

# MONTGOMERY COUNTY MARYLAND

## *Report on Expenditures Of Federal Awards*

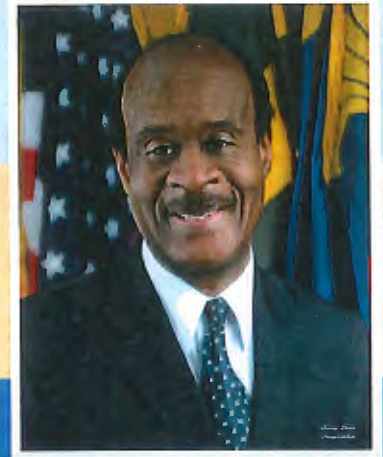


Prepared by the  
DEPARTMENT OF FINANCE

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Fiscal Year 2017  
July 1, 2016 - June 30, 2017

# Mission Statement



*Isiah Leggett*  
ISIAH LEGGETT

## MONTGOMERY COUNTY GOVERNMENT

**WE** pursue the common good by working for and with Montgomery County's diverse community members to provide:

- A Responsive and Accountable County Government
- Affordable Housing in an Inclusive Community
- An Effective and Efficient Transportation Network
- Children Prepared to Live and Learn
- Healthy and Sustainable Communities
- Safe Streets and Secure Neighborhoods
- A Strong and Vibrant Economy
- Vital Living for All of Our Residents

**AS** dedicated public servants, the employees of the Montgomery County government strive to embody in our work these essential values:

- Collaboration
- Inclusiveness
- Knowledge
- Competence
- Innovation
- Respect for the Individual
- Fiscal Prudence
- Integrity
- Transparency

**MONTGOMERY COUNTY, MARYLAND  
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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL 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 the 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, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 15, 2017. The County's financial statements include the financial statements of the Montgomery County Public Schools, Montgomery County Community College, Housing Opportunities Commission of Montgomery County, Montgomery County Revenue Authority and the 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 for their own separate audit in accordance with *Government Audit Standards* and Bethesda Urban Partnership was not audited in accordance with *Government Audit Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

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

### **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 determination of financial statement amounts. 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 control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the County's internal control 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 control and compliance. Accordingly, this communication is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Baltimore, Maryland  
December 15, 2017

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS  
FOR EACH MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL  
OVER COMPLIANCE, AND ON THE SCHEDULE OF EXPENDITURES  
OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

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

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

We have audited Montgomery County, Maryland's (the County) compliance with the types of compliance requirements described in the *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, 2017. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

The County's financial statements include the operations of the Montgomery County Public Schools, Montgomery Community College, Montgomery County Revenue Authority, Housing Opportunities Commission of Montgomery County and the Bethesda Urban Partnership for the year ended June 30, 2017, component units which may have received federal awards, and which are not included in the schedule of expenditures of federal awards for the year ended June 30, 2017. Our audit described below did not include the operations of these entities. We were separately engaged to perform and have separately reported on the results of our audits of the Montgomery County Public Schools, Housing Opportunities Commission of Montgomery County and Montgomery Community College, in accordance with Uniform Guidance, if required.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Board's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

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

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, 2017.

### **Report on Internal Control Over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control 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 control over compliance* is a deficiency, or combination of deficiencies, in internal control 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 control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the result of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

### **Report on 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, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 15, 2017, 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 County's financial statements include the operations of the Montgomery County Public Schools, Montgomery Community College, Montgomery County Revenue Authority, Housing Opportunities Commission of Montgomery County and the

The Honorable County Council  
of Montgomery County, Maryland

Bethesda Urban Partnership for the year ended June 30, 2017. The federal expenditures, where applicable, for the Montgomery County Public Schools, Montgomery Community College, Housing Opportunities Commission of Montgomery County, Montgomery County Revenue Authority and Bethesda Urban Partnership are not included in the schedule of expenditures of federal awards. 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.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Baltimore, Maryland  
February 7, 2018



**MONTGOMERY COUNTY, MARYLAND**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 2017**

Federal Grantor, Pass Through Grantor, Program or Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Federal Expenditures	Sub-Recipient Expenditures
<b>Department of Agriculture</b>				
Pass Through Programs From:				
Maryland State Department of Human Resources				
Programs of the SNAP Cluster:				
State Administrative Matching Grant for Food Stamps	10.561	Md. State HB 669	7,197,404	
Subtotal SNAP Cluster			<u>7,197,404</u>	
<b>Total Department of Agriculture</b>			<u>7,197,404</u>	
<b>Department of Commerce-National Institute of Standards and Technology (NIST)</b>				
Direct Programs:				
Arrangements for Interdisciplinary Research Infrastructure	11.619		67,078	
<b>Total Department of Commerce</b>			<u>67,078</u>	
<b>Department of Defense - Office of Economic Adjustment</b>				
Direct Programs:				
Maryland Crossing Route 355	12.600		22,548,489	
Base Realignment and Closure (BRAC)	12.607		123,707	
<b>Total Department of Defense</b>			<u>22,672,196</u>	
<b>Department of Housing and Urban Development</b>				
Direct Programs:				
Programs of the CDBG - Entitlement Grants Cluster:				
Community Development Block Grant (CDBG)	14.218		4,901,312	237,323
Subtotal CDBG - Entitlement Grants Cluster			<u>4,901,312</u>	
Emergency Solutions Grant Program	14.231		355,325	
Home Investment Partnerships Program	14.239		1,870,651	
Balance of Outstanding Loans as of 06/30/2017	14.239		34,897,584	
Home Investment Partnerships Program	14.239		238,195	
			<u>37,006,431</u>	
Continuum of Care Homeless Assistance Competition	14.267		6,095	
Subtotal Direct Programs			<u>42,269,163</u>	
Pass Through Programs From:				
Maryland State Department of Health and Mental Hygiene				
Housing for People with AIDS (HOPWA)	14.241	AD658HOP	834,171	
Subtotal Pass Through Programs			<u>834,171</u>	
<b>Total Department of Housing and Urban Development</b>			<u>43,103,334</u>	
<b>Department of Justice</b>				
Direct Programs:				
States Alien Assistance Program (SCAAP)	16.606		692,771	
COPS Universal Hiring Program	16.710		76,025	
MCPD BJAG	16.738		147,560	
DNA Backlog Reduction	16.741		110,817	
Second Chance Act Reentry Initiative	16.812		273,401	
Subtotal Direct Programs			<u>1,300,574</u>	
Pass Through Programs From:				
Marshall's Office				
FY16 US MARSHALS	16.111	JLEO-160128	13,320	
FY17 US MARSHALS	16.111	JLEO-170128	28,380	
			<u>41,700</u>	
Governor's Office of Crime Control and Prevention				
Victim Assistance Services (VOCA)	16.575	VOCA-2015-0010	188,558	
Victim Assistance Services (VOCA)	16.575	VOCA-2015-1616	74,251	
Victim Assistance Services (VOCA)	16.575	VOCA-2016-0059	52,821	
Multicultural Intervention for Victims of Child Abuse	16.575	VOCA-2015-1653	135,436	
Multicultural Intervention for Victims of Child Abuse	16.575	VOCA-2016-0014	257,083	
			<u>708,149</u>	
S.T.O.P. Violence Against Women Act	16.588	VAWA-2016-0070	57,937	
Protective Order Enforcement	16.588	VAWA-2016-0041	39,606	
Lethality Assessment Advocate	16.588	VAWA-2015-1011	5,774	
Lethality Assessment Advocate	16.588	VAWA-2016-0071	13,630	
			<u>116,947</u>	

**MONTGOMERY COUNTY, MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
JUNE 30, 2017**

Federal Grantor, Pass Through Grantor, Program or Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Federal Expenditures	Sub-Recipient Expenditures
<b>Department of Justice (continue)</b>				
Governor's Office of Crime Control and Prevention (continue)				
Heroin Overdose Prevention and Education	16.738	BJAG-2014-0003	4,061	
LETS Funding	16.738	BJAG-2013-0040	1,373	
LETS Training	16.738	BJAG-2013-0073	2,726	
Cross Borders - BJAG	16.738	BJAG-2014-0036	14,571	
			<u>22,731</u>	
Subtotal Pass Through Programs			<u>889,527</u>	
<b>Total Department of Justice</b>			<u>2,190,101</u>	
<b>Department of Labor</b>				
Direct Programs:				
Women's Bureau Paid Leave Analysis	17.261		27,550	
Subtotal Direct Programs			<u>27,550</u>	
Pass Through Programs From:				
MD Department of Labor, Licensing and Regulation				
Programs of the Workforce Investment Act (WIA) Cluster:				
WIA - Adult Program	17.258	P00P64MG007-A	40,920	
Subtotal Workforce Investment Act (WIA) Cluster			<u>40,920</u>	
<b>Total Department of Labor</b>			<u>68,470</u>	
<b>Department of Transportation</b>				
Pass Through Programs From:				
Maryland Transit Administration				
Programs of the Federal Transit Cluster:				
RideSharing/Commuter Assistance Grant	20.507	none	322,452	
Subtotal Federal Transit Cluster			<u>322,452</u>	
Programs of the Transit Services Cluster:				
Metropolitan Washington Council of Governments				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	none	41,100	
Subtotal Transit Services Cluster			<u>41,100</u>	
Maryland Motor Vehicle Administration				
Alcohol Open Container Requirements	20.607	GN-2016-067	3,332	
<b>Total Department of Transportation</b>			<u>366,884</u>	
<b>Institute of Museum and Library Services</b>				
Pass Through Programs From:				
Maryland Department of Education				
Library Services and Technology Act	45.310	165776	18,000	
Library Services and Technology Act	45.310	171386	5,910	
<b>Total Institute of Museum and Library Services</b>			<u>23,910</u>	
<b>Department of Education</b>				
Pass Through Programs From:				
Maryland State Department of Education				
Programs of the Special Education (IDEA) Cluster:				
Infants and Families with Disabilities	84.027	154239-02	989	
Infants and Families with Disabilities	84.027A	SG164730-001	190,376	
Infants and Families with Disabilities	84.027A	SG164727	281,392	28,437
Infants and Families with Disabilities	84.027A	170232	655,938	
			<u>1,128,695</u>	
Infants and Families with Disabilities	84.173A	170127	16,171	
Subtotal Special Education (IDEA) Cluster			<u>1,144,866</u>	
Infants and Families with Disabilities	84.181A	170244	641,862	
Infants and Families with Disabilities	84.181A	SG164726	610,717	39,562
			<u>1,252,579</u>	
<b>Total Department of Education</b>			<u>2,397,445</u>	

**MONTGOMERY COUNTY, MARYLAND**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 2017**

Federal Grantor, Pass Through Grantor, Program or Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Federal Expenditures	Sub-Recipient Expenditures
<b>Department of Health and Human Services (cont.)</b>				
<b>Direct Programs:</b>				
Systems of Care	93.104		116,100	
Support Services to Central American Families	93.566		21,869	
Head Start	93.600		4,748,540	3,832,684
Subtotal Direct Programs			<u>4,886,509</u>	
<b>Pass Through Programs From:</b>				
<b>Maryland Department of Aging</b>				
<b>Programs of the Aging Cluster:</b>				
Title III, Part B - Supportive Services and Senior Centers	93.044	AAA-3-24-014	200,655	
Title III, Part B - Supportive Services and Senior Centers	93.044	650117/14	623,751	
			<u>824,405</u>	
Title III, Part C - Nutrition Services	93.045	AAA-3-24-014	398,180	
Title III, Part C - Nutrition Services	93.045	650217/14	1,179,561	
			<u>1,577,741</u>	
Title III, Part C - Nutrition Services	93.053	650517/14	71,749	
Nutrition Service Incentive Program	93.053	650517/14	249,354	
Nutrition Service Incentive Program	93.053	ST-6505-014	171,284	
Subtotal Aging Cluster			<u>2,894,532</u>	
Special Programs for the Aging - Ombudsman Services	93.042	AAA-3-24-014	37,625	
Special Programs for the Aging - Ombudsman Services	93.042	650717/14	40,019	
			<u>77,644</u>	
Title III, Part D - Supportive Services and Senior Centers	93.043	AAA-3-24-014	457	
Title III, Part D - Supportive Services and Senior Centers	93.043	650617/14	48,871	
			<u>49,328</u>	
Senior Medicare Patrol	93.048	ST-6534-014	14,302	
National Family Care Giver Support	93.052	AAA-3-24-014	170,520	
National Family Care Giver Support	93.052	652017/14	296,982	
			<u>467,501</u>	
Medicare Improvement for Patients & providers	93.071	ST-6517-014	3,651	
Medicare Improvement for Patients & providers	93.071	653717/14	13,474	
			<u>17,125</u>	
State Health Insurance Assistance Program	93.324	ST-6515-014	74,790	
MFP- Options Counseling	93.778	none	64,625	
<b>Maryland State Department of Human Resources</b>				
<b>Programs of the Temporary Assistance for Needy Families (TANF) Cluster:</b>				
Temporary Assistance for Needy Families	93.558	Md. State HB 669	4,803,748	
Subtotal Temporary Assistance for Needy Families (TANF) Cluster			<u>4,803,748</u>	
<b>Programs of the Child Care and Development Fund (CCDF) Cluster:</b>				
<b>Maryland Family Network</b>				
Infant and Toddler	93.575	G1601MDCCDF	199,692	
<b>Maryland Department of Education</b>				
Early Childhood Mental Health Consultation For Children Birth to Five	93.575	164242	117	
Early Childhood Mental Health Consultation For Children Birth to Five	93.575	170350	146,908	
<b>Maryland State Department of Human Resources</b>				
Subtotal Child Care and Development Fund (CCDF) Cluster			<u>346,717</u>	

**MONTGOMERY COUNTY, MARYLAND**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 2017**

Federal Grantor, Pass Through Grantor, Program or Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Federal Expenditures	Sub-Recipient Expenditures
<b>Department of Health and Human Services (continued)</b>				
Maryland State Department of Human Resources				
Programs of the Medicaid Cluster:				
Nursing Home Reimbursement	93.777	none	647,097	
Title XIX - Certification	93.778	Md. State HB 669	6,653,432	
Title XIX - Health Related Services	93.778	Md. State HB 669	344,308	
Federal Financial Participation - Title XIX	93.778	none	5,347,351	
Federal Financial Participation - Title XIX	93.778	none	5,990,106	
Federal Financial Participation - Title XIX	93.778	none	3,828,494	
Maryland State Department of Health and Mental Hygiene				
Medical Assistance - Medicaid Transport	93.778	MA366GTS	1,468,741	
State Children Insurance Program	93.778	MA286ACM	1,357,620	
Medical Assistance - Admin Care Coordination	93.778	MA020EPS	407,094	
Centers for Medicare & Medicaid Services				
Employer Group Waiver Plan (EGWP)	93.778	none	3,002,958	
Maryland Health Benefit Exchange				
Connector Entity Program for Navigator Services	93.778	16-01	814,624	
Maryland Department of Education				
Medical Assistance Program	93.778	none	4,043,104	889,779
			<u>33,257,833</u>	
Subtotal Medicaid Cluster			<u>33,904,930</u>	
Maryland State Department of Human Resources				
Title IV-E Guardianship	93.090	Md. State HB 669	1,922	
Title IV-D - Child Support	93.563	Md. State HB 669	343,396	
Child Support Enforcement	93.563	CSEA/CRA-16-043	211,793	
			<u>555,189</u>	
Child Support Enforcement	93.525	none	304,914	
Low Income Home Energy Assistance	93.568	Md. State HB 669	989,054	
Promoting Safe and Stable Families	93.556	Md. State HB 669	83,320	
Foster Care Title IV-E Administration	93.658	Md. State HB 669	2,772,052	
Title IV-E - Adoption	93.659	Md. State HB 669	37,874	
Child Abuse and Neglect	93.669	Md. State HB 669	1,114	
Children Insurance Program (CHIP)	93.767	Md. State HB 669	380,255	
Maryland State Department of Health and Mental Hygiene				
Public Health Emergency Preparedness	93.069	CH822PHP	661,395	
ZIKA Virus Disease Preparedness	93.069	PR088PHP	20,972	
			<u>682,367</u>	
Public Health Emergency Preparedness	93.074	PR064PHP	6,253	
Tuberculosis Control	93.116	CH015TBF	275,023	
PATH - Transition from Homelessness	93.150	MH170OTH	110,804	
Immunization Cooperative Agreements	93.268	CH354IMM	340,344	
Detection Control	93.283	FH438CBC	458,270	
Addressing Chronic Diseases in Health Systems	93.757	FHE75ACD	119,288	
Medical Assistance - Admin Care Coordination	93.767	MA020EPS	107,255	
State Children Insurance Program	93.767	MA286ACM	271,965	
			<u>379,220</u>	
Ryan White Part A -FY16	93.914	none	1,320,148	
Ryan White Part A -FY17	93.914	none	499,208	
			<u>1,819,356</u>	
Ryan White Part A -FY17	93.917	none	9,548	
HIV Care Formula	93.917	AD486RWS	28,213	
			<u>37,761</u>	
HIV Prevention Activities Health Department Based	93.940	AD348PRV	517,112	
HIV Prevention Activities Health Department Based	93.940	CH632STO	126,069	
			<u>643,180</u>	

**MONTGOMERY COUNTY, MARYLAND**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 2017**

Federal Grantor, Pass Through Grantor, Program or Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Federal Expenditures	Sub-Recipient Expenditures
<b>Department of Health and Human Services (continued)</b>				
<b>Maryland State Department of Health and Mental Hygiene</b>				
Community Mental Health Services	93.958	MH2340TH	524,253	
Overdose Misuse Prevention	93.959	A53060MP	79,074	
Prevention and Treatment of Substance Abuse	93.959	MUS25ADP	362,048	
Prevention and Treatment of Substance Abuse	93.959	A5241FED	562,231	
Integration of Sexual Health & Recovery	93.959	AD680INT	137,784	
Administrative Service	93.959	A5357ADM	177,345	
			<u>1,318,483</u>	
HIV Partner Services	93.977	CH632STD	22,153	
Targeted Health Funding - Maternal and Child Health	93.994	none	586,793	
Children with Special Needs - FY17	93.994	CH501CSN	74,147	
			<u>660,940</u>	
<b>Georgetown University</b>				
Programs of the Research and Development Cluster:				
Microbiology Infectious Disease Research - HIV Positive Women	93.855	411952_GR411276-MCH	75,507	
Microbiology Infectious Disease Research - HIV Positive Women	93.855	412399_GR412234-MCH	57,261	
Subtotal Research and Development Cluster			<u>132,769</u>	
<b>Maryland State Department of Housing and Community Development</b>				
Community Services Block Grant	93.569	none	241,364	
Community Services Block Grant	93.569	none	373,307	
			<u>614,672</u>	
Subtotal Pass Through Programs			<u>55,986,072.76</u>	
<b>Total Department of Health and Human Services</b>			<u>60,872,582</u>	
<b>Corporation for National and Community Service</b>				
Direct Programs:				
Retired and Senior Volunteer Program	94.002		76,010	
Subtotal Direct Programs			<u>76,010</u>	
Pass Through Programs From:				
Governor's Office on Service and Volunteerism				
Maryland Volunteer Generation Fund	94.021	14VGHMD001	19,638	
Subtotal Pass Through Programs			<u>19,638</u>	
<b>Total Corporation for National and Community Service</b>			<u>95,647</u>	
<b>Department of Homeland Security</b>				
Direct Programs:				
National Urban Search and Rescue Response System	97.025		503,646	
National Urban Search and Rescue Response System	97.025		467,081	
Urban Search and Rescue Program	97.025		606,692	
Urban Search and Rescue Program	97.025		17,100	
			<u>1,594,519</u>	
Assistant to Fire Fighters Grant	97.044		256,425	
Subtotal Direct Programs			<u>1,850,944</u>	
Pass Through Programs From:				
District of Columbia - Homeland Security and Emergency Management Agency				
FY14 Backup Power Transfer Switch for Mont. County MD 5%	97.067	14UASI535-11	23,039	
FY15 UASI Regional Planning	97.067	15UASI535-04	157,127	
FY15 NIMS Compliance Officer Continuation	97.067	15UASI535-02	78,180	
FY15 UASI Volunteer & Citizen Corps Programs -Continuation	97.067	15UASI535-03	127,892	
FY15 Hospital Infectious Disease Protection Cache Award	97.067	15UASI535-05	274,578	
FY15 UASI Infectious Disease Sanitation Equipment	97.067	15UASI535-06	256,499	
FY15 LinX Sustainment Grant	97.067	15UASI535-07	778,177	
FY15 UASI Radio Cache-Maryland Continuation	97.067	15UASI535-08	120,079	
FY15 Joint Command Vehicle for Law Enforcement (MDERS)	97.067	15UASI535-09	871,784	
FY15 UASI Planning Montgomery County Continuation	97.067	15UASI535-10	121,119	
FY 15 UASI Training & Exercise- Montgomery County Continuation	97.067	15UASI535-11	50,000	
FY15 Emergency Operations Center Monitoring & Coordination Equipment (MD5%)	97.067	15UASI535-12	58,693	

**MONTGOMERY COUNTY, MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
JUNE 30, 2017**

Federal Grantor, Pass Through Grantor, Program or Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Federal Expenditures	Sub-Recipient Expenditures
<b>Department of Homeland Security (cont.)</b>				
District of Columbia - Homeland Security and Emergency Management Agency				
FY15 Special Operations Division Command				
Room Equipment (MD 5%)	97.067	15UASI535-13	139,897	
FY15 Response Enhancement for Fire Rescue (MD 5%) for Law Enforcement (MD 5%)				
	97.067	15UASI535-14	161,600	
FY15 Search & Rescue All Terrain Vehicles (ATVs)	97.067	15UASI535-16	60,000	
FY16 Exercise & Training Officer	97.067	16UASI535-01	78,902	
FY16 NIMS Compliance Officer	97.067	16UASI535-02	51,387	
FY16 Volunteer & Citizen Corps Programs	97.067	16UASI535-03	16,194	
FY16 Regional Planning	97.067	16UASI535-04	164,167	
FY16 LINX (Continuation)	97.067	16UASI535-07	298,305	
FY16 Radio Cache -Maryland (Continuation)	97.067	16UASI535-08	1,674	
FRS Securing the cities grant	97.067	DHS-14-DNDO-106-001-03	71,763	
			<u>3,961,056</u>	
Maryland Emergency Management Agency				
Emergency Management Preparedness	97.042	15-SR-8852-01	47,169	
Emergency Management Performance	97.042	16-SR-8852-01	246,904	
			<u>294,073</u>	
State Homeland Security Grant Program	97.067	15-GA8852-03	289,103	
State Homeland Security Grant Program	97.067	16-SR8852-02	21,698	
LinX-UASI Baltimore	97.067	15-SR 8852-04	99,546	
FY16 UASI LinX Baltimore	97.067	16-SR 8852-03	85,000	
			<u>495,348</u>	
Subtotal Pass Through Programs			<u>4,750,476</u>	
Total Department of Homeland Security			<u>6,601,420</u>	
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u>\$ 145,656,472</u>	

**MONTGOMERY COUNTY, MARYLAND**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 2017**

**NOTE 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 same basis of accounting as the financial statements. 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.

Expenditures of federal award 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.

**NOTE 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 of Expenditures of Federal Awards.

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

MSDE awarded grants from three different federal agencies. The total federal expenditures passed-through MSDE for FY 2017 was \$2,568,379. The expenditures are presented in the Schedule under the Department of Education, (CFDA numbers 84.027, 84.173, 84.181), the Institute of Museum and Library Services, (CFDA number 45.310) and the Department of Health and Human Services (CFDA number 93.575).

**NOTE 4 INDIRECT COST**

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





**MONTGOMERY COUNTY, MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2017**

**PART II – FINANCIAL STATEMENT FINDINGS SECTION**

None noted

**PART III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS SECTION**

None noted