

CALVERT COUNTY PUBLIC SCHOOLS

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

For the Year Ended June 30, 2024

CALVERT COUNTY PUBLIC SCHOOLS

Single Audit 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
of Calvert County
Calvert County Public Schools
Prince Frederick, Maryland

Opinions

We have audited the financial statements of the governmental activities and each major fund of the Calvert County Board of Education (CCPS or the Board), a component unit of Calvert County, Maryland, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Calvert County Public Schools, as of June 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedules of revenues, expenditures and encumbrances budget to actual general fund, reconciliation of differences between budgetary inflows and outflows and GAAP basis revenues and expenditures- general fund, schedule of proportionate share of net pension liability Maryland State Retirement and Pension System, schedule of contributions Maryland State Retirement and Pension System, notes to the schedule of proportionate share of net pension liability and schedule of contributions Maryland State Retirement and Pension System, schedule of changes in

net OPEB plan liability and related ratios, and the schedule of OPEB Plan contributions 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 GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the CCPS' basic financial statements. The schedule of revenues, expenditures, encumbrances budget to actual general fund, and 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* is presented for purposes of additional analysis and is 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 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 GAAS. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 30, 2024 on our consideration of the Board's internal controls over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal controls over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Board's internal controls over financial reporting and compliance.

Owings Mills, Maryland
September 30, 2024





**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
of Calvert County
Calvert County Public Schools
Prince Frederick, Maryland

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Board of Education of Calvert County, Maryland (the Board) as of and for the year ended June 30, 2024, 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 30, 2024.

Report on Internal Controls over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Board's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Owings Mills, Maryland
September 30, 2024





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

Board of Education
of Calvert County
Calvert County Public Schools
Prince Frederick, Maryland

Opinion on Each Major Federal Program

We have audited the Board of Education of Calvert County, Maryland's (the Board) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Board's major federal programs for the year ended June 30, 2024. 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.

In our opinion, the Board complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 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 the Board and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Board's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal controls over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Board's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Board's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Board's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Board's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Board's internal controls over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal controls over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal controls over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal controls over compliance that we identified during the audit.

Report on Internal Controls Over Compliance

A deficiency in internal controls over compliance exists when the design or operation of a controls over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal controls over compliance* is a deficiency, or a combination of deficiencies, in internal controls over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal controls over compliance* is a deficiency, or a combination of deficiencies, in internal controls over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal controls over compliance, yet important enough to merit attention by those charged with governance.

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

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal controls over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal controls over compliance is solely to describe the scope of our testing of internal controls over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Owings Mills, Maryland
December 26, 2024



CALVERT COUNTY PUBLIC SCHOOLS

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

<u>Federal Agency, Pass-through Entity, Federal Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>	<u>Passed through to subrecipients</u>
U.S. Department of Agriculture:				
<u>Passed through the Maryland State Dept. of Education:</u>				
Child Nutrition Cluster				
Food Distribution-USDA Commodities	10.555	N/A	\$ 316,048	\$ -
Summer Food Program - Breakfast	10.553	N/A	411,593	-
Summer Food Program - Lunch	10.555	N/A	1,897,322	-
Summer Food Program	10.559	N/A	6,966	-
Total Child Nutrition Cluster			<u>2,631,929</u>	<u>-</u>
Total Department of Agriculture			<u>2,631,929</u>	<u>-</u>
U.S. Department of Treasury:				
<u>Passed through the Maryland State Dept. of Education:</u>				
COVID -19 Trauma and Behavioral Health I	21.027	21176201	14,212	-
COVID -19 Trauma and Behavioral Health II	21.027	21189901	77,006	-
COVID -19 American Rescue Plan - School Reopening	21.027	21177401	89,702	-
COVID -19 Supplemental Instruction and Tutoring Grant	21.027	21184001	401,121	-
Total U.S. Department of Treasury			<u>582,041</u>	<u>-</u>

CALVERT COUNTY PUBLIC SCHOOLS

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

<u>Federal Agency, Pass-through Entity, Federal Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>	<u>Passed through to subrecipients</u>
U.S. Department of Education:				
<u>Passed through the Maryland State Dept. of Education:</u>				
Title I Educationally Deprived	84.010	24094101	\$ 1,285,923	\$ -
Title I Educationally Deprived	84.010	23124401	338,273	-
Title I Educationally Deprived	84.010	22151101	287,841	-
School Improvement	84.010	23199601	165,790	-
School Improvement - Supplemental	84.010	23201001	36,684	-
Total Program			<u>2,114,511</u>	<u>-</u>
 Special Education Cluster (IDEA)				
SPED Pass Thru	84.027	24095501	1,512,647	-
SPED Pass Thru	84.027	22040406	5,812	-
SPED Pass Thru	84.027	23078301	591,521	-
SPED Advisory Com	84.027	24095504	1,494	-
SPED Advisory Com	84.027	23078304	492	-
SPED Early Childhood	84.027	24132204	4,167	-
SPED Early Childhood	84.027	23109001	10,148	-
SPED Early Childhood	84.027	22132101	2,459	-
I & T PART B 611	84.027	24081901	49,747	-
SPED Pass Thru	84.027	24095502	37,104	-
SPED Pass Thru	84.027	23078302	11,801	-
SE - Family Partner	84.027	24095505	15,977	-
SE - Family Partner	84.027	23078305	1,450	-
SD Secondary Transt	84.027	24132205	48,148	-
SD Secondary Transt	84.027	23109002	7,974	-

CALVERT COUNTY PUBLIC SCHOOLS

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

<u>Federal Agency, Pass-through Entity, Federal Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>	<u>Passed through to subrecipients</u>
U.S. Department of Education: (continued)				
<u>Passed through the Maryland State Dept. of Education: (continued)</u>				
Special Education Cluster (IDEA) (continued)				
SD Secondary Transt	84.027	24160601	\$ 4,674	\$ -
SPED - AEP-LIPG	84.027	24132206	39,183	-
SPED - AEP-LIPG	84.027	23109003	10,505	-
Passthrough CCEIS D	84.027	24095503	395,981	-
Passthrough CCEIS D	84.027	23078303	339,303	-
Passthrough CCEIS D	84.027	22040408	2,162	-
ARP passthrough	84.027	22126801	(713)	-
ARP PT CCEIS	84.027	22126803	7	-
ARP PRE SCH PT	84.027	22124401	1,813	-
IND. W/DIS EDU.ACT.	84.027	22122101	1,306	-
MITP APR CLIG PART	84.027	22191701	339	-
Early Child Extd IF	84.027	22174202	937	-
SE Preschool PT PY	84.173	23063901	6,166	-
SE Preschool PT CY	84.173	24082601	65,971	-
I & T PART B CU	84.173	24078901	6,988	-
I & T PART B CO	84.173	23063801	78	-
I&T PART B619 Exten	84.173	24078902	3,975	-
Pre-School Pass Thru	84.173	24082602	1,084	-
Infants & Toddlers Program	84.181	23041501	22,052	-
Infants & Toddlers Program	84.181	24076801	99,837	-
Total Special Education Cluster (IDEA)			<u>3,302,589</u>	<u>-</u>
<u>Direct Program:</u>				
Impact Aid	84.041	N/A	<u>759,494</u>	<u>-</u>

CALVERT COUNTY PUBLIC SCHOOLS

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

<u>Federal Agency, Pass-through Entity, Federal Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>	<u>Passed through to subrecipients</u>
U.S. Department of Education: (continued)				
<u>Passed through the Maryland State Dept. of Education:</u>				
Perkins (Program Improvement)	84.048	24017001	\$ 133,542	\$ -
Perkins (Program Improvement)	84.048	24014901	85,164	-
Total Program			<u>218,706</u>	<u>-</u>
 Summer Youth Employment - DORS	 84.126	 24094901	 <u>41,724</u>	 <u>-</u>
 Homeless Education	 84.196	 24145901	 8,892	 -
Homeless Education	84.196	23123301	8,948	-
Total Program			<u>17,840</u>	<u>-</u>
 Title III - State Form	 84.365	 22067602	 197	 -
Title III ELL	84.365	23044202	4,931	-
Title III ELL CY	84.365	23044201	13,348	-
Title III ELA	84.365	24123901	18,475	-
TITLE III ELA UNACCOM Y	84.365	24123902	9,632	-
Title III (Immigrant)	84.365	22067601	183	-
Total Program			<u>46,766</u>	<u>-</u>
 Title II Part A	 84.367	 24029501	 4,558	 -
Title II Part A	84.367	23069701	208,470	-
Title II Part A	84.367	22104601	77,571	-
Title II Part A	84.367	23069702	666	-
Total Program			<u>291,265</u>	<u>-</u>

CALVERT COUNTY PUBLIC SCHOOLS

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

<u>Federal Agency, Pass-through Entity, Federal Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>	<u>Passed through to subrecipients</u>
U.S. Department of Education: (continued)				
Title IV, Part A	84.424	24058001	\$ 27,960	\$ -
Title IV, Part A	84.424	23125001	32,849	-
Title IV, Part A	84.424	22152501	21,414	-
Total Program			<u>82,223</u>	<u>-</u>
COVID-19 ESF II	84.425	20213601	725,972	-
COVID-19 ESF III	84.425	21195001	3,700,569	-
American Rescue Plan - LEA Maryland Leads	84.425	22185601	2,056,811	-
Achieving Academics Equity for Black Boys	84.425	23127501	15,836	-
American Rescue Plan Homeless Children and Youth Funds II	84.425	22190701	45,924	-
American Rescue Plan Homeless Children and Youth Funds	84.425	22158301	32,055	-
Title IV, (SAES) PY	84.425	24073201	713,760	-
Total Program			<u>7,290,927</u>	<u>-</u>
Total U.S. Department of Education			<u>14,166,045</u>	<u>-</u>
U.S. Department of Health and Human Services:				
<u>Direct Program</u>				
Head Start Year 10 Funds - 03CH10879-05	93.600	N/A	1,706,448	-
Head Start Year 10 T & TA Funds - 03CH10879-05	93.600	N/A	13,445	-
Head Start Year 11 Funds - 03CH01252701	93.600	N/A	472,591	-
Head Start Year 11 T & TA Funds - 03CH01252701	93.600	N/A	1,901	-
Head Start Year 10 - Equipment-03CH10879-04	93.600	N/A	66,498	-
Head Start - Supplemental - Playground	93.600	N/A	249,680	-
Total Program			<u>2,510,563</u>	<u>-</u>

CALVERT COUNTY PUBLIC SCHOOLS

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

<u>Federal Agency, Pass-through Entity, Federal Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>	<u>Passed through to subrecipients</u>
U.S. Department of Health and Human Services: (continued)				
Total U.S. Department of Health and Human Services			<u>\$ 2,510,563</u>	<u>\$ -</u>
Federal Funds Received Through Non-MSDE:				
SEED Grant - STEAM - YR 3 of 5	84.351	N/A	<u>480,473</u>	<u>-</u>
Medical Assistance			<u>480,473</u>	<u>-</u>
Total Expenditures of Federal Awards			<u><u>\$ 20,371,051</u></u>	<u><u>\$ -</u></u>

CALVERT COUNTY PUBLIC SCHOOLS

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

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 2024, 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 56%.

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

<u>Major Programs</u>	<u>Federal Assistance Listing</u>	<u>Federal Expenditures</u>
Impact Aid	84.041	\$ 759,494
Education Stabilization Funds - COVID 19	84.425	7,290,927
Special Education Cluster (IDEA)	84.027, 84.173, 84.181	3,302,589
Total		<u>\$ 11,353,010</u>

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.

CALVERT COUNTY PUBLIC SCHOOLS

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

3. RECONCILIATION TO THE BASIC FINANCIAL STATEMENTS

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

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

Federal - General Fund	\$ 19,900,012
Federal - Food Services	<u>2,631,929</u>
Total per Financial Statements	22,531,941
Less:	
U.S. Navy ROTC Revenue	(185,210)
Medicaid reimbursement	<u>(1,975,680)</u>
Total expenditures per Schedule of Expenditures of Federal Awards	<u>\$ 20,371,051</u>

CALVERT COUNTY PUBLIC SCHOOLS

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 Accountant's Report Issued Unmodified

Internal controls over financial reporting:

Material weakness (es) identified? No

Significant deficiency(ies) identified? No

Noncompliance material to the financial statements
noted? No

Federal Awards

Type of Independent Public Accountants' Report issued
on Unmodified

Internal controls over major programs:

Material weakness (es) identified? No

Significant deficiency(ies) identified? None Reported

Any audit findings disclosed that are required to be
reported in
accordance with the Uniform Guidance No

Identification of Major Programs:

Major Programs	Federal Assistance Listing	Federal Expenditures
Impact Aid	84.041	\$ 759,494
Education Stabilization Funds - COVID 19	84.425	7,290,927
Special Education Cluster (IDEA)	84.027, 84.173	3,302,589
Total Major Programs		\$ 11,353,010

Threshold for distinguishing between Type A and B
programs \$ 750,000

Auditee qualified as low risk auditee? No

CALVERT COUNTY PUBLIC SCHOOLS

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.

CALVERT COUNTY PUBLIC SCHOOLS

Schedule of Prior Year Audit Findings For the Year Ended June 30, 2024

Type of Finding – Significant Deficiency over Financial Reporting

Repeat Finding: No

2023-001

Criteria:

The Board must maintain an adequate system of internal control over financial reporting in order to initiate, authorize, record, process, and report financial data reliably in accordance with generally accepted governmental accounting standards as established by the Governmental Accounting Standards Board (GASB).

Condition:

During our testing of construction in process (CIP), we noted that CIP was understated within the entity wide financial statements by \$5,487,053.

Cause:

The Board did not properly evaluate capital outlay cost to determine the completeness of CIP.

2024 Status:

Finding has been resolved.