



AMERICAN RESCUE PLAN ACT (ARPA)
STATE AND LOCAL FISCAL RECOVERY FUNDS (SLFRF)

MONTGOMERY COUNTY PANDEMIC RECOVERY FUNDS

Funds Management Policies and Procedures Manual

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This Funds Management Policies and Procedures manual provides important information for Subrecipients of Montgomery County's allocation of American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds (SLFRF), summarizing requirements and regulations with which each subrecipient must comply as it spends, tracks, and reports funding awarded as documented in the County Recovery Plan Document, and as administered by the Montgomery County Recovery Office (MCRO).

The manual outlines key regulatory, reporting, and audit processes, enabling all subrecipients to properly expend grant funds for allowable purposes and manage expenditures properly. The Recovery Office will remain available in keeping with a key component of its mission to help facilitate projects and management of funds; please reach out any time to recoveryoffice@montcopa.org with any questions.

Because ARPA SLFRF is a federal funding source, Subrecipients must abide by the general rules for federal funds as described in two Federal documents:

- The US Treasury Compliance and Reporting Guidance: State and Local Fiscal Recovery Funds, available here: [SLFRF Compliance and Reporting](#)
- the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Title 2 of the Code of Federal Regulations (CFR), available here: [2 CFR Part 200](#)

The purpose of this manual is to provide Subrecipients with the most relevant information from these documents. However, Subrecipients should still familiarize themselves with the full documents, and are responsible for understanding and adhering to all relevant rules and regulations regardless of whether they are summarized in this manual.

Additionally, Montgomery County has provided important information about processes and procedures Subrecipients must follow to be compliant with, and to continue to receive funding under, the Montgomery County SLFRF Subrecipient Agreement. If you have any questions about the information contained in this manual or about your responsibilities under any of the aforementioned documents, please contact the Montgomery County Recovery Office at recoveryoffice@montcopa.org.

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KEY DEFINITIONS

- Recipient** Montgomery County, as the government grantee of the State and Local Fiscal Recovery Fund (SLFRF) allocation of \$161.4 million, as authorized through the American Rescue Plan Act (ARPA). County departments managing projects allocated in the County Recovery Plan document are considered a division of the recipient organization.
- Subrecipient** Any entity that receives a subaward from a recipient to carry out the purposes (program or project) of the SLFRF award on behalf of the recipient. (Most non-County entities identified in the County’s Recovery Plan are subrecipients, as they are carrying out a project on behalf of the County.)
- Beneficiary** Any individual or entity directly benefitting from funds provided by the Recipient or a Subrecipient. Business entities receiving funds through one of the grant programs provided for in the Recovery Plan (i.e. small business, childcare, fire station) are considered beneficiaries.
- Subaward** Any funds provided by Montgomery County (the recipient of the SLFRF funds under the ARPA legislation) to any non-County entity is defined as a subaward.

GRANT FUNDS FINANCIAL TRACKING TERMS

Encumbered As the Recipient of SLFRF funds, the County encumbers funds through the published Recovery Plan document, for the purposes described therein. Grant funds are considered encumbered based on allocations listed in the Recovery Plan and / or a County department budgets for the use of SLFRF funds either through the County budget or the grant budget plan document.

Obligated Obligations of grant funds include an order placed for property or services, contracts, subawards made, and similar transactions that require payment. All SLFRF funds must be obligated no later than December 31, 2024, after which no changes to the Recovery Plan can be made.

Examples of obligations include:

- Executed Subrecipient agreement between the County and Subrecipient
- Grant payments to Beneficiaries
- Agreements (contracts, purchase orders, salary agreements, etc.) by Recipient to pay program costs to third party individuals or contractors.

- **For Subrecipients**, the entire subaward amount listed in an executed Subrecipient agreement is considered Obligated and should be reported as such.

- **For County Departments**, Obligations are reportable when contract or purchase agreement is executed or salary allocations are made to pay for program costs consistent with a Recovery Plan project.

Committed Grant funds are committed by a Subrecipient through an order placed for property or services, a contract, a salary agreement, or a similar transaction that requires future payment. For example, a Subrecipient that received funds from the County moves Obligated funds to Committed when a contract is signed between the Subrecipient and a contractor engaged to execute program goals. When that check is cashed by the contractor, and funds leave Subrecipient accounts, the funds are expended.

Expended Montgomery County tracks expenditures on an accrual basis, which means an expenditure is the amount that has been incurred as a liability of the entity (the service has been rendered or the good has been delivered to the entity). Expenditures includes contracts, grants, loans, transfers, or direct payments.

Expenditures are the sum of:

1. Cash disbursements for direct charges for property and services;
 2. The amount of indirect expense incurred;
 3. The value of third-party in-kind contributions applied; and
 4. The net increase or decrease in the amounts owed by Montgomery County as the Recipient for:
 - a. Goods and other property received;
 - b. Services performed by employees, contractors, subrecipients, and other payees; and
 - c. Programs for which no current services or performance are required such as annuities, insurance claims, or other benefit payments
- **For Subrecipients**, expenditures are liquidated payments (meaning funds have been conveyed from Subrecipient bank accounts to final destination, i.e. checks have been cashed) to staff or contractors for program costs.

1. FUNDS MANAGEMENT RULES

FINANCIAL CONTROLS AND POLICIES

Internal financial controls are required for any Recipient or Subrecipient of SLFRF funds. This section defines critical measures to have in place as well as procedures to follow for the management of grant dollars. Adherence to these rules will collectively ensure compliance for future scrutiny under audit.

Requirement for funds management policies and procedures document: All Subrecipients of SLFRF funds must possess and follow a codified manual document delineating internal financial

management procedures. The purpose of such a document, which should follow and replicate the guidance included in this document, is to:

1. Establish standard financial management procedures that are in line with federal guidelines regarding budgeting, contracting, procurement, equipment, and records retention,
2. Fulfill Federal mandates for the existence of such a document for all Recipients and Subrecipients, and
3. Ensure business continuity in the event of a staff member's departure.

The internal procedural document identifies to oversight entities that Subrecipients have financial management processes in place that govern all aspects of accounting, procurement, and records retention associated with the SLFRF funds, and that compliant business procedure is a part of each entity's institutional memory.

The procedural document should include the following:

- A step-by-step description of the financial management workflow, explaining in detail and with individual position titles and names how grant funds are managed:
 - Progression and control mechanisms in place, describing budget, procurement, accounts payable, and revenue roles.
- A list of internal and external contacts that assist with the management of the grant (fiscal and programmatic).
- Creation and maintenance of a list of all of an entity's active Federal grants including basic information about the grant, such as award amount and funding period.
- Examples of frequently-used forms as applicable

Requirement for accounting and internal control system: Subrecipients of grant funds are responsible for establishing and maintaining an adequate system of accounting and internal controls. This includes maintaining a financial management system that is able to prepare all necessary reports; trace the receipt, management, and expenditure of funds; and ensure that all expenditures have been used according to all relevant rules and regulations. Proper financial management systems ensure that subrecipients do not violate provisions of federal regulations, such as non-commingling (separate tracking of all funding sources) requirements. Budgeting and expenditure of all grant funds must be executed in compliance with a written financial policies and procedures document, which at a minimum specify that separate and distinct budget codes be utilized for all grant funds.

Financial management systems at a minimum must:

- Separately (from other funding sources) track SLFRF funds using distinct and dedicated accounting and budget codes from receipt to expenditure
- Provide accurate and up to date financial reports on a recurring basis clearly showing at a minimum:
 - amount of grant funds on hand
 - amount of grant funds committed (to salaries, operating, and / or contract expenses)
 - amount of grant funds expended
- Enable effective internal controls over, and accountability for, all funds, including safeguards against fraud and misuse
- Be explicitly incorporated into funds management policies and procedures document as described above

Program Income: Any income generated by grant-funded programs must be tracked separately in the financial management system and reported to the granting agency. For SLFRF awards, which are distributed to Recipients in lump sum amounts at the beginning of the award period, interest earned on the principal award does not constitute income and does not need to be reported. Recipients and Subrecipients must report other, non-interest income, including program fees, payments, etc., quarterly through the County's reporting system, and the financial management system must be used to track all income from grant-funded programs. Program income can only be expended on allowable activities in compliance with funding rules and within award period; expenditure of any program is reported through the SLFRF Reporting Form each quarter.

Records Retention: All records should be stored digitally in a readily accessible format through December 31, 2031, five years after the deadline for the final expenditure.

ALLOWABLE EXPENSES

Allowable expenses are directly dependent on the authorized activities as published in the Recovery Plan, and are directly based on the program plan and budget documented in Subrecipient agreement between Subrecipients and the County, from which the project budget is derived.

In general, any expenditures not delineated in the project budget without prior authorization from the County is not allowable. Reasonable costs that fall within the line items described in the Subrecipient agreement document are considered allowable; Subrecipients should contact the Recovery Office with any questions.

A **Reasonable Cost** is defined as an expense that, in its nature and amount, does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. In determining reasonableness of a given cost, consideration shall be given to:

1. Whether the cost is of a type generally recognized as ordinary and necessary for the fulfillment of the project intent as documented in the Recovery Plan and further detailed in the Subrecipient agreement.
2. The restraints or requirements imposed by such factors as: sound business practices; arms length bargaining; Federal, State, and other laws and regulations; and terms and conditions in the Subrecipient agreement.
3. Market prices for comparable goods or services.
4. Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities
5. Significant deviations from the established practices which may unjustifiably increase the project cost.

Direct Costs v. Indirect Costs: All direct and indirect costs must be delineated in the Subrecipient Agreement project budget.

- Direct costs: are expenses incurred to execute the project approved in the Recovery Plan and detailed in the Subrecipient Agreement, also referred to as program costs. Typical direct costs include but are not limited to compensation of employees who work on the project or program being funded, project contractor expenses, and the costs of materials and equipment of expense incurred.

- If directly related to the specific project or program being funded, certain costs that would otherwise be treated as indirect costs may also be considered direct costs. Examples include extraordinary utility consumption, the cost of materials supplied from stock or services rendered by specialized facilities, program evaluation costs, or other institutional service operations.
- Indirect costs are those costs that are more generally applied to the overall administration of the Subrecipient's operations, and may only partially be attributable to activities that make up the approved scope of work for the program or project being funded. Examples of typical indirect costs include but are not limited to depreciation on buildings and equipment, the costs of operating and maintaining facilities, and general administration and general expenses, such as the salaries and expenses of executive officers, personnel administration, and accounting.
 - Subrecipients may elect to take an indirect rate of up to 20% within the allocation documented in the Recovery Plan, so long as those costs are reasonable, allocable, and documented in the approved budget attached to the subrecipient agreement.

PROCUREMENT

SLFRF procurement regulations are based on [2 CFR Part 200.318](#), which states that Recipients and Subrecipients must have and use documented procurement procedures, consistent with State, local, and tribal laws, and regulations and the standards of that section of law, for all property or service acquisition needed to fulfill a project plan. County Departments are subject to and must follow the [Procurement Policy of Montgomery County \(PPMC\), available here](#), which prescribes methods and thresholds for County operations. Subrecipients must include procurement procedures for the acquisition of property or services in their for funds management policies and procedures document. At a minimum, such procedures must include processes for:

- Maintaining oversight of contractors
- Identifying and mitigating conflicts of interest
- Avoiding the acquisition of unnecessary or duplicative items
- Awarding contracts only to responsible contractors
- Maintaining records that detail the history of procurement (including rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price)
- Settling all contractual and administrative issues arising out of procurements
- Provision for open competition for all procurement transactions. Generally solicitation processes should include written materials that:
 - Provide a clear and accurate description of the technical requirements for the material, product, or service to be procured,
 - Identify all requirements to be fulfilled,
 - Specify all other factors to be used in evaluating bids or proposals.
- Maximizing competition and ensuring that competition is not restricted inappropriately
 - For example, contractors involved in any way in the development of requests for proposals or other procurement documents are prohibited from competing for those procurements.

Methods of Procurement

- **COUNTY DEPARTMENTS** are subject to and must follow the [Procurement Policy of Montgomery County \(PPMC\), available here](#), which ensure compliance with the Federal Uniform Guidance procurement rules.
 - Note that the PPMC establishes lower purchase dollar thresholds than the Uniform Guidance for use by be followed by County Departments.
- **SUBRECIPIENTS** must follow the four acceptable types of procurement methods established in the Uniform Guidance:
 1. Informal Procurement Purchases: For purchases of property or services valued under \$250,000, Recipients and Subrecipients may use informal procurement methods to expedite the completion of these transactions. These methods are:
 - a. Micro purchases: Supplies and / or services being purchased for an aggregate price below \$10,000 can be awarded without soliciting competitive price or rate quotations if the Recipient or Subrecipient considers the price reasonable based on research, experience, purchase history, or other information that is documented and retained accordingly.
 - b. Small purchases: Supplies and / or services being purchased for an aggregate price higher than \$10,000 but below \$250,000 can be awarded through a process that obtains no less than three price or rate quotations from qualified sources, with all collected quotes documented along with the process utilized to obtain them for record.
 2. Procurement by sealed bids (formal advertising): Bids are publicly solicited and a firm-fixed-price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming to all the material terms and conditions of the invitation for bids, is the lowest in price. The sealed bid method is the preferred method for procuring construction. ([2 CFR 200.320 \(b\)\(1\)](#))
 3. Procurement by competitive proposals: Competitive proposal procurement is normally conducted with more than one source submitting an offer, and either a fixed-price or cost-reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids. ([2 CFR 200.320 \(b\)\(2\)](#))
 4. Procurement by noncompetitive (sole source) proposals: Procurement through solicitation of a proposal from only one source, or after solicitation of a number of sources, when competition is determined inadequate. Procurement by noncompetitive proposals may be used only when the award of a contract is infeasible under small purchase procedures, sealed bids or competitive proposals and one of the following circumstances applies:
 - The item is available only from a single source
 - The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation
 - The awarding agency authorizes noncompetitive proposals
 - After solicitation of a number of sources, competition is determined inadequate ([2 CFR 200.320 \(c\)](#))

Contracting with small and minority business, women's business enterprises: The Uniform Guidance requires, and Montgomery County prioritizes, use of MWBE firms in contracting.

Recipients and Subrecipients must take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible.

As stated at [2 CFR 200.321 \(b\)](#), affirmative steps must include:

1. Placing qualified small and minority businesses and women's business enterprises on solicitation lists;
2. Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources;
3. Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises;
4. Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses, and women's business enterprises;
5. Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and
6. Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed here.

EQUIPMENT / PROPERTY PURCHASES

Equipment and / or Property is in general defined as tangible, nonexpendable, personal property having a useful life of more than one year having a per-unit acquisition of cost of more than \$5,000.

SLFRF funds may be used to acquire real and personal property, supplies, and equipment. For example, funds can be used to construct or renovate affordable housing, childcare facilities, schools, and hospitals and to make investments in water, sewer, and broadband infrastructure, among others, provided those purposes and purchases are identified in the Recovery Plan.

Equipment / Property Use:

- *During the period of performance (until Dec 31, 2026)*, a Recipient or Subrecipient may use property, supplies, or equipment purchased or improved with SLFRF funds for a purpose other than the purpose for which it was purchased or improved if such other purpose is also consistent with the eligible use requirements.
 - If a Recipient or Subrecipient changes the use of an asset to an ineligible use or sells the asset prior to the end of the period of performance, then the recipient must follow the disposition procedures in the Uniform Guidance, summarized below.
- *After the period of performance (Jan 1, 2027 or later)*, the property, supplies, or equipment must be used for the reasons it was purchased or for any other eligible purpose in the same category, as set forth in the table below.
 - If an asset's use shifts outside the parameters of the eligible purpose according to this table after the period of performance, then the Recipient or Subrecipient must follow the disposition procedures in the Uniform Guidance. See [2 CFR 200.311](#), [200.313](#), [200.314](#), and [200.315](#).

Category	Use Requirements
Public Health and Assistance to Households and Individuals	Property, supplies, or equipment last reported as being used to respond to the public health impacts of the public health emergency, as outlined in 31 CFR 35.6(b)(3)(i) , or being used for the provision of services to households provided in 31 CFR 35.6(b)(3)(ii)(A) , are authorized to fulfill any eligible use of funds provided.
Assistance to Small Businesses, Nonprofits, and Impacted Industries	Property, supplies, or equipment last reported as being used for the provision of services to small businesses, nonprofits, and impacted industries outlined in 31 CFR 35.6(b)(3)(ii)(B)-(D) are authorized to fulfill any eligible use of funds outlined in the public health and negative economic impacts eligible use category.
Water, Sewer, or Broadband Infrastructure	Property, supplies, or equipment last reported as being used to make investments in water, sewer, or broadband infrastructure pursuant to 31 CFR 35.6(e) are authorized to fulfill any eligible use of funds outlined in the water, sewer, and broadband infrastructure eligible use category.

Recipients and Subrecipients are responsible for being able to substantiate their determinations on whether the use of an asset is authorized and maintain a record of that determination. Recipients and Subrecipients are not required to seek or obtain the approval of Treasury prior to changing the use within the parameters of the authorized purpose.

Real property acquired using SLFRF funds in compliance with the Approved Project Plan must be used for the purposes listed in the Approved Project Plan. Future transactions relating to disposition of property will be governed by applicable restrictions as follows:

- For affordable housing development projects, continued affordability of the property is generally provided through required Deed Restriction; and
- For any projects involving property acquisition, the County will have the right of first refusal of purchase if the property is to be sold to a new owner. The County additionally reserves the right to exercise legal action, including the right of eminent domain as provided by law if the County determines, in its sole discretion, that the purposes the Allocation is made for the Project have not been reasonably accomplished.

Equipment / Property Management: Recipients and Subrecipients that use SLFRF funds to purchase equipment or property based on the definitions above must:

1. Maintain records that include a description of the equipment / property, a serial number or other identification number, the source of property, who holds title, the acquisition date and cost of the equipment / property, percentage of Federal participation in the cost of the equipment / property, the location, use, and condition, and any ultimate disposition data including the date of disposal and sale price of the equipment / property.

2. Conduct physical inventory of the equipment / property and reconcile with records at least once every two years.
3. Include in the funds management policies and procedures document description of internal controls that ensure adequate safeguards to prevent loss, damage, or theft of the property and investigate any occurrences.
4. Develop and manage adequate maintenance procedures to keep the equipment / property in good condition.

Disposition: In general, equipment / property purchased with SLFRF funds must be disposed of in conjunction with the following Federal regulations.

FOR PROPERTY:

When real property purchased (fully or partially) with SLFRF funds is no longer needed for the originally authorized purpose, the Recipient or Subrecipient must obtain disposition instructions from the County as Recipient. The instructions must provide for one of the following alternatives: ([see 2 CFR 200.311c](#))

1. Retain title after compensating the Recipient, who then may compensate US Treasury. The amount paid will be computed by applying the percentage of the cost of the original purchase (and costs of any improvements) funded by SLFRF funds to the fair market value of the property at the time of disposition.
2. Sell the property and compensate the Recipient, who then may compensate US Treasury. The amount due to the US Treasury as the Federal awarding agency will be calculated by applying the Federal awarding agency's percentage of participation in the cost of the original purchase (and cost of any improvements) to the proceeds of the sale after deduction of any actual and reasonable selling and fixing-up expenses.
3. Transfer title to the Recipient (as a Subrecipient) or to the US Treasury (as a Recipient) or to a third party designated/approved by the US Treasury as the awarding agency. The property owner is entitled to be paid an amount calculated by applying the Federal awarding agency's percentage of participation in the cost of the original purchase (and cost of any improvements) to the current fair market value of the property.

FOR EQUIPMENT:

Original or replacement equipment purchased with SLFRF funds that is no longer needed for the original project or program, must be disposed of in compliance with the following Federal guidelines as well as any Recipient or Subrecipient disposition policies in effect. ([see 2 CFR 200.313e](#))

1. Equipment with a current per-unit fair market value of less than \$5,000 may be retained, sold or otherwise disposed of with no further obligation.
2. Equipment with a current per unit fair market value in excess of \$5,000 may be retained or sold and the awarding agency shall have a right to an amount calculated by multiplying the current market value or proceeds from sale by the awarding agency's share of the equipment. Subrecipients needing to dispose of grant-funded equipment should contact the Recovery Office for guidance.

2. COMPLIANCE PROCEDURES

As the Recipient of SLFRF funds, Montgomery County is accountable to the U.S. Treasury for financial management of its entire \$161.4 million allocation, including management of all Subrecipient programs and expenditures. Procedures and guidance included in this manual ensure the County and its Subrecipients comply with the SLFRF statute, SLFRF Award Terms and Conditions, US Treasury’s interim final rule and final rule, and other applicable federal statutes and regulations.

Subrecipients are responsible for compliance with the rules established in this manual in the execution of their funded projects and must maintain proper oversight over their own operations by using the internal controls and financial management procedures outlined above. As Recipient, the County is required to ensure that Subrecipients follow applicable rules, and that there is no fraud, waste, or abuse.

Compliance responsibilities are easily fulfilled with adherence to the aforementioned funds management procedure organized into three categories:

1. Financial and Performance Quarterly Reporting
2. Quality Assurance reviews
3. Audits of grant expenditures

FINANCIAL AND PERFORMANCE QUARTERLY REPORTING

US Treasury requires that the County submit quarterly reports detailing the financial status of its SLFRF award. These reports include programmatic and financial information, and allow both the County and the federal government to routinely monitor the use of federal funds and transparently report on all Recovery Plan projects.

All Recipients (including County Departments) and Subrecipients must complete the SLFRF Reporting Form every quarter through December 2026, even if no grant funds were spent or obligated during that reporting period.

The Recovery Office manages the reporting process through a web-based reporting tool that compiles individual project information into a single submission through the US Treasury system. All County Departments managing Recovery Plan projects and Subrecipients must complete [the SLFRF Reporting Form](#) four times a year no later than the “Deadline for Completion of Reporting:”

QUARTERLY REPORTING CALENDAR

Quarter	Reporting Period	Deadline for completion of Reporting	Recovery Office Review of submitted data	Recovery Office Submission to US Treasury
1	Jan 1 – Mar 31	Apr 15	Apr 15 – Apr 27	Apr 30
2	Apr 1 – Jun 30	Jul 15	Jul 15 – Jul 27	Jul 30
3	Jul 1 – Sep 30	Oct 15	Oct 15 – Oct 27	Oct 31
4	Oct 1 – Dec 31	Jan 15	Jan 15 – Jan 27	Jan 31

SLFRF Reporting Form Explanation

[The SLFRF Reporting Form](#) collects financial and program status information every reporting period for each project included in the Recovery Plan. This web-based tool enables analysis, monitoring, and communication regarding each of the 112 projects included in the Recovery Plan, while ensuring compliance with US Treasury reporting requirements. In general, each quarter’s Reporting Form entries detail activity within the period defined as the immediately previous calendar quarter, as illustrated in the above reporting calendar.

Expenditure Categories: Each Recovery Plan project is assigned one Expenditure Category (EC) based on type of program, defined by US Treasury for their management of the national SLFRF program. All Recipient and Subrecipient projects have been assigned an EC, which are built in by project to the SLFRF Reporting Form, which displays only those questions pertinent to the project being reported on. EC-based questions in the Reporting Form are focused primarily on programmatic status. A list of Recovery Plan projects with their individual Expenditure Categories is attached to this manual as [Appendix A](#).

SLFRF REPORTING FORM PROCESS

Date:

After the last day of the reporting period

No later than the 15th day of the following month

Until the 30th day of the following month

Recipient County Departments and Subrecipients:

1. Reconcile all financial transactional information reflected in their financial management system for the reporting period.

2. Using financial information reconciled to the financial management system and program data about project activities during the reporting period, complete the online SLFRF Reporting Form by accessing the Recovery Office webpage here:

The form includes instructions for each question, and a summary of all questions and instructions is included below.

3. Respond to Recovery Office staff clarifications and inquiries as needed to finalize reporting

SLFRF REPORTING FORM INSTRUCTIONS

The below table lists the questions asked in [the SLFRF Reporting Form](#), and provides instructions as to how to answer. Generally, “current period” means those costs or activities occurring in the just-completed calendar quarter, and “cumulative” means those costs or activities occurring in any quarter up through the end date of the just-completed calendar quarter. Not every question needs to be completed by every entity; the “Required For” column identifies which type of entity is required to complete each question. The online reporting form will automatically display only those questions pertinent to your project and your type of entity.

Please reach out to your Recovery Office point of contact with any questions.

SLFRF REPORTING FORM

QUESTION	REQUIRED FOR	INSTRUCTIONS
Project ID	All	Enter the Project ID for your project, starting with "MPRF-22-" (in capital letters) and then three numbers. If you do not know your Project ID (additionally available in Appendix A), please contact the Recovery Office. Upon entering your Project ID, information will populate in the fields below. Verify that it is the correct project information displayed, and click next to continue. If the wrong information is displayed, contact the Recovery Office.
Project Completion Status	All	Select one of the available project status descriptions based on where your project is programmatically. While this status will likely closely match financial expenditure status, the assessment of where the project stands should be based on how far the program has progressed, and how long until your program plan is complete.
Current Period Obligations	Recipient	Enter value of Obligations made this reporting period. If none, enter zero (0).
Cumulative Obligations	Recipient	Enter value Obligations made from the beginning of your project through the end of this reporting period. If none, enter zero (0).
Current Period Commitments	Subrecipients	Enter the value of orders placed this reporting period for property or services, contracts entered into, salary agreements, and / or any similar transaction that requires future payment. If none, enter zero (0).
Cumulative Commitments	Subrecipients	Enter the value of orders placed from the beginning of your project through the end of the reporting period for property or services, contracts entered into, salary agreements, and / or any similar transaction that requires future payment. If none, enter zero (0).
Current Period Expenditures	All	Enter the total payments made this reporting period to staff or contractors for program costs. If none, enter zero (0).
Cumulative Expenditures	All	Enter the total payments made from the beginning of your project through the end of the reporting period to staff or contractors for program costs. If none, enter zero (0).
Current Period Income Earned	All	Enter total program income earned this reporting period. If none, enter zero (0).
Cumulative Income Earned	All	Enter total program income earned from the beginning of your project through the end of the reporting period. If none, enter zero (0).
Current Period Income Expended	All	Enter total program income expended this reporting period. If none, enter zero (0).
Cumulative Income Expended	All	Enter total program income expended from the beginning of your project through the end of the reporting period. If none, enter zero (0).
Supporting Documentation	All when "Current Period" total over 0	Please upload supporting documentation to support your answers above. Bank statements, payroll records, contract documents and / or invoices substantiate the financial information you've submitted, serving as proof that transactions were made for purposes related to execution of your program.

Expenditure Category Dependent Program Questions

Your project Expenditure Category was determined using US Treasury guidance by the Recovery Office, and is automatically reflected in the reporting form. Only those questions required to be answered for your Expenditure Category will display on your SLFRF Reporting Form. This instruction section shows all program question with the project Expenditure Categories that must answer them. If an Expenditure Category is not listed under a specific question, the answer is not required for those types of projects.

PROGRAM QUESTION	EXPENDITURE CATEGORY	INSTRUCTIONS
Current Period Number of Small Businesses Served	2.3, 2.29, 2.31	Enter the total number of small business served by your program this reporting period. If none, enter zero (0).
Cumulative Number of Small Businesses Served	2.3, 2.29, 2.31	Enter the total number of small business served by your program from the beginning of your project through the end of this reporting period. If none, enter zero (0).
Current Period Number of Non-Profit Organizations Served	2.34	Enter the total number of non-profit organizations served by your program this reporting period. If none, enter zero (0).
Cumulative Number of Non-Profit Organizations Served	2.34	Enter the total number of non-profit organizations served by your program from the beginning of your project through the end of this reporting period. If none, enter zero (0).
Current Period Number of Workers Enrolled in Job Training Programs	1.11, 2.10	Enter the total number of workers enrolled in job training through your program this reporting period. If none, enter zero (0).
Cumulative Number of Workers Enrolled in Job Training Programs	1.11, 2.10	Enter the total number of workers enrolled in job training through your program from the beginning of your project through the end of this reporting period. If none, enter zero (0).
Current Period Number of Workers Completing Job Training Programs	1.11, 2.10	Enter the total number of workers completing job training through your program this reporting period. If none, enter zero (0).
Cumulative Number of Workers Completing Training Programs	1.11, 2.10	Enter the total number of workers completing job training through your program from the beginning of your project through the end of this reporting period. If none, enter zero (0).
Current Period Number of People Participating in Summer Youth Employment Programs	1.11, 2.10	Enter the total number of people participating in summer youth employment programs through your program this reporting period. If none, enter zero (0).
Cumulative Number of People Participating in Summer Youth Employment Programs	1.11, 2.10	Enter the total number of people participating in summer youth employment programs through your program from the beginning of your project through the end of this reporting period. If none, enter zero (0).
Current Period Number of Households Served	2.1, 2.2	Enter the total number of households served through your program this reporting period. If none, enter zero (0).
Cumulative Number of Households Served	2.1, 2.2	Enter the total number of households served through your program from the beginning of your project through the end of this reporting period. If none, enter zero (0).
Current Period Number of Households Receiving Eviction Prevention Services	2.1, 2.15, 2.18, 2.2	Enter the total number of households receiving eviction prevention services (including legal representation) through your program this reporting period. If none, enter zero (0).

PROGRAM QUESTION	EXPENDITURE CATEGORY	INSTRUCTIONS
Cumulative Number of Households Receiving Eviction Prevention Services	2.1, 2.15, 2.18, 2.2	Enter the total number of households receiving eviction prevention services (including legal representation) through your program from the beginning of your project through the end of this reporting period. If none, enter zero (0).
Current Period Number of Affordable Housing Units Preserved or Developed	2.1, 2.15, 2.18, 2.2	Enter the total number of affordable housing units created or preserved through your program this reporting period. If none, enter zero (0).
Cumulative Number of Affordable Housing Units Preserved or Developed	2.1, 2.15, 2.18, 2.2	Enter the total number of affordable housing units created or preserved through your program from the beginning of your project through the end of this reporting period. If none, enter zero (0).
National Center for Education Statistics (NCES) School ID or NCES District ID	2.11, 2.13, 2.24, 2.25	Enter the NCES district or school ID number. If none, enter "None."
Current Period Number of Children Served by Childcare and Early Learning Services	2.11, 2.13	Enter the total number of children served in childcare facilities through your program this reporting period. If none, enter zero (0).
Cumulative Number of Children Served by Childcare and Early Learning Services	2.11, 2.13	Enter the total number of children served in childcare facilities through your program from the beginning of your project through the end of this reporting period. If none, enter zero (0).
Current Number of Families Served by Home Visits	2.11, 2.13	Enter the total number of children served by home visits through your program this reporting period. If none, enter zero (0).
Cumulative Number of Families Served by Home Visits	2.11, 2.13	Enter the total number of children served by home visits through your program from the beginning of your project through the end of this reporting period. If none, enter zero (0).
Current Period Number of Students Participating in Evidence-Based Tutoring Programs	2.24, 2.25	Enter the total number of students enrolled in evidence-based tutoring programs through your program this reporting period. If none, enter zero (0).
Cumulative Number of Students Participating in Evidence-Based Tutoring Programs	2.24, 2.25	Enter the total number of students enrolled in evidence-based tutoring through your program from the beginning of your project through the end of this reporting period. If none, enter zero (0).
Current Period Number of FTEs Rehired by Governments	3.20	Enter the total number of full time equivalent employees re-hired by government entities through your program this reporting period. If none, enter zero (0).
Cumulative Number of FTEs Rehired by Governments	3.20	Enter the total number of full time equivalent employees re-hired by government entities through your program from the beginning of your project through the end of this reporting period. If none, enter zero (0).
List of Sectors Designated as Critical to Protecting the Health and Well-Being of Residents by the Chief Executive of the Jurisdiction	4.10	Please list the sectors of employees designated as critical.
Explanation of Sectors Designated	4.10	Please provide an explanation of the process and rationale for designating these sectors.
Current Period Workers Served through Program	4.10	Enter the total number of workers served through your program this reporting period. If none, enter zero (0).
Cumulative Workers Served through Program	4.10	Enter the total number of workers served through your program from the beginning of your project through the end of this reporting period. If none, enter zero (0).
Premium Pay Narrative	4.10	Enter the narrative for justification, explanation, and planning of your Premium Pay program.
Current Period Number of Workers Served by Premium Pay in K-12 Schools	4.10	Enter the total number of K-12 school-employed workers served through your program this reporting period. If none, enter zero (0).
Cumulative Number of Workers Served by Premium Pay in K-12 Schools	4.10	Enter the total number of K-12 school-employed workers served through your program from the beginning of your project through the end of this reporting period. If none, enter zero (0).
Projected / Actual Construction Start Date	5.1, 5.12, 5.60	Enter the date you plan to or did commence construction.
Projected / Actual Initiation of Operations Date	5.1, 5.12, 5.60	Enter the date you plan to or did commence program operations post-construction.
Project Location	5.1, 5.12, 5.60	Enter the address of the project location.
National Pollutant Discharge Elimination System (NPDES) Permit Number	5.1, 5.12, 5.60	Enter the NPDES permit number if known. If not available or not applicable, enter "none."
Public Water System (PWS) ID Number	5.1, 5.12, 5.60	Enter the PWS ID number if known. If not available or not applicable, enter "none."
Median Household Income of Service Area	5.1, 5.12, 5.60	Enter the median household income for individuals / households served by your program.
Lowest Quintile Income of Service Area	5.1, 5.12, 5.60	Enter the lowest quintile income for individuals / households served by your program.
Have there been changes in scope or budget for your project, or a change in the main point of contact?	All	Select "Yes" or "No"
Please briefly describe changes to your project.	All	(Will only be available if previous answer is "Yes".) If there are any changes to your project scope, schedule, or budget, briefly describe those issues. Recovery Office staff will follow up to discuss.
Project Status Update	All	Provide a brief description of any issues you're experiencing in executing your project, any successes or milestones you'd like to highlight, or help you'd like to request with advancing your initiative.
Enter the first and last name of the person completing this form.	All	Enter preparer first and last name.
Enter the email address of the person completing this form.	All	Enter preparer email address
I affirm that the information submitted here is accurate to the best of my knowledge.	All	Affirm by selecting "Affirm" and clicking submit.

QUALITY ASSURANCE REVIEWS

To ensure that Federal grant funds are spent in compliance with financial controls, procurement, and documentation regulations, a variety of oversight entities conduct periodic audits of recipient agencies.

Fiscal Monitoring Visits

Federal granting agencies are typically required to ensure that grantees are properly adhering to grant guidelines, implementing appropriate internal controls for the processing of grants, and are following written procedures concerning procurement and billing, as well as equipment inventory and disposition. Fiscal monitoring visits serve as a useful exercise for sub-grantees to identify any areas that need improvement, and work towards tightening those functions. While fiscal monitoring visits are by definition pre-audit, these visits allow Recipients the opportunity to adequately prepare for future audits. **US Treasury has not confirmed how or if any type of fiscal monitoring visits will be a part of SLFRF compliance requirements; the Recovery Office will coordinate and communicate across all Recipients and Subrecipients as information is made available.**

The focus of a fiscal monitoring visit is for the Recipient to show how standard policies and procedures (codified in each Subrecipients' funds management document) are implemented in each organization spending grant funds. All Recipients and Subrecipients are required to maintain their own funds management manual, documenting internal controls to manage SLFRF funds, procurement procedures, accounting (payable/receivable) and disposition of grant-funded equipment and services. The funds management document can be based on the guidance contained here, but must also specify who (by title and / or name) in each organization handles specific functions related to financial management, as well as describe the general functions of those individuals. Organizational charts and narratives explaining the relationship between disparate departments and positions should be used to illustrate how an organization manages its grants. In the event that any of the functions listed above are handled by an outside agency, that agency must be contacted in order to retrieve the necessary documentation to fulfill the requirements of the review.

If US Treasury does begin conducting fiscal monitoring visits, the Recovery Office will involve Subrecipient organization if needed, and will directly coordinate organizations to make this process as smooth and successful as possible. In addition to the ongoing work the Recovery Office will do to ensure compliance across all organizations, Approximately one week prior to monitors' arrival, a meeting will be arranged with staff from pertinent organizations. In this meeting, there will be a review of the transactions the monitors have selected to ensure that the County and any Subrecipients are in a position to provide any and all documentation available to support those transactions.

Compliance Quality Assurance Review Procedure

While future audits will be focused on Montgomery County as the Recipient of SLFRF funds, Subrecipient activities will also be audited. To ensure that all Recipient departments and Subrecipients of SLFRF funds are in compliance with all applicable regulations and are able to fulfill the requirements of a fiscal monitoring visit or audit by a Federal or State oversight entity, the Recovery Office will conduct periodic compliance reviews of all County or Subrecipient organizations managing a Recovery Plan project.

Compliance reviews will be initiated on a regular schedule by the Recovery Office, and are focused on answering four simple questions:

1. Does the Recipient or Subrecipient organization have published funds management policies and procedures?
2. Can retained documentation substantiate:
 - a. adherence to published policies and procedures and
 - b. reported grant expenses?
3. Are claimed expenses allowable?
4. Upon examination, is documentation being kept in accordance with regulations?

This compliance review procedure is modeled on official monitoring visits / audits and seeks to minimize negative findings resulting from granting agency oversight audits, which can result in disallowances of expenses. Recovery Office conducts compliance reviews as a helpful tool for organizations to identify and mitigate compliance deficiencies in preparation for official audits. Agencies consistently found not to be in compliance may be adversely impacted with respect to consideration for future grant funding streams.

Compliance reviews adhere to the following parameters:

- Reviews comprise a visit by the Recovery Office personnel to department or organizational offices that will last approximately 3 to 4 hours. The use of digital storage for all documentation significantly reduces time spent reviewing materials.
 - After the initial visit, a subsequent desk review by the Recovery Office of digitally organized information for 2 to 3 business days. Organizations are expected to provide any needed follow-up information.
- Reviews are conducted once a year on a rolling basis.
- The review will focus half on recent grant expense claims (i.e. from the preceding two quarters) and half on older expense claims (from quarters more than one year prior to review date).
- Recovery Office will select transactions that will be the subject of each review from one quarter's expense reports and communicate to the organization in advance.

Compliance Review Process

1. Recovery Office will send an email to the organizational point of contact no later than 20 business days prior to the scheduled review, notifying the organization of the date the review visit will take place and listing the transactions that will be reviewed.
2. Recovery Office will send a reminder email 7 days prior to the date of the review.
3. On the day of the review Recovery Office staff will visit the organization location for a meeting with involved personnel. This meeting will serve as a discussion forum for any questions, and will identify any issues the organization foresees with the review of applicable documentation. The organization will have prepared all appropriate documentation in digital format based on the list of transactions forwarded in advance by Recovery Office
4. Following the analysis of all appropriate documentation as provided by the organization, the reviewer will complete the compliance review from the Recovery Office, assisted by the organizational contact when needed. The Recovery Office will seek to comprehensively answer the four compliance review questions driven by the claimed expense transaction, utilizing a digital compliance review assessment form.

5. Recovery Office will digitally share the compliance review assessment form with the organization after no more than 5 business days.
6. Recovery Office will schedule a meeting with the reviewed organization one week after the review visit to review any recommendations and discuss needed follow-up steps. Follow-up actions will be reviewed during the next scheduled compliance review.

Programmatic Reviews

The Recovery Office will conduct periodic reviews to determine how well the Recovery Plan is meeting the goals and objectives identified. All Recipients and Subrecipients involved must keep on file any information collected demonstrating outcomes and and program progress. The SLFRF Quarterly Reporting Form requires entry of programmatic metrics each quarter (see above). and each Recipient and Subrecipient should thus a minimum include:

- Metrics on the number of people / clients / households served
- Outcomes of by program based on the project plan incorporated into the Subrecipient Agreement (i.e.: construction completed, programs established, workers engaged, etc.)

The Recovery Office will utilize the quarterly report to collect much of this information.

AUDITS OF GRANT EXPENDITURES

Single Audit

A single audit is a program-specific audit conducted for an individual year, reviewing financial transactions to ensure compliance with rules and regulations. As the Recipient for SLFRF funds, the County will be subject to the requirement that the SLFRF program be subject to a Single Audit. The Single Audit seeks to analyze whether an entity receiving federal grant funds is properly managing the expenditure and reporting of their award. Auditors review payroll documentation for paid personnel, timesheets, claim forms, procurement documents and invoices, all aimed at ensuring that the financial controls that federal regulations require are in place are in fact being followed.

Because the County as Recipient is subject to the Single Audit requirement, so too are all Subrecipient organizations, regardless of funding amount. Recovery Office is the main point of contact for all audit activities and will coordinate directly with Subrecipient organizations as needed. Adherence to the guidance contained in this manual will ensure compliance with audit requirements.

The Montgomery County Controller's Office coordinates all Single Audit activities, and the Recovery Office will work with Controller personnel to meet Single Audit requirements. For SLFRF, Subrecipient organizations do not need to coordinate single audit activities directly; the Recovery Office will manage all Subrecipient involvement.

Generally, as is described in [2 CFR 200.508](#), the auditee (for SLFRF, Montgomery County) must:

1. Procure or otherwise arrange for the audit required by this part in accordance with rules, and ensure it is properly performed and submitted when due in accordance with [2 CFR 200.509](#) and [2 CFR 200.512](#).
2. Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with [2 CFR 200.510](#).

3. Promptly follow up and take corrective action on audit findings, including preparation of a summary schedule of prior audit findings and a corrective action plan in accordance with [2 CFR 200.511\(b\) and \(c\)](#), respectively.
4. Provide the auditor with access to personnel, accounts, books, records, supporting documentation, and other information as needed for the auditor to perform the audit required by this part.

Remedies for Noncompliance

As is documented in the Subrecipient agreement, if the County as a result of an audit finding, a quality assurance review, and / or routine reporting and management, determines that a Subrecipient not administering or implementing the Project in accordance with the rules outlined in this manual, the County has defined remedies that can be pursued.

The County shall advise the Subrecipient in writing of the specific reasons the Subrecipient is not administering or implementing the Project in accordance with the provisions of the Subrecipient agreement. If the Subrecipient fails to agree to institute corrective measures, the County can:

1. Suspend the Subrecipient Agreement and the funding agreed upon until corrective measures have been implemented by the Subrecipient to come into compliance;
2. Institute corrective measures in order to bring the implementation and administration of the Project into compliance;
3. Assume responsibility for the administration and implementation of the project;
4. Recapture funds disbursed through the Subrecipient agreement;
5. Require funds for a construction or building project that is subsequently demolished, rendered unusable due to poor construction or maintenance, not used for its original intent, or removed before its expected useful life has expired to be paid back to the County on a pro-rata basis, based on the amount of County funds and the amount of time remaining on the expected useful life of the project as determined by the County.
6. Withdraw the Allocation and terminate the Subrecipient Agreement.

APPENDIX A

LISTING OF RECOVERY PLAN PROJECTS BY PROJECT ID

APPENDIX A

Listing of Recovery Plan Projects by Project ID

ProjectID	Organization	Project	Entity Type	Expenditure Category
MPRF-22-103	Montgomery County Court of Common Pleas	Detention Hearing Officer Program	Recipient	3.5
MPRF-22-107	Expressive Path	Community Creators	Subrecipient	2.25
MPRF-22-119	The Salvation Army	The Salvation Army Shelter Upgrade Project	Subrecipient	2.34
MPRF-22-124	CSBNP: a consortium of seven organizations.	College Student Basic Needs Program (CSBNP)	Subrecipient	2.1
MPRF-22-127	Aspire Child and Family Services	Aspire for Behavioral Health Access: Workforce Development to Support Children with Autism Spectrum Disorder in Montgomery County	Subrecipient	1.12
MPRF-22-131	Montgomery County Dept. of Health and Human Services Office of Mental Health (OMH)	Child & Adolescent Behavioral Health Program Start Up & Technical Assistance	Recipient	1.12
MPRF-22-142	Montgomery County OIC	Sullivan House	Subrecipient	2.15
MPRF-22-149	Montgomery County MH/DD/EI	Behavioral Health Crisis Response Service Continuum Expansion	Recipient	1.12
MPRF-22-152	Center at Hampton House	Getting Your Future in Focus	Subrecipient	2.1
MPRF-22-156	St Luke Knolls, Inc.	St Luke Knolls - Phase 2 & 3	Subrecipient	2.15
MPRF-22-158	Boys2Men	Boys2Men Mentorship Program	Subrecipient	2.25
MPRF-22-161	Genesis Housing Corporation	Single System Homeowner Rehab Program Program	Subrecipient	2.18
MPRF-22-172	Creative Health Services, Inc.	Behavioral Health Recruitment, Retention, and Wellness	Subrecipient	1.12
MPRF-22-174	Centro Cultural Latinos Unidos, Inc.	Proceed - Succeed/COVID-19	Subrecipient	2.34
MPRF-22-183	Montgomery County Office of Housing & Community Development / Your Way Home	Montgomery County First Time Homebuyers Program Expansion	Recipient	2.18
MPRF-22-184	LaMott AME Church	LaMott Advocacy Food and Health program.	Subrecipient	2.1
MPRF-22-186	Montgomery County / Norristown Municipal Government	Expansion of the Norristown Small Business Assistance Center	Recipient	2.3
MPRF-22-188	Montgomery County Association for the Blind	Sighted Guide Transportation	Subrecipient	2.19
MPRF-22-201	Generations of Indian Valley	Addressing COVID's Isolating Impact on Rural Older Adults	Subrecipient	1.12
MPRF-22-21	Federation Housing, Inc.	Davisville Senior Apartments	Subrecipient	2.15
MPRF-22-213	Cradle of Liberty Council, Boy Scouts of America	Exploring: Education, training, and mentoring program for Norristown and Pottstown Youth	Subrecipient	2.25
MPRF-22-216	ELRC 17	CHILD CARE OPERATION RECOVERY PROJECT	Recipient	2.11
MPRF-22-220	YWCA Tri-County Area	Collaborative Opportunity Centers for Leadership, Health & Education Equity	Subrecipient	2.25
MPRF-22-226	Pottstown Borough Authority	Lead Service Replacement Project	Subrecipient	5.12
MPRF-22-231	Wissahickon Clean Water Partnership	Wissahickon Watershed Water Quality Funding Program	Subrecipient	5.6
MPRF-22-239	Montgomery County Office of Housing & Community Development / Your Way Home	Homes For All Healthy Neighborhoods Program	Recipient	2.18
MPRF-22-240	Montgomery County HHS Office of Public Health	COVID-19 Wastewater Surveillance	Recipient	1.7
MPRF-22-241	TriCounty Active Adult Center	Improving Seniors' Mental Health	Subrecipient	2.34
MPRF-22-245	Montgomery County Housing Authority	Affordable Housing Preservation Initiative	Subrecipient	2.15
MPRF-22-256	Montgomery County Department of Public Safety	Bariatric Services Unit	Recipient	1.14
MPRF-22-263	Pennsylvania Horticultural Society (PHS)	Increasing Food Security and Community Resilience in Montgomery County	Subrecipient	2.1
MPRF-22-267	Resources for Human Development	Short Term Housing Program	Subrecipient	2.18
MPRF-22-269	Montgomery County Office of Housing & Community Development / Your Way Home	Homes For All - Housing Opportunities Fund	Recipient	2.15
MPRF-22-273	Family Promise Montco PA	Food Pantry Expansion Project	Subrecipient	2.1
MPRF-22-275	Montgomery County Planning Commission	Montgomery County Stormwater Management Plan	Recipient	5.6
MPRF-22-276	Bharatiya Temple, Inc.	Bharatiya Temple Cultural and Learning Center	Subrecipient	1.14
MPRF-22-281	Resources for Human Development	Behavioral Healthcare Staff Recruitment and Retention	Subrecipient	1.12
MPRF-22-285	Montgomery County District Attorney's Office	Domestic Violence: Specialized Treatment & Prevention Program	Recipient	1.11
MPRF-22-289	Montgomery County Department of Public Safety	First Watch Data	Recipient	3.4
MPRF-22-295	Variety, the Children's Charity of Delaware Valley	VarietyWorks: A Workforce Development Initiative for Adults with Disabilities	Subrecipient	1.12
MPRF-22-297	Grand View Health	Grand View Health Medic151 Ambulance Service	Subrecipient	1.14
MPRF-22-299	Borough of North Wales	North Wales Borough Community and Nonprofit Center Adaptive Re-Use	Subrecipient	2.34
MPRF-22-306	Norristown Area School District	Eisenhower's Courtyard STEM (ADA) Revitalization Project	Subrecipient	2.25
MPRF-22-309	Montgomery County Emergency Service (MCES)	Psychiatric Ambulance Replacement	Subrecipient	1.12
MPRF-22-326	Project Libertad	Juntos para Jovenes: United for Youth	Subrecipient	2.34
MPRF-22-329	Philip Jaisohn Memorial Foundation (Jaisohn Center)	Community Transformation & Wellness Plaza	Subrecipient	1.14
MPRF-22-335	Wissahickon Valley Watershed Association	Outdoors for All: Improving Trail Accessibility	Subrecipient	2.22

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ProjectID	Organization	Project	Entity Type	Expenditure Category
MPRF-22-346	Catholic Social Services Martha's Choice	Community-Led Food Security	Subrecipient	2.1
MPRF-22-358	Coalition for Racial Equity and Social Justice	Youth Build Diversity Ambassador Program	Subrecipient	1.11
MPRF-22-360	Alliance Housing Development and Elon Affordable Housing Partnership	Laudenslager School Apartments Phase 1	Subrecipient	2.15
MPRF-22-368	Latinos Norristown PA	Implementation of Case Management Software system	Subrecipient	2.34
MPRF-22-369	Fluxspace Innovations LLC	Transforming Education in Montgomery County	Subrecipient	2.24
MPRF-22-371	Share Food Program	Montgomery County Food Bank Warehouse Acquisition and Renovation Project	Subrecipient	2.1
MPRF-22-378	George Washington Carver Community Center	Renovation of the George Washington Carver Community Center	Subrecipient	2.25
MPRF-22-384	Mission Kids Child Advocacy Center	Child Advocacy and Training Center for Montgomery County Families	Subrecipient	1.12
MPRF-22-386	The Lincoln Center for Family and Youth	Trauma-informed, Evidence-based, In-school Creative Arts Therapy for Students	Subrecipient	1.12
MPRF-22-387	Township of Abington	Water Quality Improvement Project - Abington Township Hall Road Well	Subrecipient	5.1
MPRF-22-389	Greater Philadelphia YMCA	Gun Violence Prevention Program	Subrecipient	1.11
MPRF-22-394	Montgomery County Planning Commission / Recovery Office	Office of Food Systems and Food Policy Council	Recipient	2.1
MPRF-22-399	Lower Merion Township	Ardmore House Expansion	Subrecipient	2.15
MPRF-22-404	MontcoWorks - Montgomery County Workforce Development Board	Montco SPARC (Sustainable Pathways for Advancement and Retention in Careers)	Recipient	2.1
MPRF-22-409	Montgomery County	Support, Recruitment, and Retention Incentives for County Government Employees	Recipient	3.2
MPRF-22-41	Union Library Company of Hatborough	Library Entrance Vestibule & ADA Ramp Renovation	Subrecipient	2.34
MPRF-22-412	County of Montgomery	Premium Pay for Essential County Workers	Recipient	4.1
MPRF-22-417	Pottstown Hospital - Tower Health	Street Medicine	Subrecipient	1.12
MPRF-22-42	Elmwood Park Zoo	The Charles L. Blockson Exhibiton	Subrecipient	2.34
MPRF-22-423	Along The Way Inc	The Pathway Project	Subrecipient	2.1
MPRF-22-427	Montgomery County Department of Public Safety	Montgomery County EMS Worker Salary Relief	Recipient	3.4
MPRF-22-431	Upper Merion Area Housing Association / Valley Forge Presbyterian Church	Town Center Residential Project	Subrecipient	2.15
MPRF-22-435	ACLAMO Family Centers	ACLAMO Expansion	Subrecipient	2.25
MPRF-22-44	Montgomery County Department of Public Safety / Recovery Office	Fire Services Supplemental Revenue Recovery Project	Recipient	2.34
MPRF-22-442	Willow Grove Community Development Corporation	Bridging the GAP In Upper Moreland and East Montco accessibility to affordable housing properties and first-time homebuyers assistance.	Subrecipient	2.15
MPRF-22-457	Habitat for Humanity Montgomery and Delaware Counties	Willow Street Commons	Subrecipient	2.15
MPRF-22-461	Maternity Care Coalition	Montco Mamas Hope for All, Life for All	Subrecipient	1.14
MPRF-22-481	Penn Asian Senior Services	Strengthening the Continuum of Care for Montgomery County Seniors	Subrecipient	2.1
MPRF-22-485	Montgomery County	Montgomery County Open Data Initiative	Recipient	3.4
MPRF-22-494	Montgomery County	Montgomery County Revenue Loss	Recipient	6.1
MPRF-22-495	Trellis for Tomorrow	Our Food, Our Future in Pottstown	Subrecipient	2.1
MPRF-22-50	Association for Adults with Developmental Disabilities (AADD)	AADD Relationship Education	Subrecipient	1.12
MPRF-22-500	Montgomery Child Advocacy Project (MCAP)	Montgomery Child Advocacy Project's Fortification Initiative	Subrecipient	2.13
MPRF-22-506	Latinos Norristown Pa	Latino Empowerment Start-Up	Subrecipient	2.3
MPRF-22-511	The Ferns Peer Respite Council / HopeWorx, Inc.	The Ferns Peer Respite	Subrecipient	1.12
MPRF-22-517	Secret Valley Explorers Railbike Adventures	SECRET VALLEY EXPLORERS RAILBIKE INITIATIVE	Subrecipient	2.1
MPRF-22-519	MontCo Anti-Hunger Network (MAHN)	Responding to COVID Challenges and Expanding Capacity	Subrecipient	2.1
MPRF-22-522	VNA-Community Services, Inc.	VNA-Family Health Center	Subrecipient	2.21
MPRF-22-527	Plymouth Community Ambulance Association	Pandemic EMS Relief	Subrecipient	1.14
MPRF-22-538	Community Hero Action Group	Bridging the Digital Divide to Equitable Health Outcomes	Subrecipient	2.19
MPRF-22-542	Pottstown Beacon of Hope	Pottstown Beacon of Hope Year-Round Emergency Transitional Shelter	Subrecipient	2.18
MPRF-22-550	Montgomery County Community College (MCCC)	Advancing Montco	Subrecipient	2.1
MPRF-22-552	The Strive Initiative Inc	Created for Greatness Sustainability Action Plan	Subrecipient	2.25
MPRF-22-558	Eternal Life Christian Center	CLOTHING DISTRIBUTION WAREHOUSE IMPROVEMENTS	Subrecipient	2.18
MPRF-22-563	Pennsylvania Nepalese Guthi Association (PNGA)	Himalayan Center for Community Health Recovery	Subrecipient	1.12

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ProjectID	Organization	Project	Entity Type	Expenditure Category
MPRF-22-567	Play & Learn	Childcare Access for Recovery Equity (CARE) to Support Victims of Domestic Violence	Subrecipient	2.11
MPRF-22-568	The Bethel AME Church of Ardmore	Bethel AME Church of Ardmore - Community Life Center	Subrecipient	1.2
MPRF-22-576	Centro de Cultura, Arte, Trabajo y Educacion (CCATE)	New Air and Cooling System	Subrecipient	1.4
MPRF-22-58	HealthSpark Foundation	AAPI community demographic study	Subrecipient	3.4
MPRF-22-583	The Church of The Lord Jesus Christ of the Apostolic Faith	Affordable Housing & Garden	Subrecipient	2.15
MPRF-22-61	One House at a Time (OHAAT)	Beds for Kids Program	Subrecipient	2.34
MPRF-22-62	TriCounty Community Network	C3	Subrecipient	2.34
MPRF-22-66	Your Way Home Montgomery County	Your Way Home Homeless Prevention: EPIC	Recipient	2.2
MPRF-22-81	Walters-Cornerstone Development LLC	Cornerstone at Pennbrook Station Housing Initiative	Subrecipient	2.15
MPRF-22-9	Access Services	Access Services Rapid Rehousing Program	Subrecipient	2.15
MPRF-22-90	Eastern PA Trans Equity Project	Empowerment Services for Transgender Individuals	Subrecipient	2.37
MPRF-22-91	The Welcome Project PA	Mental Health Services & Case Management for LGBT+ individuals & families	Subrecipient	1.12
MPRF-22-92	Montgomery County Workforce Development Board	Opportunity Youth Outreach	Recipient	2.1
MPRF-22-95	No Longer Bound DC	Youth Leadership After-School and Early Childhood Education Programs	Subrecipient	2.25
RO-22-1	Recovery Office	Early Childhood Education Workforce Transformation	Recipient	2.11
RO-22-2	Recovery Office	coordinate construction of community center in Norristown	Recipient	2.34
RO-22-3	Recovery Office	MWBE Small Business Assistance	Recipient	2.29
RO-22-4	Recovery Office	Small Business Support in Norristown and Pottstown	Recipient	2.31
RO-22-5	Recovery Office	Call Center Initiative	Recipient	3.4
RO-22-8	Recovery Office	EMS System Strategic Planning Study	Recipient	3.4