

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

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

**For the Year Ended June 30, 2020**



**S B & COMPANY, LLC**  
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**JUNE 30, 2020**

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## **REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS**

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

### **Report on the Financial Statements**

We have audited the accompanying 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, 2020, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements.

#### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

#### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal controls. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



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### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Board, as of June 30, 2020, and the respective changes in its financial position and, where applicable, cash flows thereof and the 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.

### ***Other Matters***

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Schedule of Contributions Related to Pension and Schedule of Proportionate Share of Net Pension Liability, Schedule of Investment Returns for Retiree Health Benefit Plan, and Schedule of Changes in Board's Net OPEB Liability and Related Ratios be presented to supplement the basic financial statements. Such information, 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 and Other 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 introductory, supplementary information for the school construction fund, food nutrition services fund, school activity fund, statistical sections, and the Schedule of Expenditures of Federal Awards, as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), are presented for purposes of additional analysis and are not a required part of the basic financial statements.



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The supplementary information for the school construction fund, food nutrition services fund, school activity fund and the Schedule of Expenditures of Federal Awards 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 supplementary information and the Schedule of Expenditures of Federal Awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated September 28, 2020, 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 the Board's 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, 2020



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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

**Report on the Financial Statements**

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, 2020, 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, 2020.

***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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the 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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal controls over financial reporting that might be material weaknesses or significant deficiencies.



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Given these limitations, during our audit we did not identify any deficiencies in internal controls over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

**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, 2020

A handwritten signature in black ink that reads "SB &amp; Company, LLC". The signature is written in a cursive, flowing style.



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**REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS 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

**Report on Compliance for 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 described in the U.S. Office of Management and Budget (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, 2020. The Board's major Federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with Federal statutes, regulations, and the terms and conditions of its Federal awards applicable to its Federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the Board's major Federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program occurred. An audit includes examining, on a test basis, evidence about the Board's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major Federal program. However, our audit does not provide a legal determination of the Board's compliance.





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### ***Opinion on Each Major Federal Program***

In our opinion, the Board complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs for the year ended June 30, 2020.

### **Report on Internal Controls over Compliance**

Management of the Board is responsible for establishing and maintaining effective internal controls over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Board's internal controls over compliance with the types of requirements that could have a direct and material effect on each major Federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major Federal program and to test and report on internal controls over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal controls over compliance. Accordingly, we do not express an opinion on the effectiveness of the Board's internal controls over compliance.

*A deficiency in internal controls over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a Federal program on a timely basis. A *material weakness in internal controls over compliance* is a deficiency, or 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 first paragraph of this section and was not designed to identify all deficiencies in internal controls over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal controls over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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  
September 28, 2020

# BOARD OF EDUCATION OF FREDERICK COUNTY, MD

## Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2020

Federal Agency, Pass-through Entity, Federal Program/State Project	LEA Project Number	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<b>U. S. Department of Agriculture (USDA)</b>				
<u>Pass-through Maryland State Department of Education</u>				
Child Nutrition Cluster:				
School Breakfast Program (SBP)	N/A	10.553	Unknown	\$ 1,254,450
National School Lunch Program	N/A	10.555	Unknown	3,113,904
USDA Food Distribution Program	N/A	10.555	Unknown	708,280
Summer Food Service Program for Children (SFSP)	N/A	10.559	Unknown	704,993
Total Child Nutrition Cluster				<u>5,781,627</u>
Child Nutrition Discretionary Grants Limited Availability - Equipment Assistance	46219	10.579	191459-01	11,997
Child Nutrition Discretionary Grants Limited Availability - Equipment Assistance	46220	10.579	201683-01	11,289
Fresh Fruit and Vegetable Program (FFVP)	N/A	10.582	Unknown	65,638
Child and Adult Care Food Program (CACFP)	N/A	10.558	Unknown	379,643
<b>Total U.S. Department of Agriculture</b>				<b><u>6,250,194</u></b>
<b>National Oceanic Atmospheric Administration - Bay Watershed Education and Training</b>				
<u>Pass-through Hood College</u>				
Project STEM: Schoolyard Thermal Evaluation and Mitigation	48517	11.457	Unknown	2,147
<b>U. S. Department of Education (ED)</b>				
<u>Direct Program</u>				
Impact Aid	N/A	84.041	N/A	52,720
Environmental Protection Agency (EPA) Clean Diesel Funding Assistance Program FY 2018	N/A	66.039	N/A	200,000
<u>Pass-through Maryland State Department of Education</u>				
Title I, Part A Cluster				
Title I, Part A - Title I Grant Opportunity / Student Group	41420	84.010	200830-01	415,826
Title I, Part A - Grant to Local School System	41519	84.010	190625-01	229,034
Title I, Part A - Grant to Local School System	41520	84.010	201099-01	4,453,630
Total Title I, Part A Cluster				<u>5,098,490</u>
Special Education Cluster				
IDEA Part B - State Priority: 2019 LAFF Family Support System	42419	84.027	190330-04	9,009
IDEA Part B - State Priority: 2020 LAFF Part B 611 Family Support System	42420	84.027	200328-04	6,711
IDEA Part B - State Priority: 2019 LAFF Special Education Citizens Advisory Committee	42519	84.027	190330-03	697
IDEA Part B - State Priority: 2020 LAFF Part B 611 Special Education Citizens Advisory Committee	42520	84.027	200328-03	267
IDEA Part B - State Priority: 2020 LAFF Part B 611 PLO Conference (Discretionary)	43720	84.027	200328-05	3,824
IDEA Part B - State Priority: SFY 2018 Early Childhood Implementation Grant (ECIG)	45618	84.027A	181314-01	36,620
IDEA Part B - State Priority: 2019 Early Childhood Local Implementation for Results (LIR)	45619	84.027	190330-05	52,965
IDEA Part B - State Priority: SFY 2018 Access, Equity and Progress Local Implementation Plan Grant	45818	84.027A	181593-01	56,625
IDEA Part B - State Priority: 2019 Access, Equity and Progress Local Implementation for Results (LIR)	45819	84.027	190330-07	82,729
IDEA Part B - State Priority: 2020 LAFF Part B 611 Pass-through Parentally Placed Private School Students (PPPSS)	46620	84.027	200328-02	46,920
IDEA Part B - State Priority: 2020 LAFF Part B 611 Pass-through - Assistance for Education of Children with Disabilities	46720	84.027	200328-01	7,743,675
IDEA Part B - State Priority: 2018 Secondary Transition: Local Implementation Grant (STLIG)	48218	84.027A	181497-01	38,910
IDEA Part B - State Priority: 2019 Secondary Transition: Local Implementation for Results (LIR)	48219	84.027	190330-06	39,128
IDEA Part B - State Priority: 2020 LAFF Secondary Transition: Local Implementation for Results (LIR)	48220	84.027	201112-02	934
IDEA Part B - State Priority: 2019 LAFF 619 Preschool Parentally Placed Private School Students (PPPSS)	42319	84.173A	190318-02	436
IDEA Part B - State Priority: 2020 LAFF 619 Preschool Parentally Placed Private School Students (PPPSS)	42320	84.173	200281-02	440
IDEA Part B - State Priority: 2019 LAFF 619 Preschool Pass-through	46919	84.173A	190318-01	6,933
IDEA Part B - State Priority: 2020 LAFF 619 Preschool Pass-through	46920	84.173	200281-01	126,628
Preschool Development Grant Birth-Five (PDG B-5) for Local Early Childhood Advisory Councils	41720	93.434	200566-01	27,130
State Grant - ESSA Preschool Development Grants Birth - 5: Parent, Infant, Early Childhood Preschool Development Grant	44220	93.434	201049-01	12,500
<u>Pass-through Frederick County Government</u>				
MD Infants and Toddlers - Consolidated Local Implementation Grant (CLIG) Part C	49820	84.181A	Unknown	37,913
Total Special Education Cluster				<u>8,330,994</u>

The accompanying notes are an integral part of this schedule.

# BOARD OF EDUCATION OF FREDERICK COUNTY, MD

## Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2020

Federal Agency, Pass-through Entity, Federal Program/State Project	LEA Project Number	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<b>U. S. Department of Education (ED) (continued)</b>				
<u>Pass-through Maryland State Department of Education</u>				
Career and Technology Education				
Career and Technology Education Reserve Fund	47820	84.048	200976-01	48,759
Career and Technology Education Perkins Formula	47920	84.048	200962-01	310,165
Apprenticeship Maryland Program - Pathways to STEM Apprenticeship	47019	84.051B	191618-01	12,519
Total Career and Technology Education Cluster				<u>371,443</u>
21st Century Community Learning Centers: Fun Academies in the Summer Time (FAST)	40119	84.287C	191021-01	294,191
21st Century Community Learning Centers: Fun Academies in the Summer Time (FAST)	40120	84.287	200956-01	109,901
21st Century Community Learning Center (pass-through Mt. Carmel)	40420	84.287	Unknown	1,556
Title III Part A - English Language Acquisition: State Formula Grant (LEP)	40618	84.365A	180416-01	105,580
Title III Part A - English Language Acquisition: State Formula Grant (LEP)	40619	84.365A	190315-01	234,104
Title III Part A - English Language Acquisition (Immigrant)	40819	84.365A	190315-02	63,128
Title II Part A - Supporting Effective Instruction	49519	84.367	191377-01	530,445
Title II, Part A - Supporting Effective Instruction	49520	84.367A	201062-01	130,502
Striving Readers Comprehensive Literacy Grant - Year 2	49919	84.371C	191085-01	394,842
Striving Readers Comprehensive Literacy Grant - Year 3	49920	84.371C	201316-01	437,405
State Longitudinal Data Systems: Curricular Support Materials	48920	84.372	201101-01	3,255
Judith P. Hoyer Early Care and Education Center: Child Care Development Discretionary Block Grant	43419	84.419B	191068-01	33,495
Disability Innovation (Worked Based Learning)	42919	84.421B	191223-01/190230-01	5,539
Disability Innovation (Worked Based Learning)	42920	84.421B	200341-01	13,074
McKinney-Vento: Education For Homeless Children And Youth	42219	84.196A	191138-01	74,778
McKinney-Vento: Education For Homeless Children And Youth	42220	84.196A	201475-01	2,099
Title IV, Part A - Student Support and Academic Enrichment (SSAE)	42819	84.424A	191292-01	132,132
Title IV, Part A - Student Support and Academic Enrichment (SSAE)	42820	84.424A	201563-01	132,634
Total Pass-through Maryland State Department of Education and Frederick County Government				<u>16,499,587</u>
<b>Total U.S. Department of Education</b>				<u><b>16,752,307</b></u>
<b>TOTAL FEDERAL EXPENDITURES</b>				<u><b>\$ 23,004,648</b></u>

The accompanying notes are an integral part of this schedule.

# BOARD OF EDUCATION OF FREDERICK COUNTY, MD

## Notes to the Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2020

### 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 2020, 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 26%.

Expenditures reported on the Schedule of Expenditures of Federal Awards are recognized following, as applicable, either the cost principles in OMB Circular A-122, *Cost Principles for Non-Profit Organizations*, or 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.

### 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 \$3,822,184, of which \$708,280, was reported under CFDA No. 10.555, USDA Food Distribution Program and \$3,113,904, was reported under CFDA No. 10.555, National School Lunch Program. These non-cash expenditures represent the value of food commodities distributed in fiscal year 2020, as calculated using the U.S. Department of Agriculture, Food and Nutrition Commodity Price List in effect as of July 1, 2016.

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

**Notes to the Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2020**

**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 Balances

Federal - General Funds (includes Impact Aid)	\$	18,559,463
Federal - Food and Nutrition Services		<u>6,226,908</u>
Total per Financial Statements		24,786,371
Less: Medical Assistance payments not recorded on Schedule of Expenditures of Federal Awards (Schedule)		1,688,999
Less: U.S. NJROTC Federal reimbursement not on Schedule		<u>92,724</u>
<b>Total expenditures per Schedule of Expenditures of Federal Awards</b>	<b>\$</b>	<b><u>23,004,648</u></b>

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

**Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2020**

**Section I- Summary of Independent Public Accountants' Results**

**Financial Statements**

Type of Independent Public Accountants' Report Issued	Unmodified
Internal control 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 control 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:**

<u>Major Programs</u>	<u>CFDA Number</u>	<u>Federal Expenditures</u>
Title I, Part A Cluster	84.010	\$ 5,098,490
Comprehensive Literacy Development (Striving Readers)	84.371C	832,247
		<u>\$ 5,930,737</u>
Threshold for distinguishing between Type A and B programs		\$ 750,000
Auditee qualified as low risk auditee?		Yes

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

**Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2020**

**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, 2020**

There were no findings for the year ended June 30, 2019.