

BALTIMORE COUNTY, MARYLAND

REPORT ON SINGLE AUDIT
June 30, 2012

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**Independent Auditor's 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 Executive and
Members of County Council
Baltimore County, Maryland

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 Baltimore County, Maryland (the County) as of and for the year ended June 30, 2012, and have issued our report thereon dated December 21, 2012. We conducted our audit 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.

Internal Control Over Financial Reporting

Management of the County is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures 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 entity's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control over financial reporting.

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, 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified a certain deficiency in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs, as 2012-01, to be a significant deficiency in internal control over financial reporting. 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of 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*.

We noted certain matters that we reported to management of the County in a separate letter dated December 21, 2012.

The County's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the County Executive, County Council, management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

CliftonLarsonAllen LLP

Baltimore, Maryland
December 21, 2012



**Independent Auditor's Report on Compliance with Requirements that
Could Have a Direct and Material Effect on Each Major Program and
on Internal Control Over Compliance and Schedule of Expenditures
of Federal Awards in Accordance with OMB Circular A-133**

The Honorable County Executive and
Members of the County Council
Baltimore County, Maryland

Compliance

We have audited the compliance of Baltimore County, Maryland (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

The County's basic financial statements include the operations of the Board of Education of Baltimore County, the Community College of Baltimore County, and the Board of Library Trustees for Baltimore County, which are component units. We were separately engaged to perform and have separately reported on the results of our audits of the Board of Education of Baltimore County, the Community College of Baltimore County and the Board of Library Trustees for Baltimore County in accordance with OMB Circular A-133, if required.

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the 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, 2012. However, the results of our auditing procedures disclosed an instance of noncompliance with special test requirements, which is required to be reported in accordance with OMB Circular A-133, and which is described in the accompanying schedule of findings and questioned costs as item 2012-02.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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.

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified a certain deficiency in internal control over compliance that we consider to be a significant deficiency as described in the accompanying schedule of findings and questioned costs as item 2012-02. *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.

Schedule of Expenditures of Federal Awards

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, 2012, and have issued our report thereon dated December 21, 2012. The County's financial statements include the operations of the component units, the Board of Education of Baltimore County, the Community College of Baltimore County and the Board of Library Trustees for Baltimore County. We were separately engaged to perform and we have separately reported on the results of our audits of these component units. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the June 30, 2012

basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133, and is not a required part of the basic financial statements. The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Management's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit management's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the County Executive, County Council, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

CliftonLarsonAllen LLP

Baltimore, Maryland
March 28, 2013, except for the Schedule of Expenditures
of Federal Awards which is dated December 21, 2012

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2012

Grant Title	Federal Catalog Number	Pass-through Agency	Federal/State Grant Number	County Grant/Project Number	Federal Expenditures	Total Expenditures Per Federal Catalog Category
Department of Agriculture:						
Food Stamps - Social Services	10.551	Maryland Department of Human Resources	Title IV-A	001-5540	\$ 345,426	\$ 345,426
Special Supplemental Food Program-WIC 11	10.557	Maryland Department of Health and Mental Hygiene	WI175WIC & WIB065REN	030-1129	15,056	
Special Supplemental Food Program-WIC 12	10.557	Maryland Department of Health and Mental Hygiene	WI175WIC	030-1229	1,953,742	
Breast Feeding Peer Counselor 11	10.557	Maryland Department of Health and Mental Hygiene	WIB41BPC	030-1196	1,839	
Breast Feeding Peer Counselor 12	10.557	Maryland Department of Health and Mental Hygiene	WIB41BPC	030-1296	133,780	2,104,417
Food Stamp Employment and Training 11	10.561	Maryland Department of Human Resources	None	031-1130	44,697	
Food Stamp Employment and Training 12	10.561	Maryland Department of Human Resources	None	031-1230	78,573	123,270
Temporary Emergency Food Assistance 11	10.568	Maryland Department of Human Resources	OGM/FNS-11-004	031-1131	10,714	
Temporary Emergency Food Assistance 12	10.568	Maryland Department of Human Resources	OGM/FNS-12-004	031-1231	14,548	25,262
Growing Home Campaign	10.678	National Fish and Wildlife Foundation	2010-0067-013	042-4226	27,087	27,087
Yarema Property	10.913	None	73-3B19-538	248-217-0001-0012	347,000	
Runkels Property/TEA-21	10.913	Maryland Department of Transportation - State Highway Administration	BA905B31	248-217-0001-0011	87,075	434,075
Total Department of Agriculture					<u>3,059,537</u>	<u>3,059,537</u>
Department of Defense:						
Remotec RONS Bomb Robot	12.000	None	None	Donation	200,000	200,000
Total Department of Defense					<u>200,000</u>	<u>200,000</u>
Department of Housing and Urban Development:						
Community Development Block Grant	14.218	None	B-11-UC-24-0011	Various	4,153,292	
Neighborhood Stabilization Program	14.218	None	B-08-UN-24-0010	067-0937	17,041	
Analysis of Impediments to Fair Housing	14.218	Harford County Government, Howard County Housing & Baltimore City	None	067-0935	(17,640)	
Neighborhood Conservation Initiative	14.218	Maryland Department of Housing and Community Development	None	067-0938	19,668	4,172,361

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2012

Grant Title	Federal Catalog Number	Pass-through Agency	Federal/State Grant Number	County Grant/ Project Number	Federal Expenditures	Total Expenditures Per Federal Catalog Category
McKinney Emergency Shelter Grants	14.231	None	S-11-UC-24-0002	Various	124,102	
Shelter Expenses	14.231	None	S-11-UC-24-0002	Various	30,062	154,164
SAFAH 11	14.235	None	MD0129B3B050802	031-1127	16,490	
SAFAH 12	14.235	None	MD0129B3B051003	031-1227	63,663	
Homeless Family's Child Care 11	14.235	None	MD0130B3B051003	031-1136	10,117	
Homeless Family's Child Care 12	14.235	None	MD0130B3B051003	031-1236	5,358	
Supportive Housing Program	14.235	None	B09-UY-24-0011	Various	970,041	1,065,669
Homeless Outreach Program-Shelter Plus Care	14.238	Maryland Department of Health and Mental Hygiene	MH2950TH	030-1278	768,698	768,698
HOME Investment Partnership Program	14.239	None	M-11-UC-24-0201	Various	3,391,130	3,391,130
Housing Opportunities for People With AIDS 10	14.241	Baltimore City Housing and Community Development	MDH09-F001	030-1056	612,283	
Housing Opportunities for People With AIDS 11	14.241	Baltimore City Housing and Community Development	MDH10-F001	030-1156	500,993	1,113,276
ARRA - YWCA Arbutus Shelter Renovation	14.253	None	B09-UY-24-0011	249-218-0100-0583	78,665	78,665
ARRA - Homeless Prevention & Rapid Re-Housing Program	14.257	None	S09-UY-24-0002	067-1039	356,626	356,626
Veterans Affairs Supportive Housing Program (VASH)	14.871	None	MD033VA0001	057-1223	1,342,922	
Housing Choice Voucher Program	14.871	None	MD033-V0011-048	Various	59,950,378	61,293,300
Lead Hazard Reduction Demonstration Grant	14.905	None	MDLHD0200-09	Various	1,307,982	1,307,982
Total Department of Housing and Urban Development					<u>73,701,871</u>	<u>73,701,871</u>

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2012

Grant Title	Federal Catalog Number	Pass-through Agency	Federal/State Grant Number	County Grant/ Project Number	Federal Expenditures	Total Expenditures Per Federal Catalog Category
Department of Justice:						
Marijuana Eradication	16.000	None	None	001-5530	5,768	
HIDTA Grant	16.000	None	None	001-5560	41,557	
Baltimore Area Violent Crime Task Force	16.000	None	None	001-5560	23,279	
Joint Terrorism Task Force	16.000	None	None	001-5560	40,833	
Organized Crime Drug Enforcement Task Force	16.000	None	None	001-5560	12,962	
Drug Enforcement Administration Heroin	16.000	None	None	001-5560	12,568	
Drug Enforcement Administration Tactical	16.000	None	None	001-5560	10,832	
FBI Child Exploitation	16.000	None	None	001-5560	15,371	
Internal Revenue Service	16.000	None	None	001-5560	3,558	
Arson Task Force	16.000	None	None	001-5560	1,661	
Internal Revenue Service Grant	16.000	None	None	021-6033	13,081	
HIDTA Task Force Grant	16.000	None	None	021-6033	37,500	218,970
Juvenile Drug Court	16.523	Governor's Office of Crime Control and Prevention	JABG-2009-1101	002-1226	130,874	
Children In Need of Supervision	16.523	Governor's Office of Crime Control and Prevention	JABG-2009-1014	015-1145	4,098	
Disproportionate Minority Contact Project	16.523	Governor's Office of Crime Control and Prevention	JABG-2009-1204	055-1129	250	
Respondent Notification Project	16.523	Governor's Office of Crime Control and Prevention	JINT-2009-1304	055-1232	31,039	166,261
Disproportionate Minority Contact Project 11	16.540	Governor's Office of Crime Control and Prevention	JJAC-2009-1201	055-1129	535	
Disproportionate Minority Contact Project 12	16.540	Governor's Office of Crime Control and Prevention	JJAC-2010-1301	055-1229	60,000	60,535
Child Advocacy Center	16.543	Maryland Children's Alliance, Inc.	BALT-MD-SA10	031-1138	(2,186)	(2,186)
Solving Cold Cases with DNA 11	16.560	None	2010-DN-BX-K001	015-1121	103,323	
Solving Cold Cases with DNA 12	16.560	None	2011-DN-BX-K519	015-1221	48,216	151,539
Families of Homicide & Drunk Driving Victims	16.575	Governor's Office of Crime Control and Prevention	VOCA-2010-1069	009-1122	14,806	
Victim Witness Unit Services	16.575	Governor's Office of Crime Control and Prevention	VOCA-2011-1269	009-1222	38,731	
VAWA Grant 11	16.575	Governor's Office of Crime Control and Prevention	VOCA-2010-1064	031-1124	27,833	
VAWA Grant 12	16.575	Governor's Office of Crime Control and Prevention	VOCA-2011-1264	031-1224	77,753	159,123
Mobile Career Center Grant	16.580	None	2008-DD-BX-0259	Various	32,284	32,284

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2012

<u>Grant Title</u>	<u>Federal Catalog Number</u>	<u>Pass-through Agency</u>	<u>Federal/State Grant Number</u>	<u>County Grant/Project Number</u>	<u>Federal Expenditures</u>	<u>Total Expenditures Per Federal Catalog Category</u>
Domestic Violence Victim Coordinator	16.588	Governor's Office of Crime Control and Prevention	VAWA-2010-1256	009-1125	24,739	
Domestic Violence Special Victims' Prosecutor	16.588	Governor's Office of Crime Control and Prevention	VAWA-2011-1956	009-1225	47,002	
VAWA Grant 11	16.588	Governor's Office of Crime Control and Prevention	VAWA -2010-1707	031-1124	7,316	
VAWA Grant 12	16.588	Governor's Office of Crime Control and Prevention	VAWA -2011-1807	031-1224	24,161	103,218
State Criminal Alien Assistance Program	16.606	None	2011-H2663-MD-AP	001-5530	103,757	103,757
Federal Local Law Enforcement Funds	16.710	None	2010CKWX0376	018-1123	188,176	
911 Workstations	16.710	None	2010CKWX0340	241-210-0021-0316	221,371	
Routers for Microwave Data Transmission	16.710	None	2010CKWX0340	241-210-0021-0318	235,503	
SNMP Monitoring Software System	16.710	None	2010CKWX0340	241-210-0021-0319	136,204	
Radio Frequency Data Alerting System	16.710	None	2009CKWX0180	241-210-0036-0282	424,487	
Telephone System Upgrade	16.710	None	2009CKWX0180	241-210-0036-0283	309,377	1,515,118
Justice Assistance Grant 11	16.738	None	2010-DJ-BX-0050	015-1123	269,189	
Justice Assistance Grant 12	16.738	None	2011-DJ-BX-2659	015-1223	296,880	
Law Enforcement Training	16.738	Governor's Office of Crime Control and Prevention	BJNT-2007-1020 & BJNT-2008-1028	015-1239	3,120	
Special Operations Support Grant	16.738	Governor's Office of Crime Control and Prevention	BJAG-2009-1072	015-1255	24,032	
Law Enforcement Technology/Crime Analyst	16.738	Governor's Office of Crime Control and Prevention	BJAG-2010-1269	015-1269	81,510	674,731
Forensic DNA Backlog Reduction 10	16.741	None	2009-DN-BX-K061	015-1037	99,612	
Forensic DNA Backlog Reduction 11	16.741	None	2010-DN-BX-K072	015-1137	37,777	137,389
Coverdell Forensic Sciences Improvement Grant	16.742	None	2010-CD-BX-0064	015-1135	152,220	
Coverdell Forensic Sciences Improvement Grant 11	16.742	Governor's Office of Crime Control and Prevention	CFSI-2010-1919	015-1136	33,590	
Coverdell Forensic Sciences Improvement Grant 12	16.742	Governor's Office of Crime Control and Prevention	CFSI-2011-1005	015-1236	39,994	225,804
Child Advocacy Center	16.758	Maryland Children's Alliance, Inc.	BALT-MD-SA11	031-1238	9,625	9,625
ARRA - Start Program Coordinator	16.803	Governor's Office of Crime Control and Prevention	BJRA-2009-1174	008-1223	32,010	
ARRA - Law Enforcement Technology/Crime Analyst	16.803	Governor's Office of Crime Control and Prevention	BJRA-2009-1061	015-1069	9,891	41,901
ARRA - Justice Assistance Grant Federal Stimulus	16.804	None	2009-SB-B9-0553	015-1266	709,255	709,255
Asset Forfeiture	16.922	None	DAG-71	Various	1,159,827	1,159,827
Total Department of Justice					5,467,151	5,467,151

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2012

Grant Title	Federal Catalog Number	Pass-through Agency	Federal/State Grant Number	County Grant/Project Number	Federal Expenditures	Total Expenditures Per Federal Catalog Category
Department of Labor:						
Senior Aides Project 11	17.235	Senior Service America, Inc.	Project 91	034-1132	6,750	
Senior Aides Project 12	17.235	Senior Service America, Inc.	Project 91	034-1232	539,317	546,067
Adult Program 10	17.258	Maryland Department of Labor, Licensing & Regulation	POOB0400008-A & 102-A	087-1021	346,411	
Adult Program 11	17.258	Maryland Department of Labor, Licensing & Regulation	POOB1400152-A & 2400001-A	087-1121	146,480	
Adult Program 12	17.258	Maryland Department of Labor, Licensing & Regulation	POOB2400001-A & 91-A	087-1221	232,109	
Central Office 10	17.258	Maryland Department of Labor, Licensing & Regulation	POOB0400008-A & 102-A	087-1024	(7,134)	
Central Office 11	17.258	Maryland Department of Labor, Licensing & Regulation	POOB1400152-A & 2400001-A	087-1124	68,428	
Central Office 12	17.258	Maryland Department of Labor, Licensing & Regulation	POOB2400001-A & 91-A	087-1224	109,968	
Customer Service Offices 10	17.258	Maryland Department of Labor, Licensing & Regulation	POOB0400008-A & 102-A	087-1025	(5,404)	
Career Centers 11	17.258	Maryland Department of Labor, Licensing & Regulation	POOB1400152-A & 2400001-A	087-1125	95,820	
Career Centers 12	17.258	Maryland Department of Labor, Licensing & Regulation	POOB2400001-A & 91-A	087-1225	490,166	
Maryland Business Works 11	17.258	Maryland Department of Labor, Licensing & Regulation	POOB1400002	087-1126	2,074	
Business Services 12	17.258	Maryland Department of Labor, Licensing & Regulation	POOB2400001-A & 91-A	087-1227	140,259	1,619,177
Youth Program 10	17.259	Maryland Department of Labor, Licensing & Regulation	POOB0400008-B	087-1022	149,212	
Youth Program 11	17.259	Maryland Department of Labor, Licensing & Regulation	POOB2400001-B	087-1122	333,144	
Youth Program 12	17.259	Maryland Department of Labor, Licensing & Regulation	POOB2400001-B	087-1222	936,034	
Central Office 10	17.259	Maryland Department of Labor, Licensing & Regulation	POOB0400008-B	087-1024	(63,202)	
Central Office 11	17.259	Maryland Department of Labor, Licensing & Regulation	POOB2400001-B	087-1124	30,759	
Central Office 12	17.259	Maryland Department of Labor, Licensing & Regulation	POOB2400001-B	087-1224	122,433	
Maryland Business Works 11	17.259	Maryland Department of Labor, Licensing & Regulation	POOB1400002	087-1126	2,074	1,510,454
Dislocated Worker Program 10	17.260	Maryland Department of Labor, Licensing & Regulation	POOB0400008-C & 102-C	087-1023	(41,629)	
Dislocated Worker Program 11	17.260	Maryland Department of Labor, Licensing & Regulation	POOB1400152-C & 2400001-C	087-1123	113,565	
Central Office 10	17.260	Maryland Department of Labor, Licensing & Regulation	POOB0400008-C & 102-C	087-1024	(5,159)	
Central Office 11	17.260	Maryland Department of Labor, Licensing & Regulation	POOB1400152-C & 2400001-C	087-1124	9,445	
Customer Service Offices 10	17.260	Maryland Department of Labor, Licensing & Regulation	POOB0400008-C & 102-C	087-1025	182,724	
Maryland Business Works 11	17.260	Maryland Department of Labor, Licensing & Regulation	POOB1400002	087-1126	2,074	261,020
Maturity Works Grant	17.268	None	HG-19337-09-60-A-24	Various	407,838	407,838

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2012

Grant Title	Federal Catalog Number	Pass-through Agency	Federal/State Grant Number	County Grant/Project Number	Federal Expenditures	Total Expenditures Per Federal Catalog Category
CBJT Grant	17.269	Community College of Baltimore County	CB-15926-07-60-A-24	087-1125 & 087-1225	131,275	131,275
ARRA - Maryland Energy Sector Partnership	17.275	Maryland Department of Labor, Licensing & Regulation	POOB0400219	087-1175 & 087-1275	230,427	230,427
Dislocated Worker Program 12	17.278	Maryland Department of Labor, Licensing & Regulation	POOB2400001-C & 91-C	087-1223	253,452	
Central Office 11	17.278	Maryland Department of Labor, Licensing & Regulation	POOB1400152-C & 2400001-C	087-1124	(4,703)	
Central Office 12	17.278	Maryland Department of Labor, Licensing & Regulation	POOB2400001-C & 91-C	087-1224	197,576	
Career Centers 12	17.278	Maryland Department of Labor, Licensing & Regulation	POOB2400001-C & 91-C	087-1225	943,472	
Business Services 12	17.278	Maryland Department of Labor, Licensing & Regulation	POOB2400001-C & 91-C	087-1227	144,821	1,534,618
Total Department of Labor					6,240,876	6,240,876
Department of Transportation:						
ARRA - Resurfacing Various County Roads	20.205	Maryland Department of Transportation - State Highway Administration	SHA# BA200ZM1/FAP# ES-000A(505)E	210-205-0133-0209	3,068,360	
On Call Supplemental Structural Services	20.205	Maryland Department of Transportation - State Highway Administration	SHA# BA935ZM1/FAP# BHF-000A(626)E	210-207-0002-0478	895,053	
Eagle Mill Rd. Bridge #117	20.205	Maryland Department of Transportation - State Highway Administration	SHA# BA640ZM2/FAP# BRO-3(193)E	210-207-0213-0019	29,527	
Harris Mill Rd. Bridge #191	20.205	Maryland Department of Transportation - State Highway Administration	SHA# BA650ZM2/FAP# BRO-3(144)E	210-207-0255-K001	20,705	
Mt. Zion Rd. Bridge #65	20.205	Maryland Department of Transportation - State Highway Administration	SHA# BA789ZM2/FAP# BRO-1(746)E	210-207-0272-0496	26,070	4,039,715
Commercial Vehicle Safety Alliance 11	20.218	Maryland Department of Transportation - State Highway Administration	None	015-1124	6,419	
Commercial Vehicle Safety Alliance 12	20.218	Maryland Department of Transportation - State Highway Administration	None	015-1224	7,107	13,526
Commercial Driver's License Program Grant	20.232	None	CD10998BCPDCVE	015-1174	319,058	319,058
Unified Planning Work Program	20.507	Baltimore Metropolitan Council	None	070-1221	91,933	91,933
Transportation Capital	20.509	Maryland Department of Transportation - Maryland Transit Administration	MD-18-0024	034-1167	12,000	
Rural Public Transportation	20.509	Maryland Department of Transportation - Maryland Transit Administration	BC145311O2012	034-1228	68,123	80,123
New Freedom Project	20.521	Maryland Department of Transportation - Maryland Transit Administration	MD-57-X002	034-1153	4,448	4,448

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2012

<u>Grant Title</u>	<u>Federal Catalog Number</u>	<u>Pass-through Agency</u>	<u>Federal/State Grant Number</u>	<u>County Grant/Project Number</u>	<u>Federal Expenditures</u>	<u>Total Expenditures Per Federal Catalog Category</u>
Highway Safety Program 07	20.600	Maryland Department of Transportation - State Highway Administration	07-153	015-1524	(4,618)	
Highway Safety Program 11	20.600	Maryland Department of Transportation - State Highway Administration	11-275	015-1125	69,950	
Highway Safety Program 12	20.600	Maryland Department of Transportation - State Highway Administration	12-041	015-1225	146,374	
MD Highway Safety Office Operational Supplies	20.600	Maryland Institute for Emergency Medical Services Systems	11-003	016-1241	6,960	
Underage Drinking Prevention Program	20.600	Maryland Highway Safety Office	12-171	030-1274	9,304	227,970
Data Driven Approaches to Crime & Traffic Safety	20.614	None	DTNH22-09-G-00005	015-1070	14,688	14,688
Haz Mat Emergency Preparedness (HMEP)	20.703	Maryland Emergency Management Agency	None	016-1240	4,396	4,396
Total Department of Transportation					<u>4,795,857</u>	<u>4,795,857</u>
Department of the Treasury:						
US Customs	21.000	None	None	001-5560 & 021-6033	29,944	
SSA Incentive Program	21.000	None	None	001-7120-52	58,600	88,544
Total Department of the Treasury					<u>88,544</u>	<u>88,544</u>
Environmental Protection Agency:						
Patapsco WWTP Enhanced Nutrient Removal	66.458	Maryland Department of the Environment	Various	231-201-0072-0230	6,854,135	
Upper Jones Falls Interceptor - Phase I	66.458	Maryland Department of the Environment	DL3076C	231-201-0072-0208	487,593	
Jones Falls Force Main & Pressure Sewer Valves/Vaults	66.458	Maryland Department of the Environment	DL3075C	231-201-0072-0228	164,226	
ARRA - Pleasure Island	66.458	Maryland Department of the Environment	STM-383-CW	247-221-0113-0052	179,665	7,685,619
Montebello Filters	66.468	Maryland Department of the Environment	Various	231-203-0071-0191	1,567,476	1,567,476
Total Environmental Protection Agency					<u>9,253,095</u>	<u>9,253,095</u>
Department of Energy:						
ARRA - Energy Efficiency & Conservation Block Grant	81.128	None	DE-EE0000740	Various	2,500,892	2,500,892
Total Department of Energy					<u>2,500,892</u>	<u>2,500,892</u>

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2012

Grant Title	Federal Catalog Number	Pass-through Agency	Federal/State Grant Number	County Grant/Project Number	Federal Expenditures	Total Expenditures Per Federal Catalog Category
Department of Education:						
Title One - School Health Grant 11	84.010	Baltimore County Board of Education	None	030-1152	3,125	
Title One - School Health Grant 12	84.010	Baltimore County Board of Education	None	030-1252	34,917	
School Based Services 11	84.010	Baltimore County Public Schools	PR11107703	031-1121	95	
School Based Services 12	84.010	Baltimore County Public Schools	PR12112689	031-1221	17,048	55,185
Youth Summer Jobs Program	84.126	Maryland State Dept of Education, Division of Rehabilitation Services	None	Various	27,201	27,201
Infants & Toddlers Program - Professional Services	84.181	Baltimore County Public Schools and Health Department	None	030-1284	3,408	3,408
Total Department of Education					85,794	85,794
Department of Health and Human Services:						
Advocacy 11	93.041	Maryland Department of Aging	AAA-3-24-004	034-1141	10,156	
Advocacy 12	93.041	Maryland Department of Aging	AAA-3-24-004	034-1241	13,643	23,799
Advocacy 11	93.042	Maryland Department of Aging	AAA-3-24-004	034-1141	26,115	
Advocacy 12	93.042	Maryland Department of Aging	AAA-3-24-004	034-1241	35,083	61,198
Advocacy 11	93.043	Maryland Department of Aging	AAA-3-24-004	034-1141	12,952	
Information & Assistance 12	93.043	Maryland Department of Aging	AAA-3-24-004	034-1243	25,603	38,555
Area Agency Administration 11	93.044	Maryland Department of Aging	AAA-3-24-004	034-1140	17,318	
Area Agency Administration 12	93.044	Maryland Department of Aging	AAA-3-24-004	034-1240	12,622	
Advocacy 11	93.044	Maryland Department of Aging	AAA-3-24-004	034-1141	86,234	
Advocacy 12	93.044	Maryland Department of Aging	AAA-3-24-004	034-1241	140,792	
Publications 12	93.044	Maryland Department of Aging	AAA-3-24-004	034-1242	16,748	
Information & Assistance 11	93.044	Maryland Department of Aging	AAA-3-24-004	034-1143	57,739	
Information & Assistance 12	93.044	Maryland Department of Aging	AAA-3-24-004	034-1243	336,849	
Center Connection 11	93.044	Maryland Department of Aging	AAA-3-24-004	034-1144	63,660	
Center Connection 12	93.044	Maryland Department of Aging	AAA-3-24-004	034-1244	20,398	752,360

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2012

Grant Title	Federal Catalog Number	Pass-through Agency	Federal/State Grant Number	County Grant/Project Number	Federal Expenditures	Total Expenditures Per Federal Catalog Category
Area Agency Administration 11	93.045	Maryland Department of Aging	AAA-3-24-004	034-1140	23,540	
Area Agency Administration 12	93.045	Maryland Department of Aging	AAA-3-24-004	034-1240	99,201	
Information & Assistance 11	93.045	Maryland Department of Aging	AAA-3-24-004	034-1143	17,437	
Center Connection 12	93.045	Maryland Department of Aging	AAA-3-24-004	034-1244	207,765	
Congregate Meals 11	93.045	Maryland Department of Aging	AAA-3-24-004	034-1145	177,510	
Congregate Meals 12	93.045	Maryland Department of Aging	AAA-3-24-004	034-1245	238,139	
Support Services 10	93.045	Maryland Department of Aging	AAA-3-24-004	034-1046	1,360	
Support Services 11	93.045	Maryland Department of Aging	AAA-3-24-004	034-1146	53,394	
Support Services 12	93.045	Maryland Department of Aging	AAA-3-24-004	034-1246	182,369	
Home Delivered Meals 11	93.045	Maryland Department of Aging	AAA-3-24-004	034-1147	40,983	
Home Delivered Meals 12	93.045	Maryland Department of Aging	AAA-3-24-004	034-1247	184,289	1,225,987
Area Agency Administration 11	93.052	Maryland Department of Aging	AAA-3-24-004	034-1140	1,020	
Area Agency Administration 12	93.052	Maryland Department of Aging	AAA-3-24-004	034-1240	8,000	
Information & Assistance 11	93.052	Maryland Department of Aging	AAA-3-24-004	034-1143	4,877	
Caregivers Support 11	93.052	Maryland Department of Aging	AAA-3-24-004	034-1148	64,529	
Caregivers Support 12	93.052	Maryland Department of Aging	AAA-3-24-004	034-1248	225,697	304,123
Congregate Meals 11	93.053	Maryland Department of Aging	AAA-3-24-004	034-1145	36,624	
Congregate Meals 12	93.053	Maryland Department of Aging	AAA-3-24-004	034-1245	73,913	
Home Delivered Meals 11	93.053	Maryland Department of Aging	AAA-3-24-004	034-1147	9,128	
Home Delivered Meals 12	93.053	Maryland Department of Aging	AAA-3-24-004	034-1247	43,935	163,600
Public Health Preparedness/Pandemic Flu	93.069	Maryland Department of Health and Mental Hygiene	PR003PHP	030-1038	24,418	
Public Health Preparedness/Bioterrorism 11	93.069	Maryland Department of Health and Mental Hygiene	CH810PHP	030-1143	9,349	
Public Health Preparedness/Bioterrorism 12	93.069	Maryland Department of Health and Mental Hygiene	CH810PHP	030-1243	414,946	
Cities Readiness Initiative 11	93.069	Maryland Department of Health and Mental Hygiene	CH810PHP	030-1163	6,783	
Cities Readiness Initiative 12	93.069	Maryland Department of Health and Mental Hygiene	CH810PHP	030-1263	112,227	
Public Health Emergency Preparedness Planning	93.069	Maryland Department of Health and Mental Hygiene	CH810PHP	030-1290	63,473	631,196
Responsible Fathers Project	93.086	Maryland Department of Human Resources	CSA/WF-07-002	031-3148	3,667	3,667
Tuberculosis Control 11	93.116	Maryland Department of Health and Mental Hygiene	CH013TBF	030-1127	10,148	
Tuberculosis Control 12	93.116	Maryland Department of Health and Mental Hygiene	CH013TBF	030-1227	157,593	167,741

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2012

Grant Title	Federal Catalog Number	Pass-through Agency	Federal/State Grant Number	County Grant/Project Number	Federal Expenditures	Total Expenditures Per Federal Catalog Category
Homeless Outreach Program - PATH	93.150	Maryland Department of Health and Mental Hygiene	MH184OTH	030-1279	96,200	96,200
Family Planning/Reproductive Health	93.217	Maryland Department of Health and Mental Hygiene	FH220FPG	030-1233	65,508	65,508
Prevention Services	93.243	Maryland Department of Health and Mental Hygiene	MU217SPF	030-1268	31,461	31,461
Immunization - IAP 07	93.268	Maryland Department of Health and Mental Hygiene	CH359IMM	030-30CH	1,266	
Immunization - IAP 11	93.268	Maryland Department of Health and Mental Hygiene	CH359IMM	030-1128	15,937	
Immunization - IAP 12	93.268	Maryland Department of Health and Mental Hygiene	CH359IMM	030-1228	136,779	153,982
Access To Recovery	93.275	Maryland Department of Health and Mental Hygiene	AS218ATR	030-1273	71,087	71,087
Public Health Preparedness/Bioterrorism 07	93.283	Maryland Department of Health and Mental Hygiene	CH810PHP	030-30CX	24,058	
Public Health Preparedness/Bioterrorism 09	93.283	Maryland Department of Health and Mental Hygiene	CH810PHP	030-0943	1,353	
Public Health Emergency Preparedness Planning	93.283	Maryland Department of Health and Mental Hygiene	CH810PHP	030-30FX	42,626	
Cities Readiness Initiative	93.283	Maryland Department of Health and Mental Hygiene	CH810PHP	030-30GW	2,499	
School Health Services Enhancement	93.283	Maryland Department of Health and Mental Hygiene	FHA70AST	030-0951	270	
CDC Breast & Cervical Cancer 11	93.283	Maryland Department of Health and Mental Hygiene	FH426CBC	030-1136	402	
CDC Breast & Cervical Cancer 12	93.283	Maryland Department of Health and Mental Hygiene	FH426CBC	030-1236	444,743	515,951
HIV Health Education Risk Reduction	93.523	Maryland Department of Health and Mental Hygiene	AD350PRV	030-1223	18,159	
HIV Partner Services	93.523	Maryland Department of Health and Mental Hygiene	AD662HPS	030-1286	102,721	120,880
Job Network 11	93.558	Maryland Department of Human Resources	None	031-1129	6,328	
Job Network 12	93.558	Maryland Department of Human Resources	None	031-1229	1,389,516	
Homeless Family's Child Care 11	93.558	Maryland Department of Human Resources	None	031-1136	2,408	
Homeless Family's Child Care 12	93.558	Maryland Department of Human Resources	None	031-1236	1,276	
TANF Grant	93.558	Maryland Department of Labor, Licensing & Regulation	POOB9200125	087-1025	(106)	1,399,422
Child Support - Social Services	93.563	Maryland Department of Human Resources	Title IV-D	001-5540	131,110	
Child Support Enforcement - Sheriff	93.563	Maryland Department of Human Resources	CSEA/CRA-05-033	001-5460	365,708	
Child Support Services 11	93.563	Maryland Department of Human Resources	CSEA/CRA/11-053	002-1125	8,073	
Child Support Services 12	93.563	Maryland Department of Human Resources	CSEA/CRA/12-053	002-1225	40,396	
Child Support Enforcement Incentive	93.563	Maryland Department of Human Resources	None	018-1121	1,031	
Job Network 11	93.563	Child Support Enforcement Agency	None	031-1129	300	
Job Network 12	93.563	Child Support Enforcement Agency	None	031-1229	67,541	614,159

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2012

Grant Title	Federal Catalog Number	Pass-through Agency	Federal/State Grant Number	County Grant/Project Number	Federal Expenditures	Total Expenditures Per Federal Catalog Category
Maryland Energy Assistance Program 11	93.568	Maryland Department of Human Resources	None	031-1133	4,733	
Maryland Energy Assistance Program 12	93.568	Maryland Department of Human Resources	None	031-1233	368,233	372,966
Job Network 11	93.575	Maryland Department of Human Resources	BACO/FIA/11-001	031-1129	949	
Job Network 12	93.575	Maryland Department of Human Resources	BACO/FIA/12-001	031-1229	284,297	285,246
Young Parent Support Center 11	93.590	Maryland Family Network, Inc.	None	031-1125	620	
Young Parent Support Center 12	93.590	Maryland Family Network, Inc.	None	031-1225	23,200	23,820
Therapeutic Foster Care 11	93.605	Maryland Department of Human Resources	None	031-1132	2,810	
Therapeutic Foster Care 12	93.605	Maryland Department of Human Resources	None	031-1232	48,043	50,853
Adult Disability Resource Center	93.626	Maryland Department of Aging	ST-2903-033	034-1263	57,500	57,500
Administration - Social Services	93.658	Maryland Department of Human Resources	Title IV-E	001-5540	286,822	
Adoptions - Social Services	93.658	Maryland Department of Human Resources	Title IV-E	001-5540	10,474	
Guardianship - Social Services	93.658	Maryland Department of Human Resources	Title IV-E	001-5540	91	297,387
ARRA - RPAG/Pertussis Initiative	93.712	Maryland Department of Health and Mental Hygiene	CHB12ARR	030-1130	26	
ARRA - School-Aged Influenza Immunization Program 11	93.712	Maryland Department of Health and Mental Hygiene	CHB12ARR	030-1134	12	
ARRA - School-Aged Influenza Immunization Program 12	93.712	Maryland Department of Health and Mental Hygiene	CHB12ARR	030-1234	22,990	23,028
ARRA - Chronic Disease Self-Management Program	93.725	Maryland Department of Aging	ST-2508-004	034-1261	23,047	23,047
Maryland Children's Health Program 11	93.767	Maryland Department of Health and Mental Hygiene	MA283ACM	030-1126	2,537	
Maryland Children's Health Program 12	93.767	Maryland Department of Health and Mental Hygiene	MA283ACM	030-1226	147,088	
MCHP Program	93.767	Maryland Department of Health and Mental Hygiene	MA283ACM	031-1239	150,186	299,811
MA Eligible	93.778	Maryland Department of Human Resources	Title XIX	001-5540	121,263	
Health Related Services	93.778	Maryland Department of Human Resources	Title XIX	001-5540	58,213	
School Health Services Enhancement	93.778	Baltimore County Board of Education	None	030-0951	9,725	
Medicaid Waiver Program	93.778	Maryland Department of Aging	ST-2217-004 & M00B9200690-004	034-1238	495,877	
Money Follows the Person	93.778	Maryland Department of Aging	M00B9200690-004	034-1059	(3,835)	681,243

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2012

Grant Title	Federal Catalog Number	Pass-through Agency	Federal/State Grant Number	County Grant/Project Number	Federal Expenditures	Total Expenditures Per Federal Catalog Category
CAMM Project	93.779	Maryland Department of Aging	ST-2514-004	034-1233	10,000	
Senior Health Insurance Assistance Program 10	93.779	Maryland Department of Aging	ST-2515-004	034-1049	9,445	
Senior Health Insurance Assistance Program 11	93.779	Maryland Department of Aging	ST-2515-004	034-1149	78,061	
Senior Health Insurance Assistance Program 12	93.779	Maryland Department of Aging	ST-2515-004	034-1249	15,754	113,260
Ryan White I - Outreach 09	93.914	Associated Black Charities	09-2407	030-0957	1,635	
Ryan White A - Outreach 11	93.914	Associated Black Charities	11-2407	030-1157	37,955	
Ryan White I - Case Management 09	93.914	Associated Black Charities	09-2407	030-0958	5,415	
Ryan White A - Case Management 11	93.914	Associated Black Charities	11-2407	030-1158	33,943	
Ryan White A - Case Management 12	93.914	Associated Black Charities	12-2407-31S	030-1258	23,304	
Ryan White A - Emergency Financial Assistance 11	93.914	Associated Black Charities	11-2407	030-1159	4,816	
Ryan White A - Emergency Financial Assistance 12	93.914	Associated Black Charities	12-2407-30ES & 12-2407-50S	030-1259	4,463	
Ryan White A - Emergency Housing 11	93.914	Associated Black Charities	11-2407	030-1160	44,390	
Ryan White A - Emergency Housing 12	93.914	Associated Black Charities	12-2407-45S	030-1260	26,145	
Ryan White A - Transportation Services 11	93.914	Associated Black Charities	11-2407	030-1183	44,483	
Ryan White A - Transportation Services 12	93.914	Associated Black Charities	12-2407-46S & 12-2407-MT1	030-1283	28,611	
Early ID of Persons Unaware of Status Initiative	93.914	Associated Black Charities	10-2407	030-1193	1,679	256,839
HIV Ryan White B 11	93.917	Maryland Department of Health and Mental Hygiene	AD420RWS	030-1122	48,069	
HIV Ryan White B 12	93.917	Maryland Department of Health and Mental Hygiene	AD420RWS	030-1222	832,447	880,516
HIV Counseling, Testing & Referral 11	93.940	Maryland Department of Health and Mental Hygiene	AD350CTR & AD662HPS	030-1121	3,615	
HIV Counseling, Testing & Referral 12	93.940	Maryland Department of Health and Mental Hygiene	AD350PRV	030-1221	244,088	
HIV Health Education Risk Reduction 11	93.940	Maryland Department of Health and Mental Hygiene	AD483HER	030-1123	2,648	
HIV Health Education Risk Reduction 12	93.940	Maryland Department of Health and Mental Hygiene	AD350PRV	030-1223	173,793	
HIV Partner Services	93.940	Maryland Department of Health and Mental Hygiene	AD662HPS	030-1286	70,038	494,182
ARRA - Chronic Disease Self-Management Program	93.945	National Council on Aging and Maryland Department of Aging	ST-2508-004	034-1161	4,245	4,245
Mental Health Federal Block Grant	93.958	Maryland Department of Health and Mental Hygiene	MH222OTH	030-1277	348,241	348,241

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2012

Grant Title	Federal Catalog Number	Pass-through Agency	Federal/State Grant Number	County Grant/Project Number	Federal Expenditures	Total Expenditures Per Federal Catalog Category
Substance Abuse Treatment-General Prevention Services 11	93.959	Maryland Department of Health and Mental Hygiene	AS216FED	030-1272	1,727,969	
Prevention Services 12	93.959	Maryland Department of Health and Mental Hygiene	MU510ADP	030-1168	712	
	93.959	Maryland Department of Health and Mental Hygiene	MU510ADP	030-1268	353,745	2,082,426
Child Health - Core	93.994	Maryland Department of Health and Mental Hygiene	CH554CFT	001-3003&3008	621,974	
Children With Special Health Care Needs 11	93.994	Maryland Department of Health and Mental Hygiene	FH422SSI	030-1135	560	
Children With Special Health Care Needs 12	93.994	Maryland Department of Health and Mental Hygiene	FH422SSI	030-1235	35,835	658,369
Total Department of Health and Human Services					<u>13,393,855</u>	<u>13,393,855</u>
Corporation for National and Community Service: R.S.V.P.	94.002	None	12SRAMD004	034-1250	35,621	35,621
Experience Corp Program	94.006	Maryland Governor's Office on Service and Volunteerism	None	034-1154	(23,469)	(23,469)
Summer Youth Employment Program	94.557	Maryland Department of Human Resources	BACO/FIA 13-003	087-1222	44,641	44,641
Total Corporation for National and Community Service					<u>56,793</u>	<u>56,793</u>
Department of Homeland Security:						
Homeland Security Urban Area Security Initiative 08	97.008	Maryland Emergency Management Agency	2007-GE-T7-0040	016-1632	1,088	
Homeland Security Urban Area Security Initiative 09	97.008	Maryland Emergency Management Agency	2008-GE-T8-0011	016-0921	220,033	
Homeland Security Urban Area Security Initiative 10	97.008	Maryland Emergency Management Agency	2009-SS-T9-0080	016-1021	153,161	
Homeland Security Urban Area Security Initiative 11	97.008	Maryland Emergency Management Agency	2010-SS-T0-0025	016-1121	255,848	630,130
Civil Defense - Personnel & Administration	97.042	Maryland Emergency Management Agency	CPG I-3	001-5120	268,257	268,257
Watershed/Floodplain Study Phase IV	97.045	None	EMP-2008-GR-4007	070-7027	12,003	12,003
Port Security Grant (MTOG)	97.056	Maryland Emergency Management Agency	2007-GB-T7-K312	015-1064	8,251	8,251

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2012

<u>Grant Title</u>	<u>Federal Catalog Number</u>	<u>Pass-through Agency</u>	<u>Federal/State Grant Number</u>	<u>County Grant/Project Number</u>	<u>Federal Expenditures</u>	<u>Total Expenditures Per Federal Catalog Category</u>
Citizen Corps Grant 09	97.073	Maryland Emergency Management Agency	2008-GE-T8-0011	034-0958	(35)	
Citizen Corps Grant 10	97.073	Maryland Emergency Management Agency	2009-SS-T9-0080	034-1058	10,848	
State Homeland Security Program 09	97.073	Maryland Emergency Management Agency	2008-GE-T8-0011	016-0931	10,195	
State Homeland Security Program 10	97.073	Maryland Emergency Management Agency	2009-SS-T9-0080	016-1031	15,115	
State Homeland Security Program 11	97.073	Maryland Emergency Management Agency	2010-SS-T0-0025	016-1131	911,781	
State Homeland Security Program 12	97.073	Maryland Emergency Management Agency	EMW-2011-SS-00044-S01-SHS	016-1231	17,488	965,392
Buffer Zone Protection Program	97.078	Maryland Emergency Management Agency	2009-BF-T9-0038	015-1063	2,531	2,531
ARRA - Port Security Stimulus Grant	97.116	None	2009-PU-RI-0334	015-1071	81,024	81,024
Total Department of Homeland Security					<u>1,967,588</u>	<u>1,967,588</u>
Total All Grants					<u><u>\$ 120,811,853</u></u>	<u><u>\$ 120,811,853</u></u>

This schedule should be read only in connection with the accompanying notes to schedule of expenditures of federal awards.

BALTIMORE COUNTY, MARYLAND
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
June 30, 2012

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the County, excluding those programs of the Board of Library Trustees of Baltimore County, the Board of Education of Baltimore County, and the Community College of Baltimore County. The County reporting entity is defined in Note 1 to the County's basic financial statements. All federal awards received directly from federal agencies as well as federal awards passed through other State and local governmental agencies and nonprofit organizations are included in the accompanying schedule. The accompanying schedule is presented using the modified accrual basis of accounting as described in Note 1 to the County's basic financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Nonprofit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in, the preparation of the basic financial statements. Also, some expenditure amounts are negative due to adjustments made to prior year grants.

NOTE 2 – WIC PROGRAM

The Department of Agriculture - Maryland State Health Department Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) (Federal Catalog number 10.557) is a State of Maryland administered program that uses local governments to assist in screening participant eligibility and distributing food commodity vouchers. Distributed food vouchers are issued, controlled, collected, valued, audited, and canceled by the State of Maryland. Through confirmation with the State of Maryland, the value of WIC vouchers redeemed by Maryland residents living in the County totaled \$12,119,827 for the fiscal year ended June 30, 2012. This amount is not included in the accompanying schedule.

NOTE 3 – REVOLVING LOAN PROGRAMS

The County administers loans under the Community Development Block Grant Cluster, Rental Rehabilitation, HOME Investment Partnership Programs, and Department of Energy (Federal Catalog numbers 14.218, 14.230, 14.239, and 81.128, respectively). The outstanding balances on the loans at June 30, 2012, were \$20,871,268, \$150,000, \$25,155,850, and \$55,697, respectively. Only the values of new loans expended during the fiscal year are included in the accompanying schedule.

BALTIMORE COUNTY, MARYLAND
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
June 30, 2012

NOTE 4 – SUBRECIPIENTS

Of the federal programs presented in the accompanying schedule, the County provided federal, state, and local awards to subrecipients as follows for the year ended June 30, 2012:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
Community Development Block Grants	14.218	\$ 2,548,074
Neighborhood Stabilization Program	14.218	17,041
Emergency Shelter Grants	14.231	109,950
Supportive Housing Program	14.235	800,380
Shelter Plus Care	14.238	768,698
HOME Investment Partnership Program	14.239	2,267,011
Homeless Prevention & Rapid Re-Housing Program	14.257	302,305
Lead Hazard Reduction Demonstration Grant	14.905	985,891
Workforce Investment Act (WIA)	17.259	988,269
Energy Efficiency & Conservation Block Grant	81.128	390,697
Projects for Assistance in Transition from Homelessness (PATH)	93.150	96,200
Block Grants for Community Mental Health Services	93.958	348,241
Substance Abuse Prevention & Treatment Block Grant	93.959	1,750,940
		<u>\$ 11,373,697</u>

NOTE 5 – MEDICAL ASSISTANCE PROGRAM (MEDICAID TITLE XIX)

Maryland’s Department of Health and Mental Hygiene-Medical Assistance Program (Medicaid; Title XIX; Federal Catalog number 93.778) is a State administered program that utilizes local governments to provide patient care services to Medicaid eligible individuals. The federal compliance related to these expenditures is the responsibility of the Maryland Department of Health and Mental Hygiene. The value of the patient care services to the eligible individuals living in the County totaled \$2,662,471 for the fiscal year ended June 30, 2012. This amount is not included in the accompanying schedule.

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2012

I. Summary of Independent Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified?	_____	Yes	_____	X	No
Significant deficiency(ies) identified that are not considered to be material weakness.	_____	X	Yes	_____	None reported
Noncompliance material to financial statements noted?	_____	Yes	_____	X	No

Federal Awards

Internal control over major programs:

Material weakness(es) identified?	_____	Yes	_____	X	No
Significant deficiency(ies) identified that are not considered to be material weakness.	_____	X	Yes	_____	None reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?	_____	X	Yes	_____	No
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Identification of Major Programs

Name of Federal Program or Cluster	CFDA Number(s)
Highway Planning and Construction - ARRA	20.205
Community Development Block Grants	14.218
Community Development Block Grants - ARRA	14.253
HOME Investment Partnership	14.239
Housing Choice Voucher Program	14.871
Energy Efficiency & Conservation Block Grants - ARRA	81.128

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

Auditee qualified as low-risk auditee?	_____	X	Yes	_____	No
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BALTIMORE COUNTY, MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2012

II. Financial Statement Findings

Finding Reference: 2012-01

Description: Outstanding Loans
Type of Finding: Significant Deficiency in Internal Control

Condition/Context

The County originated loans at the agency level during the prior two fiscal years that were not recorded for financial statement purposes until this fiscal year.

Criteria

The Internal Control-Integrated Framework (COSO Report) requires adequate internal controls over financial reporting to ensure that transactions are properly recorded and accounted for to permit the preparation of reliable financial statements and demonstrate compliance with laws, regulations and other compliance requirements.

Cause

This deficiency was the result of miscommunication between the agencies that originate the loans and the finance department, who is responsible for the proper recording of the loans in the basic financial statements.

Effect

This deficiency resulted in an understatement of loans receivable in prior fiscal years.

Recommendation

We recommend that management review its current procedures and consider implementing changes to ensure reconciliations are performed by the applicable agencies and provided directly to the finance department on a periodic basis for all outstanding loans.

Management's Response

Management will ensure that communication between agencies results in the proper recording of loans in its basic financial statements. Management will conduct a review of its current procedures to properly document and record loans and will implement changes to ensure that reconciliations are performed timely.

III. Federal Award Findings and Questioned Costs

Finding Reference: 2012-02

Federal Agency: U.S. Department of Energy
Federal Program: 81.128 – Energy Efficiency and Conservation Block Grants
Compliance Requirement: Subrecipient Monitoring, Central Contractor Registration
Type of Finding: Significant Deficiency in Internal Control, Noncompliance

Condition/Context

For 2 of 2 subrecipients tested, the County did not properly require the subrecipient to register in the Central Contractor Registration.

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2012

Criteria

A pass-through entity is responsible for: Central Contractor Registration (CCR) – For ARRA subawards, identifying to first-tier subrecipients the requirement to register in the Central Contractor Registration, including obtaining a DUNS number, and maintaining the currency of that information (Section 1512(h) of ARRA, and 2 CFR section 176.50(c)). This requirement pertains to the ability to report pursuant to Section 1512 of ARRA and is not a pre-award eligibility requirement.

Cause

The County neglected to instruct their subrecipients to register with the Central Contractor Registration.

Effect

The County is not in compliance with federal regulations related to subrecipient monitoring, specifically Central Contractor Registration.

Questioned Costs

There are no questioned costs related to this finding, as Central Contractor Registration is not a pre-award requirement before funds are disbursed to the subrecipient.

Recommendation

We recommend that the County implement procedures and controls around the subrecipient monitoring requirement of Central Contractor Registration.

Management's Response

Both ARRA subrecipients had DUNS numbers but were not registered in CCR. One of the subrecipients in question has completed the CCR registration and the other subrecipient has begun the registration process. Moving forward, the County will make sure any additional ARRA subrecipients are in compliance by obtaining proof of active status.

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
June 30, 2012

Finding Reference: 2011-01

Federal Agency: U.S. Department of Housing and Urban Development
Federal Program: 14.871 – Section 8 Housing Choice Voucher Program

Condition

1 out of 40 files did not contain proper third-party verification of all expenses reported.

Recommendation

We recommend that management communicate to housing specialists the importance of completing the quality control checklists as a way to ensure all required information is complete and accurate for each recertification. We also recommend that management identify the specialists responsible for the erroneous files and investigate whether findings represent a systemic problem or are limited to a few specialists. Additional training for housing specialists would also improve accuracy.

Current Year Status

Fully corrected – The corrective measures indicated above have been put in place.

Finding Reference: 2011-02

Federal Agency: U.S. Department of Housing and Urban Development
Federal Program: 14.871 – Section 8 Housing Choice Voucher Program

Condition

The Unaudited Financial Information was not submitted to the Real Estate Assessment Center within the required reporting timeframe, 60 days of the entity's year end. The County did not meet the reporting requirement, as the information was not uploaded until February 9, 2012, a significant period of time after the 60 day deadline.

Recommendation

We recommend that the County implement procedures to ensure that future reports meet the reporting requirements of HUD's Uniform Financial Reporting Standards for HUD Housing Programs and OMB reporting deadlines.

Current Year Status

Fully corrected – The Housing Office and the Office of Budget and Finance jointly work on the submission and both are aware of the deadline. No exceptions noted in the current year testing of the program.

Finding Reference: 2011-03

Federal Agency: U.S. Department of Housing and Urban Development
Federal Program: 14.218, 14.253 – Community Development Block Grants

Condition

1 out of 14 rehabilitation files selected could not be located by the County.

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
June 30, 2012

Recommendation

We recommend that management reinforce its policies and procedures to ensure that all rehabilitation documentation is reviewed, approved, and maintained by the County.

Current Year Status

Fully corrected – The Department of Planning made efforts to reinforce its policies and procedures to ensure that rehabilitation documentation is reviewed, approved, maintained, and secured at all times. Further, all files are maintained in an appropriate file room and every effort has been made to ensure that files consisting of multiple file folders are retained and kept together. No exceptions noted in the current year testing of the program.

Finding Reference: 2011-04

Federal Agency: U.S. Department of Energy

Federal Program: 81.128 – Energy Efficiency and Conservation Block Grant

Condition

We noted 26 out of 40 instances in which employees' time and effort certifications did not support the salaries and wages charged to the grant.

Recommendation

We recommend that management periodically review employees' time and effort certifications and adjust the employees' salaries and wages charged to the grant to reflect the actual activity of each employee.

Current Year Status

Fully corrected – The Department of Planning has assigned the periodic review of employees' time and effort certifications to the Budget and Administration Coordinator. Her ongoing review efforts have ensured that salaries and wages are charged to the appropriate grants that reflect the actual activity of each employee. Further, the above referenced employee regularly reconciles employees' time and effort certifications on a semi-annual basis.