

MONTGOMERY COUNTY MARYLAND

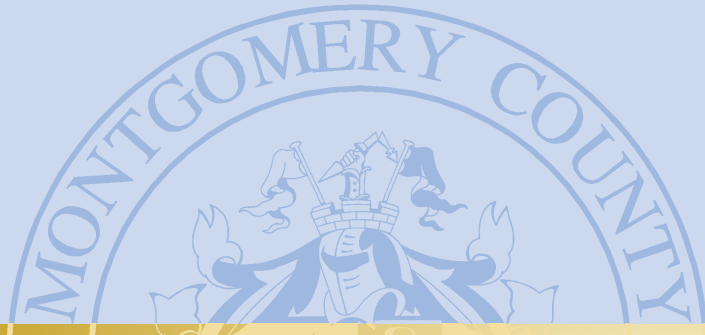
Report on Expenditures Of Federal Awards



Prepared by the
DEPARTMENT OF FINANCE

Michael J. Coveyou, Director
101 Monroe Street
Rockville, Maryland 20850
240-777-8860

Fiscal Year 2019
July 1, 2018 - June 30, 2019



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.

An Affordable and Welcoming County for a Lifetime

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
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2019**

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 <i>GOVERNMENT AUDITING STANDARDS</i>	1
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	3
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	6
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	14
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	15



**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, 2019, 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 20, 2019. 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 and Montgomery County Revenue Authority 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.

The Honorable County Council
of Montgomery County, Maryland

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 20, 2019



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND
REPORT 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, 2019. 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 County Community College, Montgomery County Revenue Authority, Housing Opportunities Commission of Montgomery County and the Bethesda Urban Partnership for the year ended June 30, 2019, 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, 2019. 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 County Community College, in accordance with Uniform Guidance. Other auditors were engaged to perform audits of Montgomery County Revenue Authority and Bethesda Urban Partnership, if required, in accordance with Uniform Guidance.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards 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 County'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, 2019.

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 a 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 results 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, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 20, 2019, 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

The Honorable County Council
of Montgomery County, Maryland

operations of the Montgomery County Public Schools, Montgomery County Community College, Montgomery County Revenue Authority, Housing Opportunities Commission of Montgomery County and the Bethesda Urban Partnership for the year ended June 30, 2019. The federal expenditures, where applicable, for the Montgomery County Public Schools, Montgomery County 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

Baltimore, Maryland
March 16, 2020

MONTGOMERY COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2019

Grant Title	Federal CFDA Number	Pass-through Agency	Federal/State Grant Number	Federal Expenditures	Total Expenditures Per Federal CFDA Number	Passed Through to Subrecipients
Department of Agriculture:						
SNAP Cluster -						
State Administrative Matching Grant for Food Stamps	10.561	Maryland State Department of Human Resources	MD. State HB 669	\$ 7,943,558	\$ 7,943,558	\$ -
Total SNAP Cluster					<u>7,943,558</u>	<u>-</u>
Total Department of Agriculture					<u>7,943,558</u>	<u>-</u>
Department of Defense - Office of Economic Adjustment:						
Maryland Crossing Route 355	12.600	Direct		17,128,703	17,128,703	-
Base Realignment and Closure (BRAC)	12.607	Direct		111,611	111,611	-
Total Department of Defense					<u>17,240,314</u>	<u>-</u>
Department of Housing and Urban Development:						
CDBG Entitlement Grants Cluster -						
Community Development Block Grant (CDBG)	14.218	Direct		5,579,690	5,579,690	299,891
Total CDBG Entitlement Grants Cluster					<u>5,579,690</u>	<u>299,891</u>
Emergency Solutions Grant Program	14.231	Direct		474,847	474,847	-
Home Investment Partnerships Program	14.239	Direct		2,261,494		
Balance of Outstanding Loans as of 06/30/2019	14.239	Direct		39,963,542	42,225,036	-
Housing for People With AIDS (HOPWA)	14.241	Maryland State Department of Health and Mental Hygiene	AD658HOP	1,004,679	1,004,679	-
Continuum of Care Homeless Assistance Competition	14.267	Direct		69,601	69,601	-
Total Department of Housing and Urban Development					<u>49,353,853</u>	<u>299,891</u>
Department of Justice:						
Sexual Assault Services (SASP)	16.017	Direct		19,616		-
Sexual Assault Services (SASP)	16.017	Direct		20,999	40,615	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

MONTGOMERY COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2019

Grant Title	Federal CFDA Number	Pass-through Agency	Federal/State Grant Number	Federal Expenditures	Total Expenditures Per Federal CFDA Number	Passed Through to Subrecipients
FY18 US MARSHALS	16.111	Marshall's Office	JLEO-180128	\$ 9,166		\$ -
FY19 US MARSHALS	16.111	Marshall's Office	JLEO-190128	28,130	\$ 37,296.0	-
Victim Assistance Services (VOCA)	16.575	Governor's Office of Crime Control and Prevention	VOCA-2015-0010	43,656		
Victim Assistance Services (VOCA)	16.575	Governor's Office of Crime Control and Prevention	VOCA-2016-0059	61,193		
Victim Assistance Services (VOCA)	16.575	Governor's Office of Crime Control and Prevention	VOCA-2017-0017	347,932		
Victim Assistance Services (VOCA)	16.575	Governor's Office of Crime Control and Prevention	VOCA-2017-0031	103,688		
Multicultural Intervention for Victims of Child Abuse	16.575	Governor's Office of Crime Control and Prevention	VOCA-2016-0014	68,104		
Multicultural Intervention for Victims of Child Abuse	16.575	Governor's Office of Crime Control and Prevention	VOCA-2017-0037	267,602	892,175	-
Protective Order Enforcement	16.588	Governor's Office of Crime Control and Prevention	VAWA-2017-0059	767		
Lethality Assessment Advocate	16.588	Governor's Office of Crime Control and Prevention	VAWA-2017-0065	12,777		
Lethality Assessment Advocate	16.588	Governor's Office of Crime Control and Prevention	VAWA-2018-0021	55,932		
Lethality Assessment Advocate	16.588	Governor's Office of Crime Control and Prevention	VAWA-2018-0054	30,000	99,476	-
LETS Training	16.738	Governor's Office of Crime Control and Prevention	BJAG-2015-0059	2,139		
LETS Training	16.738	Governor's Office of Crime Control and Prevention	2018-BJ-0015	2,520		
Gang Reduction	16.738	Governor's Office of Crime Control and Prevention	BJAG-2015-0033	59,075	63,734	-
DNA Backlog Reduction	16.741	Direct		148,946		-
DNA Backlog Reduction	16.741	Direct		2,920	151,866	-
Equitable Sharing Program	16.922	Direct		286,668	286,668	-
Total Department of Justice					1,571,830	-
Department of Transportation:						
Hazardous Materials Emergency Preparedness Grant Program	20.703	Maryland Transportation	17-GA 8852-05	11,590	11,590	-
Total Department of Transportation					11,590	-
Department of Treasury						
Equitable Sharing Program	21.016	Direct		73,442	73,442	-
Total Department of the Treasury					73,442	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

MONTGOMERY COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2019

Grant Title	Federal CFDA Number	Pass-through Agency	Federal/State Grant Number	Federal Expenditures	Total Expenditures Per Federal CFDA Number	Passed Through to Subrecipients
Institute of Museum and Library Services:						
Library Services and Technology Act	45.310	Maryland State Department of Education	519220	\$ 22,628		\$ -
Library Services and Technology Act	45.310	Maryland State Department of Education	519113	8,637		
Library Services and Technology Act	45.310	Maryland State Department of Education	519516	5,601	\$ 36,866.0	-
Total Institute of Museum and Library Services					36,866	-
Department of Education:						
Special Education Cluster - Infants and Families with Disabilities	84.027A	Maryland State Department of Education	190224	638,105	638,105	569,798
Infants and Families with Disabilities	84.173A	Maryland State Department of Education	190220	60,989	60,989	-
Total Special Education Cluster					699,094	569,798
Infants and Families with Disabilities	84.181A	Maryland State Department of Education	180359	81,056		69,322
Infants and Families with Disabilities	84.181A	Maryland State Department of Education	190206	1,426,707	1,507,763	-
Rec Summer Program	84.287C	Maryland State Department of Education	191665	2,568	2,568	-
Total Department of Education					2,209,425	639,120
Department of Health and Human Services:						
Special Programs for the Aging - Ombudsman Services	93.041	Maryland Department of Aging	AAA-14/FY18	2,454	2,454	-
Special Programs for the Aging - Ombudsman Services	93.042	Maryland Department of Aging	AAA-14/FY19	53,808	53,808	-
Title III, Part D - Supportive Services and Senior Centers	93.043	Maryland Department of Aging	AAA-14/FY18	29,628		
Title III, Part D - Supportive Services and Senior Centers	93.043	Maryland Department of Aging	AAA-14/FY19	23,148	52,776	-
Aging Cluster - Title III, Part B - Supportive Services and Senior Centers	93.044	Maryland Department of Aging	AAA-14/FY18	265,672	-	-
Title III, Part B - Supportive Services and Senior Centers	93.044	Maryland Department of Aging	AAA-14/FY19	702,408	968,080	-
Title III, Part C - Nutrition Services	93.045	Maryland Department of Aging	AAA-14/FY18	658,928		
Title III, Part C - Nutrition Services	93.045	Maryland Department of Aging	AAA-14/FY19	1,053,753	1,712,681	-
Nutrition Services Incentive Program	93.053	Maryland Department of Aging	650518/14	44,021		-
Nutrition Services Incentive Program	93.053	Maryland Department of Aging	650519/14	266,936		
Nutrition Services Incentive Program	93.053	Maryland Department of Aging		59,241		-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

MONTGOMERY COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2019

Grant Title	Federal CFDA Number	Pass-through Agency	Federal/State Grant Number	Federal Expenditures	Total Expenditures Per Federal CFDA Number	Passed Through to Subrecipients
Department of Health and Human Services, continued:						
Aging Cluster, continued - Nutrition Services Incentive Program Income Total Aging Cluster	93.053	Maryland Department of Aging		\$ 95,357	\$ 465,555	\$ -
					<u>3,146,316</u>	<u>-</u>
Senior Medicare Patrol	93.048	Maryland Department of Aging	None	29,753	29,753	-
National Family Care Giver Support	93.052	Maryland Department of Aging	AAA-14/FY18	134,128		-
National Family Care Giver Support	93.052	Maryland Department of Aging	AAA-14/FY19	275,412	409,540	-
Public Health Emergency Preparedness FY18	93.069	Maryland Department of Health and Mental Hygiene	CH822PHP	31,159		-
Public Health Emergency Preparedness FY19	93.069	Maryland Department of Health and Mental Hygiene	CH822PHP	704,608	735,767	-
Medicare Improvement for Patients & Providers	93.071	Maryland Department of Aging	65371718/14	17,441	17,441	-
Title IV-E Guardianship	93.090	Maryland State Department of Human Resources	MD. State HB 669	2,919	2,919	-
System of Care	93.104	Direct		989,857	989,857	-
Tuberculosis Control	93.116	Maryland Department of Health and Mental Hygiene	CH015TBF	156,593	156,593	-
PATH - Transition from Homelessness	93.150	Maryland Department of Health and Mental Hygiene	MH170OTH	110,804	110,804	-
Immunization Cooperative Agreements	93.268	Maryland Department of Health and Mental Hygiene	CH354IMM	253,448	253,448	-
Senior Health Insurance Assistant Program	93.324	Maryland Department of Aging	651519/14	86,072	86,072	-
Promoting Safe and Stable Families	93.556	Maryland Department of Human Resources	Md. State HB 669	86,177	86,177	-
Temporary Assistance for Needy Families Cluster - Temporary Assistance for Needy Families	93.558	Maryland State Department of Human Resources	Md. State HB 669	5,879,279	5,879,279	-
Total Temporary Assistance for Needy Families Cluster					<u>5,879,279</u>	<u>-</u>
Title IV-D - Child Support	93.563	Maryland Department of Human Resources	Md. State HB 669	334,439		-
Child Support Enforcement	93.563	Maryland Department of Human Resources	CSEA/CRA-13-043	3,962		-
Child Support Enforcement	93.563	Maryland Department of Human Resources	CSEA/CRA-17-043	171,967		-
Child Support Enforcement	93.563	Maryland Department of Human Resources	CSA/CRA-19-043	535,626	1,045,994	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

MONTGOMERY COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2019

Grant Title	Federal CFDA Number	Pass-through Agency	Federal/State Grant Number	Federal Expenditures	Total Expenditures Per Federal CFDA Number	Passed Through to Subrecipients
Department of Health and Human Services, continued:						
Child Care and Development Fund (CCDF) Cluster - MC CCR&R	93.575	Maryland Family Network	None	\$ 64,225		\$ -
Child Care Resource & Referral	93.575	Maryland Family Network	None	135,467		-
Early Childhood Mental Health Consultation For Children Birth to Five	93.575	Maryland State Department of Education	190469	150,349		-
Early Childhood Mental Health Consultation For Children Birth to Five	93.575	Maryland State Department of Education	191394	7,500	\$ 357,541	-
Total Child Care and Development Fund (CCDF) Cluster					<u>357,541</u>	<u>-</u>
Family Reunification	93.576	Maryland Family Network	None	3,197	3,197	-
Low Income Home Energy Assistance	93.568	Maryland Department of Human Resources	Md. State HB 669	1,128,386	1,128,386	-
Community Services Block Grant - FY18	93.569	Maryland Department of Housing and Community Development	None	156,700		-
Community Services Block Grant - FY19	93.569	Maryland Department of Housing and Community Development	None	517,645	674,345	-
Head Start	93.600	Direct		738		-
Head Start	93.600	Direct		3,970,577		3,448,386
Head Start	93.600	Direct		934,634	4,905,949	-
Foster Care Title IV-E Administration	93.658	Maryland Department of Human Resources	Md. State HB 669	3,152,207	3,152,207	-
Title IV-E - Adoption	93.659	Maryland Department of Human Resources	Md. State HB 669	87,452	87,452	-
Child Abuse and Neglect	93.669	Maryland Department of Human Resources	Md. State HB 669	1,542	1,542	-
Domestic Violence Shelter and Supportive Services	93.671	Governor's Office of Crime Control and Prevention	FVPS-2018-0003	182,000	182,000	-
Children Insurance Program (CHIP)	93.767	Maryland Department of Human Resources	Md. State HB 669	381,420		-
Medical Assistance - Admin Care Coordination	93.767	Maryland Department of Health and Mental Hygiene	MA020EPS	82,417		-
State Children Insurance Program	93.767	Maryland Department of Health and Mental Hygiene	MA286ACM	269,449	733,286	-
Medicaid Cluster -						
Title XIX - Certification	93.778	Maryland Department of Human Resources	MD. State HB 669	6,089,323		-
Title XIX - Health Related Services	93.778	Maryland Department of Human Resources	MD. State HB 669	271,506		-
Medical Assistance - Medicaid Transport	93.778	Maryland Department of Health and Mental Hygiene	MA366GTS	1,539,129		-
State Children Medicaid Program	93.778	Maryland Department of Health and Mental Hygiene	MA286ACM	1,722,034		-
Medical Assistance - Admin Care Coordination	93.778	Maryland Department of Health and Mental Hygiene	MA020EPS	424,776		-
MD HLTH - ST	93.778	Maryland Health Benefit Exchange	06-0X1-FY2019	676,105		-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**MONTGOMERY COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2019**

Grant Title	Federal CFDA Number	Pass-through Agency	Federal/State Grant Number	Federal Expenditures	Total Expenditures Per Federal CFDA Number	Passed Through to Subrecipients
Department of Health and Human Services, continued:						
Medicaid Cluster, continued -						
Infants & Toddlers FY18	93.778	Maryland State Department of Education	None	\$ 66,807		\$ -
Infants & Toddlers FY19	93.778	Maryland State Department of Education	None	1,635,192	\$ 12,424,872	-
Total Medicaid Cluster					12,424,872	-
Research and Development Cluster -						
Microbiology Infectious Disease Research - HIV Positive Women	93.855	Georgetown University	none	53,239		-
Microbiology Infectious Disease Research - HIV Positive Women	93.855	Georgetown University	U01AI034994-24S1	56,400	109,639	-
Total Research and Development Cluster					109,639	-
Early Detection & Control of Breast Cancer	93.898	Maryland Department of Health and Mental Hygiene	FH438CBC	454,581	454,581	-
Ryan White Part A - FY18	93.914	Maryland Department of Health and Mental Hygiene	None	473,308	473,308	-
HIV Care Formula	93.917	Maryland Department of Health and Mental Hygiene	AD486RWS	931,392	931,392	-
HIV Prevention Activities Health Department Based	93.940	Maryland Department of Health and Mental Hygiene	AD348PRV	516,430	-	-
HIV Prevention Activities Health Department Based	93.940	Maryland Department of Health and Mental Hygiene	CH632STD	108,788	625,218	-
Community Mental Health Services	93.958	Maryland Department of Health and Mental Hygiene	MH234OTH	605,088	605,088	-
Prevention and Treatment of Substance Abuse	93.959	Maryland Department of Health and Mental Hygiene	MU525ADP	155,221		-
Integration of Sexual Health & Recovery	93.959	Maryland Department of Health and Mental Hygiene	AD680INT	60,529		-
HIV Testing in BH	93.959	Maryland Department of Health and Mental Hygiene	AD724TBH	60,757	276,507	-
Targeted Health Funding - Maternal and Child Health	93.994	Maryland Department of Health and Mental Hygiene	None	586,793		-
Children with Special Needs	93.994	Maryland Department of Health and Mental Hygiene	CH501CSN	59,461	646,254	-
Total Department of Health and Human Services					40,831,762	3,448,386
Corporation for National and Community Service:						
Retired and Senior Volunteer Program	94.002	Direct		66,007	66,007	-
Total Corporation for National and Community Service					66,007	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

MONTGOMERY COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2019

Grant Title	Federal CFDA Number	Pass-through Agency	Federal/State Grant Number	Federal Expenditures	Total Expenditures Per Federal CFDA Number	Passed Through to Subrecipients
Department of Homeland Security:						
FY19 FRS HURRICANE FLORENCE	97.025	Direct		\$ 934,911		\$ -
FY19 FRS HURRICANE OLIVIA	97.025	Direct		11,436		-
FY19 FRS HURRICANE MICHAEL	97.025	Direct		362,964		-
FRS 2018 FEMA US&R GRANT	97.025	Direct		471,813		-
FRS 2017 FEMA US&R GRANT	97.025	Direct		380,938		-
FRS 2015 FEMA US&R GRANT	97.025	Direct		33,764		-
FRS 2016 FEMA US&R GRANT	97.025	Direct		83,357		-
FEMA FRS AFG PROGRAM	97.025	Direct		134,783	\$ 2,413,966	-
Emergency Management Performance	97.042	Maryland Emergency Management Agency	18-SR-8852-01	368,435	368,435	-
Assistant to Fire Fighters Grant	97.044	Direct		30,527	30,527	-
FY15 UASI Infectious Disease Sanitation Equipment	97.067	DC - Homeland Security and Emergency Management Agency	16UASI535-03	7,817		-
FY15 Joint Command Vehicle for Law Enforcement (MDERS)	97.067	DC - Homeland Security and Emergency Management Agency	16UASI535-08	5,207		-
FY15 UASI Response Enhancement for Health Services	97.067	DC - Homeland Security and Emergency Management Agency	16UASI535-16	19,858		-
FY15 Radio Cache Equipment Refresh	97.067	DC - Homeland Security and Emergency Management Agency	17UASI535-01	60,238		-
FY16 Exercise & Training Officer	97.067	DC - Homeland Security and Emergency Management Agency	17UASI535-02	54,121		-
FY16 NIMS Compliance Officer	97.067	DC - Homeland Security and Emergency Management Agency	17UASI535-03	216,175		-
FY16 Volunteer & Citizen Corps Programs	97.067	DC - Homeland Security and Emergency Management Agency	17UASI535-04	186,246		-
FY16 Regional Planning	97.067	DC - Homeland Security and Emergency Management Agency	17UASI535-05	1,174,159		-
FFY16 Hospital Cache	97.067	DC - Homeland Security and Emergency Management Agency	17UASI535-06	108,488		-
FFY16 Hospital Surge	97.067	DC - Homeland Security and Emergency Management Agency	17UASI535-08	68,703		-
FFY16 LInX	97.067	DC - Homeland Security and Emergency Management Agency	17UASI535-09	1,900		-
FY16 Radio Cache -Maryland (Continuation)	97.067	DC - Homeland Security and Emergency Management Agency	17UASI535-11	228,800		-
FFY16 Medical Cache	97.067	DC - Homeland Security and Emergency Management Agency	17UASI535-12	74,940		-
FFY16 SWAT Vehicles	97.067	DC - Homeland Security and Emergency Management Agency	17UASI535-13	64,380		-
FFY16 Planning Cont. MD 5%	97.067	DC - Homeland Security and Emergency Management Agency	17UASI535-14	109,000		-
FFY16 Program Administration	97.067	DC - Homeland Security and Emergency Management Agency	17UASI535-15	77,750		-
FFY16 Public Safety	97.067	DC - Homeland Security and Emergency Management Agency	17UASI535-16	19,169		-
FFY16 Courthouse Video Sec.	97.067	DC - Homeland Security and Emergency Management Agency	18UASI535-01	300,149		-
FFY16 Correctional Facility	97.067	DC - Homeland Security and Emergency Management Agency	18UASI535-03	27,840		-
FFY16 Command Post Communications Equipment (MD 5%)	97.067	DC - Homeland Security and Emergency Management Agency	18UASI535-04	2,201		-
FFY16 EOC Exercises-MD 5%	97.067	DC - Homeland Security and Emergency Management Agency	18UASI535-05	45,000		-
FFY16 Tactical Medical Equip	97.067	DC - Homeland Security and Emergency Management Agency	18UASI535-13	14,552		-
State Homeland Security Grant Program	97.067	Maryland Emergency Management Agency	16-SR8852-02	157,960		-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

MONTGOMERY COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2019

Grant Title	Federal CFDA Number	Pass-through Agency	Federal/State Grant Number	Federal Expenditures	Total Expenditures Per Federal CFDA Number	Passed Through to Subrecipients
Department of Homeland Security, continued:						
State Homeland Security Grant Program	97.067	Maryland Emergency Management Agency	17-SR8852-02	\$ 344,600		\$ -
State Homeland Security Grant Program	97.067	Maryland Emergency Management Agency	18-SR8852-02	93,588		-
FY17 UASI LinX Baltimore	97.067	Maryland Emergency Management Agency	17-SR 8852-03	100,000	\$ 3,562,841	-
FRS FY16 SAFER GRANT	97.083	Direct		584,917	584,917	-
Total Department of Homeland Security					6,960,686	-
TOTAL EXPENDITURES OF FEDERAL AWARDS					\$ 126,299,332	\$ 4,387,397

See accompanying Notes to Schedule of Expenditures of Federal Awards.

MONTGOMERY COUNTY, MARYLAND
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2019

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 2019 was \$4,106,139. The expenditures are presented in the Schedule under the Department of Education, (CFDA numbers 84.027, 84.173, 84.181, 84.287), the Institute of Museum and Library Services, (CFDA number 45.310) and the Department of Health and Human Services (CFDA numbers 93.575, 93.778).

NOTE 4 INDIRECT COST

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

**MONTGOMERY COUNTY, MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2019**

Section I – Summary of Auditors’ Results

Financial Statements

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified not considered to be material weaknesses? _____ yes x no
 - Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified not considered to be material weaknesses? _____ yes x no
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 510 (a)? _____ yes x no

Identification of Major Federal Programs

CFDA Number(s)	Name of Federal Program or Cluster
97.067	Homeland Security Grant Program (HSGP)
93.600	Head Start
93.044, 93.045, 93.053	Aging Cluster
93.658	Foster Care – Title IV-E
93.778	Medicaid Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$ 3,000,000

Auditee qualified as low-risk auditee? x yes _____ no

**MONTGOMERY COUNTY, MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2019**

Section II – Financial Statement Findings

None noted.

Section III – Federal Award Findings and Questioned Costs

None noted.