

**HOWARD COUNTY PUBLIC SCHOOL SYSTEM**

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

**For the Year Ended June 30, 2025**

# HOWARD COUNTY PUBLIC SCHOOL SYSTEM

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

JUNE 30, 2025

### CONTENTS

<b>REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON THE AUDIT OF THE FINANCIAL STATEMENTS</b>	1
<b>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 <i>GOVERNMENT AUDITING STANDARDS</i></b>	4
<b>REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROLS OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE</b>	6
Schedule of Expenditures of Federal Awards	9
Notes to the Schedule of Expenditures of Federal Awards	14
Schedule of Findings and Questioned Costs	15
Schedule of Prior Year Findings and Questioned Costs	17



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

The Board of Education  
Howard County, Maryland

### **Report on the Audit of the Financial Statements**

#### ***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, 2025, and the related notes to the financial statements, which collectively comprise HCPSS's basic financial statements as listed in the table of contents.

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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of HCPSS, as of June 30, 2025, 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 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***

HCPSS'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 control 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 HCPSS's 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 control. 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 control 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 HCPSS's internal control. 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 HCPSS'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 control-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, schedule of the Board's proportionate share of the net pension liability-Maryland State Retirement and Pension System, schedule of the Board's contributions- Maryland State Retirement and Pension System,, and the schedule of Employer's proportionate share of net OPEB liability, and schedule of the Board's contributions-OPEB 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's basic financial statements. The 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 other supplementary information, consisting of the detailed budgetary comparison schedules, combining fund financial statements, and the schedule of school activity fund increases and decreases as listed in the accompanying table of contents. (collectively, Other Supplementary Information) are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such 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. The Other Supplementary 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***

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report 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.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated September 29, 2025 on our consideration of HCPSS's internal control 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 control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of HCPSS's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering HCPSS's internal control over financial reporting and compliance.

Owings Mills, Maryland  
September 29, 2025

*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***

The Board of Education  
Howard County, Maryland

We have audited, in accordance with the 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, 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, 2025, and the related notes to the financial statements, which collectively comprise HCPSS's basic financial statements, and have issued our report thereon dated September 29, 2025.

***Report on Internal Control Over Financial Reporting***

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

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

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

### ***Report on Compliance and Other Matters***

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

### **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of HCPSS's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering HCPSS's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Owings Mills, Maryland  
September 29, 2025

*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 Office of Management and Budget Compliance Supplement that could have a direct and material effect on each of HCPSS's major federal programs for the year ended June 30, 2025. HCPSS's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, 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, 2025.

#### ***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'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 HCPSS'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 HCPSS'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 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  
December 12, 2025

*SB + Company, LLC*

# HOWARD COUNTY PUBLIC SCHOOL SYSTEM

## Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2025

<b>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-through Entity Identifying Number</b>	<b>Total Federal Expenditures</b>	<b>Passed through Expenditures</b>
<u>United States Department of Agriculture</u>				
<i>Passed Through Maryland State Department of Education</i>				
Child Nutrition Cluster				
School Breakfast Program	10.553	N/A	\$ 2,399,180	\$ -
National School Lunch Program	10.555	N/A	8,563,195	-
National School Lunch Program - Non-Cash Commodities	10.555	N/A	1,157,880	-
Total National School Lunch Program			9,721,075	
Summer Food Service Program	10.559	N/A	347,600	-
Child and Adult Care Food Program	10.558	N/A	281,032	-
Total Child Nutrition Cluster			12,748,887	-
Total U.S. Department of Agriculture			12,748,887	-
<i>Passed Through Maryland State Department of Education</i>				
Coronavirus State and Local Fiscal Recovery Funds				
FY21 ARP Supplemental School Reopening	21.027	21179201	1	-
FY21 ARP Trauma & Behavioral Health	21.027	21180301	60,642	-
FY22 ARP Supplemental Instruction and Tutoring	21.027	21184501	1,744,014	-
FY22 ARP Trauma and Behavioral Health	21.027	21189801	574,143	-
FY22 ARP Supplemental Summer School	21.027	21192301	16,275	-
Total Coronavirus State and Local Fiscal Recovery Funds			2,395,075	-
Total U.S. Department of the Treasury			2,395,075	-
<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 School Improvement Grant	84.010	23199901	833,957	-
FY24 Title I	84.010	24129701	3,540,298	-
FY24 Title I, Part A Section 1003(a) School Improvement	84.010	24172701	334,889	-
FY25 Title I, Part A	84.010	25147201	4,350,829	-
Total Title I, Part A Grants to Local Education Agencies			\$ 9,059,973	\$ -

The accompanying notes are an integral part of this schedule.

# HOWARD COUNTY PUBLIC SCHOOL SYSTEM

## Schedule of Expenditures of Federal Awards (continued) For the Year Ended June 30, 2025

<b>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-through Entity Identifying Number</b>	<b>Total Federal Expenditures</b>	<b>Passed through Expenditures</b>
<i>Passed Through Maryland State Department of Education</i>				
Special Education Cluster (IDEA)				
Special Education - Grants to States				
FY23 Part B 611 Passthrough PPPSS	84.027	23055802	\$ 3,967	\$ -
FY23 Part B 611 CCEIS	84.027	23055803	323,147	-
FY23 Secondary Transition LIR	84.027	23109102	90,038	-
FY23 AEP LIR	84.027	23109103	112,796	-
FY24 CLIG Part B 611	84.027	24080301	26,937	-
FY24 Part B 611 Passthrough	84.027	24086801	1,976,496	-
FY24 Part B Passthrough PPPSS	84.027	24086802	75,132	-
FY24 Part B 611 CCEIS	84.027	24086803	1,376,391	-
FY24 Part B 611 SECAC	84.027	24086804	1,962	-
FY24 Part B 611 Family Support Services	84.027	24086805	1,100	-
FY24 Early Childhood LIR	84.027	24139701	90,835	-
FY24 Secondary Transition LIR	84.027	24139702	90,931	-
FY24 AEP LIR	84.027	24139703	170,743	-
FY24 LIR Additional Support Fund	84.027	24175701	58,985	-
FY25 CLIG Part C Supplemental	84.027	25029201	45,221	-
FY25 CLIG Part B 611	84.027	25029202	157,485	-
FY25 LAFF Part B 611 Supplement	84.027	25047601	117,718	-
FY25 Early Childhood LIR	84.027	25049201	61,681	-
FY25 AEP LIR	84.027	25049203	15,220	-
FY25 Part B 611 Passthrough	84.027	25058801	7,305,482	-
FY25 Part B 611 CCEIS	84.027	25058803	41,895	-
FY25 Part B 611 SECAC	84.027	25058804	1,631	-
FY25 Part B 611 Family Support Services	84.027	25058805	17,700	-
Total Special Education - Grants to States			12,163,493	-
Special Education - Preschool Grants				
FY24 Part B 619 Preschool Passthrough	84.173	24083201	83,161	-
FY25 Part B 619 Preschool Passthrough	84.173	25039401	180,412	-
FY25 Part B 619 Preschool Passthrough PPPSS	84.173	25039402	1,267	-
FY25 Part B 619 FSS 3-K	84.173	25044301	4,085	-
FY25 Part B 619 Extended	84.173	25044302	14,352	-
Total Special Education - Preschool Grants			283,277	-
Total Special Education Cluster			12,446,770	-
<i>Passed Through Maryland State Department of Education</i>				
Special Education - Grants for Infants and Families				
FY24 CLIG Part C	84.181	24075201	85,944	-
FY25 CLIG Part C	84.181	25026801	340,602	-
Total Special Education - Grants for Infants and Families			\$ 426,546	\$ -

The accompanying notes are an integral part of this schedule.

# HOWARD COUNTY PUBLIC SCHOOL SYSTEM

## Schedule of Expenditures of Federal Awards (continued) For the Year Ended June 30, 2025

<b>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-through Entity Identifying Number</b>	<b>Total Federal Expenditures</b>	<b>Passed through Expenditures</b>
<i>Passed Through Maryland State Department of Education</i>				
Career and Technical Education - Basic Grants to States				
FY24 Perkins	84.048	24016101	\$ 38,272	\$ -
FY25 Perkins	84.048	25030901	486,097	-
FY25 Perkins Reserve	84.048	25079001	111,217	-
			<u>635,586</u>	<u>-</u>
Total Career and Technical Education - Basic Grants to States				-
<i>Passed Through Maryland State Department of Education</i>				
Education for Homeless Children and Youth				
FY23 Homeless Education Assistance Program	84.196	23122801	11,556	-
FY24 Homeless Education Assistance Program	84.196	24150401	56,058	-
FY25 McKinney-Vento HEAP	84.196	25142801	1,416	-
			<u>69,030</u>	<u>-</u>
Total Education for Homeless Children and Youth				-
<i>Passed Through Maryland State Department of Education</i>				
Twenty-First Century Community Learning Centers				
FY24 Bridges to Higher Learning	84.287	24114201	2,394	-
FY24 Bridges to Success	84.287	24114301	1,262	-
FY24 Bridges to Strengthening Communities	84.287	24118301	3,664	-
FY24 Bridges to Maryland's Future	84.287	24118401	3,664	-
FY25 Bridges to Engaging Learners	84.287	25086501	316,652	-
FY25 Bridges to College & Career Readiness	84.287	25086701	337,329	-
FY25 Bridges to Strengthening Communities	84.287	25087301	353,616	-
FY25 Bridges to Maryland's Future	84.287	25087601	369,753	-
			<u>1,388,334</u>	<u>-</u>
Total Twenty-First Century Community Learning Centers				-
<i>Passed Through Maryland State Department of Education</i>				
Special Education - State Personnel Development				
FY23 Part B SPDG	84.323	23075401	49,602	-
FY24 State Personnel Development Grant (SPDG)	84.323	24174901	360,574	-
			<u>410,176</u>	<u>-</u>
Total Special Education - State Personnel Development				-
<i>Passed Through Maryland State Department of Education</i>				
English Language Acquisition State Grants				
FY24 Title III ELA	84.365	24123101	447,766	-
FY24 Title III ELA Immigrant	84.365	24123102	62,043	-
FY25 Title III ELA	84.365	25136501	42,195	-
FY25 Title III ELA Immigrant	84.365	25136502	10,208	-
			<u>562,212</u>	<u>-</u>
Total English Language Acquisition State Grants			<u>\$ 562,212</u>	<u>\$ -</u>

The accompanying notes are an integral part of this schedule.

# HOWARD COUNTY PUBLIC SCHOOL SYSTEM

## Schedule of Expenditures of Federal Awards (continued) For the Year Ended June 30, 2025

<b>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-through Entity Identifying Number</b>	<b>Total Federal Expenditures</b>	<b>Passed through Expenditures</b>
<i>Passed Through Maryland State Department of Education</i>				
Supporting Effective Instruction State Grants				
FY23 Title IIA Supporting Effective Instruction	84.367	23070501	\$ 388,367	\$ -
FY24 Title IIA Supporting Effective Instruction	84.367	24028101	612,345	-
FY25 OGAP PPL - Supporting Math Instruction	84.367	25064101	15,960	-
			<u>1,016,672</u>	<u>-</u>
Total Supporting Effective Instruction State Grants				
			<u>1,016,672</u>	<u>-</u>
<i>Passed Through Maryland State Department of Education</i>				
Student Support and Academic Enrichment Program				
FY23 Title IV, Part A	84.424	23121101	158,755	-
FY24 Title IV, Part A	84.424	24057101	274,920	-
FY25 Title IV, Part A	84.424	25129501	48,880	-
			<u>482,555</u>	<u>-</u>
Total Student Support and Academic Enrichment Program				
			<u>482,555</u>	<u>-</u>
<i>Passed Through Maryland State Department of Education</i>				
Education Stabilization Fund				
FY22 ESSER III	84.425D	21193701	14,329,294	-
FY22 ARP Homeless Children and Youth Part I	84.425W	22157901	58,935	-
FY22 ARP ESSER Bridges to Life Readiness	84.425U	22170301	3,231	-
FY22 ARP Homeless Children and Youth Part II	84.425W	22179001	23,680	-
FY22 ARP ESSER MD Leads - Grow Your Own Staff	84.425U	22186202	37,980	-
FY22 ARP ESSER MD Leads - Science of Reading	84.425U	22186203	647,923	-
FY22 ARP ESSER MD Leads - Reimagining Time	84.425U	22186204	5,277	-
FY22 ARP ESSER MD Leads - Community Schools	84.425U	22186205	827,047	-
FY23 Maryland Works Apprenticeship	84.425	23209401	792,360	-
FY24 McKinney Vento HEAP Supplemental	84.425W	24149101	39,562	-
			<u>16,765,289</u>	<u>-</u>
Total Education Stabilization Fund				
			<u>16,765,289</u>	<u>-</u>
Impact Aid	84.041	N/A	236,189	-
			<u>236,189</u>	<u>-</u>
Total U.S. Department of Education			<u>\$ 43,499,332</u>	<u>\$ -</u>

The accompanying notes are an integral part of this schedule.

# HOWARD COUNTY PUBLIC SCHOOL SYSTEM

## Schedule of Expenditures of Federal Awards (continued) For the Year Ended June 30, 2025

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-through Entity Identifying Number</u>	<u>Total Federal Expenditures</u>	<u>Passed through Expenditures</u>
<u>Federal Communications Commission</u>				
Emergency Connectivity Fund Program				
FY22 Emergency Connectivity Fund	32.009	22130013	\$ (8,663)	\$ -
Total Federal Communications Commission			(8,663)	-
<u>U.S. Department of Justice</u>				
STOP School Violence				
FY25 STOP School Violence	16.839	25130010	42,947	-
Total U.S. Department of Justice			42,947	-
<u>U.S. Department of Defense - Direct Awards</u>				
Language Grant Program				
FY24 NSA StarTalk	12.900	24130031	49,322	-
Total Language Grant Program			49,322	-
Mathematical Sciences Grants				
FY23 NSA Math Journals	12.901	23130004	3,609	-
FY25 NSA Math Journal	12.901	25130006	5,500	-
Total Mathematical Sciences Grants			9,109	-
GenCyber Grants Program				
FY23 GenCyber - PVMS	12.903	23130030	17,893	-
Total GenCyber Grants Program			17,893	-
Total U.S. Department of Defense			76,324	-
Total Expenditures of Federal Awards			\$ 58,753,902	\$ -

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, 2025

### 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 (the Schedule) represent all federal award programs and other grants with fiscal year 2025 cash or non-cash expenditure activities. For our Single Audit testing, we tested the federal award program with 2025 cash and non-cash expenditures to ensure coverage of at least 20% of federally granted funds. Our actual coverage was 21%.

Expenditures reported on 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:

<u>Major Programs</u>	<u>Federal Assistance Listing</u>	<u>Federal Expenditures</u>
<b>U.S. Department of the Treasury</b>		
Coronavirus State and Local Fiscal Recovery Funds	21.027	\$ 2,395,075
<b>U.S. Department of Education</b>		
Title I, Part A Grants to Local Education Agencies	84.010	9,059,973
Career and Technical Education-Basic Grants to States	84.048	<u>635,586</u>
<b>Total Major Programs</b>		<u><u>\$ 12,090,634</u></u>

### 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	\$ 58,753,902
State and local grants per Financial Statements	<u>450,339,438</u>
Total State and Federal Sources Revenue per Financial Statements	<u><u>\$ 509,093,340</u></u>

# HOWARD COUNTY PUBLIC SCHOOL SYSTEM

## Schedule of Findings and Questioned Costs For the Year Ended June 30, 2025

### 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:

<b>Major Programs</b>	<b>Federal Assistance Listing</b>	<b>Federal Expenditures</b>
<b>U.S. Department of the Treasury</b>		
Coronavirus State and Local Fiscal Recovery Funds	21.027	\$ 2,395,075
<b>U.S. Department of Education</b>		
Title I, Part A Grants to Local Education Agencies	84.010	9,059,973
Career and Technical Education-Basic Grants to States	84.048	635,586
<b>Total Major Programs</b>		<b>\$ 12,090,635</b>

Threshold for distinguishing between Type A and B programs	\$ 1,762,617
Did HCPSS qualify as a low risk auditee?	Yes

# **HOWARD COUNTY PUBLIC SCHOOL SYSTEM**

## **Schedule of Findings and Questioned Costs (continued) For the Year Ended June 30, 2025**

### **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, 2025**

There were no findings noted during the 2024 single audit.