BALTIMORE COUNTY, MARYLAND

REPORT ON SINGLE AUDIT
June 30, 2013

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Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

The Honorable County Executive and
Members of the County Council
Baltimore County, 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 Baltimore County, Maryland (the County), as of and for the year ended June 30, 2013, 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 23, 2013. The County's financial statements include the operations of the Baltimore County Public Schools, the Board of Library Trustees and the Community College of Baltimore County for the year ended June 30, 2013. Our audit described below, did not include operations of these entities because these entities engaged for their own separate audit in accordance with *Government Auditing 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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal* control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2013-001 that we consider to be a significant deficiency.

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*.

Baltimore County, Maryland's Response to Findings

The County's response to the finding identified in our audit is described in the Schedule of Findings and Questioned Costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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

CliftonLarsonAllen LLP

Baltimore, Maryland
December 23, 2013

Independent Auditors' Report on Compliance with Requirements that could have a Direct and Material Effect on Each Major Program, on Internal Control Over Compliance, and on the 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

Report on Compliance for Each Major Federal Program

We have audited Baltimore County, Maryland's (the County) compliance 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 the County's major federal programs for the year ended June 30, 2013. 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 Baltimore County Public Schools, the Board of Library Trustees and the Community College of Baltimore County, which received $86,677,168, $301,732 and $79,905,303 in federal awards, respectively, which are not included in the accompanying schedule for the year ended June 30, 2013. We were separately engaged to perform, and we have separately reported on the results of our audit of the Baltimore County Public Schools, the Board of Library Trustees and the Community College of Baltimore County in accordance with OMB Circular A-133, where applicable.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Basis for Qualified Opinion on Housing Choice Voucher Program (CFDA #14.871)

As described in the accompanying schedule of findings and questioned costs, the County did not comply with the requirements regarding CFDA 14.871 Housing Choice Voucher Program, as described in finding number 2013-002 for Reporting. Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

Qualified Opinion on Housing Choice Voucher Program (CFDA #14.871)

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, 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 the Housing Choice Voucher Program (CFDA #14.871) for the year ended June 30, 2013.

Unmodified Opinion on Each of the Other Major Federal Programs

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 other major federal programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2013.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, 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 2013-003. Our opinion on each major federal program is not modified with respect to this matter.

The County's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied to the audit of compliance and, accordingly, we express no opinion on the response.

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 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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or

significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2013-002 to be a material weakness.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2013-003 to be a significant deficiency.

The County's responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on them.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the result of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

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, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 23, 2013, which contained unmodified opinions on those financial statements. The County's financial statements include the operations of the Baltimore County Public Schools, the Board of Library Trustees and the Community College of Baltimore County. The federal expenditures, where applicable, for the Baltimore County Public Schools, the Board of Library Trustees and the Community College of Baltimore County are not included in the accompanying schedule of expenditures and federal awards. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 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 expenditure 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 20, 2014 except for the Schedule of Federal Awards
which is dated December 23, 2013

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2013

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:						
SNAP Cluster-						
USDA Food Stamps	10.551	MD Dept of Human Resources	Title IV-A	001-5540	$ 305,905	$ 305,905
Food Stamp Employment & Training 12	10.561	MD Dept of Human Resources	None	031-1230	44,635	
Food Stamp Employment & Training 13	10.561	MD Dept of Human Resources	None	031-1330	90,454	135,089
Total SNAP Cluster						440,994
Special Supplemental Nutrition Program - WIC 12	10.557	MD Dept of Health and Mental Hygiene	WI175WIC	030-1229	13,191	
Special Supplemental Nutrition Program - WIC 13	10.557	MD Dept of Health and Mental Hygiene	WI175WIC	030-1329	2,098,705	
Breast-Feeding Peer Counselor 12	10.557	MD Dept of Health and Mental Hygiene	WIB41BPC	030-1296	2,558	
Breast-Feeding Peer Counselor 13	10.557	MD Dept of Health and Mental Hygiene	WIB41BPC	030-1396	130,975	2,245,429
Temporary Emergency Food Assistance 11	10.568	MD Dept of Human Resources	OGM/FNS-11-004	031-1131	2,568	
Temporary Emergency Food Assistance 12	10.568	MD Dept of Human Resources	OGM/FNS-12-004	031-1231	5,773	
Temporary Emergency Food Assistance 13	10.568	MD Dept of Human Resources	OGM/FNS-12-004	031-1331	7,500	15,841
Runkels Property/ TEA-21	10.913	MD Dept of Transportation-State Highway Admin (SHA)	BA905B31	248-217-0001-0011	40,000	40,000
Total Department of Agriculture					2,742,264	2,742,264
Department of Defense:						
Aberdeen Proving Grounds Furniture	12.000	None	None	Donations	83,000	83,000
Total Department of Defense					83,000	83,000
Department of Housing and Urban Development:						
Community Development Block Grant	14.218	None	B-12-UC-24-0011	Various	3,223,900	
Neighborhood Stabilization Program	14.218	None	B-08-UN-24-0010	067-0937	59,443	
Analysis of Impediments to Fair Housing	14.218	Harford Co. Govt, Howard Co. Housing & Baltimore City	None	067-0935	3,556	3,286,899
Shelter Expenses 10	14.231	None	S-09-UC-24-0002	067-1036	684	
Shelter Expenses 13	14.231	None	S-12-UC-24-0002	067-1336	29,977	
McKinney Emergency Shelter Grants 12	14.231	None	S-11-UC-24-0002	067-1229	12,261	
McKinney Emergency Shelter Grants 13	14.231	None	S-12-UC-24-0002	067-1329	116,996	159,918

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2013

Grant Title	Federal Catalog Number	Pass-through Agency	Federal/State Grant Number	County Grant/Project Number	Federal Expenditures	Total Expenditures per Federal Catalog Category
Supportive Housing	14.235	None	B09-UY-24-0011	Various	$ 780,162	
SAFAH 12	14.235	None	MD0129B3B051003	031-1227	10,065	
SAFAH 13	14.235	None	MD0129B3B051104	031-1327	67,195	
Homeless Family's Child Care Program 11	14.235	None	MD0130B3B051003	031-1136	8	
Homeless Family's Child Care Program 12	14.235	None	MD0130B3B051003	031-1236	10,392	
Homeless Family's Child Care Program 13	14.235	None	MD0130B3B051003	031-1336	7,293	$ 875,115
Shelter Plus	14.238	MD Dept of Health and Mental Hygiene	MH295OTH	030-1378	729,903	729,903
HOME Investment Partnership	14.239	None	M-12-UC-24-0201	Various	3,774,342	3,774,342
Housing Opportunities For Persons with Aids 11	14.241	Baltimore City Housing and Community Development	MDH10-F001	030-1156	742,954	
Housing Opportunities For Persons with Aids 12	14.241	Baltimore City Housing and Community Development	MDH11-F001	030-1256	409,019	1,151,973
ARRA - Homeless Prevention & Rapid Re-Housing Program	14.257	None	S-09-UY24-0002	067-1039	11,243	11,243
Housing Office - General Administration 12	14.871	None	MD033-V0011-048	057-1221	41	
Housing Office - General Administration 13	14.871	None	MD033-V0011-048	057-1321	3,656,118	
Housing Choice Voucher Program	14.871	None	MD033-V0011-048	057-1322	55,021,107	
Veteran's Affairs Supportive Housing Program	14.871	None	MD033VA0001	057-1323	1,583,372	60,260,638
Lead Hazard Reduction Demonstration Grant	14.905	None	MDLHD0200-09	Various	923,426	923,426
Total Department of Housing and Urban Development					71,173,457	71,173,457
Department of Justice:						
HIDTA Grant	16.000	None	None	001-5560	28,263	
Baltimore Area Violent Crime Task Force	16.000	None	None	001-5560	16,369	
Joint Terrorism Task Force	16.000	None	None	001-5560	33,364	
Organized Crime Drug Enforcement Task Force	16.000	None	None	001-5560	29,964	
Drug Enforcement Administration Heroin	16.000	None	None	001-5560	8,821	
Drug Enforcement Administration Tactical	16.000	None	None	001-5560	13,861	
FBI Child Exploitation	16.000	None	None	001-5560	14,907	
Internal Revenue Service	16.000	None	None	001-5560	5,592	
Arson Task Force	16.000	None	None	001-5560	1,096	
HIDTA Grant	16.000	None	None	021-6033	37,500	
Internal Revenue Service	16.000	None	None	021-6033	5,142	
Marijuana Eradication	16.000	None	None	001-5530	459	

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2013

Grant Title	Federal Catalog Number	Pass-through Agency	Federal/State Grant Number	County Grant/Project Number	Federal Expenditures	Total Expenditures per Federal Catalog Category
Police Department Revenue	16.000	None	None	001-5530	$ 5,091	
Marijuana Eradication	16.000	None	None	001-5530	2,000	$ 202,429
Disproportionate Minority Contact Project	16.540	Governor's Office of Crime Control and Prevention	JJAC-2011-1601	055-1329	60,000	60,000
Child Advocacy Center	16.543	MD Children's Alliance, Inc.	BALT-MD-SA12	031-1338	9,937	9,937
NIJ: Solving Cold Cases w/DNA	16.560	None	2011-DN-BX-K519	015-1221	97,732	97,732
Victim Witness Unit Services 12	16.575	Governor's Office of Crime Control and Prevention	VOCA-2011-1269	009-1222	13,314	
Victim Witness Unit Services 13	16.575	Governor's Office of Crime Control and Prevention	VOCA-2012-1369	009-1322	31,074	
VAWA Grant	16.575	Governor's Office of Crime Control and Prevention	VOCA-2011-1264	031-1224	25,227	
Victims of Crime Act	16.575	Governor's Office of Crime Control and Prevention	VOCA-2012-1364	031-1343	10,746	80,361
Mobile Career Center Grant 11	16.580	None	2008-DD-BX-0259	087-1125	(1)	
Mobile Career Center Grant 12	16.580	None	2008-DD-BX-0259	087-1225	(500)	(501)
Domestic Violence Special Victims' Prosecutor 12	16.588	Governor's Office of Crime Control and Prevention	VAWA-2011-1956	009-1225	18,674	
Domestic Violence Special Victims' Prosecutor 13	16.588	Governor's Office of Crime Control and Prevention	VAWA-2012-1056	009-1325	49,171	
MD Victims of Crime	16.588	Governor's Office of Crime Control and Prevention	VAWA-2012-1006	015-1348	765	
VAWA Grant 12	16.588	Governor's Office of Crime Control and Prevention	VAWA-2011-1807	031-1224	7,839	
VAWA Grant 13	16.588	Governor's Office of Crime Control and Prevention	VAWA-2012-1907	031-1324	8,976	85,425
State Criminal Alien Assistance Program	16.606	None	None	001-5530	96,457	96,457
BJA Body Armor	16.607	None	None	015-1132	24,274	24,274
Secure Our Schools Grant	16.710	None	2010CKWX0706	015-1149	49,975	
Federal Local Law Enforcement Funds	16.710	None	2010CKWX0376	018-1123	5,762	
911 Workstations	16.710	None	2010CKWX0340	241-210-0021-0316	256,240	
Cad Terminals	16.710	None	2010CKWX0340	241-210-0021-0317	40,987	
Routers for Microwave Data Transmission	16.710	None	2010CKWX0340	241-210-0021-0318	25,000	
SNMP Monitoring Software System	16.710	None	2010CKWX0340	241-210-0021-0319	578,813	956,777

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2013

Grant Title	Federal Catalog Number	Pass-through Agency	Federal/State Grant Number	County Grant/Project Number	Federal Expenditures	Total Expenditures per Federal Catalog Category
JAG Program Cluster -						
Justice Assistance Grant 12	16.738	None	2011-DJ-BX-2659	015-1223	$ 167,260	
Justice Assistance Grant 13	16.738	None	2012-DJ-BX-1192	015-1323	360,238	
GOCCP Special Operations Support Grant 12	16.738	Governor's Office of Crime Control and Prevention	BJAG-2009-1072	015-1255	9,040	
GOCCP Law Enforcement Training 13	16.738	Governor's Office of Crime Control and Prevention	BJAG-2008-1102, BJAG-2010-1116, BJAG-2010-1115, BJAG-2010-1123	015-1339	6,568	
Law Enforcement Tech/Crime Analyst 13	16.738	Governor's Office of Crime Control and Prevention	BJAG-2010-1017	015-1369	38,383	
Violence Exposure Assessment Tool-Veat 12	16.738	Governor's Office of Crime Control and Prevention	None	031-1241	15,650	$ 597,139
ARRA - Start Program Coordinator	16.803	Governor's Office of Crime Control and Prevention	BJRA-2009-1174	008-1223	25,312	25,312
ARRA - Justice Assistance Grant Federal Stimulus 12	16.804	None	2009-SB-B9-0553	015-1266	633	
ARRA - Justice Assistance Grant Federal Stimulus 13	16.804	None	2009-SB-B9-0553	015-1366	956,697	957,330
Total JAG Program Cluster						1,579,781
Forensic DNA Backlog Reduction	16.741	None	2010-DN-BX-K072	015-1137	109,126	109,126
GOCCP Coverdell Forensic Science Improvement Grant 12	16.742	Governor's Office of Crime Control and Prevention	CFSI-2011-1005	015-1236	(403)	
GOCCP Coverdell Forensic Science Improvement Grant 13	16.742	Governor's Office of Crime Control and Prevention	CFSI-2012-1805	015-1336	12,793	12,390
Intellectual Property Crimes	16.752	None	2012-MU-BX-0011	015-1375	91,644	91,644
SA Asset Forfeiture Account 13	16.922	None	DAG-71	009-1323	88,156	
Asset Forfeiture 13	16.922	None	DAG-71	015-1340	634,952	723,108
Total Department of Justice					4,128,940	4,128,940
Department of Labor:						
Senior Aides Project 12	17.235	Senior Service America, Inc.	Project MD 91	034-1232	20,992	
Senior Aides Project 13	17.235	Senior Service America, Inc.	Project MD 91	034-1332	616,306	637,298
WIA Cluster -						
Adult Program 11	17.258	MD Dept of Labor, Licensing and Regulation	POOB1400124-A & POOB1400152-A	087-1121	14,202	
Career Centers - Adult 11	17.258	MD Dept of Labor, Licensing and Regulation	POOB1400124-A & POOB1400152-A	087-1125	74,488	
Adult Program 12	17.258	MD Dept of Labor, Licensing and Regulation	POOB2400001-A & POOB2400091-A	087-1221	(54,429)	
Central Office - Adult 12	17.258	MD Dept of Labor, Licensing and Regulation	POOB2400001-A & POOB2400091-A	087-1224	67,032	
Career Centers - Adult 12	17.258	MD Dept of Labor, Licensing and Regulation	POOB2400001-A & POOB2400091-A	087-1225	92,834	
Business Services - Adult 12	17.258	MD Dept of Labor, Licensing and Regulation	POOB2400001-A & POOB2400091-A	087-1227	21,741	
Adult Program 13	17.258	MD Dept of Labor, Licensing and Regulation	POOB3400008-A & POOB3400040-A	087-1321	301,271	
Central Office - Adult 13	17.258	MD Dept of Labor, Licensing and Regulation	POOB3400008-A & POOB3400040-A	087-1324	49,502	
Career Centers - Adult 13	17.258	MD Dept of Labor, Licensing and Regulation	POOB3400008-A & POOB3400040-A	087-1325	206,527	
Business Services - Adult 13	17.258	MD Dept of Labor, Licensing and Regulation	POOB3400008-A & POOB3400040-A	087-1327	133,548	906,716

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2013

Grant Title	Federal Catalog Number	Pass-through Agency	Federal/State Grant Number	County Grant/Project Number	Federal Expenditures	Total Expenditures per Federal Catalog Category
WIA Cluster Continued -						
Youth Program 11	17.259	MD Dept of Labor, Licensing and Regulation	POOB1400124-B	087-1122	$ 491,259	
Youth Program 12	17.259	MD Dept of Labor, Licensing and Regulation	POOB2400001-B	087-1222	96,299	
Central Office - Youth 12	17.259	MD Dept of Labor, Licensing and Regulation	POOB2400001-B	087-1224	69,567	
Youth Program 13	17.259	MD Dept of Labor, Licensing and Regulation	POOB3400008-B	087-1322	689,628	
Central Office - Youth 13	17.259	MD Dept of Labor, Licensing and Regulation	POOB3400008-B	087-1324	55,089	$ 1,401,842
Dislocated Worker Program 11	17.278	MD Dept of Labor, Licensing and Regulation	POOB1400124-C & POOB1400152-C	087-1123	238,902	
Career Centers - DLW 11	17.278	MD Dept of Labor, Licensing and Regulation	POOB1400124-C & POOB1400152-C	087-1125	295,440	
Rapid Response Grant 11	17.278	MD Dept of Labor, Licensing and Regulation	POOB1400213	087-1121	47,467	
Dislocated Worker Program 12	17.278	MD Dept of Labor, Licensing and Regulation	POOB2400001-C & POOB2400091-C	087-1223	125,307	
Central Office - DLW 12	17.278	MD Dept of Labor, Licensing and Regulation	POOB2400001-C & POOB2400091-C	087-1224	(57,576)	
Career Centers - DLW 12	17.278	MD Dept of Labor, Licensing and Regulation	POOB2400001-C & POOB2400091-C	087-1225	388,532	
Business Services - DLW 12	17.278	MD Dept of Labor, Licensing and Regulation	POOB2400001-C & POOB2400091-C	087-1227	(19,821)	
Dislocated Worker Program 13	17.278	MD Dept of Labor, Licensing and Regulation	POOB3400008-C & POOB3400040-C	087-1323	342,534	
Central Office - DLW 13	17.278	MD Dept of Labor, Licensing and Regulation	POOB3400008-C & POOB3400040-C	087-1324	78,666	
Career Centers - DLW 13	17.278	MD Dept of Labor, Licensing and Regulation	POOB3400008-C & POOB3400040-C	087-1325	443,916	
Business Services - DLW 13	17.278	MD Dept of Labor, Licensing and Regulation	POOB3400008-C & POOB3400040-C	087-1327	133,548	2,016,915
Total WIA Cluster						4,325,473
Maturity Works 12	17.268	None	HG-19337-09-60-A-24	087-1224	(28,206)	
Maturity Works 12	17.268	None	HG-19337-09-60-A-24	087-1228	8,820	
Maturity Works 13	17.268	None	HG-19337-09-60-A-24	087-1328	11,560	(7,826)
CBJT Grant 12	17.269	Community College of Baltimore County	CB-15926-07-60-A-24	087-1225	(23,553)	
CBJT Grant 13	17.269	Community College of Baltimore County	CB-15926-07-60-A-24	087-1325	60,138	36,585
ARRA - Maryland Energy Sector Partnership 12	17.275	MD Dept of Labor, Licensing and Regulation	POOB0400219	087-1275	1,419	
ARRA - Maryland Energy Sector Partnership 13	17.275	MD Dept of Labor, Licensing and Regulation	POOB0400219	087-1375	64,980	66,399
RG Steel NEG 13	17.277	MD Dept of Labor, Licensing and Regulation	POOB3400052	087-1324	40,194	
RG Steel NEG 13	17.277	MD Dept of Labor, Licensing and Regulation	POOB3400052	087-1329	522,118	562,312
ACE Grant	17.283	None	IF-23245-12-60-A-24	087-1324	32,516	
ACE Grant	17.283	None	IF-23245-12-60-A-24	087-1330	962,542	995,058
Total Department of Labor					6,615,299	6,615,299

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2013

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 Transportation:						
ARRA - Resurfacing Various County Roads	20.205	MD Dept of Transportation - SHA	SHA# BA 200ZM1/FAP# ES-000A(505)E	210-205-0133-0209	$ 128,455	
Pulaski Highway Redevelopment Study	20.205	MD Dept of Transportation - SHA	FHWA 37-11/P00689G-1	249-218-0100-0580	82,763	$ 211,218
Commercial Vehicle Safety Alliance 12	20.218	MD Dept of Transportation - SHA	None	015-1224	16,656	
Commercial Vehicle Safety Alliance 13	20.218	MD Dept of Transportation - SHA	None	015-1324	677	17,333
Commercial Driver's License (CDL) Prog Imp Grant	20.232	None	CD10998BCPDCVE	015-1174	93,908	93,908
Unified Planning Work Program 10	20.507	Baltimore Metropolitan Council	None	070-1021	6,137	
Unified Planning Work Program 11	20.507	Baltimore Metropolitan Council	None	070-1121	10,068	
Unified Planning Work Program 12	20.507	Baltimore Metropolitan Council	None	070-1221	3	
Unified Planning Work Program 13	20.507	Baltimore Metropolitan Council	None	070-1321	120,978	137,186
Rural Public Transportation	20.509	MD Department of Transportation	BC145311O2013	034-1328	68,123	68,123
Highway Safety Program 12	20.600	MD Highway Safety Office - SHA	12-041	015-1225	82,641	
Highway Safety Program 13	20.600	MD Highway Safety Office - Motor Vehicle Admin	13-039	015-1325	192,264	
State Hwy Admin Underage Drinking Prevention Prog 12	20.600	MD Highway Safety Office	12-171	030-1274	(218)	
State Hwy Admin Underage Drinking Prevention Prog 13	20.600	MD Highway Safety Office	13-038	030-1374	13,153	287,840
Haz Mat Emergency Preparedness (HMEP)	20.703	MD Emergency Management Agency	None	016-1340	2,368	2,368
Department of Transportation					817,976	817,976
Department of Treasury:						
SSI Incentive	21.000	None	None	001-7120-52	61,800	
US Customs Agreement 13	21.000	None	None	001-5560	12,551	
US Customs Agreement 13	21.000	None	None	021-6033	7,500	81,851
Department of Treasury					81,851	81,851
Environmental Protection Agency:						
Clean Drinking Water	66.468	MD Dept of the Environment	Various	Various	2,769,235	2,769,235
Total Environmental Protection Agency					2,769,235	2,769,235

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2013

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 Energy:						
ARRA - Energy Efficiency & Conservation Block Grant	81.128	None	DE-EE0000740	Various	$ 3,064,530	$ 3,064,530
Total Department of Energy					3,064,530	3,064,530
Department of Education:						
Title One - School Health Grant 12	84.010	Baltimore County Board of Education	None	030-1252	7,647	
Title One - School Health Grant 13	84.010	Baltimore County Board of Education	None	030-1352	9,645	
School Based Services 12	84.010	Baltimore County Public Schools	PR12112689	031-1221	837	
School Based Services 13	84.010	Baltimore County Public Schools	None	031-1321	19,415	37,544
DORS Summer Youth Grant 11	84.126	MD State Dept of Education (MSDE), Division of Rehabilitation Services	None	087-1122	(1)	
DORS Summer Youth Grant 11	84.126	MSDE, Division of Rehabilitation Services	None	087-1124	1	
DORS Summer Youth Grant 12	84.126	MSDE, Division of Rehabilitation Services	116284	087-1222	23,532	
DORS Summer Youth Grant 12	84.126	MSDE, Division of Rehabilitation Services	116284	087-1224	(6,095)	
DORS Summer Youth Grant 13	84.126	MSDE, Division of Rehabilitation Services	125695	087-1322	52,104	69,541
Infants & Toddlers Program - Professional Services	84.181	BCPS and Health Department	None	030-1384	3,148	3,148
Total Department of Education					110,233	110,233
Department of Health and Human Services:						
Advocacy	93.041	MD Dept of Aging	AAA-3-24-004	034-1241	14,787	14,787
Advocacy	93.042	MD Dept of Aging	AAA-3-24-004	034-1241	38,025	
Ombudsman Program	93.042	MD Dept of Aging	AAA-3-24-004	034-1337	87,099	125,124
Information and Assistance 12	93.043	MD Dept of Aging	AAA-3-24-004	034-1243	17,358	
Information and Assistance 13	93.043	MD Dept of Aging	AAA-3-24-004	034-1343	23,793	41,151
Aging Cluster -						
Area Agency Administration 11	93.044	MD Dept of Aging	AAA-3-24-004	034-1140	464	
Area Agency Administration 12	93.044	MD Dept of Aging	AAA-3-24-004	034-1240	3,029	
Advocacy 12	93.044	MD Dept of Aging	AAA-3-24-004	034-1241	152,609	
Advocacy 13	93.044	MD Dept of Aging	AAA-3-24-004	034-1341	287,785	
Publications 12	93.044	MD Dept of Aging	AAA-3-24-004	034-1242	56,040	
Publications 13	93.044	MD Dept of Aging	AAA-3-24-004	034-1342	21,248	
Information and Assistance 12	93.044	MD Dept of Aging	AAA-3-24-004	034-1243	228,693	
Information and Assistance 13	93.044	MD Dept of Aging	AAA-3-24-004	034-1343	194,808	
Center Connection	93.044	MD Dept of Aging	AAA-3-24-004	034-1244	2,148	
Support Services	93.044	MD Dept of Aging	AAA-3-24-004	034-1346	85,033	1,031,857

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2013

Grant Title	Federal Catalog Number	Pass-through Agency	Federal/State Grant Number	County Grant/Project Number	Federal Expenditures	Total Expenditures per Federal Catalog Category
Aging Cluster Continued -						
Area Agency Administration 11	93.045	MD Dept of Aging	AAA-3-24-004	034-1140	$ 631	
Area Agency Administration 12	93.045	MD Dept of Aging	AAA-3-24-004	034-1240	23,855	
Area Agency Administration 13	93.045	MD Dept of Aging	AAA-3-24-004	034-1340	76,131	
Information and Assistance 13	93.045	MD Dept of Aging	AAA-3-24-004	034-1343	169,748	
Center Connection 12	93.045	MD Dept of Aging	AAA-3-24-004	034-1244	21,879	
Center Connection 13	93.045	MD Dept of Aging	AAA-3-24-004	034-1344	189,015	
Congregate Meals 12	93.045	MD Dept of Aging	AAA-3-24-004	034-1245	15,010	
Congregate Meals 13	93.045	MD Dept of Aging	AAA-3-24-004	034-1345	345,596	
Support Services 12	93.045	MD Dept of Aging	AAA-3-24-004	034-1246	17,236	
Support Services 13	93.045	MD Dept of Aging	AAA-3-24-004	034-1346	79,167	
Home Delivered Meals 12	93.045	MD Dept of Aging	AAA-3-24-004	034-1247	173,570	
Home Delivered Meals 13	93.045	MD Dept of Aging	AAA-3-24-004	034-1347	185,117	$ 1,296,955
Congregate Meals 12	93.053	MD Dept of Aging	ST-2505-004	034-1245	54,758	
Congregate Meals 13	93.053	MD Dept of Aging	ST-2505-004	034-1345	106,667	
Home Delivered Meals 12	93.053	MD Dept of Aging	ST-2505-004	034-1247	(23,687)	
Home Delivered Meals 13	93.053	MD Dept of Aging	ST-2505-004	034-1347	37,222	174,960
Total Aging Cluster						2,503,772
Area Agency Administration 11	93.052	MD Dept of Aging	AAA-3-24-004	034-1140	27	
Area Agency Administration 12	93.052	MD Dept of Aging	AAA-3-24-004	034-1240	1,928	
Area Agency Administration 13	93.052	MD Dept of Aging	AAA-3-24-004	034-1340	25,005	
Caregivers Support Program 12	93.052	MD Dept of Aging	AAA-3-24-004	034-1248	54,209	
Caregivers Support Program 13	93.052	MD Dept of Aging	AAA-3-24-004	034-1348	260,189	341,358
Public Health Preparedness/Bioterrorism 12	93.069	MD Dept of Health and Mental Hygiene	CH810PHP	030-1243	4,151	
Public Health Preparedness/Bioterrorism 13	93.069	MD Dept of Health and Mental Hygiene	PR027PHP & CH810PHP	030-1343	538,572	
Cities Readiness Initiative 12	93.069	MD Dept of Health and Mental Hygiene	CH810PHP	030-1263	(244)	
Cities Readiness Initiative 13	93.069	MD Dept of Health and Mental Hygiene	CH810PHP	030-1363	104,488	646,967
Tuberculosis Control 12	93.116	MD Dept of Health and Mental Hygiene	CH013TBF	030-1227	635	
Tuberculosis Control 13	93.116	MD Dept of Health and Mental Hygiene	CH013TBF	030-1327	174,727	175,362
Homeless Outreach Program - PATH	93.150	MD Dept of Health and Mental Hygiene	MH184OTH	030-1379	96,200	96,200
Family Planning/Reproductive Health	93.217	MD Dept of Health and Mental Hygiene	FH220FPG	030-1333	64,823	64,823
Prevention Services	93.243	MD Dept of Health and Mental Hygiene	MU217SPF	030-1268	335	
ADAA MD Strategic Prevention Framework	93.243	MD Dept of Health and Mental Hygiene	MU217SPF	030-1331	25,955	
Launching Individual Futures Together (LIFT)	93.243	MD Dept of Health and Mental Hygiene	MH553OTH	030-1391	27,318	53,608

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2013

Grant Title	Federal Catalog Number	Pass-through Agency	Federal/State Grant Number	County Grant/Project Number	Federal Expenditures	Total Expenditures per Federal Catalog Category
Immunization - IAP 11	93.268	MD Dept of Health and Mental Hygiene	CH359IMM	030-1128	$ 15,692	
Immunization - IAP 12	93.268	MD Dept of Health and Mental Hygiene	CH359IMM	030-1228	921	
Immunization - IAP 13	93.268	MD Dept of Health and Mental Hygiene	CH359IMM	030-1328	139,133	$ 155,746
Access to Recovery 12	93.275	MD Dept of Health and Mental Hygiene	AS218ATR	030-1273	1,396	
Access to Recovery 13	93.275	MD Dept of Health and Mental Hygiene	AS218ATR	030-1373	67,283	68,679
CDC Breast & Cervical Cancer	93.283	MD Dept of Health and Mental Hygiene	FH426CBC	030-1236	2,039	2,039
Affordable Care Act Grant for School-Based Hlth Ctrs	93.501	None	1 C12CS21770-01-00	030-1248	50,000	50,000
DHMH Lab Project	93.521	MD Dept of Health and Mental Hygiene	None	030-1294	35,000	35,000
HIV Health Education Risk Reduction	93.523	MD Dept of Health and Mental Hygiene	AD350PRV	030-1223	237	
HIV Prevention Services 13	93.523	MD Dept of Health and Mental Hygiene	AD350PRV	030-1321	27,713	
HIV Partner Services 12	93.523	MD Dept of Health and Mental Hygiene	AD662HPS	030-1286	2,228	
HIV Partner Services 13	93.523	MD Dept of Health and Mental Hygiene	AD662HPS	030-1386	107,351	137,529
Homeless Family's Child Care Program 11	93.558	MD Dept of Human Resources	None	031-1136	2	
Homeless Family's Child Care Program 12	93.558	MD Dept of Human Resources	None	031-1236	2,474	
Job Network 12	93.558	MD Dept of Human Resources	None	031-1229	69,597	
Job Network 13	93.558	MD Dept of Human Resources	None	031-1329	1,335,528	
TANF Grant	93.558	MD Dept of Labor, Licensing, &Regulation	POOB9200125	087-1125	1	1,407,602
Child Support 13	93.563	MD Dept of Human Resources	Title IV-D	001-5540	132,138	
Child Support Enforcement 13	93.563	MD Dept of Human Resources	CSEA/CRA-13-033	001-5460	336,060	
Child Support Incentive 06	93.563	MD Dept of Human Resources	None	002-0252	328	
Child Support Services 12	93.563	MD Dept of Human Resources	CSEA/CRA-12-053	002-1225	15,401	
Child Support Services 13	93.563	MD Dept of Human Resources	CSEA/CRA-13-053	002-1325	78,244	
Child Support Enforcement Incentive Grant 09	93.563	MD Dept of Human Resources	None	018-0921	2,000	
Job Network 12	93.563	Child Support Enforcement Agency	None	031-1229	3,383	
Job Network 13	93.563	Child Support Enforcement Agency	None	031-1329	58,966	626,520
Maryland Energy Assistance - MEAP 12	93.568	MD Dept of Human Resources	None	031-1233	12,499	
Maryland Energy Assistance - MEAP 13	93.568	MD Dept of Human Resources	None	031-1333	356,154	368,653
Job Network 12	93.575	MD Dept of Human Resources	None	031-1229	14,240	14,240
Young Parent Support Center 12	93.590	MD Family Network, Inc.	None	031-1225	358	
Young Parent Support Center 13	93.590	MD Family Network, Inc.	None	031-1325	22,912	23,270
Therapeutic Foster Care	93.605	MD Dept of Human Resources	None	031-1232	2,740	2,740

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2013

Grant Title	Federal Catalog Number	Pass-through Agency	Federal/State Grant Number	County Grant/Project Number	Federal Expenditures	Total Expenditures per Federal Catalog Category
Adult Disability/Resource Center	93.626	MD Dept of Aging	ST-2903-033	034-1363	$ 100,000	$ 100,000
Administration - Social Services	93.658	MD Dept of Human Resources	Title IV-E	001-5540	343,992	
Adoptions - Social Services	93.658	MD Dept of Human Resources	Title IV-E	001-5540	6,218	
Guardianship - Social Services	93.658	MD Dept of Human Resources	Title IV-E	001-5540	474	350,684
ARRA - School Aged Influenza Project	93.712	MD Dept of Health and Mental Hygiene	CHB12ARR	030-1134	3,494	3,494
ARRA - CDSMP (Chronic Disease Self Mgmt Program)	93.725	MD Dept of Aging	ST-2508-004	034-1261	1,953	1,953
CDC Breast & Cervical Cancer	93.744	MD Dept of Health and Mental Hygiene	FHC38BCC	030-1336	30,413	30,413
Maryland Children's Health Program 12	93.767	MD Dept of Health and Mental Hygiene	MA283ACM	031-1239	4,445	
Maryland Children's Health Program 13	93.767	MD Dept of Health and Mental Hygiene	MA283ACM	030-1326	427,483	
Administrative Care Coord.Unit/Healthy Start	93.767	MD Dept of Health and Mental Hygiene	MA008EPS	030-1344	42,930	474,858
MA Eligible	93.778	MD Dept of Human Resources	Title XIX	001-5540	121,105	
Health Relations	93.778	MD Dept of Human Resources	Title XIX	001-5540	63,456	
Money Follows the Person	93.778	MD Dept of Aging	M00B2400380-004	034-1338	209,688	394,249
Senior Health Insurance Assistant Program 12	93.779	MD Dept of Aging	ST-2515-004	034-1249	62,787	
Senior Health Insurance Assistant Program 12	93.779	MD Dept of Aging	ST-2510-004	034-1249	9,423	
Senior Health Insurance Assistant Program 13	93.779	MD Dept of Aging	ST-2515-004	034-1349	19,890	
SMP	93.779	MD Dept of Aging	ST-2514-004	034-1333	7,101	99,201
Ryan White A - Case Management Grant 11	93.914	Assoc Black Charities	11-2407	030-1158	2,953	
Ryan White A - Case Management Grant 12	93.914	Assoc Black Charities	12-2407-31S	030-1258	48,767	
Ryan White A - Case Management Grant 13	93.914	Assoc Black Charities	13-2407-31S	030-1358	22,799	
Ryan White A - Emergency Financial Assistance 12	93.914	Assoc Black Charities	12-2407-30ES & 12-2407-50S	030-1259	5,616	
Ryan White A - Emergency Financial Assistance 13	93.914	Assoc Black Charities	13-2407-30ES, 36S, 50S	030-1359	250	
Ryan White I - Emergency Housing 10	93.914	Assoc Black Charities	10-2407	030-1060	5,338	
Ryan White A - Emergency Housing 12	93.914	Assoc Black Charities	12-2407-45S	030-1260	33,713	
Ryan White A - Emergency Housing 13	93.914	Assoc Black Charities	13-2407-45S	030-1360	4,708	
Ryan White A - Transportation Services 12	93.914	Assoc Black Charities	12-2407-46S & 12-2407-MT1	030-1283	20,572	
Ryan White A - Transportation Services 13	93.914	Assoc Black Charities	13-2407-46S	030-1383	7,889	152,605
HIV Ryan White II	93.917	MD Dept of Health and Mental Hygiene	AD420RWS	030-1022	(1)	
HIV Ryan White B 12	93.917	MD Dept of Health and Mental Hygiene	AD420RWS	030-1222	4,612	
HIV Ryan White B 13	93.917	MD Dept of Health and Mental Hygiene	AD420RWS	030-1322	964,400	969,011
CDC Breast & Cervical Cancer	93.919	MD Dept of Health and Mental Hygiene	FH426CBC	030-1336	427,131	427,131

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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Grant Title	Federal Catalog Number	Pass-through Agency	Federal/State Grant Number	County Grant/Project Number	Federal Expenditures	Total Expenditures per Federal Catalog Category
Expanded HIV Testing	93.940	MD Dept of Health and Mental Hygiene	AD674EHT	030-1332	$ 56,305	
Children with Special Health Care Needs	93.940	MD Dept of Health and Mental Hygiene	AD674EHT	030-1335	25,083	
HIV Counseling, Testing & Referral 11	93.940	MD Dept of Health and Mental Hygiene	AD350CTR & AD662HPS	030-1121	10,473	
HIV Counseling, Testing & Referral 12	93.940	MD Dept of Health and Mental Hygiene	AD350PRV	030-1221	6,357	
HIV Prevention Services	93.940	MD Dept of Health and Mental Hygiene	AD350PRV	030-1321	409,888	
HIV Health Education Risk Reduction 11	93.940	MD Dept of Health and Mental Hygiene	AD483HER	030-1123	15,675	
HIV Health Education Risk Reduction 12	93.940	MD Dept of Health and Mental Hygiene	AD350PRV	030-1223	2,264	
HIV Partner Services 12	93.940	MD Dept of Health and Mental Hygiene	AD662HPS	030-1286	1,519	
HIV Partner Services 13	93.940	MD Dept of Health and Mental Hygiene	AD662HPS	030-1386	73,194	$ 600,758
Mental Health Services - Federal Block Grant 12	93.958	MD Dept of Health and Mental Hygiene	MH222OTH	030-1277	20,125	
Mental Health Services - Federal Block Grant 13	93.958	MD Dept of Health and Mental Hygiene	MH222OTH	030-1377	368,366	388,491
Prevention Services 12	93.959	MD Dept of Health and Mental Hygiene	MU510ADP	030-1268	3,762	
Prevention Services 13	93.959	MD Dept of Health and Mental Hygiene	MU510ADP	030-1368	390,807	
Substance Abuse Federal Block Grant 12	93.959	MD Dept of Health and Mental Hygiene	AS216FED	030-1272	28,866	
Substance Abuse Federal Block Grant 13	93.959	MD Dept of Health and Mental Hygiene	AS216FED	030-1372	1,953,356	2,376,791
Oral Health Grant	93.991	MD Dept of Health and Mental Hygiene	FH871OIP	030-1140	190	
Maryland Million Hearts Campaign	93.991	MD Dept of Health and Mental Hygiene	FHC26MMH	030-1337	12,074	12,264
Child Health - Core	93.994	MD Dept of Health and Mental Hygiene	CH554CFT	001-3003/3008	621,974	
Children with Special Health Care Needs	93.994	MD Dept of Health and Mental Hygiene	FH422SSI	030-1335	16,356	638,330
Total Department of Health and Human Services					13,975,403	13,975,403
Corporation for National and Community Service:						
RSVP 12	94.002	None	12SRAMD004	034-1250	25,569	
RSVP 13	94.002	None	13SRAMD004	034-1350	15,128	40,697
DSS Summer Youth Grant 12	94.557	MD Dept of Human Resources	BACO/FIA 13-003	087-1222	48,024	
DSS Summer Youth Grant 13	94.557	MD Dept of Human Resources	BACO/FIA 14-003	087-1322	94,105	
DSS Summer Youth Grant 13	94.557	MD Dept of Human Resources	BACO/FIA 14-003	087-1324	9,411	151,540
Total Corporation for National and Community Service					192,237	192,237

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2013

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 Homeland Security:						
Homeland Security 09	97.008	MD Emergency Management Agency	2008-GE-T8-0011	016-0921	$ 9,469	
FFY09 HSGP UASI	97.008	MD Emergency Management Agency	2009-SS-T9-0080	016-1021	53,923	
Homeland Security 11	97.008	MD Emergency Management Agency	2010-SS-T0-0025	016-1121	297,548	
Homeland Security 12	97.008	MD Emergency Management Agency	EMW-2011-SS-00044-S01-UAS	016-1221	152,636	
Hazard Mitigation Grant Program	97.008	MD Emergency Management Agency	1910 DR-MD Project-007	016-1233	8,775	
HSGP Urban Area Security UASI	97.008	MD Emergency Management Agency	2007-GE-T7-0040	016-1632	(2,960)	$ 519,391
Tropical Storm Sandy	97.036	None	FEMA-4091-DR-MD	001-7120	712,560	712,560
Hazard Mitigation	97.039	None	DR-1910-MD-0021	070-1322	10,856	10,856
Civil Defense	97.042	MD Emergency Management Agency	CPG I-3	001-5120	157,764	157,764
FEMA-Assistance to the Firefighters 11	97.044	None	EMW-2009-FO-02396	016-1132	110,293	
FEMA-Assistance to the Firefighters 13	97.044	None	EMW-2011-FO-05474	016-1332	1,750,000	1,860,293
FFY09 HSGP SHSP	97.073	MD Emergency Management Agency	2009-SS-T9-0080	016-1031	47,374	
State Homeland Security Program 11	97.073	MD Emergency Management Agency	2010-SS-T0-0025	016-1131	(6,254)	
State Homeland Security Program 12	97.073	MD Emergency Management Agency	EMW-2011-SS-00044-S01-SHS	016-1231	124,770	165,890
ARRA - Port Security Stimulus Grant	97.116	None	2009-PU-RI-0334	015-1071	6,115	6,115
Total Department of Homeland Security					3,432,869	3,432,869
Total All Grants					$ 109,187,294	$ 109,187,294

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

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 $11,843,662 for the fiscal year ended June 30, 2013. 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, 2013, were $20,652,868, $150,000, $27,441,764, and $55,697, respectively. Only the values of new loans expended during the fiscal year are included in the accompanying schedule.

NOTE 4 - SUBRECIPIENTS

Of the federal expenditures presented in the accompanying schedule, the County provided federal, state, and local awards to subrecipients as follows for the year ended June 30, 2013:

Program Title	Federal CFDA Number	Amount Provided to Subrecipients
Community Development Block Grants	14.218	$ 1,744,815
Neighborhood Stabilization Program	14.218	59,443
Emergency Shelter Grants	14.231	159,918
Supportive Housing Program	14.235	600,585
Shelter Plus Care	14.238	729,903
HOME Investment Partnership Program	14.239	3,655,996
Homeless Prevention & Rapid Re-Housing Program	14.257	8,374
Lead Hazard Reduction Demonstration Grant	14.905	677,261
Workforce Investment Act (WIA)	17.259	954,835
Projects for Assistance in Transition from Homelessness (PATH)	93.150	96,200
Block Grants for Community Mental Health Services	93.958	388,491
Substance Abuse Prevention and Treatment Block Grant	93.959	2,040,758
Total		$ 11,116,579

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 $2,488,610 for the fiscal year ended June 30, 2013. This amount is not included in the accompanying schedule.

BALTIMORE COUNTY, MARYLAND
SCHEDULE OF AUDIT FINDINGS
June 30, 2013

I. Summary of Independent Auditor's Results

Financial Statements
Type of auditor's report issued: Unmodified

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?	X	Yes		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: Qualified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?

X Yes ____ No

Identification of Major Programs

Name of Federal Program or Cluster	CFDA Number(s)	Opinion
WIC Special Supplemental Nutrition Program	10.557	Unmodified
Housing Choice Voucher Program	14.871	Qualified
Clean Water	66.468	Unmodified
Energy Efficiency & Conservation Block Grants	81.128	Unmodified

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

Auditee qualified as low-risk auditee? X Yes ____ No

II. Financial Statement Findings

Finding Reference: 2013-001
Description: Outstanding Loans
Type of Finding: Significant Deficiency in Internal Control

Condition/Context
The County originated loans at the agency level during the prior three fiscal years that were not recorded for financial statement purposes until this fiscal year. In addition, we noted loan amounts were incorrectly recorded for 4 out of 22 loans reviewed.

Criteria
COSO/Internal Control Framework requires adequate internal controls to ensure that transactions are properly recorded, and reduce the risk that errors will be undetected.

Cause
The County has taken steps during the past year to identify and ensure loans outstanding are being properly recorded; however, this is an ongoing process and management continues to discover outstanding loans at the agency level that were not previously communicated to the Accounting Division of the Office of Budget and Finance for proper recording in the basic financial statements.

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

Recommendation
We recommend that management continue to 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 continue to review its current procedures to ensure that reconciliations for outstanding loans are performed timely.

III. Federal Award Findings and Questioned Costs

Finding Reference: 2013-002
Federal Agency: U.S. Department of Housing and Urban Development
Federal Program: 14.871 – Housing Choice Voucher Program
Compliance Requirement: Reporting
Type of Finding: Material Weakness, Noncompliance
Grant Year: 2013

Condition/Context
The Authority did not submit their unaudited REAC submission to HUD within the established due date of August 31, 2013.

Criteria
HUD issued PIH notice 2012-21 which states that audited submissions are due no later than 2 months after the PHA's FYE. A PHA with a June 30 FYE needs to submit its audited submission to HUD no later than August 31.

Cause
The Authority did not meet deadlines required by HUD.

Effect
The Authority is not in compliance with the requirements of the Housing Choice Voucher program.

Questioned Costs
None.

Recommendation
We recommend that the County implement procedures and controls around the reporting requirement of submission of audited financial statements.

Management's Response
The Baltimore County Office of Housing was unable to submit the REAC submission to HUD within the established due date of August 31, 2013 due to change in key financial management personnel, which resulted in the inability to access the financial system used for reporting. HUD was fully aware of the inability to report and remedied the situation on March 4, 2014.

The Baltimore County Office of Housing has implemented management measures to ensure multiple staff members have the ability to input data into the Financial Assessment Subsystem (FASS). The Department of Housing and Urban Development has expressed no cause for concern as a result of this late reporting.

Finding Reference: 2013-003

Federal Agency:	U.S. Department of Housing and Urban Development
Federal Program:	14.871 – Housing Choice Voucher Program
Compliance Requirement:	Eligibility/Reporting
Type of Finding:	Significant Deficiency, Noncompliance
Grant Year:	2013

Condition/Context
A sample of 40 HCVP tenants was tested for compliance with eligibility and PIC reporting requirements. Exceptions were noted in 4 files. 2 files did not contain the Declaration of Section 214 Status form for 1 family member. 1 file was missing support for the head of household being a legal guardian for the child dependent allowance. The Authority was unable to provide support for the upload of 1 file into PIC within 60 days of the effective date.

Criteria
24 CFR 5.508 requires each family member to submit evidence of citizenship or eligible immigration status under Section 214 of the Housing and Community Development Act of 1980 to the PHA. 24 CFR 982.516(a) states "The PHA must conduct a reexamination of family income and composition at least annually. The PHA must obtain and document in the tenant file third party verification of the following factors, or must document in the tenant file why third party verification was not available: (i) reported family annual income; (ii) the value of assets; (iii) expenses related to deductions from annual income." 24 CFR 982.158 requires the Authority to submit the HUD-50058 form electronically in PIC each time the Authority completes a new HUD-50058 form for any action. PIH Notice 2011-65 issued on November 30, 2011 clarified the reporting requirements by stating the form must be submitted no later than 60 calendar days from the effective date of the HUD-50058.

Cause
The Authority did not sufficiently monitor controls to ensure compliance with the requirements.

Effect
The Authority is not in compliance with the requirements of the Housing Choice Voucher program. This could result in ineligible tenants admitted to the program and incorrect HAP or tenant payments.

Questioned Costs
Not determined.

Recommendation
We recommend that management review their procedures relating to recertifications and PIC uploads to ensure compliance with the requirements of the Housing Choice Voucher program.

Management's Response
The Baltimore County Office of Housing elects the administrative process of not requiring the re-verification of eligibility for PORT clients per 24 CFR 5.508(5), HUD-52665, and FR Section 982.355. This process has been reviewed and approved by the Department of Housing and Urban Development (HUD) in conjunction with our Administrative Plan.

The Baltimore County Office of Housing has solicited and awarded a contract for a new operating system that will eliminate the risk of error relating to recertifications and PIC upload errors to ensure compliance with the requirements of the Housing Choice Voucher program. The system is scheduled to be implemented in July, 2014.

Finding Reference: 2012-002
Federal Agency: U.S. Department of Energy
Federal Program: 81.128 – Energy Efficiency and Conservation Block Grants

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

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

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