COUNTY OF LOUDOUN, VIRGINIA

Audit of Federal Awards Programs

Year ended June 30, 2011

(With Independent Auditors' Report Thereon)

COUNTY OF LOUDOUN, VIRGINIA

Table of Contents

KPMG LLP
2001 M Street, NW
Washington, DC 20036-3389

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 Members of the Loudoun County Board of Supervisors
County of Loudoun, Virginia:

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Loudoun, Virginia (the County), as of and for the year ended June 30, 2011, and have issued our report thereon dated November 22, 2011. Our report was modified to include a reference to the adoption of several new accounting standards effective July 1, 2010. 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; and the *Specifications for Audits of Counties, Cities, and Towns* (the Specifications) issued by the Auditor of Public Accounts of the Commonwealth of Virginia.

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 County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A deficiency in internal control over financial reporting 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 combination of deficiencies, in internal control over financial reporting, 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 of this section 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.

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.

This report is intended solely for the information and use of management, the Board of Supervisors, the Auditor of Public Accounts of the Commonwealth of Virginia, 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.

KPMG LLP

November 22, 2011

KPMG LLP
2001 M Street, NW
Washington, DC 20036-3389

Independent Auditors' Report on Compliance With Requirements That Could Have a Direct and Material Effect on Each Major Program, Internal Control Over Compliance, and the Schedule of Expenditures of Federal Awards in Accordance with OMB Circular A-133

The Board of Supervisors
County of Loudoun, Virginia

Compliance

We have audited the County of Loudoun, Virginia'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, 2011. 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.

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 compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011.

Internal Control Over Compliance

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 to determine the 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.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2011, and have issued our report thereon dated November 22, 2011. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's 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 has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of management, the Board of Supervisors, the Auditor of Public Accounts of the Commonwealth of Virginia, 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.

KPMG LLP

November 30, 2011

COUNTY OF LOUDOUN, VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

Federal Granting Agency	Pass-through Agency		Program	Federal Catalog Number	Total 2011 Federal Expenditures
United States Office of National Drug Control Policy					
Pass through Payments:	Arlington County, Virginia		High Intensity Drug Trafficking Areas (HIDTA)	07.999	$7,500
Pass through Payments:	University of Maryland		High Intensity Drug Trafficking Areas (HIDTA)	07.999	$172,878
			Total of	**07.999**	**$180,378**
	Total		**United States Office of National Drug Control Policy**		**$180,378**
United States Department of Agriculture:					
Pass through Payments:	State Department of Education:		School Breakfast Program	10.553	$780,005
Pass through Payments:	State Department of Agriculture:		Food Distribution - Non-cash Commodities-National School Lunch Program	10.555	$1,148,751
Pass through Payments:	State Department of Education:		National School Lunch Program	10.555	$4,223,274
Pass through Payments:	State Department of Juvenile Justice:		National School Lunch Program	10.555	$26,577
			Total of	**10.555**	**$5,398,602**
Pass through Payments:	State Department of Education:		Special Milk Program for Children	10.556	$62,662
Pass through Payments:	State Department of Social Services:		ARRA - State Administrative Matching Grants for Food Stamp Program	10.561	$49,185
Pass through Payments:	State Department of Social Services:		State Administrative Matching Grants for Food Stamp Program	10.561	$972,615
			Total of	**10.561**	**$1,021,800**
	Total		**United States Department of Agriculture:**		**$7,263,069**
United States Department of Commerce					
Pass through Payments:	Prince George's County, Maryland		Public Safety Interoperable Communications Grant Program	11.555	$364,000
	Total		**United States Department of Commerce**		**$364,000**
United States Department of Housing and Urban Development					
Pass through Payments:	Virginia Housing Development Authority		Housing Counseling Assistance	14.169	$20,284

Continued

COUNTY OF LOUDOUN, VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

Federal Granting Agency	Pass-through Agency	Program	Federal Catalog Number	Total 2011 Federal Expenditures
Direct Payments:		Supportive Housing for Persons With Disabilities	14.181	$796,002
Direct Payments:		Community Development Block Grant/Entitlement Grants	14.218	$780,945
Pass through Payments:	State Department of Housing & Community Development	Community Development Block Grant	14.228	$535,911
Pass through Payments:	State Department of Housing and Community Development	Emergency Shelter Grants Program	14.231	$40,000
Direct Payments:		Supportive Housing Program - Transitional Housing Assistance	14.235	$170,631
Pass through Payments:	State Department of Housing & Community Development	ARRA - Homelessness Prevention and Rapid Re-Housing Program	14.257	$147,471
Direct Payments:		Section 8 Housing Choice Vouchers	14.871	$7,966,364
	Total	**United States Department of Housing and Urban Development**		**$10,457,608**
United States Department of the Interior				
Direct Payments:		Payment in Lieu of Taxes	15.226	$2,975
	Total	**United States Department of the Interior**		**$2,975**
United States Department of Justice				
Pass through Payments:	State Department of Criminal Justice Services:	Juvenile Accountability Incentive Block Grant	16.523	$19,647
Pass through Payments:	Virginia State Police	Missing Children's Assistance	16.543	$3,964
Pass through Payments:	International Association of Chiefs of Police	Crime Victim Assistance/Discretionary Grants	16.582	$34,778
Direct Payments:		Drug Court Discretionary Grant Program	16.585	$3,427
Pass through Payments:	State Department of Criminal Justice Services:	ARRA - Violence Against Women Formula Grants	16.588	$31,626
Pass through Payments:	State Department of Criminal Justice Services:	Violence Against Women Formula Grants	16.588	$26,224
		Total of	**16.588**	**$57,850**
Direct Payments:		Grants to Encourage Arrest Policies and Endorsement of Protection Orders	16.590	$110,429
Direct Payments:		State Criminal Alien Assistance Program	16.606	$161,554

Continued

COUNTY OF LOUDOUN, VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

Federal Granting Agency	Pass-through Agency	Program	Federal Catalog Number	Total 2011 Federal Expenditures
Direct Payments:		Edward Byrne Memorial -Drug Treatment	16.738	$10,899
Direct Payments:		Congressionally Recommended Awards	16.753	$1,804,777
Pass through Payments:	City of Manassas, Virginia	Congressionally Recommended Awards	16.753	$77,259
		Total of	**16.753**	**$1,882,036**
Direct Payments:		ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants To Units Of Local Government	16.804	$13,100
	Total	**United States Department of Justice**		**$2,297,684**
United States Department of Labor				
Pass through Payments:	State Department of Education:	WIA Adult Program	17.258	$38,000
	Total	**United States Department of Labor**		**$38,000**
United States Department of Transportation				
Pass through Payments:	State Department of Transportation:	Highway Planning and Construction	20.205	$375,947
Pass through Payments:	State Department of Motor Vehicles:	State and Community Highway Safety	20.600	$33,126
Pass through Payments:	State Department of Motor Vehicles:	Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grant	20.601	$8,215
	Total	**United States Department of Transportation**		**$417,288**
United States National Endowment for the Humanities				
Direct Payments:		Promotion of the Humanities_Public Programs	45.164	$94
	Total	**United States National Endowment for the Humanities**		**$94**
United States Department of Environmental Protection Agency				
Pass through Payments:	National Fish and Wildlife Foundation	Chesapeake Bay Program	66.466	$4,834
	Total	**United States Department of Environmental Protection Agency**		**$4,834**
United States Department of Energy				
Direct Payments:		ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128	$711,410
	Total	**United States Department of Energy**		**$711,410**

Continued

COUNTY OF LOUDOUN, VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

Federal Granting Agency	Pass-through Agency	Program	Federal Catalog Number	Total 2011 Federal Expenditures
United States Department of Education				
Pass through Payments:	State Department of Education:	Adult Education-State Grant Program	84.002	$94,170
Pass through Payments:	State Department of Education:	Title I - Grants to Local Educational Agencies	84.010	$1,317,316
Pass through Payments:	State Department of Education:	Special Education - Grants to State	84.027	$8,854,325
Direct Payments:		Impact Aid	84.041	$171,602
Pass through Payments:	State Department of Education:	Vocational Education_Basic Grants to States	84.048	$436,350
Pass through Payments:	State Department of Education:	Special Education - Preschool	84.173	$144,828
Direct Payments:		Safe and Drug-Free Schools and Communities_State Grant	84.184	$95,958
Direct Payments:		Fund for Improvement of Education	84.215	$505,098
Pass through Payments:	State Department of Education:	Education Technology State Grants	84.318	$20,451
Pass through Payments:	State Department of Education:	English Language Acquisition Grant	84.365	$629,495
Pass through Payments:	State Department of Education:	Title II Improving Teacher Quality State Grants	84.367	$631,456
Pass through Payments:	State Department of Education:	ARRA - Special Education Grants to States	84.391	$7,730,610
Pass through Payments:	State Department of Education:	ARRA - Special Education - Preschool Grants	84.392	$266,167
Pass through Payments:	State Department of Mental Health and Mental Retardation:	ARRA - Special Education_Grants for Infants and Families with Disabilities	84.393	$138,193
Pass through Payments:	State Department of Education:	ARRA - State Fiscal Stabilization Fund (SFSF) - Education State Grants	84.394	$4,117,914
Pass through Payments:	State Department of Education:	Education Jobs Fund	84.410	$4,407,386
	Total	**United States Department of Education**		**$29,561,319**
United States Department of Health and Human Services				
Direct Payments:		Aging Services Network Community Based Enrollment Campaign	93.000	$2,791

Continued

COUNTY OF LOUDOUN, VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

Federal Granting Agency	Pass-through Agency	Program	Federal Catalog Number	Total 2011 Federal Expenditures
Pass through Payments:	National Association of County and City Health Officials	Medical Reserve Corps Small Grant Program	93.008	$3,749
Pass through Payments:	State Department for the Aging:	Special Programs for the Aging Title VII Chapter 3	93.041	$896
Pass through Payments:	State Department for the Aging:	Special Programs for the Aging-Title III, Part D	93.043	$6,851
Pass through Payments:	State Department for the Aging:	Special Programs for the Aging-Title III, Parts B	93.044	$78,197
Pass through Payments:	State Department for the Aging:	Special Program for the Aging_Title III, Part C-Nutrition Services	93.045	$97,098
Pass through Payments:	State Department for the Aging:	National Family Caregiver Support	93.052	$22,617
Pass through Payments:	State Department for the Aging:	Nutrition Services Incentive Program	93.053	$82,193
Pass through Payments:	State Department of Mental Health and Mental Retardation:	Projects for Assistance in Transition from Homeless (PATH)	93.150	$52,538
Direct Payments:		Projects of Regional and National Significance	93.243	$38,047
Pass through Payments:	State Department of Social Services:	Promoting Safe and Stable Families	93.556	$43,515
Pass through Payments:	State Department of Housing and Community Development:	Temporary Assistance for Needy Families	93.558	$11,022
Pass through Payments:	State Department of Social Services:	Temporary Assistance for Needy Families	93.558	$713,217
		Total of	**93.558**	**$724,239**
Pass through Payments:	State Department of Social Services:	Refugee and Entrant Assistance State Administered Program	93.566	$30,939
Pass through Payments:	State Department of Social Services:	Low-Income Home Energy Assistance	93.568	$27,324
Pass through Payments:	State Department of Social Services:	Child Care and Development Block Grant	93.575	$1,145,748
Pass through Payments:	State Department of Social Services:	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	$960,775
Pass through Payments:	State Department of Social Services:	Chafee Education and Training Vouchers Program	93.599	$7,131
Direct Payments:		Head Start	93.600	$830,445
Pass through Payments:	State Department of Social Services:	Child Welfare Services State Grants	93.645	$2,761

Continued

COUNTY OF LOUDOUN, VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

Federal Granting Agency	Pass-through Agency	Program		Federal Catalog Number	Total 2011 Federal Expenditures
Pass through Payments:	State Department of Social Services:	ARRA - Foster Care-Title IV-E		93.658	$9,386
Pass through Payments:	State Department of Social Services:	Foster Care-Title IV-E		93.658	$780,432
			Total of	**93.658**	**$789,818**
Pass through Payments:	State Department of Social Services:	Adoption Assistance		93.659	$253,390
Pass through Payments:	State Department of Social Services:	ARRA - Adoption Assistance		93.659	$11,164
			Total of	**93.659**	**$264,554**
Pass through Payments:	State Department of Social Services:	Social Services Block Grant		93.667	$346,318
Pass through Payments:	State Department of Social Services:	Chafee Foster Care Independence Program		93.674	$13,412
Direct Payments:		ARRA - Head Start		93.708	$13,406
Pass through Payments:	State Department of Social Services:	ARRA - Child Care And Development Block Grant		93.713	$118,670
Pass through Payments:	State Department of Social Services:	State Children's Insurance Program		93.767	$19,108
Pass through Payments:	State Department of Social Services:	Medicaid Assistance Program		93.778	$593,529
Pass through Payments:	State Department for the Aging:	Centers for Medicare and Medicaid Services Research, Demonstrations and Evaluations		93.779	$31,933
Pass through Payments:	State Department of Mental Health and Mental Retardation:	Block Grants for Community Mental Health Services		93.958	$35,534
Pass through Payments:	State Department of Mental Health and Mental Retardation:	Block Grant for Prevention and Treatment of Substance Abuse		93.959	$393,343
	Total	**United States Department of Health and Human Services**			**$6,777,479**
United States Corporation for National and Community Service					
Direct Payments:		Retired Seniors' Volunteer Program		94.002	$30,410
	Total	**United States Corporation for National and Community Service**			**$30,410**
United States Department of Homeland Security					
Pass through Payments:	State Department of Emergency Services	Emergency Management Performance Grants 2005		97.042	$241

Continued

COUNTY OF LOUDOUN, VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

Federal Granting Agency	Pass-through Agency	Program	Federal Catalog Number	Total 2011 Federal Expenditures
Direct Payments:		Cooperating Technical Partners	97.045	$17,176
Pass through Payments:	Arlington County, Virginia	Homeland Security Grant Program 2008	97.067	$798,689
Pass through Payments:	Government of The District of Columbia	Homeland Security Grant Program 8UASI876-02, 03, 9UASI876-01, 02, 03, FBUA08-01	97.067	$245,746
Pass through Payments:	Montgomery County, Maryland	Homeland Security Grant Program 2008	97.067	$70,407
Pass through Payments:	Northern Virginia Regional Commission	Homeland Security Grant Program 2008	97.067	$792
		Total of	**97.067**	**$1,115,634**
Pass through Payments:	State Department of Criminal Justice Services:	Homeland Security Grant Program 2009	97.073	$15,000
Pass through Payments:	State Department of Criminal Justice Services:	Homeland Security Grant Program 10-A6114HS08	97.073	$824,690
Pass through Payments:	State Department of Emergency Services	Homeland Security Grant Program 2008	97.073	$1,998
		Total of	**97.073**	**$841,688**
	Total	**United States Department of Homeland Security**		**$1,974,739**
	Total Expenditures of Federal Awards			**$60,081,287**

See Notes to Schedule of Expenditures of Federal Awards.

(1) Summary of Significant Accounting Policies

(a) Reporting Entity

The accompanying schedule of expenditures of federal awards (the Schedule) includes the activity of all federal award programs administered by the County of Loudoun, Virginia (the County), and its component unit, the Loudoun County Public Schools. The County's reporting entity is defined in note 1(a) of the County's basic financial statements.

Federal award programs include direct expenditures, monies passed through to other governmental entities (i.e., payments to subrecipients), and nonmonetary assistance.

(b) Basis of Presentation

The information in the 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 the Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements. Federal award program titles are reported as presented in the Catalog of Federal Domestic Assistance (CFDA) in effect for the year in which the award was granted.

(c) Basis of Accounting

The Schedule has been prepared on the modified accrual basis of accounting as defined in note 1(c) of the County's basic financial statements.

(d) Matching Costs

Matching costs, the nonfederal share of certain program costs, are not included in the Schedule.

(2) Relationship to Federal Financial Reports

The regulation and guidelines governing the preparation of federal financial reports vary by federal agency and among programs administered by the same agency. Accordingly, the amounts reported in the federal financial reports do not necessarily agree with the amounts reported in the accompanying Schedule.

(3) Noncash and Other Programs

The County received $131,547 in noncapitalizable pass-through property sub-awards under the Homeland Security Grant Program (CFDA 97.067), $827,549 in capitalizable pass-through property sub-awards under the Homeland Security Grant Program (CFDA 97.067), and $364,000 in capitalizable pass-through property sub-awards under the Public Safety Interoperable Communications Grant Program (CFDA 11.555) for the year ended June 30, 2011. Such amounts are reflected in the accompanying Schedule and in the basic financial statements.

The Community Development Block Grant/Entitlement (CDBG) (CFDA 14.218) is granted by U.S. Department of Housing and Urban Development (HUD) to develop viable urban communities by providing decent housing, a suitable living environment, and expanding economic opportunities, principally for persons of low and moderate income. The Loudoun County Home Improvement Program (LCHIP), which is funded by CDBG, provides loans and grants to income eligible homeowners to rehabilitate their homes. For the year ended June 30, 2011, Loudoun County provided $31,336 from the repayment fund to the program recipients.

(4) Amounts Passed-Through to Subrecipients

Grant proceeds in the amount of $1,597,506 and $38,220 were passed through to subrecipients for Congressionally Recommended Awards (CFDA 16.753) and Energy Efficiency and Conservation Block Grant Program (CFDA 81.128) for the year ended June 30, 2011. It was not practicable to determine amounts passed through to subrecipients for all programs.

COUNTY OF LOUDOUN, VIRGINIA

Schedule of Findings and Questioned Costs

Year ended June 30, 2011

I. Summary of Auditors' Report

Financial Statements

Type of auditors' report issued on the financial statements:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiencies identified?	None
Reported noncompliance material to financial statements noted?	No

Federal Awards in Major Programs

Type of report issued on compliance for major programs:	Unqualified
Internal control over major programs:	
Material weaknesses identified?	No
Significant deficiencies identified? Reported	None
Any findings which are required to be reported under Section .510(a) of OMB Circular A-133?	None Reported

Identification of major programs:

Grant Program	Federal CFDA Number
Supplemental Nutrition Assistance Program (SNAP) Cluster	10.561
Section 8 Housing Choice Vouchers	14.871
Congressionally Recommended Awards	16.753
Special Education (IDEA) Cluster	84.027, 84.173, 84.391, and 84.392
Special Education - Grant for Infants and Families with Disabilities	84.181
Education Jobs Fund	84.410
State Fiscal Stabilization Fund Cluster	84.394
Child Care and Development Block Grant	93.575, 93.596, and 93.713

Dollar threshold used to distinguish between Type A and Type B programs:	$1,802,439
Auditee qualified as a low-risk auditee?	Yes

II. Findings Related to Financial Statements

None Reported

III. Findings Related to Federal Awards

None Reported