIID - Preventive Health	93.043	Maryland Department of Aging	650623/14	30,677	-
Title IIID - Preventive Health	93.043	Maryland Department of Aging	650624/14	41,198	-
Senior Medicare Patrol	93.048	Maryland Department of Aging	653424/14	52,442	-
Senior Medicare Patrol Special Project	93.048	Maryland Department of Aging	653423/14	19,185	-
Title IIIIE: NFCSP (Caregiver)	93.052	Maryland Department of Aging	652022/14	24,593	-
Title IIIIE: NFCSP (Caregiver)	93.052	Maryland Department of Aging	652023/14	96,159	-
Title IIIIE: NFCSP (Caregiver)	93.052	Maryland Department of Aging	652024/14	390,670	-
Medicare Improvements for Patients and Providers	93.071	Maryland Department of Aging	653723/14	7,854	-
Medicare Improvements for Patients and Providers	93.071	Maryland Department of Aging	653823/14	8,344	-
Medicare Improvements for Patients and Providers	93.071	Maryland Department of Aging	653923/14	7,650	-
States Health Insurance Program	93.324	Maryland Department of Aging	651524/14	94,870	-
Temporary Assistance for Needy Families	93.558	Maryland State Department of Human Resources	Md. State HB 669	5,097,800	-
Child Care and Development Fund (CCDF) Cluster-					
Infant and Early Childhood	93.575	Maryland State Department of Education	Unknown	51,996	-
Child Care Resource & Referral	93.575	Maryland Family Network	Unknown	180,069	-
Child Care Resource & Referral	93.575	Maryland Family Network	Unknown	79,984	-
Child Care Resource & Referral	93.575	Maryland Family Network	Unknown	225,898	-
<i>Total Child Care and Development Fund (CCDF) Cluster</i>				<u>537,947</u>	<u>-</u>
Medicaid Cluster -					
Title XIX - Health Related Services	93.778	MD Department of Human Resources	Md. State HB 669	5,393,648	-
Federal Financial Participation - Title XIX	93.778	MD Department of Human Resources	Unknown	16,074,175	-
Medical Assistance	93.778	MD Department of Human Resources	Unknown	820,886	-
Connector Entity Program for Navigator Services	93.778	MD Health Benefit Exchange	Unknown	709,853	-
Assistance in Community Services	93.778	MD Department of Health	Unknown	253,765	-
Assistance in Community Integration Services	93.778	MD Department of Health	Unknown	20,733	-
FRS Ambulance Fees	93.778	MD Department of Health	Unknown	16,970,147	-
Medical Assistance - Medicaid Transport	93.778	MD Department of Health	MA 366GTS	1,799,639	-
Parents with Children Count Eligibility	93.778	MD Department of Health	MA 286ACM	1,536,595	-
Administrative Care Coordination	93.778	MD Department of Health	MA 020EPS	428,490	-
<i>Total Medicaid Cluster</i>				<u>44,007,931</u>	<u>-</u>
Community Service Block Grant	93.569	MD Department of Housing & Community Development	2301MDCOSR	132,604	-
Community Service Block Grant	93.569	MD Department of Housing & Community Development	2401MDCOSR	587,342	-
Diaper Distribution Demonstration and Research Pilot	93.647	Maryland Community Action Partnership	Unknown	35,000	-
PHEP BASE 10	93.069	MD Department of Health	CH822PHP	638,372	-
Cities Readiness Initiative	93.069	MD Department of Health	CH822PHP	173,966	-
Title IV-E Guardianship	93.090	MD Department of Human Resources	Md. State HB 669	3,456	-
Tuberculosis Control	93.116	MD Department of Health	CH015TBF	181,346	-
Linkages to Care Enhancement	93.136	MD Department of Health	ODA 04LTC	44,602	-
PATH - Transition from Homelessness	93.150	MD Department of Health	MH1700TH	44,076	-

The notes to the Schedule are an integral part of this schedule.

MONTGOMERY COUNTY, MARYLAND

**Schedule of Expenditures of Federal Awards (continued)
For the Year Ended June 30, 2024**

Federal Grantee or Grant Title	Federal Assistance Listing	Pass Through Agency	Federal/Pass Through Grant Number	Total Federal Expenditures	Passed Through to Subrecipients
Department of Health and Human Services (continued)					
988/Lifeline Crisis Hotline Services	93.243	MD Department of Health	BH003STC	\$ 429,062	\$ -
988 Crisis Hotline Services	93.243	MD Department of Health	BH015CSF	960,000	-
988 Crisis Hotline SUD/MH Supl.	93.243	MD Department of Health	BH015STS	100,000	-
Immunization Cooperative Agreements	93.268	MD Department of Health	CH354IMM	346,957	-
ELC ED Expansion Grant	93.323	MD Department of Health	ID940EDE	1,171,580	-
ELC ED Grant	93.323	MD Department of Health	ID916EDG	242,484	-
ELC Project W	93.323	MD Department of Health	ELC02WSN	32,639	-
CDC Crisis Cooperative Agreement	93.354	MD Department of Health	PH016CRW	624,606	-
Oral Health Dental Sealants Program	93.366	MD Department of Health	FHC60SEA	30,781	-
LHD Health Disparities	93.391	MD Department of Health	CDC16HRU	426,653	58,514
Promoting Safe & Stable Families	93.556	MD Department of Human Resources	Md. State HB 669	101,008	-
Child Support Enforcement	93.563	MD Department of Human Resources	CSA/CRA-22-043	30,628	-
Child Support Enforcement	93.563	MD Department of Human Resources	CSA/CRA-19-043	226,995	-
Child Support Enforcement	93.563	MD Department of Human Resources	CSA/CRA-24-043	816,312	-
Title IV-D Child Support	93.563	MD Department of Human Resources	Md. State HB 669	519,509	-
Low Income Home Energy Assistance	93.568	MD Department of Human Resources	Md. State HB 669	1,122,661	-
Title IV-B Child Welfare Services	93.645	MD Department of Human Resources	Md. State HB 669	397,210	-
Title IV-E Foster Care Administration	93.658	MD Department of Human Resources	Md. State HB 669	1,715,967	-
Title IV-E - Adoption Assistance	93.659	MD Department of Human Resources	Md. State HB 669	63,834	-
Social Services Block Grant SSBG	93.667	MD Department of Human Resources	Md. State HB 669	4,651,211	-
Child Abuse and Neglect	93.669	MD Department of Human Resources	Md. State HB 669	1,498	-
End the HIV Epidemic	93.686	Government of the District of Columbia	24H081	223,252	-
End the HIV Epidemic	93.686	Government of the District of Columbia	23G081	948,815	-
Adult Protective Services	93.747	MD Department of Human Resources	Md. State HB 669	416,614	-
Children Insurance Program (CHIP)	93.767	MD Department of Human Resources	Md. State HB 669	206,200	-
Assistance in Community Integration Services	93.767	MD Department of Health	Unknown	20,733	-
Parents with Children Count Eligibility	93.767	MD Department of Health	MA286ACM	1,024,397	-
Childhood Lead Poisoning Prevention	93.767	MD Department of Health	CHC89ECM	346,743	-
Administrative Care Coordination	93.767	MD Department of Health	MA020EPS	85,698	-
Substance Abuse Prevent - ACCESS Harm Reduction	93.788	MD Department of Health	AD793AHR	263,423	-
State Opioid Response (SOR) III	93.788	MD Department of Health	BH011SOR	777,883	-
Ryan White Part A-HIV Emergency Relief Grant	93.914	Government of the District of Columbia	HAHSTA2022-000030	457,188	-
Ryan White Part A-HIV Emergency Relief Grant	93.914	Government of the District of Columbia	HAHSTA2022-346	1,069,568	-
HIV Prevention Activities Health Department Based	93.940	MD Department of Health	AD348PRV	657,172	-
Implement Ending the HIV Epidemic	93.940	MD Department of Health	AD826IEH	719,908	-
Ending the HIV Epidemic - HIV Prevention Services in STD Clinics	93.940	MD Department of Health	AD843ESC	540,083	-
HIV Partner Services	93.940	MD Department of Health	CH632STD	107,494	-
Community Mental Health Services	93.958	MD Department of Health	MH234OTH	367,812	-
HBG ARPA Mental Services	93.958	MD Department of Health	BH009MAR	462,720	-
Prevention and Treatment of Substance Abuse	93.959	MD Department of Health	AS241FED	605,633	-
Integration of Sexual Health & Recovery	93.959	MD Department of Health	AD680INT	2,389	-
Overdose Misuse Prevention	93.959	MD Department of Health	MU011OMP	74,080	56,759
Prevention and Treatment of Substance Abuse	93.959	MD Department of Health	MU525ADP	389,012	66,942
START Family Mentor Program	93.959	MD Department of Health	BH009SRT	7,268	-
FBG ARPA Substance Use Services	93.959	MD Department of Health	BH012SAR	688,523	-
ARP Supplemental Funding	93.959	MD Department of Health	MU016OFR	33,217	-
Strengthening MD Public Health Infrastructure	93.967	MD Department of Health	AS015PHI	224,485	-
HIV Partner Services	93.977	MD Department of Health	CH632STD	216,564	-
Caring for Children with Special Needs	93.994	MD Department of Health	FH579CHC	86,300	52,768
Total Department of Health and Human Services				93,443,148	3,287,576

The notes to the Schedule are an integral part of this schedule.

MONTGOMERY COUNTY, MARYLAND

**Schedule of Expenditures of Federal Awards (continued)
For the Year Ended June 30, 2024**

Federal Grantee or Grant Title	Federal Assistance Listing	Pass Through Agency	Federal/Pass Through Grant Number	Total Federal Expenditures	Passed Through to Subrecipients
Corporation for National and Community Service					
Retired and Senior Volunteer Program	94.002	Direct	None	\$ 73,343	\$ -
Retired and Senior Volunteer Program	94.002	Direct	None	19,667	-
Martin Luther King Volunteer Day Grant	94.014	Direct	None	115,330	-
Martin Luther King Volunteer Day Grant	94.014	Direct	None	18,163	-
Total Corporation for National and Community Service				226,503	-
Department of Homeland Security					
National Urban Search & Rescue(US&R) Response Readiness	97.025	Direct	None	391,711	-
National Urban Search & Rescue(US&R) Response Readiness	97.025	Direct	None	6,197	-
National Urban Search & Rescue(US&R) Response Readiness	97.025	Direct	None	58,439	-
National Urban Search & Rescue(US&R) Response Readiness	97.025	Direct	None	296,252	-
National Urban Search & Rescue(US&R) Response Readiness	97.025	Direct	None	641,884	-
Tropical Cyclone Lee	97.025	Direct	None	12,353	-
Hawaii Wildfires	97.025	Direct	None	2,358,425	-
Tropical Cyclone Idalia	97.025	Direct	None	13,317	-
NM Wildfire	97.025	Direct	None	39,043	-
Emergency Management Performance Grant	97.042	MD Emergency Management Agency	22-SR-8852-01	128,134	-
Emergency Management Performance Grant	97.042	MD Emergency Management Agency	23-SR-8852-02	133,680	-
FEMA Reimbursements	97.067	MD Emergency Management Agency	Unknown	63,816,050	-
2022 Urban Area Security Initiative	97.067	MD Emergency Management Agency	22-SR 8852-03	86,479	-
2021 Urban Area Security Initiative	97.067	MD Emergency Management Agency	21-SR 8852-02	35,964	-
2020 State Homeland Security Program	97.067	MD Emergency Management Agency	20-SR8852-04	271,752	-
2021 State Homeland Security Program	97.067	MD Emergency Management Agency	21-SR-8852-03	287,730	-
2022 State Homeland Security Program	97.067	MD Emergency Management Agency	22-SR-8852-02	224,547	-
2023 State Homeland Security Program	97.067	MD Emergency Management Agency	23-SR-8852-03	41,000	-
Volunteers and Donations Management	97.067	DC - Homeland Security and Emergency Management Agency	21UASI535-02	110,749	-
Public Access Bleeding Control	97.067	DC - Homeland Security and Emergency Management Agency	21UASI535-03	50,171	-
Radio Cache (NRCIG)	97.067	DC - Homeland Security and Emergency Management Agency	21UASI535-04	30,085	-
Public Health Emergency Response	97.067	DC - Homeland Security and Emergency Management Agency	21UASI535-06	35,186	-
Emergency Medical Services Mobile Clinical Competency Program	97.067	DC - Homeland Security and Emergency Management Agency	21UASI535-07	27,768	-
Law Enforcement Specialized Vehicle Enhancements	97.067	DC - Homeland Security and Emergency Management Agency	21UASI535-09	110,058	-
Small Unmanned Aerial Systems	97.067	DC - Homeland Security and Emergency Management Agency	21UASI535-10	8,438	-
Technical Rescue Vehicle	97.067	DC - Homeland Security and Emergency Management Agency	21UASI535-11	844,000	-
Emerging Homeland Security Technology Pilot	97.067	DC - Homeland Security and Emergency Management Agency	21UASI535-12	4,469	-
Emergency Management Planning Training and Exercise Support	97.067	DC - Homeland Security and Emergency Management Agency	21UASI535-13	110,065	-
Regional Preparedness System	97.067	DC - Homeland Security and Emergency Management Agency	22UASI535-01	323,257	-
Volunteers and Donations Management	97.067	DC - Homeland Security and Emergency Management Agency	22UASI535-02	157,978	-
Emergency Management Planning and Exercise Support	97.067	DC - Homeland Security and Emergency Management Agency	22UASI535-03	108,104	-
Radio Cache (NRCIG)	97.067	DC - Homeland Security and Emergency Management Agency	22UASI535-04	142,146	-
Public Health Emergency Response	97.067	DC - Homeland Security and Emergency Management Agency	22UASI535-06	50,000	-
Soft Target Protection	97.067	DC - Homeland Security and Emergency Management Agency	22UASI535-08	72,758	-
Law Enforcement Tactical Equipment	97.067	DC - Homeland Security and Emergency Management Agency	22UASI535-09	239,406	-
Small Unmanned Aerial Systems	97.067	DC - Homeland Security and Emergency Management Agency	22UASI535-10	75,649	-
Emergency Management Support	97.067	DC - Homeland Security and Emergency Management Agency	22UASI535-11	149,963	-
Emerging Homeland Security Technology Pilot	97.067	DC - Homeland Security and Emergency Management Agency	22UASI535-12	151,194	-
Regional Preparedness System	97.067	DC - Homeland Security and Emergency Management Agency	23UASI535-01	335,283	-
Radio Cache (NRCIG)	97.067	DC - Homeland Security and Emergency Management Agency	23UASI535-04	12,033	-
LE Respiratory Protection	97.067	DC - Homeland Security and Emergency Management Agency	23UASI535-05	101,498	-
Soft Target Cameras	97.067	DC - Homeland Security and Emergency Management Agency	23UASI535-08	81,502	-
Structural C Equipment	97.067	DC - Homeland Security and Emergency Management Agency	23UASI535-13	19,877	-
Total Department of Homeland Security				72,194,594	-
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 265,253,380	\$ 3,524,620

The notes to the Schedule 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, 2024

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 2024 cash and non-cash expenditures to ensure coverage of at least 20% of Federally granted funds. Actual coverage is 21% of total cash and non-cash Federal award program expenditures.

<u>Major Programs</u>	<u>Federal Assistance Listing</u>	<u>Federal Expenditures</u>
Department of Agriculture		
SNAP Cluster	10.561	\$ 7,105,401
Department of the Treasury		
Emergency Rental Assistance Program (ERAP)	21.023	16,286,522
American Recovery Plan Act (ARPA)	21.027	14,415,162
Department of Health and Human Services		
Temporary Assistance for Needy Families	93.558	5,097,800
Social Services Block Grant SSBG	93.667	4,651,211
Community Mental Health Services, HBG ARPA Mental Services, Block Grants for Community Mental Health Services	93.958	3,258,251
Department of Homeland Security		
National Urban Search & Rescue (US&R) Response Readiness, Tropical Cyclone Lee / Idalia, Hawaii Wildfires, NM Wildfire	97.025	3,817,621
		<u>\$ 54,631,968</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.

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, 2024, the outstanding loan balance was approximately \$43 million.

MONTGOMERY COUNTY, MARYLAND

**Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024**

3. MARYLAND STATE DEPARTMENT OF EDUCATION (MSDE)

MSDE awarded grants from two different Federal agencies. The total Federal expenditures passed-through MSDE for the year ended June 30, 2024 was \$3,816,890. The expenditures are presented in the Schedule under the Department of Education (Assistance Listing numbers 84.027A, 84.173A, 84.181X, 84.181A), and the Department of Health and Human Services (Assistance Listing numbers 93.575).

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, 2024 as follows:

	<u>Amount</u>
Governmental grants per audited financial statements	\$ 479,855,631
Less: state and local grants	<u>214,602,251</u>
Total Expenditures of Federal Awards	<u><u>\$ 265,253,380</u></u>

MONTGOMERY COUNTY, MARYLAND

**Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024**

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:

Major Programs	Federal Assistance Listing	Federal Expenditures
Department of Agriculture		
SNAP Cluster	10.561	\$ 7,105,401
Department of the Treasury		
Emergency Rental Assistance Program (ERAP)	21.023	16,286,522
American Recovery Plan Act (ARPA)	21.027	14,415,162
Department of Health and Human Services		
Temporary Assistance for Needy Families	93.558	5,097,800
Social Services Block Grant SSBG	93.667	4,651,211
Community Mental Health Services, HBG ARPA Mental Services, Block Grants for Community Mental Health Services	93.958	3,258,251
Department of Homeland Security		
National Urban Search & Rescue (US&R) Response Readiness, Tropical Cyclone Lee / Idalia, Hawaii Wildfires, NM Wildfire	97.025	3,817,621
		\$ 54,631,968

Threshold for distinguishing 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, 2024**

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, 2024**

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

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 Finding: 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).

2024 Status:

The County did not pass funds to subrecipients in fiscal year 2024; therefore, the corrective action plan could not be tested.



Prepared by the:
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