

**BOARD OF EDUCATION OF
FREDERICK COUNTY, MD**

**Single Audit Together with
Reports of Independent Public Accountants**

For the Year Ended June 30, 2023

BOARD OF EDUCATION OF FREDERICK COUNTY, MD

**Single Audit Together with
Reports of Independent Public Accountants**

JUNE 30, 2023

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REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON THE AUDIT OF THE FINANCIAL STATEMENTS

Members of the Board of Education
of Frederick County, Maryland
Frederick County, Maryland

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Board of Education of Frederick County, Maryland (the Board), a component unit of Frederick County, Maryland, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Board, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof, and respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Board and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The Board's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Board's ability to continue as a going concern for one year beyond the date that the financial statements are available for issue, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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 GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, 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 amounts and disclosures in the financial statements.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal controls. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Board's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal controls-related matters that we identified during the audit.



Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, and Schedule of Investment Returns for the Post-Employment Retiree Health Benefit Plan, and Schedule of Changes in the Board's Net OPEB Liability and Related Ratios, Schedule of Contributions Related to Pension and Schedule of Proportionate Share of Net Pension Liability, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Board's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the supplementary information for the school construction fund and food nutrition services fund, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.



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Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical selections but does not include the financial statements and our independent public accountant's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 28, 2023 on our consideration of the Board's internal controls over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal controls over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Board's internal controls over financial reporting and compliance.

Owings Mills, Maryland
September 28, 2023

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**REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON INTERNAL CONTROLS
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Members of the Board of Education
of Frederick County, Maryland
Frederick County, Maryland

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Board of Education of Frederick County, Maryland (the Board) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements, and have issued our report thereon dated September 28, 2023.

Report on Internal Controls over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Board's internal controls over financial reporting (internal controls) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal controls. Accordingly, we do not express an opinion on the effectiveness of the Board's internal controls.

A deficiency in internal controls 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 controls, 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 controls that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal controls was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal controls that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal controls that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.



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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Board'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 controls and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal controls 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 controls and compliance. Accordingly, this communication is not suitable for any other purpose.

Owings Mills, Maryland
September 28, 2023



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**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND
REPORT ON INTERNAL CONTROLS OVER COMPLIANCE
IN ACCORDANCE WITH THE UNIFORM GUIDANCE**

Members of the Board of Education
of Frederick County, Maryland
Frederick County, Maryland

Opinion on Each Major Federal Program

We have audited the Board of Education of Frederick County, Maryland's (the Board) 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 Board's major federal programs for the year ended June 30, 2023. The Board's major federal programs are identified in the summary of independent public accountant's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Board complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

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 (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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 Board and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that 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 Board'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 controls over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Board'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 Board'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 GAAS, *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 controls. 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 Board's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *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 Board'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 Board's internal controls 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 controls over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal controls 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 controls over compliance that we identified during the audit.



Report on Internal Controls Over Compliance

A deficiency in internal controls over compliance exists when the design or operation of a controls 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 controls over compliance* is a deficiency, or a combination of deficiencies, in internal controls 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 controls over compliance* is a deficiency, or a combination of deficiencies, in internal controls over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal controls over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal controls 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 controls over compliance that might be material weaknesses or significant deficiencies in internal controls over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal controls over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal controls 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 controls over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal controls over compliance is solely to describe the scope of our testing of internal controls 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.

Owings Mills, Maryland
December 11, 2023

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BOARD OF EDUCATION OF FREDERICK COUNTY, MD

**Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023**

Federal Agency, Pass-Through Entity, Federal Program/State Project	LEA Project Number	Federal Assistance Listing	Pass-Through Entity Identifying Number	Federal Expenditures	Pass-Through to Subrecipients
U. S. Department of Agriculture (USDA)					
<u>Pass-Through Maryland State Department of Education</u>					
Child Nutrition Cluster:					
School Breakfast Program (SBP)	N/A	10.553	Unknown	\$ 2,284,986	\$ -
National School Lunch Program	N/A	10.555	Unknown	8,270,496	-
USDA Food Distribution Program	N/A	10.555	Unknown	1,506,498	-
Summer Food Service Program for Children (SFSP)	N/A	10.559	Unknown	224,746	-
Total Child Nutrition Cluster				<u>12,286,726</u>	<u>-</u>
Fresh Fruit and Vegetable Program (FFVP)	N/A	10.582	Unknown	65,533	-
Child and Adult Care Food Program (CACFP)	N/A	10.558	Unknown	147,744	-
USDA Farm to School Program	46023	10.575	Unknown	8,557	-
Child Nutrition Discretionary Grant Limited Availability	46222	10.579	211963-01	74,283	-
Total U.S. Department of Agriculture				<u>12,582,843</u>	<u>-</u>
U.S. Department of the Treasury					
<u>Pass-Through Maryland State Department of Education</u>					
Coronavirus Relief Fund - American Rescue Plan Supplemental Instruction and Tutoring Grant	42122	21.027	211843-01	1,609,183	-
Coronavirus Relief Fund - American Rescue Plan Supplemental Summer School Grant (FY21)	44021	21.027	211809-01	348,283	-
Coronavirus Relief Fund - American Rescue Plan Supplemental Summer School Grant (FY22)	44022	21.027	211893-01	430,082	-
Coronavirus Relief Fund - American Rescue Plan Supplemental School Reopening Grant	48021	21.027	211789-01	120,000	-
Coronavirus Relief Fund - American Rescue Plan Supplemental Transitional Instruction Grant	48422	21.027	211856-01	244,835	-
Total U.S. Department of the Treasury				<u>2,752,383</u>	<u>-</u>

BOARD OF EDUCATION OF FREDERICK COUNTY, MD

**Schedule of Expenditures of Federal Awards (continued)
For the Year Ended June 30, 2023**

Federal Agency, Pass-Through Entity, Federal Program/State Project	LEA Project Number	Federal Assistance Listing	Pass-Through Entity Identifying Number	Federal Expenditures	Pass-Through to Subrecipients
U. S. Department of Education (ED)					
<u>Direct Program</u>					
Impact Aid	N/A	84.041	N/A	\$ 80,134	\$ -
<u>Pass-Through Maryland State Department of Education</u>					
Title I, Part A Cluster					
Title I, Part A - Grant to Local School System	41521	84.010	211110-01	110,052	-
Title I, Part A - Grant to Local School System	41522	84.010	221512-01	204,075	-
Title I, Part A - Grant to Local School System	41523	84.010	231242-01	6,017,237	-
Total Title I, Part A Cluster				<u>6,331,364</u>	<u>-</u>
<u>Special Education Cluster</u>					
IDEA Part B - 611 Pass-Through Family Support Systems	42422	84.027A	220408-05	3,069	-
IDEA Part B - 611 Pass-Through Family Support Systems	42423	84.027	230559-05	1,883	-
IDEA Part B - Special Education Citizens Advisory Committee	42522	84.027A	220408-04	1,511	-
IDEA Part B - Special Education Citizens Advisory Committee	42523	84.027	230559-04	2,131	-
IDEA Part B - 611 Discretionary Early Childhood Local Implementation for Results (LIR)	45621	84.027	211024-01	51,517	-
IDEA Part B - 611 Discretionary Early Childhood Local Implementation for Results (LIR)	45622	84.027A	221177-01	1,570	-
IDEA Part B - 611 Discretionary Early Childhood Local Implementation for Results (LIR)	45623	84.027A	231074-01	98,987	-
IDEA Part B - 611 Discretionary Access, Equity and Progress Local Implementation Plan	45821	84.027	211024-03	9,311	-
IDEA Part B - 611 Discretionary Access, Equity and Progress Local Implementation Plan	45822	84.027A	221177-03	8,601	-
IDEA Part B - 611 Discretionary Access, Equity and Progress Local Implementation Plan	45823	84.027A	231074-03	11,115	-
IDEA Part B - 611 Comprehensive Coordinated Early Intervening Services (CCEIS)	46421	84.027	210401-03	45,904	-
IDEA Part B - 611 Comprehensive Coordinated Early Intervening Services (CCEIS)	46423	84.027	230559-03	1,378,376	-
IDEA Part B - 611 Pass-Through Parentally Placed Private School Students (PPPSS)	46623	84.027	230559-02	97,594	-
IDEA Part B - 611 Pass-Through - Assistance for Education of Children with Disabilities	46722	84.027A	220408-01	40,642	-
IDEA Part B - 611 Pass-Through - Assistance for Education of Children with Disabilities	46723	84.027	230559-01	7,406,178	-

BOARD OF EDUCATION OF FREDERICK COUNTY, MD

**Schedule of Expenditures of Federal Awards (continued)
For the Year Ended June 30, 2023**

Federal Agency, Pass-Through Entity, Federal Program/State Project	LEA Project Number	Federal Assistance Listing	Pass-Through Entity Identifying Number	Federal Expenditures	Pass-Through to Subrecipients
U. S. Department of Education (ED) (continued)					
<u>Pass-Through Maryland State Department of Education (continued)</u>					
Special Education Cluster (continued)					
IDEA Part B - 611 Pass-Through - American Rescue Plan (ARP)	467A2	84.027X	221191-01	\$ 546,929	\$ -
IDEA Part B - 611 Pass-Through - Secondary Transition Local Implementation for Results (LIR)	48221	84.027	211024-02	37,391	-
IDEA Part B - 611 Pass-Through - Secondary Transition Local Implementation for Results (LIR)	48222	84.027A	221177-02	56,874	-
IDEA Part B - 619 Preschool Parentally Placed Private School Students (PPPSS)	42321	84.173	210450-01	1,207	-
IDEA Part B - 611 Discretionary High Quality Inclusion Birth to 5	44422	84.173A	221373-01	4,755	-
IDEA Part B - 611 Discretionary High Quality Inclusion Birth to 5	44423	84.173A	230542-03	195	-
IDEA Part B - 619 Preschool Pass-Through	46922	84.173A	220383-01	75,058	-
IDEA Part B - 619 Preschool Pass-Through	46923	84.173A	230542-01	103,830	-
IDEA Part B - 619 Preschool Pass-Through - American Rescue Plan (ARP)	469A2	84.173X	221194-01	6,760	-
<u>Pass-Through Frederick County Government</u>					
MD Infants and Toddlers - Consolidated Local Implementation Grant (CLIG)	49823	84.181A	230624-01	37,913	-
Total Special Education Cluster				10,029,301	-
<u>Pass-Through Maryland State Department of Education</u>					
Career and Technology Education Reserve Fund (Vocational Education)	47823	84.048A	230103-01	39,926	-
Career and Technology Education (Perkins Formula)	47923	84.048A	230091-01	415,655	-
Jacob K. Javits Gifted and Talented Students Education Program	43022	84.206A	Unknown	14,582	-
21st Century Community Learning Centers: Fun Academics in the Summer Time (FAST)	40122	84.287	220905-01	131,136	-
21st Century Community Learning Centers: Fun Academics in the Summer Time (FAST)	40123	84.287	231060-01	143,323	-
Title III Part A - English Language Acquisition (ELA) State Formula Grant	40621	84.365A	210477-01	75,323	-
Title III Part A - English Language Acquisition (ELA) State Formula Grant	40622	84.365A	220665-01	274,407	-
Title III Part A - English Language Acquisition (ELA) State Formula Grant	40623	84.365A	230431-01	5,456	-

BOARD OF EDUCATION OF FREDERICK COUNTY, MD

**Schedule of Expenditures of Federal Awards (continued)
For the Year Ended June 30, 2023**

Federal Agency, Pass-Through Entity, Federal Program/State Project	LEA Project Number	Federal Assistance Listing	Pass-Through Entity Identifying Number	Federal Expenditures	Pass-Through to Subrecipients
U. S. Department of Education (ED) (continued)					
<u>Pass-Through Maryland State Department of Education (continued)</u>					
Pathways to STEM Apprenticeship Maryland Grant	47022	84.051E	220915-01	\$ 13,717	\$ -
Title II, Part A - Supporting Effective Instruction	49521	84.367A	210789-01	64,758	-
Title II, Part A - Supporting Effective Instruction	49522	84.367	221055-01	697,149	-
Title II, Part A - Supporting Effective Instruction	49523	84.367	230707-01	169,567	-
McKinney Vento Education For Homeless Children And Youth	42023	84.196A	232061-02	18,618	-
McKinney Vento Education For Homeless Children And Youth	42221	84.196A	211316-01	443	-
McKinney Vento Education For Homeless Children And Youth	42222	84.196A	221799-01	47,648	-
McKinney Vento Education For Homeless Children And Youth	42223	84.196A	231230-01	30,317	-
Maryland Charter Schools Program Grant for Sabillasville Environmental School	49723	84.282A	230060-01	590,992	-
Title IV, Part A - Student Support and Academic Enrichment Program (SSAE)	42821	84.424A	211370-01	91,290	-
Title IV, Part A - Student Support and Academic Enrichment Program (SSAE)	42822	84.424A	221546-01	211,858	-
Title IV, Part A - Student Support and Academic Enrichment Program (SSAE)	42823	84.424A	231207-01	133,758	-
U. S. Department of Education COVID/ARP/ESSER/GEER Grants					
Maryland Emergency Education Relief (MEER - Hot Spots)	44922	84.425C	Unknown	7,877	-
Maryland Emergency Education Relief (MEER - WiFi)	44923	84.425C	Unknown	140,413	-
Elementary and Secondary School Emergency Relief Fund (ESSER II)	40221	84.425D	202239-01	3,440,499	-
Expanding Advanced Placement Opportunities for Low-Income Students	41922	84.425D	221365-01	13,492	-
Maryland Leads - Science of Reading (ARP ESSER)	40523	84.425U	221868-04	3,602,054	-
Maryland Leads - Grow your Own Staff (ARP ESSER)	4A523	84.425U	221868-02	623,874	-
Maryland Leads - Staff Support & Retention (ARP ESSER)	4B523	84.425U	221868-03	83,881	-
Maryland Leads - Indirect Cost Recovery (ARP ESSER)	4D523	84.425U	221868-01	49,999	-
Elementary and Secondary School Emergency Relief Fund (ARP ESSER III)	44622/446E3	84.425U	211955-01	8,076,607	-
American Rescue Plan Elementary and Secondary Schools Emergency Relief Fund - Homeless Children and Youth II	43822	84.425W	221794-01	156,989	-
American Rescue Plan Elementary and Secondary Schools Emergency Relief Fund - Homeless Children and Youth	43922	84.425W	221582-01	100,070	-
Total COVID/ARP/ESSER Grants				16,295,755	-
Local Early Childhood Advisory Councils Quality Improvement Grant (PDG B-5)	41723	93.434	221645-01	19,322	-
Professional Learning in Early Literacy	43423	93.434	231127-01	37,395	-
State Grant - ESSA Preschool Development Grant (B-5)	44223	93.434	221731-01	12,483	-
Total Pass-Through Maryland State Department of Education and Frederick County Government				35,895,543	-
Total U.S. Department of Education				35,975,677	-
TOTAL FEDERAL EXPENDITURES				\$ 51,310,903	\$ -

BOARD OF EDUCATION OF FREDERICK COUNTY, MD

Notes to the Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

All federal grant operations of the Board are included in the scope of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Single Audit). The Single Audit was performed in accordance with the provisions of the OMB Compliance Supplement (the Compliance Supplement). Compliance testing of all requirements, as described in the Compliance Supplement, was performed for the major grant programs noted below. The programs on the Schedule of Expenditures of Federal Awards represent all federal award programs with fiscal year 2023, cash or non-cash expenditure activities. For single audit testing, we tested to ensure coverage of at least 20% of federally granted funds. Actual coverage was 49%.

Expenditures reported on the Schedule of Expenditures of Federal Awards are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The Board has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

<u>Major Programs</u>	<u>Federal Assistance Listing</u>	<u>Federal Expenditures</u>
Coronavirus State & Local Fiscal Recovery Funds - COVID 19	21.027	\$ 2,752,383
Title I, Part A	84.010	6,331,364
	84.425C, 84.425D, 84.425U,	
Education Stabilization Funds - COVID 19	84.425W	16,295,755
Total Major Programs		\$ 25,379,502

2. BASIS OF PRESENTATION

The Schedule of Expenditures of Federal Awards has been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

The non-cash expenditures of \$1,506,498, were reported under Assistance Listing No. 10.555, USDA Food Distribution Program. These non-cash expenditures represent the value of food commodities distributed in fiscal year 2023, as calculated using the U.S. Department of Agriculture, Food and Nutrition Commodity Price List in effect as of July 1, 2023.

BOARD OF EDUCATION OF FREDERICK COUNTY, MD

**Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023**

3. RECONCILIATION TO THE BASIC FINANCIAL STATEMENTS

Total expenditures per the Schedule of Expenditures of Federal Awards reconcile to the Board's basic financial statements as follows:

Revenues per the Statement of Revenues, Expenditures and Changes in Fund in Balances

Federal - General Funds (includes Impact Aid, NJROTC)	\$	40,932,700
Federal - Food and Nutrition Services		<u>12,500,003</u>
Total per Financial Statements		53,432,703
Less: Medical Assistance payments not recorded on Schedule of Expenditures of Federal Awards (Schedule)		2,042,897
Less: U.S. NJROTC Federal reimbursement not on Schedule		<u>78,903</u>
Total expenditures per Schedule of Expenditures of Federal Awards	\$	<u>51,310,903</u>

BOARD OF EDUCATION OF FREDERICK COUNTY, MD

**Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023**

Section I- Summary of Independent Public Accountants' Results

BOARD OF EDUCATION OF FREDERICK COUNTY, MD

Schedule of Findings and Questioned Costs For the Year Ended June 30, 2023

Financial Statements

Type of Independent Public Accountant's Report Issued	Unmodified
Internal controls over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None Reported
Noncompliance material to the financial statements noted?	No

Federal Awards

Type of Independent Public Accountants' Report issued on compliance for major program	Unmodified
Internal controls over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None Reported
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance	No

Identification of Major Programs:

Major Programs	Federal Assistance Listing	Federal Expenditures
Coronavirus State & Local Fiscal Recovery Funds - COVID 19 Title I, Part A	21.027 84.010	\$ 2,752,383 6,331,364
Education Stabilization Funds - COVID 19	84.425C, 84.425D, 84.425U, 84.425W	16,295,755
Total Major Programs		\$ 25,379,502
Threshold for distinguishing between Type A and B programs		\$ 1,539,327
Auditee qualified as low risk auditee?		Yes

BOARD OF EDUCATION OF FREDERICK COUNTY, MD

**Schedule of Findings and Questioned Costs (continued)
For the Year Ended June 30, 2023**

Section II –Financial Statement Findings

None noted.

Section III –Federal Award Findings

None noted.

BOARD OF EDUCATION OF FREDERICK COUNTY, MD

**Schedule of Prior Year Audit Findings
For the Year Ended June 30, 2023**

There were no findings for the year ended June 30, 2022.