

COMPLIANCE AUDIT PURSUANT TO 2 CFR PART 200 (SINGLE AUDIT REPORT)

For the Fiscal Year Ended June 30, 2022

(With Reports of Independent Auditor Thereon)

**FAIRFAX COUNTY
SINGLE AUDIT REPORT
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**Report of Independent Auditor 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***

To the Board of Supervisors
County of Fairfax, Virginia

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Specifications for Audits of Counties, Cities, and Towns* (the “Specifications”) issued by the Auditor of Public Accounts of the Commonwealth of Virginia, 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 of Fairfax, Virginia (the “County”), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements, and have issued our report thereon dated November 18, 2022. That report recognizes that the County restated certain net position, capital assets and liabilities due to the implementation of a new accounting standard, effective July 1, 2021.

Report on 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”) as a basis for designing 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. 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 or significant deficiencies may exist that were not identified.

Report on 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Cherry Bekaert LLP

Tysons Corner, Virginia
November 18, 2022

Report of Independent Auditor on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance

To the Board of Supervisors
Fairfax County, Virginia

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the County of Fairfax, Virginia's (the "County") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2022. 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.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Cherry Bekaert LLP

Tysons Corner, Virginia
November 18, 2022

COUNTY OF FAIRFAX, VIRGINIA
Schedule of Expenditures of Federal Awards
Fiscal year ended June 30, 2022

Federal Grantor/Pass-Through Entity/Program Title	Assistance Listing Number	Cluster Name	Pass-Through Entity Identifying Number	Loans	Expenditures	Total Cluster	Total Program	Passed Through to Subrecipients
Department of Agriculture								
Direct Awards:								
National School Lunch Program	10.555 ¹	Child Nutrition Cluster			\$ 5,842,239			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561 ⁴	SNAP Cluster			91,579			
Passed Through Commonwealth of Virginia:								
<u>Department of Agriculture and Consumer Services</u>								
Non-Cash Assistance: National School Lunch Program	10.555 ¹	Child Nutrition Cluster	04754		7,160			
<u>Department of Education</u>								
School Breakfast Program	10.553	Child Nutrition Cluster	17901-40253		20,950,946			
National School Lunch Program	10.555 ¹	Child Nutrition Cluster	17901-40254		86,973,526			
COVID-19 - National School Lunch Program	10.555 ¹	Child Nutrition Cluster	17901-40254		2,838,448			
Child and Adult Care Food Program	10.558 ²		4172		725,105			
Summer Food Service Program for Children	10.559 ³	Child Nutrition Cluster	4172		217,273			
Fresh Fruit and Vegetable Program	10.582	Child Nutrition Cluster	N/A		602,996			
<u>Department of Health</u>								
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		409WIC2021		2,978,740			
			409WIC2022					
			707CB-FFX-BF-2021					
			707CB-FFX-BF-2022					
Child and Adult Care Food Program	10.558 ²		10450		6,362,934			
			10449					
			58795					
			60199					
COVID-19 - Child and Adult Care Food Program	10.558 ²		10449		100,887			
			58795					
			60199					
Summer Food Service Program for Children	10.559 ³	Child Nutrition Cluster	N/A		2,268,464			
State Pandemic Electronic Benefit Transfer (P-EBT) Administrative Costs Grants	10.649		202121S900941		5,814			
<u>Department of Social Services</u>								
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561 ⁴	SNAP Cluster	84322-90212		15,980,890			
			84403-90304					
			84404-90303					
			84703-93103					
			84704-93104					
			84903-92103					
			84904-92104					
			85503-91103					
			85504-91104					
			85803-91403					
			85804-91404					

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule. Total by cluster and individual program may be found at the end of each federal grantor section.

COUNTY OF FAIRFAX, VIRGINIA
Schedule of Expenditures of Federal Awards
Fiscal year ended June 30, 2022

Federal Grantor/Pass-Through Entity/Program Title	Assistance Listing Number	Cluster Name	Pass-Through Entity Identifying Number	Loans	Expenditures	Total Cluster	Total Program	Passed Through to Subrecipients
Passed Through Capital Area Food Bank:								
<u>Capital Area Food Bank</u>								
Non-Cash Assistance: Child and Adult Care Food Program	10.558 ²		N/A		400			
Total for Child Nutrition Cluster (10.553, 10.555, 10.559, 10.582)						\$ 119,701,052		
Total for SNAP Cluster (10.561)						16,072,469		
1 - Total National School Lunch Program (10.555)							\$ 95,661,373	
2 - Total Child and Adult Care Food Program (10.558)							7,189,326	
3 - Total Summer Food Service Program for Children (10.559)							2,485,737	
4 - Total State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (10.561)							16,072,469	
Department of Defense								
Direct Awards:								
Junior ROTC	12.000				580,690			
Competitive Grants: Promoting K-12 Student Achievement at Military-Connected Schools	12.556				1,359,212			
Invitational Grants for Military-Connected Schools	12.557				292,877			
Language Grant Program	12.900				85,606			
Department of Housing and Urban Development								
Direct Awards:								
Little River Glen Loans:								
Loans Beginning Balance	14.000			\$ 2,300,000	2,300,000			
Community Development Block Grants/Entitlement Grants	14.218 ⁵	CDBG - Entitlement Grants Cluster			8,009,665			
COVID-19 - Community Development Block Grants/Entitlement Grants	14.218 ⁵	CDBG - Entitlement Grants Cluster			542,790			
Community Development Block Grants/Entitlement Grants - Loans:								
Loans Beginning Balance	14.218 ⁵	CDBG - Entitlement Grants Cluster		23,713,116				
New Loans	14.218 ⁵	CDBG - Entitlement Grants Cluster		1,108,000	24,821,116			
Emergency Solutions Grant Program	14.231 ⁶				317,102		\$ 317,102	
COVID-19 - Emergency Solutions Grant Program	14.231 ⁶				4,459,959			4,459,959
Home Investment Partnerships Program	14.239 ⁷				1,088,329			
Home Investment Partnerships Program - Loans:								
Loans Beginning Balance	14.239 ⁷			12,971,842				
New Loans	14.239 ⁷			1,082,400	14,054,242			
Continuum of Care Program	14.267				2,070,325			1,820,720
Fair Housing Assistance Program State and Local	14.401				95,828			

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COUNTY OF FAIRFAX, VIRGINIA
Schedule of Expenditures of Federal Awards
Fiscal year ended June 30, 2022

Federal Grantor/Pass-Through Entity/Program Title	Assistance Listing Number	Cluster Name	Pass-Through Entity Identifying Number	Loans	Expenditures	Total Cluster	Total Program	Passed Through to Subrecipients
Section 8 Housing Choice Vouchers	14.871	Housing Voucher Cluster			9,859,809			
Mainstream Vouchers	14.879	Housing Voucher Cluster			1,775,043			
Moving to Work Demonstration Program	14.881				61,422,950			
Family Self-Sufficiency Program	14.896				160,623			
Passed Through Commonwealth of Virginia:								
<u>Virginia Department of Housing</u>								
COVID-19 - Community Development Block Grants/Entitlement Grants	14.218 ⁵	CDBG - Entitlement Grants Cluster	21-CHERP-150		2,045,637			1,215,637
Total for CDBG - Entitlement Grants Cluster (14.218)						35,419,208		
Total for Housing Voucher Cluster (14.871, 14.879)						11,634,852		
5 - Total Community Development Block Grants/Entitlement Grants (14.218)							35,419,208	
6 - Total Emergency Solutions Grant Program (14.231)							4,777,061	
7 - Total Home Investment Partnerships Program (14.239)							15,142,571	
Department of the Interior								
Direct Awards:								
Payments in Lieu of Taxes	15.226				6,989			
National Wildlife Refuge Fund	15.659				33,643			
Passed Through Commonwealth of Virginia:								
<u>Department of Historic Resources:</u>								
Historic Preservation Fund Grants-In-Aid	15.904		HPF-VACLG-FAIRCO-2020		4,197			
Department of Justice								
Direct Awards:								
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034 ⁸				135,889			
Drug Court Discretionary Grant Program	16.585				225,929			
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590				187,643			63,469
Public Safety Partnership and Community Policing Grants	16.710				82,869			
Edward Byrne Memorial Justice Assistance Grant Program	16.738 ⁹				10,723			
Harold Rogers Prescription Drug Monitoring Program	16.754				281,733			240,894
STOP School Violence	16.839				33,236			
Consolidated And Technical Assistance Grant Program to Address Children and Youth Experiencing Domestic and Sexual Violence and Engage Men and Boys as Allies	16.888				165,961			165,961
Equitable Sharing Program	16.922				258,531			
Passed Through Commonwealth of Virginia:								
<u>Department of Criminal Justice Services</u>								
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034 ⁸		9163		48,165			

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COUNTY OF FAIRFAX, VIRGINIA
Schedule of Expenditures of Federal Awards
Fiscal year ended June 30, 2022

Federal Grantor/Pass-Through Entity/Program Title	Assistance Listing Number	Cluster Name	Pass-Through Entity Identifying Number	Loans	Expenditures	Total Cluster	Total Program	Passed Through to Subrecipients
Crime Victim Assistance	16.575		20-X9279VG18 21-B3445VP19 21-B4118VP19 21-Y9279VG19 22-C3445VP20 22-C4118VP20 22-O1052VG19		969,334			
Violence Against Women Formula Grants	16.588		21-X9836VA20 21-Y9333VA20 22-Y9836VA21 22-Z9333VA21		95,050			
Edward Byrne Memorial Justice Assistance Grant Program	16.738 ⁹		9214		7,219			
8 - Total COVID-19 - Coronavirus Emergency Supplemental Funding Program (16.034)							184,054	
9 - Total Edward Byrne Memorial Justice Assistance Grant Program (16.738)							17,942	
Department of Labor								
Passed Through Commonwealth of Virginia:								
<u>Virginia Community College System</u>								
WIOA Adult Program	17.258	WIOA Cluster	LWDA 11-19-02 LWDA 11-20-02 LWDA 11-21-02 LWDA EEI 11-18-01 SECURE-11-20-01		1,111,989			356,069
WIOA Youth Activities	17.259	WIOA Cluster	LWDA 11-20-01 LWDA 11-21-01		918,039			232,090
COVID-19 - WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277		DWG COVID 11-01		254,401			50,253
WIOA Dislocated Worker Formula Grants	17.278 ¹⁰	WIOA Cluster	CHW LWDA 11-21-01 LWDA 11-18-RR-01 LWDA 11-20-02 LWDA 11-21-02		1,510,177			379,549
COVID-19 - WIOA Dislocated Worker Formula Grants	17.278 ¹⁰	WIOA Cluster	RTE 11-19-01		232,935			232,935
Total for WIOA Cluster (17.258, 17.259, 17.278)						3,773,140		
10 - Total WIOA Dislocated Worker Formula Grants (17.278)							1,743,112	

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COUNTY OF FAIRFAX, VIRGINIA
Schedule of Expenditures of Federal Awards
Fiscal year ended June 30, 2022

Federal Grantor/Pass-Through Entity/Program Title	Assistance Listing Number	Cluster Name	Pass-Through Entity Identifying Number	Loans	Expenditures	Total Cluster	Total Program	Passed Through to Subrecipients
Department of Transportation								
Direct Awards:								
Federal Transit Capital Investment Grants	20.500	Federal Transit Cluster			(584,270)			
Passed Through Commonwealth of Virginia:								
<u>Department of Conservation and Recreation</u>								
Recreational Trails Program	20.219	Highway Planning and Construction Cluster	N/A		123,318			
<u>Department of Motor Vehicles</u>								
State and Community Highway Safety	20.600	Highway Safety Cluster	FPS-2022-52241-22241 FSC-2021-51296-21296 FSC-2022-52234-22234		19,668			
Alcohol Open Container Requirements	20.607		154AL-2021-51191-21191 154AL-2021-51298-21298 154AL-2022-52204-22204 154AL-2022-52243-22243		791,279			
National Priority Safety Programs	20.616	Highway Safety Cluster	FHLE-2021-51297-21297		645			
<u>Department of Rail and Public Transportation</u>								
Highway Planning and Construction	20.205 ¹¹	Highway Planning and Construction Cluster	47021-12, UPC T21448		479,999			
<u>Department of Transportation</u>								
Highway Planning and Construction	20.205 ¹¹	Highway Planning and Construction Cluster	UPC 094286 UPC 103280 UPC 103281 UPC 104294 UPC 105266 UPC 106143 UPC 106274 UPC 106474 UPC 107439 UPC 108720 UPC 109607 UPC 110477 UPC 111898 UPC 113610 UPC 113637 UPC 114128 UPC 116319 UPC 116320 UPC 118128 UPC 118236 UPC 118237 UPC 118238		27,418,371			

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COUNTY OF FAIRFAX, VIRGINIA
Schedule of Expenditures of Federal Awards
Fiscal year ended June 30, 2022

Federal Grantor/Pass-Through Entity/Program Title	Assistance Listing Number	Cluster Name	Pass-Through Entity Identifying Number	Loans	Expenditures	Total Cluster	Total Program	Passed Through to Subrecipients
Passed Through Metropolitan Washington Council of Governments: Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	Transit Services Programs Cluster	19-062 21-055		192,229			
Total for Highway Planning and Construction Cluster (20.205/20.219/20.224/23.003)						28,021,688		
Total for Federal Transit Cluster (20.500)						(584,270)		
Total for Transit Services Programs Cluster (20.513)						192,229		
Total for Highway Safety Cluster (20.600, 20.616)						20,313		
11 - Total Highway Planning and Construction (20.205)							27,898,370	
Department of the Treasury								
Direct Awards:								
Equitable Sharing	21.016				163,205			
COVID-19 - Coronavirus Relief Fund	21.019 ¹²				14,346,907			216,300
COVID-19 - Emergency Rental Assistance Program	21.023				55,921,721			
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027 ¹³				36,700,411			20,748,768
Passed Through Commonwealth of Virginia:								
<u>Department of Accounts</u>								
COVID-19 - Coronavirus Relief Fund	21.019 ¹²		N/A		1,400,583			
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027 ¹³		N/A		481,366			
<u>Department of Criminal Justice Services</u>								
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027 ¹³		22-A3445ARRF		69,980			
<u>Virginia Community College System</u>								
COVID-19 - Coronavirus Relief Fund	21.019 ¹²		N/A		132,364			
12 - Total COVID-19 - Coronavirus Relief Fund (21.019)							15,879,854	
13 - Total COVID-19 - Coronavirus State and Local Fiscal Recovery Funds (21.027)							37,251,757	
Federal Communications Commission								
Direct Awards:								
COVID-19 - Emergency Connectivity Fund Program	32.009				18,869,718			
National Aeronautics and Space Administration								
<u>Passed Through Inspiration and Recognition of Science and Technology:</u>								
Science	43.001		NNG06GA51A		42,630			
National Endowment for the Arts								
<u>Passed Through Mid Atlantic Arts Foundation</u>								
Promotion of the Arts Partnership Agreements	45.025		34421		5,500			
Environmental Protection Agency								
Passed Through Commonwealth of Virginia:								
<u>Department of Conservation and Recreation</u>								
Chesapeake Bay Program	66.466		N/A		17,000			

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COUNTY OF FAIRFAX, VIRGINIA
Schedule of Expenditures of Federal Awards
Fiscal year ended June 30, 2022

Federal Grantor/Pass-Through Entity/Program Title	Assistance Listing Number	Cluster Name	Pass-Through Entity Identifying Number	Loans	Expenditures	Total Cluster	Total Program	Passed Through to Subrecipients
Department of Education								
Direct Awards:								
Impact Aid	84.041				3,269,135			
Passed Through Commonwealth of Virginia:								
<u>Department of Behavioral Health and Developmental Services</u>								
Special Education-Grants for Infants and Families	84.181 ¹⁴		720-4515-14		1,495,805			
COVID-19 - Special Education-Grants for Infants and Families	84.181 ¹⁴		720-4515-14		5,758			
<u>Department of Education</u>								
Adult Education - Basic Grants to States	84.002		V002A160047 V002A170047 V002A180047		2,597,654			1,275,879
Title I Grants to Local Educational Agencies	84.010		S010A160046 S010A170046 S010A180046		27,434,491			
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013		S013A160046 S013A170046 S013A180046		9,460			
Special Education Grants to States	84.027	Special Education Cluster (IDEA)	H027A150107 H027A160107 H027A170107 H027A180107		39,278,067			
Career and Technical Education – Basic Grants to States	84.048		V048A160046 V048A170046 V048A180046		2,386,117			
Special Education Preschool Grants	84.173	Special Education Cluster (IDEA)	H173A160112 H173A170112 H173A180112		916,508			
Education for Homeless Children and Youth	84.196		S196A170048 S196A180048		106,670			
Twenty-First Century Community Learning Centers	84.287		S287C150047 S287C160047 S287C170047 S287C180047		148,859			
English Language Acquisition State Grants	84.365		S365A150046 S365A160046 S365A170046 S365A180046		4,179,434			
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367		S367A150044 S367A160044 S367A170044 S367A180044		3,534,161			
Student Support and Academic Enrichment Program	84.424		S424A170048		1,998,798			
COVID-19 - Education Stabilization Fund	84.425		S425D200008		123,104,531			

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COUNTY OF FAIRFAX, VIRGINIA
Schedule of Expenditures of Federal Awards
Fiscal year ended June 30, 2022

Federal Grantor/Pass-Through Entity/Program Title	Assistance Listing Number	Cluster Name	Pass-Through Entity Identifying Number	Loans	Expenditures	Total Cluster	Total Program	Passed Through to Subrecipients
Total for Special Education Cluster (IDEA) (84.027, 84.173)						40,194,575		
14 - Total Special Education-Grants for Infants and Families (84.181)							1,501,563	
Department of Health and Human Services								
Direct Awards:								
COVID-19 - Community Programs to Improve Minority Health Grant Program	93.137				673,077			
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243				353,625			
COVID-19 - Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	93.498				1,987			
Head Start	93.600 ²³	Head Start Cluster			10,409,234			5,015,142
COVID-19 - Head Start	93.600 ²³	Head Start Cluster			274,428			142,052
Passed Through Commonwealth of Virginia:								
<u>Department for Aging and Rehabilitative Services</u>								
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041		MOU-20-179		13,897			
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042 ¹⁵		MOU-20-179		113,896			
COVID-19 - Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042 ¹⁵		MOU-20-179 MOD 2		29,916			
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043		MOU-20-179		2,000			
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044 ¹⁶	Aging Cluster	MOU-20-179		929,083			
COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044 ¹⁶	Aging Cluster	MOU-20-179		44,649			
			MOU-20-179 MOD 2					
			MOU-20-179 MOD 6					
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	Aging Cluster	MOU-20-179		1,895,997			
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048		MOU-21-179		2,236			
National Family Caregiver Support, Title III, Part E	93.052		MOU-16-118		352,100			
			MOU-20-179					
Nutrition Services Incentive Program	93.053	Aging Cluster	MOU-20-179		306,206			
Medicare Enrollment Assistance Program	93.071		MOU-20-179		116,012			
Medical Assistance Program	93.778 ²⁷	Medicaid Cluster	MOU-20-179		46,699			

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule. Total by cluster and individual program may be found at the end of each federal grantor section.

COUNTY OF FAIRFAX, VIRGINIA
Schedule of Expenditures of Federal Awards
Fiscal year ended June 30, 2022

Federal Grantor/Pass-Through Entity/Program Title	Assistance Listing Number	Cluster Name	Pass-Through Entity Identifying Number	Loans	Expenditures	Total Cluster	Total Program	Passed Through to Subrecipients
<u>Department of Behavioral Health and Developmental Services</u>								
Projects for Assistance in Transition from Homelessness (PATH)	93.150		FY2021 DBHDS SPC 827		183,423			
			FY2022 DBHDS SPC 827					
COVID-19 - Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	93.665		FY2021 DBHDS SPC 824		127,848			
Opioid STR	93.788		FY2021 DBHDS SPC 822		203,394			
			FY2021 DBHDS SPC 825					
			FY2022 DBHDS SPC 822					
			FY2022 DBHDS SPC 825					
Block Grants for Community Mental Health Services	93.958 ²⁸		FY2018 DBHDS SPC 871		1,514,948			
			FY2020 DBHDS SPC 871					
			FY2021 DBHDS SPC 871					
			FY2022 DBHDS SPC 837					
			FY2022 DBHDS SPC 871					
COVID-19 - Block Grants for Community Mental Health Services	93.958 ²⁸		FY2022 DBHDS SPC 871		4,652			
Block Grants for Prevention and Treatment of Substance Abuse	93.959		FY2020 DBHDS SPC 872		3,077,956			
			FY2021 DBHDS SPC 872					
			FY2021 DBHDS SPC 997					
			FY2022 DBHDS SPC 814					
			FY2022 DBHDS SPC 818					
			FY2022 DBHDS SPC 872					
<u>Department of Education</u>								
Every Student Succeeds Act/Preschool Development Grants	93.434 ¹⁷		90TP0039		1,348			
Temporary Assistance for Needy Families	93.558 ¹⁹		2101VATANF		(4,895)			
Child Care and Development Block Grant	93.575 ²¹	CCDF Cluster	2001VACCDF		898,612			
COVID-19 - Child Care and Development Block Grant	93.575 ²¹	CCDF Cluster	ARP03546		139,300			
			ARP03467					
<u>Department of Health</u>								
Public Health Emergency Preparedness	93.069		EP&R FY 2020-2024		204,954			
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116		FRXTB603-GY21		221,429			
			FRXTB603-GY22					
Immunization Cooperative Agreements	93.268		FRXCIAP607GY21		75,826			
			FRXIAP607-FY22					
			FRXIP607-GY22					
PPHF 2018: Office of Smoking and Health-National State-Based Tobacco Control Programs-Financed in part by 2018 Prevention and Public Health Funds (PPHF)	93.305		703A032924		(91)			

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COUNTY OF FAIRFAX, VIRGINIA
Schedule of Expenditures of Federal Awards
Fiscal year ended June 30, 2022

Federal Grantor/Pass-Through Entity/Program Title	Assistance Listing Number	Cluster Name	Pass-Through Entity Identifying Number	Loans	Expenditures	Total Cluster	Total Program	Passed Through to Subrecipients
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323		FRXCOV610-GY21 FRXED610-GY21 N/A		16,944,218			
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354		FAIRFAX-619-0000119389		32,776			
National and State Tobacco Control Program	93.387		703A032924 709CE220066		127,175			
COVID-19 - Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391		521A210102		13,467			
Maternal, Infant and Early Childhood Home Visiting Grant Program	93.870		705A210069		565,910			
HIV Prevention Activities Health Department Based	93.940		705BJ632557 705BQ210111 FRXDIS611-GY21 FRXHIV611-FY21 FRXHIV611-FY22		33,604			
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977		FRXDIS611-GY21		(3,987)			
Preventive Health and Health Services Block Grant	93.991		709BO210041		7,940			
Maternal and Child Health Services Block Grant to the States	93.994		705PMCH2021 705PMCH-FX2022		256,849			
<u>Department of Social Services</u> Guardianship Assistance	93.090		82201-90633 82202-90634 84728-93128 84928-92128 85528-91128 85828-91428		38,400			
Title IV-E Prevention Program	93.472		84751-93151 84951-92151 85551-91151 85851-91451		113,464			
MaryLee Allen Promoting Safe and Stable Families Program	93.556 ¹⁸		84729-93129 84929-92129 85529-91129 85829-91429 86601-90359 86602-90360 86605-90361 86608-90393		77,663			
COVID-19 - MaryLee Allen Promoting Safe and Stable Families Program	93.556 ¹⁸		86801-93152 86802-93153		5,812			

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COUNTY OF FAIRFAX, VIRGINIA
Schedule of Expenditures of Federal Awards
Fiscal year ended June 30, 2022

Federal Grantor/Pass-Through Entity/Program Title	Assistance Listing Number	Cluster Name	Pass-Through Entity Identifying Number	Loans	Expenditures	Total Cluster	Total Program	Passed Through to Subrecipients
Temporary Assistance for Needy Families	93.558 ¹⁹		80801-90603		4,789,181			656,935
			84709-93109					
			84710-93110					
			84711-93111					
			84712-93112					
			84727-93127					
			84909-92109					
			84910-92110					
			84911-92111					
			84912-92112					
			84927-92127					
			85509-91109					
			85510-91110					
			85511-91111					
			85512-91112					
			85527-91127					
			85809-91409					
			85810-91410					
			85811-91411					
			85812-91412					
			85827-91427					
			87201-90365					
			87202-90366					
			87204-90367					
			87207-90377					
			87210-90364					
			87212-90391					
			BEN-19-113-08					
			BEN-19-113-08 #2					
COVID-19 - Temporary Assistance for Needy Families	93.558 ¹⁹		CVS-19-057-A-11		(31,600)			
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566		81901-90623		1,341,612			
			84713-93113					
			84913-92113					
			85513-91113					
			85813-91413					
Low-Income Home Energy Assistance	93.568		84714-93114		419,407			
			84914-92114					
			85514-91114					
			85814-91414					
Community Services Block Grant	93.569 ²⁰		CVS-19-063-09		664,470			443,824
COVID-19 - Community Services Block Grant	93.569 ²⁰		CVS-20-124-09		310,419			310,419
Child Care and Development Block Grant	93.575 ²¹	CCDF Cluster	88001-90785		(235,267)			
			OECD-19-047-02					

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COUNTY OF FAIRFAX, VIRGINIA
Schedule of Expenditures of Federal Awards
Fiscal year ended June 30, 2022

Federal Grantor/Pass-Through Entity/Program Title	Assistance Listing Number	Cluster Name	Pass-Through Entity Identifying Number	Loans	Expenditures	Total Cluster	Total Program	Passed Through to Subrecipients
COVID-19 - Child Care and Development Block Grant	93.575 ²¹	CCDF Cluster	88801-90564		15,465			
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CCDF Cluster	84716-93116		661,553			
			84717-93117					
			84718-93118					
			84916-92116					
			84917-92117					
			84918-92118					
			85516-91116					
			85517-91117					
			85518-91118					
			85816-91416					
			85817-91417					
			85818-91418					
			88901-90566					
Chafee Education and Training Vouchers Program (ETV)	93.599 ²²		86101-90353		69,990			
COVID-19 - Chafee Education and Training Vouchers Program (ETV)	93.599 ²²		88501-90273		10,914			
Adoption and Legal Guardianship Incentive Payments	93.603		82001-90651		3,025			
Stephanie Tubbs Jones Child Welfare Services Program	93.645		84731-93131		7,368			
			84931-92131					
			85531-91131					
			85831-91431					

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COUNTY OF FAIRFAX, VIRGINIA
Schedule of Expenditures of Federal Awards
Fiscal year ended June 30, 2022

Federal Grantor/Pass-Through Entity/Program Title	Assistance Listing Number	Cluster Name	Pass-Through Entity Identifying Number	Loans	Expenditures	Total Cluster	Total Program	Passed Through to Subrecipients
Foster Care Title IV-E	93.658		81107-90636		4,778,283			
			81108-90637					
			81110-90639					
			81112-90657					
			81113-90658					
			81401-90638					
			81402-90640					
			81403-90635					
			81404-90656					
			81405-90655					
			84319-90209					
			84705-93105					
			84706-93106					
			84707-93107					
			84733-93133					
			84738-93138					
			84747-93147					
			84905-92105					
			84906-92106					
			84907-92107					
			84933-92133					
			84938-92138					
			84947-92147					
			85505-91105					
			85506-91106					
			85507-91107					
			85533-91133					
			85538-91138					
			85547-91147					
			85805-91405					
			85806-91406					
			85807-91407					
			85833-91433					
			85838-91438					
			85847-91447					
			87301-90047					
			87302-90368					
			87303-90369					
			87502-90082					
Adoption Assistance	93.659		81201-90606		4,212,697			
			81202-90627					
			81203-90607					
			84324-90214					
			84708-93108					
			84908-92108					
			85508-91108					
			85808-91408					

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COUNTY OF FAIRFAX, VIRGINIA
Schedule of Expenditures of Federal Awards
Fiscal year ended June 30, 2022

Federal Grantor/Pass-Through Entity/Program Title	Assistance Listing Number	Cluster Name	Pass-Through Entity Identifying Number	Loans	Expenditures	Total Cluster	Total Program	Passed Through to Subrecipients
Social Services Block Grant	93.667 ²⁴		81701-90648		3,256,299			
			82904-90357					
			83304-90340					
			84720-93120					
			84722-93122					
			84723-93123					
			84724-93124					
			84725-93125					
			84726-93126					
			84742-93142					
			84920-92120					
			84922-92122					
			84923-92123					
			84924-92124					
			84925-92125					
			84926-92126					
			84942-92142					
			84957-92157					
			85520-91120					
			85522-91122					
			85523-91123					
			85524-91124					
			85525-91125					
			85526-91126					
			85542-91142					
			85557-91157					
			85820-91420					
			85822-91422					
			85823-91423					
			85824-91424					
			85825-91425					
			85826-91426					
			85842-91442					
			85857-91457					
			86401-90351					
			89501-90379					
			CVS-19-057-A-11					
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671 ²⁵		CVS-19-057-A-11		31,612			
COVID-19 - Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671 ²⁵		CVS-19-057-A-11		51,889			
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674 ²⁶		84734-93134		37,687			
			84934-92134					
			85534-91134					
			85834-91434					
			86201-90356					

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COUNTY OF FAIRFAX, VIRGINIA
Schedule of Expenditures of Federal Awards
Fiscal year ended June 30, 2022

Federal Grantor/Pass-Through Entity/Program Title	Assistance Listing Number	Cluster Name	Pass-Through Entity Identifying Number	Loans	Expenditures	Total Cluster	Total Program	Passed Through to Subrecipients
COVID-19 - John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674 ²⁶		88401-90270		71,281			
COVID-19 - Elder Abuse Prevention Interventions Program	93.747		89601-90380		27,453			
Children's Health Insurance Program	93.767		89602-90381					
			84702-93102		84,975			
			84902-92102					
			85502-91102					
			85802-91402					
Medical Assistance Program	93.778 ²⁷	Medicaid Cluster	84323-90213		8,382,992			
			84701-93101					
			84746-93146					
			84750-93150					
			84901-92101					
			84946-92146					
			84950-92150					
			85501-91101					
			85546-91146					
			85550-91150					
			85801-91401					
			85846-91446					
			85850-91450					
<u>Office of Children's Services</u>								
Social Services Block Grant	93.667 ²⁴		1300		439,446			
Passed Through Association of Food and Drug Officials: Food and Drug Administration_Research	93.103		G-SP-1909-07525		2,000			
Passed Through Child Development Resources: Child Care and Development Block Grant	93.575 ²¹	CCDF Cluster	ITSN-NOR-17		399,424			
Passed Through National Association of County and City Health Officials: Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421		2019-081501		(1,470)			
Passed Through Virginia Early Childhood Foundation: Every Student Succeeds Act/Preschool Development Grants	93.434 ¹⁷		22_FAIRFAX_PDG 90TP0067 RR-2021-0002-FAIRFAX		817,941			

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COUNTY OF FAIRFAX, VIRGINIA
Schedule of Expenditures of Federal Awards
Fiscal year ended June 30, 2022

Federal Grantor/Pass-Through Entity/Program Title	Assistance Listing Number	Cluster Name	Pass-Through Entity Identifying Number	Loans	Expenditures	Total Cluster	Total Program	Passed Through to Subrecipients
Total for Aging Cluster (93.044, 93.045, 93.053)						3,175,935		
Total for CCDF Cluster (93.575, 93.596)						1,879,087		
Total for Head Start Cluster (93.600)						10,683,662		
Total for Medicaid Cluster (93.778)						8,429,691		
15 - Total Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals (93.042)							143,812	
16 - Total Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers (93.044)							973,732	
17 - Total Every Student Succeeds Act/Preschool Development Grants (93.434)							819,289	
18 - Total Promoting Safe and Stable Families (93.556)							83,475	
19 - Total Temporary Assistance for Needy Families (93.558)							4,752,686	
20 - Total Community Services Block Grant (93.569)							974,889	
21 - Total Child Care and Development Block Grant (93.575)							1,217,534	
22 - Total Chafee Education and Training Vouchers Program (ETV) (93.599)							80,904	
23 - Total Head Start (93.600)							10,683,662	
24 - Total Social Services Block Grant (93.667)							3,695,745	
25 - Total Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services (93.671)							83,501	
26 - Total John H. Chafee Foster Care Program for Successful Transition to Adulthood (93.674)							108,968	
27 - Total Medical Assistance Program (93.778)							8,429,691	
28 - Total Block Grants for Community Mental Health Services (93.958)							1,519,600	

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COUNTY OF FAIRFAX, VIRGINIA
Schedule of Expenditures of Federal Awards
Fiscal year ended June 30, 2022

Federal Grantor/Pass-Through Entity/Program Title	Assistance Listing Number	Cluster Name	Pass-Through Entity Identifying Number	Loans	Expenditures	Total Cluster	Total Program	Passed Through to Subrecipients
Executive Office of the President								
Passed Through Washington/Baltimore HIDTA:								
High Intensity Drug Trafficking Areas Program	95.001		2021TXFAIRFAXSHERIFF G20WB0004A G21WB0004A		531,197			
Department of Homeland Security								
Direct Awards:								
National Urban Search and Rescue (US&R) Response System	97.025				1,273,869			
Assistance to Firefighters Grant	97.044				148,432			
Passed Through Commonwealth of Virginia:								
<u>Department of Emergency Management</u>								
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		FEMA-DR-4512-VA		36,843,797			
Emergency Management Performance Grants	97.042		EMP-2020-EP-0005-S01 EMP-2020-EP-0010-S01 EMP-2021-EP-0004-S03		165,622			
Homeland Security Grant Program	97.067 ²⁹		SHSP 2018 7954 SHSP 2019 8237 SHSP 2019 8242 SHSP 2020 8566 SHSP 2020 8592 SHSP 2020 8597 SHSP 2021 77 SHSP 2021 80		357,207			

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COUNTY OF FAIRFAX, VIRGINIA
Schedule of Expenditures of Federal Awards
Fiscal year ended June 30, 2022

Federal Grantor/Pass-Through Entity/Program Title	Assistance Listing Number	Cluster Name	Pass-Through Entity Identifying Number	Loans	Expenditures	Total Cluster	Total Program	Passed Through to Subrecipients
Passed Through District of Columbia:								
<u>Homeland Security and Emergency Management</u>								
Homeland Security Grant Program	97.067 ²⁹		18UASI529-01		6,396,232			
			19UASI529-01					
			19UASI529-02					
			19UASI531-01					
			19UASI531-02					
			19UASI531-04					
			19UASI533-01					
			19UASI533-02					
			19UASI583-01					
			19UASI583-02					
			19UASI583-05					
			20UASI529-01					
			20UASI529-02					
			20UASI531-01					
			20UASI531-03					
			20UASI531-04					
			20UASI533-01					
			20UASI533-02					
			20UASI583-01					
			20UASI583-02					
			20UASI583-05					
			21UASI529-01					
			21UASI529-02					
			21UASI531-01					
			21UASI531-03					
			21UASI531-04					
			21UASI533-01					
			21UASI583-01					
			21UASI583-02					
			21UASI650-09					
29 - Total Homeland Security Grant Program (97.067)							6,753,439	
Agency for International Development								
Direct Awards:								
USAID Foreign Assistance for Programs Overseas	98.001				3,960,123			
					<u>\$ 775,644,490</u>			<u>\$ 38,343,958</u>

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule. Total by cluster and individual program may be found at the end of each federal grantor section.

COUNTY OF FAIRFAX, VIRGINIA

Notes to Schedule of Expenditures of Federal Awards

Fiscal year ended June 30, 2022

(1) Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards ("Schedule") includes all federal grant activity of the County of Fairfax, Virginia ("County") and its component units. The County's reporting entity is defined in Note A, Part 1 of the County's basic financial statements.

The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

(2) Summary of Significant Accounting Policies

Except for the beginning loan balances, expenditures reported on the accompanying Schedule are reported on the modified accrual basis of accounting as defined in Note A, Part 3 of the County's basic financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited for reimbursement.

The County has not elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

(3) Non-Cash and Other Programs

The Commonwealth of Virginia Department of Agriculture and Consumer Services, Food Distribution Program, administers the United States Department of Agriculture ("USDA") donated food program within the Commonwealth of Virginia. USDA provides values for all donated food. For Assistance Listing 10.555, National School Lunch Program, the County received donated food for the fiscal year ended June 30, 2022. The value of the donated food is included on the accompanying Schedule.

The Capital Area Food Bank donated food to the County for the fiscal year ended June 30, 2022, under Child and Adult Care Food Program (Assistance Listing 10.558). The value of the donated food is included on the accompanying Schedule.

Additionally, under USAID Foreign Assistance for Programs Overseas Assistance Listing 98.001, Fairfax County's Urban Search and Rescue Team ("USAR") can be deployed immediately by the U.S. Agency for International Development (USAID) to assist in the federal government's humanitarian response to a natural disaster. During these deployments, USAR will bring capital equipment and non-capital supplies to their deployment site. Under certain circumstances and with the federal government's approval, USAR will transfer, or donate, the capital equipment and non-capital supplies to designated relief organizations. For the year ended June 30, 2022, USAR purchased and transferred equipment or supplies valued at \$274,247 to these organizations.

COUNTY OF FAIRFAX, VIRGINIA

Notes to Schedule of Expenditures of Federal Awards

Fiscal year ended June 30, 2022

(4) Loans

The U.S. Department of Housing and Urban Development has insured certain mortgage loan borrowings made by the County through the Fairfax County Redevelopment and Housing Authority (Authority) in connection with certain low-income housing projects. The loan program under Assistance Listing 14.248, Community Development Block Grant Section 108 Loan Guarantees had outstanding principal balance of \$3,095,000 on June 30, 2022. This loan does not have any continuing compliance requirements; therefore, it is not reported on the accompanying Schedule.

The Authority provides loans to qualified low-income borrowers through Assistance Listing 14.239, Home Investment Partnerships Program ("HOME"), to promote home ownership and provide assistance with down payments and closing costs. The outstanding principal balance of the HOME loans was \$13,939,258 on June 30, 2022. Loans made in prior years to partnership entities that are believed to be uncollectable are tracked by the Authority's loan tracking software and the County's financial system. Since there is no expectation of collecting these loans, a 100% allowance is reflected, and the value of \$7,545,190 is not included in the ending principal balance.

The Authority also provides loans to qualified low-income homeowners or homeowners living in areas targeted for improvement, resulting in the elimination of health or safety code violations, through Assistance Listing 14.218, Community Development Block Grants/Entitlement Grants ("CDBG"). The outstanding principal balance of the CDBG loans was \$24,717,366 on June 30, 2022. Loans made in prior years to partnership entities that are believed to be uncollectable are tracked by the Authority's loan tracking software and the County's financial system. Since there is no expectation of collecting these loans, a 100% allowance is reflected, and the value of \$2,553,420 is not included in the ending principal balance.

In addition, the Authority held Federal Housing Administration – insured mortgage revenue bonds secured by land, buildings, and equipment of \$1,975,000 on June 30, 2022. This is reported under Assistance Listing 14.000.

On December 17, 2014, the Economic Development Authority and the County entered a Transportation Infrastructure Finance and Innovation Act ("TIFIA") loan agreement under Assistance Listing 20.223 with the United States Department of Transportation. The TIFIA loan is for the aggregate principal amount of up to \$403.3 million. This loan is to fund the County's obligated project costs for the construction of Phase Two of the Metrorail Silver Line extension. The outstanding balance of the TIFIA loan was \$462,874,633 on June 30, 2022, which includes principal and capitalized interest. The maximum principal available on the loan was reached in a prior year; therefore, no additional draws will be made against the loan. Under the terms of the loan agreement, the County will begin repayment on October 1, 2023. This loan does not have any continuing compliance requirements; therefore, it is not reported on the accompanying Schedule.

(5) Transportation Grants

The County's transportation grants are typically multi-year projects with flexible funding sources that result in funding allocation changes throughout the life of the project. Accordingly, due to the inherent nature of these transportation grants, the County prepares the accompanying Schedule using the best information available at the time of reporting. In cases where it is difficult to identify the mix of federal and state money under the federal transportation program, the expenditure is reported on the accompanying Schedule.

COUNTY OF FAIRFAX, VIRGINIA

Notes to Schedule of Expenditures of Federal Awards

Fiscal year ended June 30, 2022

(6) Disaster Grants – Public Assistance (Presidentially Declared Disasters)

After a presidentially declared disaster, FEMA provides assistance under the federal program, Disaster Grants – Public Assistance (Presidentially Declared Disasters) (Assistance Listing 97.036), to reimburse eligible costs associated with debris removal, emergency protective measures and the repair, restoration, reconstruction or replacement of public facilities, or infrastructure damaged or destroyed as a result of the federally declared disaster or emergency. The federal government typically makes reimbursements in the form of cost-share grants, but cost-share requirements were waived for expenditures incurred as a result of the COVID-19 pandemic. For the fiscal year ended June 30, 2022, FEMA approved \$36,843,797 in eligible expenditures that were incurred in both the current and prior fiscal years as follows: FY 2020 \$3,199,861; FY 2021 \$30,327,598; and FY 2022 \$3,316,338. These expenditures are reported on the accompanying Schedule.

(7) COVID-19 Funding

Several Acts of Congress provided relief funding to respond to the COVID-19 pandemic. The Coronavirus Aid, Relief, and Economic Security (“CARES”) Act was signed on March 27, 2020, to provide relief from the impact of the COVID-19 pandemic. In addition, the American Rescue Plan Act was signed on March 11, 2021, to provide additional assistance. Included in the Acts are provisions and funding specific to state and local governments to protect their communities during this challenging period. During the fiscal year ended June 30, 2022, the County received and expended COVID-19 funding for authorized purposes. For SEFA reporting, the prefix “COVID-19” is used in the name of each federal program that has COVID-19 related expenditures.

COUNTY OF FAIRFAX, VIRGINIA

Schedule of Findings and Questioned Costs

Fiscal year ended June 30, 2022

(1) Summary of Auditor's Results

Basic Financial Statements

- A. Type of report issued on the financial statements: **Unmodified**
- B. Internal control over financial reporting:
- Significant deficiencies identified that are not considered a material weakness? **None Reported**
- Material weakness identified? **No**
- C. Noncompliance material to financial statements noted? **None Reported**

Federal Awards

- D. Significant deficiencies in internal control over major programs noted? **None Reported**
- E. Material weaknesses in internal control over major programs noted? **No**
- F. Type of report issued on compliance for major programs: **Unmodified**
- G. Any findings which are required to be reported under Section 200.516(a) of Uniform Guidance? **No**
- H. Major programs are as follows:
1. Home Investment Partnerships Program (14.239)
 2. WIOA Cluster (17.258/17.259/17.278)
 3. Coronavirus Relief Fund (21.019)
 4. Emergency Rental Assistance Program (21.023)
 5. Coronavirus State and Local Fiscal Recovery Funds (21.027)
 6. Emergency Connectivity Fund Program (32.009)
 7. Special Education Cluster IDEA (84.024/84.173)
 8. Impact Aid (84.041)
 9. Education Stabilization Fund (ESF) (84.425)
 10. Head Start Cluster (93.600)
 11. Adoption Assistance (93.659)
 12. Disaster Grants – Public Assistance (Presidentially Declared Disasters) (97.036)
 13. Homeland Security Grant Program (97.067)
- I. Dollar threshold used to distinguish between Type A and Type B programs: **\$3,000,000**
- J. Auditee qualified as low-risk auditee? **No**

COUNTY OF FAIRFAX, VIRGINIA

Schedule of Findings and Questioned Costs

Fiscal year ended June 30, 2022

(2) Findings Related to the Financial Statements Reported in Accordance with *Government Auditing Standards*

None reported.

(3) Findings and Questioned Costs for Federal Awards

None reported.

COUNTY OF FAIRFAX, VIRGINIA

Status of Prior Audit Findings

Fiscal year ended June 30, 2022

Status of Prior Year Findings and Questioned Costs Relating to Government Auditing Standards

Finding 2021-001 – Fairfax County Housing and Redevelopment Authority – Forgivable loans with Blended Component Units

Status: Corrective action taken. Finding not repeated in current year.

Status of Prior Year Findings and Questioned Costs Relating to Federal Awards

Finding 2021-002 – Emergency Rental Assistance Program

Status: Corrective action taken. Finding not repeated in current year.