

HOWARD COUNTY PUBLIC SCHOOL SYSTEM

**Schedule of Expenditures of Federal Awards Together with
Reports of Independent Public Accountants**

For the Year Ended June 30, 2024

HOWARD COUNTY PUBLIC SCHOOL SYSTEM

Schedule of Expenditures of Federal Awards Together with Reports of Independent Public Accountants

JUNE 30, 2024

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

Board of Education
Howard County, Maryland

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Howard County Public School System (HCPSS), a component unit of Howard County, Maryland as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise HCPSS' basic financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of HCPSS, as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof 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 HCPSS 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

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.

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 HCPSS' ability to continue as a going concern for twelve months beyond the financial statement date, 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 HCPSS' 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 HCPSS' 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, budgetary comparison information, schedules of pension related supplementary information, and the schedules of OPEB related supplementary information 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 HCPSS' basic financial statements. The detailed budgetary comparison schedules, combining fund financial statements, the schedule of school activity fund increases and decreases and schedule of expenditures of Federal awards (collectively, Other Supplementary Information) are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Other 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 Other Supplementary Information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information Included in the Annual Report

Management is responsible for the other information included in the annual comprehensive financial report (ACFR). The other information comprises the introductory and statistical sections but does not include the basic financial statements and our report of independent public accountants thereon. Our opinions on the basic 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 basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic 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.



Certified Public
Accountants &
Business Advisors

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 27, 2024, on our consideration of the HCPSS'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 HCPSS's internal controls over financial reporting and compliance.

Owings Mills, Maryland
September 27, 2024

SB + Company, LLC



**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***

Board of Education
Howard 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 governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Howard County Public School System (HCPSS), a component unit of Howard County, Maryland as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the HCPSS's basic financial statements, and have issued our report thereon dated September 27, 2024.

Report on Internal Controls over Financial Reporting

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether HCPSS' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 HCPSS' internal controls or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the HCPSS' internal controls and compliance. Accordingly, this communication is not suitable for any other purpose.

Owings Mills, Maryland
September 27, 2024

SB & Company, LLC



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

Board of Education
Howard County, Maryland

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Howard County Public School System's (HCPSS) 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 HCPSS' major Federal programs for the year ended June 30, 2024. HCPSS' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, HCPSS 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, 2024.

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 HCPSS 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 HCPSS' 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 HCPSS' 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 HCPSS' 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 HCPSS'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 HCPSS'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 HCPSS'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 HCPSS'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 control over compliance that we identified during the audit.

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

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal 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
October 28, 2024

SBC & Company, LLC

HOWARD COUNTY PUBLIC SCHOOL SYSTEM

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2024

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing</u>	<u>Pass-through Entity Identifying</u>	<u>Total Federal Expenditures</u>	<u>Passed through Expenditures</u>
<u>United States Department of Agriculture</u>				
<i>Passed Through Maryland State Department of Education</i>				
Child Nutrition Cluster				
School Breakfast Program	10.553	Unknown	\$ 2,449,114	\$ -
National School Lunch Program	10.555	Unknown	9,119,288	-
National School Lunch Program - Non-Cash Commodities	10.555	Unknown	952,193	-
Total National School Lunch Program			10,071,481	
Summer Food Service Program	10.559	Unknown	315,377	-
Total Child Nutrition Cluster			12,835,972	-
Child and Adult Care Food Program	10.558	Unknown	329,627	-
Total U.S. Department of Agriculture			13,165,599	-
<u>U.S. Department of the Treasury</u>				
<i>Passed Through Howard County, Maryland</i>				
Coronavirus State and Local Fiscal Recovery Funds				
FY22 ARP SLFRF - Mental Health	21.027	22130051	529,250	-
<i>Passed Through Maryland State Department of Education</i>				
Coronavirus State and Local Fiscal Recovery Funds				
FY21 ARP Supplemental School Reopening	21.027	21179201	21,051	-
FY21 ARP Trauma & Behavioral Health	21.027	21180301	150,025	-
FY22 ARP Supplemental Instruction and Tutoring	21.027	21184501	1,228,153	-
FY22 ARP Transitional Supplemental Instruction	21.027	21186701	167,774	-
FY22 ARP Trauma and Behavioral Health	21.027	21189801	17,626	-
FY22 ARP Supplemental Summer School	21.027	21192301	284,331	-
Total Coronavirus State and Local Fiscal Recovery Funds			2,398,211	-
Total U.S. Department of the Treasury			2,398,211	-
<u>U.S. Department of Education</u>				
<i>Passed Through Maryland State Department of Education</i>				
Title I, Part A Grants to Local Education Agencies				
FY23 Title I	84.010	23109601	2,201,677	-
FY23 School Improvement Grant	84.010	23199901	295,395	-
FY23 Targeted Support and Improvement Supplemental	84.010	23201201	195,787	-
FY24 Title I	84.010	24129701	5,153,147	-
Total Title I, Part A Grants to Local Education Agencies			7,846,006	-

The accompanying notes are an integral part of this schedule.

HOWARD COUNTY PUBLIC SCHOOL SYSTEM

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2024

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing</u>	<u>Pass-through Entity Identifying</u>	<u>Total Federal Expenditures</u>	<u>Passed through Expenditures</u>
<i>Passed Through Maryland State Department of Education</i>				
Special Education Cluster (IDEA)				
Special Education - Grants to States				
FY22 PPPS Passthrough	84.027	22040602	\$ 14,005	\$ -
FY22 Part B 611 CCEIS	84.027	22040603	355,640	-
FY22 Part B 611 Passthrough (ARP)	84.027	22119201	5,600	-
FY22 Secondary Transition LIR	84.027	22169401	32,957	-
FY22 AEP LIR	84.027	22169402	53,340	-
FY23 Part B 611 Passthrough	84.027	23055801	1,726,369	-
FY23 Part B 611 Passthrough PPPSS	84.027	23055802	70,602	-
FY23 Part B 611 CCEIS	84.027	23055803	1,341,590	-
FY23 Part B 611 Family Support Services	84.027	23055805	2	-
FY23 Part B 611 SECAC	84.027	23055806	2,314	-
FY23 CLIG Part B 611	84.027	23058901	52,639	-
FY23 Secondary Transition LIR	84.027	23109102	36,703	-
FY23 AEP LIR	84.027	23109103	76,951	-
FY23 Early Childhood LIR	84.027	23109104	105,634	-
FY24 CLIG Part B 611	84.027	24080301	140,348	-
FY24 Part B 611 Passthrough	84.027	24086801	8,039,675	-
FY24 Part B 611 SECAC	84.027	24086804	508	-
FY24 Part B 611 Family Support Services	84.027	24086805	16,900	-
FY24 Early Childhood LIR	84.027	24139701	14,799	-
Total Special Education - Grants to States			<u>12,086,575</u>	<u>-</u>
Special Education - Preschool Grants				
FY22 Part B 619 Preschool Passthrough	84.173	22036501	8,228	-
FY22 ARP Part B 619 Preschool Passthrough	84.173	22118901	2,905	-
Part B 619 Preschool Passthrough	84.173	23060701	82,609	-
FY24 Part B 619 Discretionary	84.173	24079401	9,000	-
FY24 Part B 619 Extended	84.173	24079402	13,368	-
FY24 Part B 619 Preschool Passthrough	84.173	24083201	220,339	-
FY24 Part B 619 Preschool Passthrough PPPSS	84.173	24083202	888	-
Total Special Education - Preschool Grants			<u>337,337</u>	<u>-</u>
Total Special Education Cluster			<u>12,423,912</u>	<u>-</u>
<i>Passed Through Maryland State Department of Education</i>				
Special Education - Grants for Infants and Families				
FY22 IDEA-ARP Extended IFSP Readiness	84.181	22175201	21,517	-
FY22 IDEA-ARP One Time Substitution	84.181	22196001	7,492	-
FY23 CLIG Part C	84.181	23060501	109,375	-
FY23 Part C SSIP	84.181	23060502	46,960	-
FY24 CLIG Part C	84.181	24075201	284,231	-
FY24 Part C SSIP	84.181	24075202	50,000	-
Total Special Education - Grants for Infants and Families			<u>519,575</u>	<u>-</u>

The accompanying notes are an integral part of this schedule.

HOWARD COUNTY PUBLIC SCHOOL SYSTEM

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2024

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing</u>	<u>Pass-through Entity Identifying</u>	<u>Total Federal Expenditures</u>	<u>Passed through Expenditures</u>
<i>Passed Through Maryland State Department of Education</i>				
Career and Technical Education - Basic Grants to States				
FY23 Perkins	84.048	23033301	\$ 9,004	\$ -
FY24 Perkins Reserve	84.048	24014402	69,395	-
FY24 Perkins	84.048	24016101	474,536	-
Total Career and Technical Education - Basic Grants to States			552,936	-
<i>Passed Through Maryland State Department of Education</i>				
Education for Homeless Children and Youth				
FY22 Homeless Education Assistance Program	84.196	22157801	976	-
FY23 Homeless Education Assistance Program	84.196	23122801	27,234	-
FY23 McKinney Vento HEAP Supplemental	84.196	23204101	51,762	-
Total Education for Homeless Children and Youth			79,972	-
<i>Passed Through Maryland State Department of Education</i>				
Charter Schools				
FY24 Charter Schools Conference	84.282	24084001	2,222	-
Total Charter Schools			2,222	-
<i>Passed Through Maryland State Department of Education</i>				
Twenty-First Century Community Learning Centers				
FY23 Bridges to Higher Learning	84.287	23106103	32,639	-
FY23 Bridges to Success	84.287	23106201	24,099	-
FY24 Bridges to Higher Learning	84.287	24114201	332,340	-
FY24 Bridges to Success	84.287	24114301	364,949	-
FY24 Bridges to Strengthening Communities	84.287	24118301	220,715	-
FY24 Bridges to Maryland's Future	84.287	24118401	228,645	-
Total Twenty-First Century Community Learning Centers			1,203,387	-
<i>Passed Through Maryland State Department of Education</i>				
Special Education - State Personnel Development				
FY23 Part B SPDG	84.323	23075401	281,186	-
Total Special Education - State Personnel Development			281,186	-
<i>Passed Through Maryland State Department of Education</i>				
English Language Acquisition State Grants				
FY22 Title III ELA	84.365	22066601	36,228	-
FY23 Title III ELA	84.365	23043601	416,546	-
FY23 Title III ELA	84.365	23043601	88,480	-
FY24 Title III ELA	84.365	24123101	1,177	-
Total English Language Acquisition State Grants			542,431	-

The accompanying notes are an integral part of this schedule.

HOWARD COUNTY PUBLIC SCHOOL SYSTEM

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing	Pass-through Entity Identifying	Total Federal Expenditures	Passed through Expenditures
<i>Passed Through Maryland State Department of Education</i>				
Supporting Effective Instruction State Grants				
FY22 Title IIA	84.367	22105701	\$ 275,482	\$ -
FY23 Title IIA	84.367	23070501	524,058	-
Total Supporting Effective Instruction State Grants			799,540	-
<i>Passed Through Maryland State Department of Education</i>				
Student Support and Academic Enrichment Program				
FY22 Title IV, Part A	84.424	22152301	180,452	-
FY23 Title IV, Part A	84.424	23121101	119,443	-
FY23 Title IV, Part A	84.424	23121101	30,000	-
FY24 Title IV, Part A	84.424	24057101	39,238	-
Total Student Support and Academic Enrichment Program			369,133	-
<i>Passed Through Maryland State Department of Education</i>				
Education Stabilization Fund				
FY21 ESSER II Grant	84.425D	20223501	4,730,059	-
FY22 ESSER III	84.425D	21193701	10,845,089	-
FY22 ARP Homeless Children and Youth Part I	84.425W	22157901	13,914	-
FY22 ARP ESSER Bridges to Life Readiness	84.425U	22170301	145,631	-
FY22 ARP Homeless Children and Youth Part II	84.425W	22179001	119,462	-
FY22 ARP ESSER MD Leads - Grow Your Own Staff	84.425U	22186202	755,139	-
FY22 ARP ESSER MD Leads - Science of Reading	84.425U	22186203	317,000	-
FY22 ARP ESSER MD Leads - Reimagining Time	84.425U	22186204	673,330	-
FY22 ARP ESSER MD Leads - Community Schools	84.425U	22186205	414,884	-
FY23 AAEBB - Running Brook ES	84.425D	23127401	76,346	-
FY23 AAEBB - Longfellow ES	84.425D	23141601	38,006	-
FY23 Maryland Works Apprenticeship	84.425	23209401	379,418	-
FY24 McKinney Vento HEAP Supplemental	84.425W	24149101	18,524	-
Total Education Stabilization Fund			18,526,801	-
Impact Aid	84.041	Unknown	367,719	-
Total U.S. Department of Education			43,514,820	-

The accompanying notes are an integral part of this schedule.

HOWARD COUNTY PUBLIC SCHOOL SYSTEM

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2024

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing</u>	<u>Pass-through Entity Identifying</u>	<u>Total Federal Expenditures</u>	<u>Passed through Expenditures</u>
<u>U.S Department of Justice</u>				
STOP School Violence				
FY20 STOP School Violence	16.839	20130034	\$ 31,835	\$ -
Total U.S. Department of Justice			31,835	-
<u>U.S. Department of Defense - Direct Awards</u>				
Language Grant Program				
FY22 STARTALK Pilot	12.900	22130005	5,603	-
FY24 NSA StarTalk	12.900	24130031	66,609	-
Total Language Grant Program			72,212	-
Mathematical Sciences Grants				
FY23 NSA Math Journals	12.901	23130004	5,972	-
Total Mathematical Sciences Grants			5,972	-
GenCyber Grants Program				
FY23 GenCyber - PVMS	12.903	23130030	33,649	-
Total GenCyber Grants Program			33,649	-
Total U.S. Department of Defense			111,832	-
Total Expenditures of Federal Awards			\$ 59,222,298	\$ -

The accompanying notes are an integral part of this schedule.

HOWARD COUNTY PUBLIC SCHOOL SYSTEM

Notes to the Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

All Federal grant operations of the Howard County Public School System (HCPSS), a component unit of Howard County, Maryland, are included in the scope of the Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (the Single Audit or Uniform Guidance). The Single Audit was performed in accordance with the provisions of the Office of Management and Budget (OMB) Compliance Supplement (the Compliance Supplement). Compliance testing of all requirements, as described in the Compliance Supplement, was performed for the major grant program noted below. The programs on the accompanying schedule of expenditures of Federal awards represent all Federal award programs and other grants with fiscal year 2024 cash or non-cash expenditure activities. For our Single Audit testing, we tested the Federal award program with 2024 cash and non-cash expenditures to ensure coverage of at least 40% of Federally granted funds. Our actual coverage was 56%.

Expenditures reported on the schedule of expenditures of Federal awards (the Schedule) are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. HCPSS has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

Identification of Major Programs:

Major Programs	Federal Assistance Listing	Federal Expenditures
U.S. Department of the Treasury		
Coronavirus State and Local Fiscal Recovery Funds	21.027	\$ 2,398,211
U.S. Department of Education		
Special Education Cluster (IDEA)	84.027, 84.173	12,423,912
Education Stabilization Fund	84.425D,U,W	18,526,801
Total Major Programs		<u>\$ 33,348,923</u>

HOWARD COUNTY PUBLIC SCHOOL SYSTEM

Notes to the Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2024

2. BASIS OF PRESENTATION

The accompanying Schedule includes the Federal award activity of HCPSS and is presented on the accrual basis of accounting. The information in the Schedule is presented in accordance with the requirements of the cost principles contained in the Uniform Guidance.

3. RECONCILIATION TO THE FINANCIAL STATEMENTS

The accompanying Schedule reconciles to amounts reported in HCPSS' financial statements as follows:

	<u>Amount</u>
Total Federal revenue per the Schedule	\$ 59,222,298
State and local grants	<u>423,802,473</u>
Total State and Federal Sources Revenue per Financial Statements	<u>\$ 483,024,771</u>

HOWARD COUNTY PUBLIC SCHOOL SYSTEM

Schedule of Findings and Questioned Costs For the Year Ended June 30, 2024

Section I – Summary of Independent Public Accountants’ Results

Financial Statements

Type of Independent Public Accountants’ report issued:	Unmodified
Internal controls over financial reporting:	
Material weakness(es) identified?	No
Significant deficiencies?	None reported
Noncompliance material to financial statements?	No

Federal Awards

Type of Independent Public Accountants’ report issued on compliance for major program:	Unmodified
Internal controls over major program:	
Material weakness(es) identified?	No
Significant deficiencies?	None reported
Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a) of the Uniform Guidance?	No

Identification of Major Programs:

Major Programs	Federal Assistance Listing	Federal Expenditures
U.S. Department of the Treasury		
Coronavirus State and Local Fiscal Recovery Funds	21.027	\$ 2,398,211
U.S. Department of Education		
Special Education Cluster (IDEA)	84.027, 84.173	12,423,912
Education Stabilization Fund	84.425D,U,W	18,526,801
Total Major Programs		\$ 33,348,923
Threshold for distinguishing between Type A and B programs		\$ 1,776,669
Did HCPSS qualify as a low risk auditee?		No

HOWARD COUNTY PUBLIC SCHOOL SYSTEM

Schedule of Findings and Questioned Costs For the Year Ended June 30, 2024

Section II - Financial Statement Findings

None noted.

Section III - Federal Award Findings

None noted.

HOWARD COUNTY PUBLIC SCHOOL SYSTEM

Schedule of Prior Year Findings and Questioned Costs For the Year Ended June 30, 2024

There were no findings noted during the 2023 single audit.