

MONTGOMERY COUNTY MARYLAND

Report on Expenditures of Federal Awards

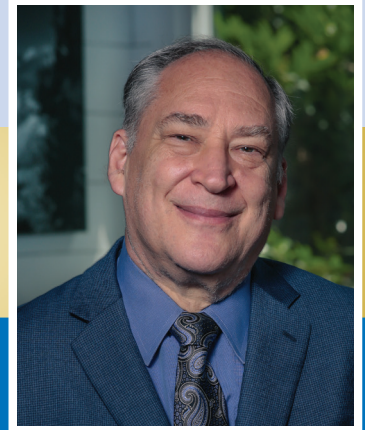


Fiscal Year 2025

July 1, 2024 – June 30, 2025
Rockville, Maryland

Vision

A More Equitable and Inclusive Montgomery County



Marc Elrich

MARC ELRICH

Thriving Youth and Families

Children need great schools, supportive families, and caring communities to help them succeed in life. We can give them the start they need by providing adequate funding for public schools, access to affordable early childhood education and expanded high school options, and support for programs that relieve stress on families through increased access to affordable housing and better-paying jobs.

A Growing Economy

A healthy business community is essential to our success. We will reinvigorate the county's direct involvement in economic activities by re-examining our regulations to make sure they are sensible, fair, and efficient; opening support centers that help both new and existing businesses; and developing an incubator and innovation climate to help local entrepreneurs bring their ideas into the world.

A Greener County

We recognize the urgency of global warming and will take concrete steps to address climate change. County government has committed to zero Greenhouse Gas emissions by 2035, an ambitious – but achievable – target. We will reduce our footprint by pursuing clean energy, energy efficiency, enhanced building design, reduction of waste, and developing a better transit system for our residents.

Easier Commutes

Moving people and goods more efficiently is an economic imperative and is essential to our quality of life. We will reduce traffic congestion by improving transit options, supporting Metro, encouraging telecommuting and implementing common-sense road improvements.

A More Affordable and Welcoming County

We will focus on initiatives that make Montgomery County a place where all residents can pursue their dreams regardless of race, ethnicity, age or economic circumstances.

Safe Neighborhoods

We will address crime and pedestrian safety issues and seek input from communities across the county on ways to address these issues. We plan to enhance opportunities for walking, biking, and creating neighborhood gathering places.

Effective, Sustainable Government

We will partner with county employees to make County Government more cost-effective and to deliver services more efficiently and responsively.

www.montgomerycountymd.gov

MONTGOMERY COUNTY, MARYLAND

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

For the Year Ended June 30, 2025

MONTGOMERY COUNTY, MARYLAND

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

JUNE 30, 2025

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REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON THE AUDIT OF THE FINANCIAL STATEMENTS

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

Opinions

We have audited 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, 2025, 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, 2025, 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 48.7 percent, 65.5 percent, and 18.5 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.

Other Matter

As discussed in Note IV.H to the financial statements, the County adopted the new accounting guidance from GASB Statement No. 101, *Compensated Absences*, which resulted in a restatement of net position. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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 twelve months beyond the financial statements date, 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 special revenue and grants special revenue 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 and supplementary schedules (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 (non-GAAP budgetary basis), are presented for purposes of additional analysis and are not a required part of the basic financial statements.



The combining and individual fund financial statements and supplementary schedules (nonmajor governmental funds, nonmajor enterprise funds, internal service funds, fiduciary funds, and nonmajor component units) and schedules of revenues, expenditures, and changes in fund balance— budget and actual (non-GAAP budgetary basis) are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 and supplementary schedules 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 12, 2025 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 12, 2025



**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, 2025, 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 12, 2025.

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 County'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 County'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 County's internal controls and compliance. Accordingly, this communication is not suitable for any other purpose.

Owings Mills, Maryland
December 12, 2025

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, 2025. 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, and Montgomery County Revenue Authority, 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, 2025. 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.

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, 2025.

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.

Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited 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 the County as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon, dated December 12, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial



statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Owings Mills, Maryland
March 18, 2026

SB + Company, LLC

MONTGOMERY COUNTY, MARYLAND

**Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025**

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	\$ 12,703,153	\$ -
<i>Total SNAP Cluster</i>				12,703,153	-
Edible Food Recovery Program	10.935	Direct	None	122,800	-
Total Department of Agriculture				12,825,953	-
Department of Defense - Office of Economic Adjustment					
Maryland Crossing Route 355	12.600	Direct	None	224,347	-
Total Department of Defense				224,347	-
Department of Housing and Urban Development					
Programs of the CDBG - Entitlement Grants Cluster -					
Community Development Block Grant (CDBG)	14.218	Direct	None	5,013,015	354,000
<i>Total CDBG - Entitlement Grants Cluster</i>				5,013,015	354,000
Emergency Solutions Grant (ESG)	14.231	Direct	None	234,938	-
Emergency Solutions Grant (ESG)	14.231	Direct	None	146,528	-
Emergency Solutions Grant (ESG)	14.231	Direct	None	65,100	-
Home Investment Partnerships Program	14.239	Direct	None	314,184	-
Balance of Outstanding Loans	14.239	Direct	None	44,128,477	-
Continuum of Care Homeless Assistance	14.267	Direct	None	30,892	-
Continuum of Care Homeless Assistance	14.267	Direct	None	71,758	-
Continuum of Care Homeless Assistance	14.267	Direct	None	46,606	-
Housing for People with AIDS (HOPWA)	14.241	MD Department of Health	AD658HOP	1,040,704	-
Total Department of Housing and Urban Development				51,092,202	354,000
Department of Justice					
State Criminal Alien Assistance Program (SCAAP)	16.606	Direct	None	470,409	-
Byrne Memorial Justice Assistance Grant Program	16.738	Direct	None	8,658	-
Byrne Memorial Justice Assistance Grant Program	16.738	Direct	None	2,397	-
Byrne Memorial Justice Assistance Grant Program	16.738	Direct	None	132,119	-
DNA Backlog	16.741	Direct	None	9,446	-
DNA Backlog	16.741	Direct	None	85,695	-
DNA Backlog	16.741	Direct	None	20,000	-
BJA COVERDELL AWARD	16.742	Direct	None	232,934	-
BJAG BYRNE CRISIS RESPONSE TEAM	16.753	Direct	None	24,253	-
SAO BJA Camera	16.835	Direct	None	502,863	-
Regional Fugitive Gang Task Force	16.922	Direct	None	6,783	-
Regional Fugitive Gang Task Force	16.922	Direct	None	15,582	-
Sexual Assault Services (SASP)	16.017	Governor's Office of Crime Prevention, Youth & Victim Services	SASP-2023-0014	19,490	-
Victim Assistance Services	16.575	Governor's Office of Crime Prevention, Youth & Victim Services	VOCA-2023-0012	379,890	-
Multicultural Intervention	16.575	Governor's Office of Crime Prevention, Youth & Victim Services	VOCG-2024-0056	9,228	-
Multicultural Intervention	16.575	Governor's Office of Crime Prevention, Youth & Victim Services	VOCA-2023-0010	427,919	-
Lethality Assessment Advocate	16.588	Governor's Office of Crime Prevention, Youth & Victim Services	VAWA-2024-0036	23,895	-
Protective Order Enforcement	16.588	Governor's Office of Crime Prevention, Youth & Victim Services	VAWA-2024-0033	38,653	-
STOP Domestic Violence	16.588	Governor's Office of Crime Prevention, Youth & Victim Services	VAWA-2024-0024	7,790	-
STOP Domestic Violence	16.588	Governor's Office of Crime Prevention, Youth & Victim Services	VAWA-2024-0022	74,233	-
Byrne Justice Assistance (BJAG)	16.738	Governor's Office of Crime Prevention, Youth & Victim Services	BIAG-2023-0004	91,887	-
Total Department of Justice				2,584,124	-

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, 2025

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	\$ 29,470	\$ -
Welcome Back Center	17.259	Maryland Department of Labor	Unknown	30,453	-
Welcome Back Center	17.278	Maryland Department of Labor	Unknown	38,311	-
<i>Total WIOA Cluster</i>				<u>98,234</u>	<u>-</u>
5G Broadband Job Training Bootcamp	17.289	Direct	None	114,544	-
Total Department of Labor				<u>212,778</u>	<u>-</u>
Department of Transportation					
Federal Transit Cluster -					
Ridesharing/Commuter Assistance Program	20.507	Maryland Department of Transportation	MO09CMAQ2025	371,243	-
<i>Total Federal Transit Cluster</i>				<u>371,243</u>	<u>-</u>
FMCSA Cluster -					
Commercial Vehicle Safety Assistance Program (CVSAP)	20.218	MD State Highway Administration	MOU PO2279 C-1	26,697	-
<i>Total FMCSA Cluster</i>				<u>26,697</u>	<u>-</u>
Transit Services Programs Cluster -					
COG Employee Outreach	20.513	Metropolitan Washington Council of Governments	#25-014	289,769	-
<i>Total Transit Services Programs Cluster</i>				<u>289,769</u>	<u>-</u>
Safe Streets and Roads	20.939	MD Highway Safety Office	693JJ32440626	155,702	-
Highway Safety Cluster -					
MC SHF Law Enforcement Grant	20.600	MD Highway Safety Office	LE-MC-2024-209	10,193	-
Impaired Driving	20.600	MD Highway Safety Office	LE-MC-2024-210	14,114	-
Impaired Driving	20.600	MD Highway Safety Office	LE-MC-2025-063	84,376	-
Aggressive Driving	20.600	MD Highway Safety Office	LE-MC-2024-208	18,195	-
Aggressive Driving	20.600	MD Highway Safety Office	LE-MC-2025-061	10,884	-
<i>Total Highway Safety Cluster</i>				<u>137,762</u>	<u>-</u>
Total Department of Transportation				<u>981,173</u>	<u>-</u>
Department of the Treasury					
Computer Lab in Detention Centers	21.019	MD Department of Housing and Community Affairs Development	Unknown	22,594	-
Emergency Rental Assistance Program (ERAP)	21.023	Direct	None	338,797	-
Emergency Rental Assistance Program (ERAP)	21.023	MD Department of Housing and Community Affairs Development	Unknown	546,457	-
American Recovery Plan Act (ARPA)	21.027	Direct	None	6,890,908	-
American Recovery Plan Act (ARPA) - CIP	21.027	MD Department of Housing and Community Affairs Development	Unknown	211,000	-
American Recovery Plan Act (ARPA) - CIP	21.027	MD Department of Housing and Community Affairs Development	Unknown	24,849	-
American Recovery Plan Act (ARPA) - CPF	21.029	MD Department of Housing and Community Affairs Development	Unknown	491,469	-
Total Department of the Treasury				<u>8,526,074</u>	<u>-</u>
Institute of Museum and Library Services					
Staff Development Grant	45.310	MD State Library Agency	MSLA #00001639	30,600	-
Total Institute of Museum and Library Services				<u>30,600</u>	<u>-</u>
U.S. Environmental Protection Agency					
MC Watershed Green Infrastructure and Tree Planting	66.202	Direct	None	127,133	127,133
Glenmont Forest Green Streets-Water Quality Restoration	66.466	National Fish and Wildlife Foundation	Unknown	435,598	-
Total U.S. Environmental Protection Agency				<u>562,731</u>	<u>127,133</u>
U.S. Department of Energy					
Electrification	81.087	Direct	None	43,078	-
Total U.S. Department of Energy				<u>43,078</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, 2025**

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 - CLIG (Part B 619)	84.173A	Maryland Department of Education	SG-250430	\$ 57,074	\$ -
<i>Total Special Education (IDEA) Cluster</i>				<u>57,074</u>	<u>-</u>
Infants and Families with Disabilities Part B 611	84.181A	Maryland Department of Education	SG-250434	728,130	-
Md Infants and Toddlers, Part C Grant	84.181A	Maryland Department of Education	SG-240844	288,558	-
Md Infants and Toddlers, Part C Grant	84.181A	Maryland Department of Education	SG-250432	1,196,965	-
I & T - Clig - Medicaid	84.181A	Maryland Department of Education	SG-230465	1,560,111	-
Total Department of Education				<u>3,830,838</u>	<u>-</u>
Department of Health and Human Services					
Expanding the Care Continuum into the Community	93.829	Direct	None	184,458	-
Block Grants for Community Mental Health Services	93.958	Direct	None	509,899	-
Head Start Cluster - Head Start	93.600	Direct	None	6,095,224	4,779,432
<i>Total Head Start Cluster</i>				<u>6,095,224</u>	<u>4,779,432</u>
Aging Cluster -					
ARP Act Title IIIB Supportive Services - SSC6	93.044	Maryland Department of Aging	655321/14	239,983	-
Title IIIB - Supportive Services	93.044	Maryland Department of Aging	650123/14	5,468	-
Title IIIB - Supportive Services	93.044	Maryland Department of Aging	650124/14	258,857	-
Title IIIB - Supportive Services	93.044	Maryland Department of Aging	650125/14	522,684	-
Title IIIB - Ombudsman	93.044	Maryland Department of Aging	652123/14	115	-
Title IIIB - Ombudsman	93.044	Maryland Department of Aging	652124/14	5,179	-
Title IIIB - Ombudsman	93.044	Maryland Department of Aging	652125/14	29,511	-
ARP Act Title IIIC Home Delivered Meals - HDC6	93.045	Maryland Department of Aging	655821/14	323,147	-
ARP Act Title IIIC Congregate Meals - CMC6	93.045	Maryland Department of Aging	655421/14	215,473	-
Title IIIC1 - Congregate Meals	93.045	Maryland Department of Aging	650223/14	242,173	-
Title IIIC1 - Congregate Meals	93.045	Maryland Department of Aging	650224/14	486,369	-
Title IIIC1 - Congregate Meals	93.045	Maryland Department of Aging	650225/14	1,150,592	-
Title IIIC2 - Home Delivered Meals	93.045	Maryland Department of Aging	650323/14	166,644	-
Title IIIC2 - Home Delivered Meals	93.045	Maryland Department of Aging	650324/14	332,442	-
Title IIIC2 - Home Delivered Meals	93.045	Maryland Department of Aging	650325/14	625,431	-
Nutrition Service Incentive Program	93.053	Maryland Department of Aging	650523/14	19,321	-
Nutrition Service Incentive Program	93.053	Maryland Department of Aging	650524/14	62,445	-
Nutrition Service Incentive Program	93.053	Maryland Department of Aging	650525/14	212,150	-
<i>Total Aging Cluster</i>				<u>4,897,984</u>	<u>-</u>
Title IV - Elder Abuse Prevention	93.041	Maryland Department of Aging	650923/14	4,389	-
Title IV - Elder Abuse Prevention	93.041	Maryland Department of Aging	650925/14	5,588	-
Title IV - Ombudsman	93.042	Maryland Department of Aging	650723/14	6,223	-
Title IV - Ombudsman	93.042	Maryland Department of Aging	650724/14	11,461	-
Title IV - Ombudsman	93.042	Maryland Department of Aging	650725/14	63,650	-
ARPA OAA Title IIID	93.043	Maryland Department of Aging	655521/14	23,079	-
Title IIID - Preventive Health	93.043	Maryland Department of Aging	650623/14	4,590	-
Title IIID - Preventive Health	93.043	Maryland Department of Aging	650624/14	15,821	-
Title IIID - Preventive Health	93.043	Maryland Department of Aging	650625/14	25,823	-
Senior Medicare Patrol	93.048	Maryland Department of Aging	653425/14	57,612	-
Title IIIE: NFCSP (Caregiver)	93.052	Maryland Department of Aging	652024/14	110,166	-
Title IIIE: NFCSP (Caregiver)	93.052	Maryland Department of Aging	652025/14	412,080	-
ARPA OAA Title IIIE	93.052	Maryland Department of Aging	655621/14	117,799	-

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, 2025

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)					
Medicare Improvements for Patients and Providers	93.071	Maryland Department of Aging	653724/14	\$ 8,090	\$ -
Medicare Improvements for Patients and Providers	93.071	Maryland Department of Aging	653824/14	8,983	-
Medicare Improvements for Patients and Providers	93.071	Maryland Department of Aging	653924/14	9,137	-
States Health Insurance Program	93.324	Maryland Department of Aging	65152025/14	102,798	-
Temporary Assistance for Needy Families (TANF) Cluster - Temporary Assistance for Needy Families	93.558	Maryland State Department of Human Resources	Md. State HB 669	5,531,332	-
<i>Total Temporary Assistance for Needy Families (TANF) Cluster</i>				<u>5,531,332</u>	<u>-</u>
Community Services Block Cluster -					
Community Service Block Grant	93.569	MD Department of Housing & Community Development	1901MDCOSR	5,562	-
Community Service Block Grant	93.569	MD Department of Housing & Community Development	2301MDCOSR	54,615	-
Community Service Block Grant	93.569	MD Department of Housing & Community Development	2401MDCOSR	127,289	-
Community Service Block Grant	93.569	MD Department of Housing & Community Development	2501MDCOSR	538,768	-
Support for Sexual Assault Survivors (FVPSA ARP SA)	93.592	Maryland Coalition Against Sexual Assault(MCASA)	FVPSA-SA-2023-017	100,568	-
<i>Total Community Services Block Cluster</i>				<u>826,802</u>	<u>-</u>
Child Care and Development Fund (CCDF) Cluster-					
Infant and Early Childhood	93.575	Maryland State Department of Education	SG-241076	3,487	-
Child Care Resource & Referral	93.575	Maryland Family Network	2301MDCCDD	97,538	-
Child Care Resource & Referral	93.575	Maryland Family Network	2401MDCCDD	199,692	-
<i>Total Child Care and Development Fund (CCDF) Cluster</i>				<u>300,717</u>	<u>-</u>
Medicaid Cluster -					
Title XIX - Health Related Services	93.778	MD Department of Human Resources	Md. State HB 669	8,739,609	-
Federal Financial Participation - Title XIX	93.778	MD Department of Human Resources	Unknown	30,030,206	-
Medical Assistance	93.778	MD Department of Human Resources	Unknown	850,204	-
Connector Entity Program for Navigator Services	93.778	MD Health Benefit Exchange	Unknown	760,791	-
Assistance in Community Services	93.778	MD Department of Health	Unknown	278,984	-
FRS Ambulance Fees	93.778	MD Department of Health	Unknown	6,354,431	-
Medical Assistance - Medicaid Transport	93.778	MD Department of Health	MA366GTS	1,455,788	-
Parents with Children Count Eligibility	93.778	MD Department of Health	MA286ACM	1,536,595	-
Administrative Care Coordination	93.778	MD Department of Health	MA020EPS	467,671	-
<i>Total Medicaid Cluster</i>				<u>50,474,279</u>	<u>-</u>
Assistance in Community Services	93.767	MD Department of Health	Unknown	278,984	-
PHEP BASE 10	93.069	MD Department of Health	CH822PHP	576,868	-
Cities Readiness Initiative	93.069	MD Department of Health	CH822PHP	204,795	-
Title IV-E Guardianship	93.090	MD Department of Human Resources	Md. State HB 669	6,733	-
Tuberculosis Control	93.116	MD Department of Health	CH015TBF	75,000	-
PATH - Transition from Homelessness	93.150	MD Department of Health	MH170OTH	103,907	-
988 State & Territory Improvement	93.243	MD Department of Health	BH002SCA	595,837	-
Immunization Cooperative Agreements	93.268	MD Department of Health	CH354IMM	339,105	-
COVID 3	93.268	MD Department of Health	MV616COV	24,948	-
ELC ED Expansion Grant	93.323	MD Department of Health	ID940EDE	320,584	-
CDC Crisis Cooperative Agreement	93.354	MD Department of Health	PH016CRW	55,669	-
Oral Health Dental Sealants Program	93.366	MD Department of Health	FHC60SEA	33,152	-
CDC Sealant and Varnish Supplies	93.366	MD Department of Health	CDC006SV	18,300	-
LHD Health Disparities	93.391	MD Department of Health	CDC16HRU	24,511	-
University of MD Institute for Health Computing	93.493	Direct	None	3,000,000	3,000,000
Promoting Safe & Stable Families	93.556	MD Department of Human Resources	Md. State HB 669	48,839	-
Child Support Enforcement	93.563	MD Department of Human Resources	CSA/CRA-24-043	98,374	-
Child Support Enforcement	93.563	MD Department of Human Resources	CSA/CRA-25-043	658,480	-
Title IV-D Child Support	93.563	MD Department of Human Resources	Md. State HB 669	895,142	-
Low Income Home Energy Assistance	93.568	MD Department of Human Resources	Md. State HB 669	835,278	-
Title IV-B Child Welfare Services	93.645	MD Department of Human Resources	Md. State HB 669	542,140	-

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, 2025**

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)					
Title IV-E Foster Care Administration	93.658	MD Department of Human Resources	Md. State HB 669	\$ 2,885,678	\$ -
Title IV-E - Adoption Assistance	93.659	MD Department of Human Resources	Md. State HB 669	357,097	-
Social Services Block Grant SSBG	93.667	MD Department of Human Resources	Md. State HB 669	5,522,585	-
Child Abuse and Neglect	93.669	MD Department of Human Resources	Md. State HB 669	125,235	-
Comprehensive Domestic Violence Services (FVPS)	93.671	Governor's Office of Crime Prevention, Youth & Victim Services	FVPS-2023-0017	1,484	-
Comprehensive Domestic Violence Services (FVPS)	93.671	Governor's Office of Crime Prevention, Youth & Victim Services	FVPS-2024-0009	10,472	-
End the HIV Epidemic	93.686	Government of the District of Columbia	HAHSTA2020-000024	1,301,626	-
Adult Protective Services	93.747	MD Department of Human Resources	Md. State HB 669	1,866	-
Children Insurance Program (CHIP)	93.767	MD Department of Human Resources	Md. State HB 669	467,214	-
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	346,300	-
Administrative Care Coordination	93.767	MD Department of Health	MA020EPS	93,534	-
Substance Abuse Prevent - ACCESS Harm Reduction	93.788	MD Department of Health	AD793AHR	247,422	-
State Opioid Response (SOR) III	93.788	MD Department of Health	BH011SOR	204,021	-
State Opioid Response (SOR IV)	93.788	MD Department of Health	BH414SOR	433,446	-
Maternal, Infant, and Early Childhood Home Visiting (MIECHV) Program	93.870	MD Department of Health	MIE015FRM	128,872	-
Ryan White Part A-HIV Emergency Relief Grant	93.914	Government of the District of Columbia	HAHSTA2022-000030	1,565,053	-
Ryan White Part A-HIV Emergency Relief Grant	93.914	Government of the District of Columbia	HAHSTA2025-870-000	112,314	-
HIV Prevention Activities Health Department Based	93.940	MD Department of Health	AD348PRV	326,737	-
Implement Ending the HIV Epidemic	93.940	MD Department of Health	AD826IEH	784,872	-
HIV Partner Services	93.940	MD Department of Health	CH632STD	26,571	-
Community Mental Health Services	93.958	MD Department of Health	MH234OTH	426,141	-
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	480,553	-
Integration of Sexual Health & Recovery	93.959	MD Department of Health	AD680INT	8,642	-
Overdose Misuse Prevention	93.959	MD Department of Health	MU011OMP	61,533	-
Prevention and Treatment of Substance Abuse	93.959	MD Department of Health	MU525ADP	324,076	-
ARP Supplemental Funding	93.959	MD Department of Health	MU016OFR	43,272	-
Strengthening MD Public Health Infrastructure	93.967	MD Department of Health	AS015PHI	368,370	-
Ending the HIV Epidemic - HIV Prevention Services in STD Clinics	93.977	MD Department of Health	AD843ESC	507,067	-
Caring for Children with Special Needs	93.994	MD Department of Health	FH579CHC	92,740	92,740
Total Department of Health and Human Services				97,286,540	7,872,172
Corporation for National and Community Service					
Retired and Senior Volunteer Program	94.002	Direct	None	77,829	-
Martin Luther King Volunteer Day Grant	94.014	Direct	None	83,945	-
Total Corporation for National and Community Service				161,774	-
Department of Homeland Security					
National Urban Search & Rescue(US&R) Response Readiness	97.025	Direct	None	33,144	-
National Urban Search & Rescue(US&R) Response Readiness	97.025	Direct	None	511,607	-
National Urban Search & Rescue(US&R) Response Readiness	97.025	Direct	None	308,115	-
National Urban Search & Rescue(US&R) Response Readiness	97.025	Direct	None	601,520	-
National Urban Search & Rescue(US&R) Response Readiness	97.025	Direct	None	138,526	-
Tropical Storm Debby	97.025	Direct	None	506,216	-
Severe Weather	97.025	Direct	None	1,222,331	-
Tropical Cyclone Helene	97.025	Direct	None	1,614,561	-
Tropical Cyclone Milton	97.025	Direct	None	665,481	-
Tropical Cyclone Francine	97.025	Direct	None	14,882	-
New Mexico Wildfires	97.025	Direct	None	7,536	-
Assistance to Firefighters Grant	97.044	Direct	None	56,780	-

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, 2025**

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 Homeland Security (continued)					
Emergency Management Performance Grant	97.042	MD Emergency Management Agency	23-SR-8852-02	\$ 205,304	\$ -
Emergency Management Performance Grant	97.042	MD Emergency Management Agency	24-SR-8852-01	21,326	-
2023 Urban Area Security Initiative	97.067	MD Emergency Management Agency	23-SR-8852-01	29,284	-
FEMA Reimbursements	97.067	MD Emergency Management Agency	Unknown	44,743,600	-
2022 State Homeland Security Program	97.067	MD Emergency Management Agency	22-SR-8852-02	304,224	-
2024 State Homeland Security Program	97.067	MD Emergency Management Agency	24-SR-8852-02	2,208	-
2021 State Homeland Security Program	97.067	MD Emergency Management Agency	21-SR-8852-03	64,722	-
2023 State Homeland Security Program	97.067	MD Emergency Management Agency	23-SR-8852-03	289,094	-
Emergency Management Planning and Exercise Support	97.067	DC - Homeland Security and Emergency Management Agency	22UASI535-03	73,530	-
Radio Cache (NCRICG)	97.067	DC - Homeland Security and Emergency Management Agency	22UASI535-04	1,448	-
Volunteers and Donations Management	97.067	DC - Homeland Security and Emergency Management Agency	22UASI535-02	25,651	-
Soft Target Protection	97.067	DC - Homeland Security and Emergency Management Agency	22UASI535-08	108,450	-
Law Enforcement Tactical Equipment	97.067	DC - Homeland Security and Emergency Management Agency	22UASI535-09	260,815	-
Regional Preparedness System	97.067	DC - Homeland Security and Emergency Management Agency	23UASI535-01	418,613	-
Emergency Management Support	97.067	DC - Homeland Security and Emergency Management Agency	23UASI535-02	239,220	-
Radio Cache (NCRICG)	97.067	DC - Homeland Security and Emergency Management Agency	23UASI535-04	167,505	-
Public Health Emergency Response	97.067	DC - Homeland Security and Emergency Management Agency	23UASI535-06	125,000	-
Emergency Management Vehicle	97.067	DC - Homeland Security and Emergency Management Agency	23UASI535-07	99,911	-
Soft Target Cameras	97.067	DC - Homeland Security and Emergency Management Agency	23UASI535-08	85,919	-
LE Equipment & Vehicle	97.067	DC - Homeland Security and Emergency Management Agency	23UASI535-09	217,907	-
Command Comp Lab Enhancement	97.067	DC - Homeland Security and Emergency Management Agency	23UASI535-10	45,431	-
CBRNE Training Simulation	97.067	DC - Homeland Security and Emergency Management Agency	23UASI535-11	161,566	-
Emerging Homeland Security Technology	97.067	DC - Homeland Security and Emergency Management Agency	23UASI535-12	88,661	-
Structural C Equipment	97.067	DC - Homeland Security and Emergency Management Agency	23UASI535-13	194,922	-
Regional Preparedness	97.067	DC - Homeland Security and Emergency Management Agency	24UASI535-01	409,653	-
Emergency Management Support	97.067	DC - Homeland Security and Emergency Management Agency	24UASI535-02	10,304	-
EO Enhancements	97.067	DC - Homeland Security and Emergency Management Agency	24UASI535-03	86,033	-
Radio Cache (NCRICG)	97.067	DC - Homeland Security and Emergency Management Agency	24UASI535-04	15,889	-
Public Health Emergency Response	97.067	DC - Homeland Security and Emergency Management Agency	24UASI535-05	2,219	-
Law Enforcement Vehicle and Equipment Upgrade	97.067	DC - Homeland Security and Emergency Management Agency	24UASI535-06	60,716	-
Structural Collapse Equipment	97.067	DC - Homeland Security and Emergency Management Agency	24UASI535-09	31,921	-
Total Department of Homeland Security				54,271,745	-
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 232,633,957	\$ 8,353,305

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, 2025

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 2025 cash and non-cash expenditures to ensure coverage of at least 20% of federally granted funds. Actual coverage is 51% of total cash and non-cash federal award program expenditures.

Major Programs	Federal Assistance Listing	Federal Expenditures
Department of the Treasury		
American Recovery Plan Act (ARPA)	21.027	\$ 7,126,757
Department of Health and Human Services		
Head Start Cluster	93.600	6,095,224
Aging Cluster	93.044, 93.045, 93.053	4,897,984
Medicaid Cluster	93.778	50,474,279
University of MD Institute for Health Computing	93.493	3,000,000
Department of Homeland Security		
FEMA Reimbursements	97.067	48,364,416
		\$ 119,958,660

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, 2025, the outstanding loan balance was approximately \$44 million.

MONTGOMERY COUNTY, MARYLAND

**Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025**

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, 2025 was \$3,834,325. The expenditures are presented in the Schedule under the Department of Education (Assistance Listing numbers 84.173A, 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 for the period July 1, 2024 through September 30, 2024, and the 15-percent de minimis cost rate for indirect costs for the period October 1, 2024 through June 30, 2025.

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, 2025 as follows:

	<u>Amount</u>
Governmental grants per audited financial statements	\$ 383,406,831
Less: state and local grants	<u>150,772,874</u>
Total Expenditures of Federal Awards	<u><u>\$ 232,633,957</u></u>

MONTGOMERY COUNTY, MARYLAND

**Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025**

**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 the Treasury		
American Recovery Plan Act (ARPA)	21.027	\$ 7,126,757
Department of Health and Human Services		
Head Start Cluster	93.600	6,095,224
Aging Cluster	93.044, 93.045, 93.053	4,897,984
Medicaid Cluster	93.778	50,474,279
University of MD Institute for Health Computing	93.493	3,000,000
Department of Homeland Security		
FEMA Reimbursements	97.067	48,364,416
		\$ 119,958,660

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, 2025**

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, 2025**

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

There were no prior year findings in the June 30, 2024 Single Audit report.



Prepared by the:
Department of Finance
Division of the Controller
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