

THE BOARD OF EDUCATION OF
DORCHESTER COUNTY

COMPLIANCE REPORT

June 30, 2021

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL 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 of Dorchester County
Cambridge, 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, and each major fund of The Board of Education of Dorchester County, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise The Board of Education of Dorchester County's basic financial statements, and have issued our report thereon dated September 27, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered The Board of Education of Dorchester County'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 the Board's internal control. Accordingly, we do not express an opinion on the effectiveness of the Board'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 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 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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether The Board of Education of Dorchester County'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 the entity's internal control 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 control and compliance. Accordingly, this communication is not suitable for any other purpose.



Salisbury, Maryland
September 27, 2021

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE;
AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE

The Board of Education of Dorchester County
Cambridge, Maryland

Report on Compliance for Each Major Federal Program

We have audited The Board of Education of Dorchester County's compliance with the types of compliance requirements described 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, 2021. The Board of Education of Dorchester County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, The Board of Education of Dorchester County, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control over Compliance

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

A deficiency in internal control 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 control over compliance* is a deficiency, or combination of deficiencies, in internal control 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 control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, and each major fund of The Board of Education of Dorchester County, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise The Board of Education of Dorchester County's basic financial statements. We issued our report thereon dated September 27, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance 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 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Salisbury, Maryland
September 27, 2021

THE BOARD OF EDUCATION OF DORCHESTER COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2021

Funding source	Grant Number	Federal Assistance Listing Number	Project Period	
			From	To
DEPARTMENT OF AGRICULTURE				
<i>Indirect Grants Passed Through the Maryland State Department of Education:</i>				
School Breakfast Program	Various	10.553	07/01/20	06/30/21
Subtotal		10.553		
Commodity Supplemental Food Program (food commodities)	N/A	10.555	07/01/20	06/30/21
Subtotal		10.555		
Summer Food Service Program	Various	10.559	07/01/20	06/30/21
Summer Food Service Program	Various	10.559	03/13/20	06/30/20
Summer Food Service Program	Various	10.559	07/01/20	06/30/21
Subtotal		10.559		
Child Nutrition Discretionary Grants	201682-01	10.579	07/01/19	09/30/21
Total Child Nutrition Cluster		10.553/10.555/10.559/10.579		
Child and Adult Care Food Program	Various	10.558	03/13/20	06/30/20
Child and Adult Care Food Program	Various	10.558	07/01/20	06/30/21
Total Child and Adult Care Food Program		10.558		
Fresh Fruit and Vegetable Program	N/A	10.582	07/01/18	06/30/19
Fresh Fruit and Vegetable Program	N/A	10.582	07/01/18	06/30/19
Total Fresh Fruit and Vegetable Program		10.582		
TOTAL DEPARTMENT OF AGRICULTURE				
DEPARTMENT OF EDUCATION				
<i>Indirect Grants Passed Through the Maryland State Department of Education:</i>				
Title I	200992-01	84.010	07/01/19	06/30/21
Title I	211120.01	84.010	07/01/20	09/30/22
Total Title I Grants to Local Educational Agencies		84.010		
Migrant Education Service Center	201023-01	84.011A	07/01/19	09/30/20
Total Migrant Education Program		84.011		

See accompanying Notes to Schedule of Expenditures of Federal Awards

Total Grant Award	Accrued (Deferred) Revenue at June 30, 2020	Cash Received (Returned) Adjustments	Revenue Recognized/ Expenditures	Accrued (Deferred) Revenue at June 30, 2021	Expenditures to Subrecipients
\$ -	\$ -	\$ -	\$ -	\$ -	-
-	-	-	-	-	-
218,917	-	218,917	218,917	-	-
218,917	-	218,917	218,917	-	-
14,524	-	14,524	14,524	-	-
400,001	100,051	100,051	-	-	-
1,080,706	-	1,000,740	1,080,706	79,966	-
1,495,231	100,051	1,115,315	1,095,230	79,966	-
64,500	64,500	64,500	-	-	-
1,778,648	164,551	1,398,732	1,314,147	79,966	-
222,516	55,683	55,683	-	-	-
16,210	-	15,951	16,210	259	-
238,726	55,683	71,634	16,210	259	-
62,035	4,538	4,538	-	-	-
20,934	-	19,450	20,934	1,484	-
82,969	4,538	23,988	20,934	1,484	-
2,100,343	224,772	1,494,354	1,351,291	81,709	-
2,214,041	253,561	460,283	206,722	-	-
2,195,227	-	1,610,167	2,041,215	431,048	-
4,409,268	253,561	2,070,450	2,247,937	431,048	-
37,000	(7,187)	(738)	7,068	619	-
37,000	(7,187)	(738)	7,068	619	-

THE BOARD OF EDUCATION OF DORCHESTER COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2021

(continued)

Funding Source	Grant Number	Federal Assistance Listing Number	Project Period	
			From	To
Students w/ Disabilities - Early Childhood Local Implementation Plan	201109-01	84.027	07/01/19	09/30/21
Students w/ Disabilities - Passthrough	200276-01	84.027A	07/01/19	09/30/21
Students w/ Disabilities - SECAC	200276-03	84.027A	07/01/19	09/30/20
Students w/ Disabilities - Access, Equity & Progress	201109-03	84.027	07/01/19	09/30/21
Students w/ Disabilities - Family Support System	200276-04	84.027A	07/01/19	09/30/20
Students w/ Disabilities - Secondary Transition	201109-02	84.027	07/01/19	09/30/21
Infants & Toddlers - Federal - PT B 611 - Discr	200364-01	84.027	07/01/19	09/30/20
Students w/ Disabilities - Passthrough - PPPSS	200276-02	84.027A	07/01/19	09/30/21
Infants & Toddlers - Federal - PT B 611 - Discr	190119-01	84.027	07/01/18	06/30/20
Students w/ Disabilities - Passthrough	210271-01	84.027	07/01/20	09/30/22
Students w/ Disabilities - Early Childhood Local Implementation Plan	190339-04	84.027A	07/01/18	12/31/21
Students w/ Disabilities - SECAC	210271-03	84.027	07/01/20	09/30/21
Students w/ Disabilities - Family Support System	210271-04	84.027	07/01/20	09/30/21
Students w/ Disabilities - Early Childhood Local Implementation Plan	211003-01	84.027	07/01/20	09/30/22
Students w/ Disabilities - Access, Equity & Progress	211003-03	84.027	07/01/20	09/30/22
Students w/ Disabilities - Access, Equity & Progress	190339-05	84.027A	07/01/18	09/30/20
Infants & Toddlers - Federal - PT B 611 - Discr	210291-01	87.027A	07/01/20	09/30/21
Students w/ Disabilities - Passthrough CCEIS	210271-02	84.027	07/01/20	09/30/22
Students w/ Disabilities - Secondary Transition	190339-06	84.027A	07/01/18	09/30/21
Subtotal		84.027/84.027A		
Students w/ Disabilities - Pre-School Passthrough	200315-01	84.173A	07/01/19	09/30/21
Students w/ Disabilities - Pre-School Passthrough	210408-01	84.173	07/01/20	09/30/22
Infants & Toddlers - Federal - PT B 619 - Ext Option	200444-03	84.173A	07/01/19	09/30/20
Infants & Toddlers - Federal - Preschool Trans	200444-01	84.173A	07/01/19	12/31/20
Students w/ Disabilities - Passthrough CCEIS	210408-02	84.173	07/01/20	09/30/22
Infants & Toddlers - Federal - PT B 619 - Ext Option	201853-02	84.173A	07/01/20	09/30/21
Infants & Toddlers - Federal - PT B - 619 - Ext Option	201853-01	84.173A	07/01/20	09/30/21
Subtotal		84.173/84.173A		
Total Special Education Cluster (IDEA)		84.027/84.173		
Perkins	201045-01	84.048	07/01/19	08/30/20
Perkins	210533.01	84.048A	07/01/20	06/30/21
Total Career and Technical Education - Basic Grants to States		84.048		
Stem Pathways - Apprenticeship	211419-01	84.051E	01/01/21	08/30/21
Total Career and Technical Education - National Programs		84.051E		
Infants & Toddlers - Federal - PT C	200467-01	84.181A	07/01/19	09/30/20
Infants & Toddlers - Federal PT B 619 - Pre-Sch Trans	200467-02	84.181A	07/01/19	06/30/21
Infants & Toddlers - Federal - PT C	210315-01	84.181A	07/01/20	09/30/21
Total Special Education - Grants for Infants and Families		84.181		
21st Century Community Learning Centers	200800-01	84.287	07/01/19	08/30/20
21st Century Community Learning Centers	210852-01	84.287	07/01/20	08/31/21
Total Twenty-First Century Community Learning Centers		84.287		

See accompanying Notes to Schedule of Expenditures of Federal Awards

Total Grant Award	Accrued (Deferred) Revenue at June 30, 2020	Cash Received (Returned) Adjustments	Revenue Recognized/ Expenditures	Accrued (Deferred) Revenue at June 30, 2021	Expenditures to Subrecipients
67,954	5,700	14,635	10,145	1,210	-
1,032,933	134,723	157,000	22,277	-	-
2,500	-	2,500	2,500	-	-
66,887	3,112	46,909	52,791	8,994	-
16,000	-	13,648	13,644	(4)	-
71,716	-	1,532	12,549	11,017	-
14,745	702	14,722	14,020	-	-
2,212	266	2,212	1,946	-	-
16,242	2,464	2,464	-	-	-
879,883	-	617,605	762,606	145,001	-
60,183	(6,564)	44,226	55,843	5,053	-
2,500	-	1,105	1,105	-	-
16,000	-	7,986	12,093	4,107	-
67,518	-	-	2,735	2,735	-
106,227	-	362	362	-	-
53,373	6,671	6,671	-	-	-
13,190	-	1,280	5,748	4,468	-
155,273	-	58,401	73,657	15,256	-
64,984	(3,042)	31,229	40,886	6,615	-
2,710,320	144,032	1,024,487	1,084,907	204,452	-
30,124	(6,584)	(6,584)	-	-	-
25,698	-	27,573	25,698	(1,875)	-
1,201	-	539	539	-	-
5,000	-	4,974	4,974	-	-
4,535	-	-	3,750	3,750	-
1,075	-	1,063	1,075	12	-
5,000	-	368	1,063	695	-
72,633	(6,584)	27,933	37,099	2,582	-
2,782,953	137,448	1,052,420	1,122,006	207,034	-
90,938	30,579	44,304	13,725	-	-
90,387	-	83,746	90,387	6,641	-
181,325	30,579	128,050	104,112	6,641	-
20,768	-	10,000	10,440	440	-
20,768	-	10,000	10,440	440	-
42,764	3,955	3,955	-	-	-
2,000	-	212	1,201	989	-
43,126	-	33,533	26,883	(6,650)	-
87,890	3,955	37,700	28,084	(5,661)	-
355,385	11,216	73,740	62,524	-	-
355,385	-	128,994	212,911	83,917	-
710,770	11,216	202,734	275,435	83,917	-

THE BOARD OF EDUCATION OF DORCHESTER COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2021

(continued)

Funding Source	Grant Number	Federal Assistance Listing Number	Project Period	
			From	To
MHEC - Gear Up Trip Grant	MGUCT20100	84.334	01/22/20	04/30/20
Gear Up	190900-01	84.334	09/25/18	12/31/19
Total Gaining Early Awareness and Readiness for Undergraduate Program		84.334		
Rural & Low Income Schools	210999-01	84.358B	07/01/20	09/30/21
Rural & Low Income Schools	200904-01	84.358B	07/01/19	09/30/21
Rural & Low Income Schools	190385-01	84.358B	07/01/18	09/30/20
Total Small Rural School Achievement Program		84.358B		
Title III - LEP - Immigrant	200744-02	84.364A	07/01/19	09/30/21
Total Improving Literacy Through School Libraries Program		84.364A		
English Language Acquisition - LEP	210473-01	84.365A	07/01/20	09/30/22
English Language Acquisition - LEP	200744-01	84.365A	07/01/19	09/30/21
English Language Acquisition - LEP	210473-02	84.365A	07/01/20	09/30/22
Total English Language Acquisition Grants		84.365A		
Title II, Pt A - Improving Teacher Quality	201060-01	84.367	07/01/19	06/30/21
Title II, Pt A - Improving Teacher Quality	210767-01	84.367	07/01/20	06/30/22
Total Improving Teacher Quality State Grants		84.367		
Striving Readers	201251-01	84.371C	10/01/19	04/30/22
Total Striving Readers Grants		84.371C		
OER PD Equipment Grant - IPADS	191420-01	84.372	01/01/19	06/30/19
Total Statewide Longitudinal Data Systems Grants		84.372/84.372A		
Title 4 - Student Support/Academic Achievement	201569-01	84.424A	07/01/19	06/30/21
Title 4 - Student Support/Academic Achievement	211371-01	84.424A	07/01/20	06/30/22
Title 4 - Student Support/Academic Achievement	191291-01	84.424A	07/01/18	09/30/21
Total Student Support and Academic Enrichment Programs		84.424A		
COVID-19 - Cares Act - GEER - Governor's Relief	201885-01	84.425C	03/13/20	09/30/22
COVID-19 - Cares Act - Reopening Schools Incentive Grant	202052-01	84.425D	03/13/20	09/30/22
COVID-19 - Cares Act - ESSER Fund II	202118-01	84.425D	03/13/20	09/30/22
COVID-19 - Cares Act - ESSER 1 - Food Service	202096-01	84.425D	04/29/20	09/30/21
COVID-19 - Cares Act - ESSER - Emergency Relief	201768-01	84.425D	03/13/20	09/30/22
Total Elementary and Secondary School Emergency Relief Fund		84.425C/84.425D		

TOTAL DEPARTMENT OF EDUCATION

See accompanying Notes to Schedule of Expenditures of Federal Awards

Total Grant Award	Accrued (Deferred) Revenue at June 30, 2020	Cash Received (Returned) Adjustments	Revenue Recognized/ Expenditures	Accrued (Deferred) Revenue at June 30, 2021	Expenditures to Subrecipients
38,000	(1,246)	(1,246)	-	-	-
106,071	15,522	15,522	-	-	-
144,071	14,276	14,276	-	-	-
93,393	-	-	78,156	78,156	-
87,168	28,038	-	59,130	87,168	-
103,186	26,638	26,638	-	-	-
283,747	54,676	26,638	137,286	165,324	-
8,811	4,000	-	4,811	8,811	-
8,811	4,000	-	4,811	8,811	-
21,900	-	-	2,506	2,506	-
20,768	-	7,020	7,019	(1)	-
13,498	-	-	1,541	1,541	-
56,166	-	7,020	11,066	4,046	-
264,951	24,230	118,934	94,704	-	-
236,323	-	129,595	150,229	20,634	-
501,274	24,230	248,529	244,933	20,634	-
550,000	39,286	198,714	160,111	683	-
550,000	39,286	198,714	160,111	683	-
1,500	1,197	1,197	-	-	-
1,500	1,197	1,197	-	-	-
168,726	47,198	133,863	121,528	34,863	-
172,549	-	600	39,354	38,754	-
151,388	31,097	128,408	29,083	(68,228)	-
492,663	78,295	262,871	189,965	5,389	-
63,131	-	63,131	63,131	-	-
200,000	-	246,865	296,608	49,743	-
7,775,682	-	-	931,542	931,542	-
42,272	-	42,272	42,272	-	-
1,901,155	14,400	1,901,155	1,886,755	-	-
9,982,240	14,400	2,253,423	3,220,308	981,285	-
20,250,446	659,932	6,513,284	7,763,562	1,910,210	-

THE BOARD OF EDUCATION OF DORCHESTER COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2021

(continued)

Funding Source	Grant Number	Federal Assistance Listing Number	Project Period	
			From	To
DEPARTMENT OF THE TREASURY				
<i>Indirect Grants Passed Through the Maryland State Department of Education:</i>				
COVID 19 - Cares Act - Tutoring - Corona Relief	201931-01	21.019	03/26/20	12/31/20
COVID 19 - Cares Act - Technology - Corona Relief	201943-01	21.019	03/01/20	12/30/20
Total Corona Virus Relief Fund		21.019		
TOTAL DEPARTMENT OF THE TREASURY				
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Indirect Grants Passed Through the Maryland State Department of Education:</i>				
Broadband Initiative - Governor's Office	N/A	93.224	08/14/20	12/30/20
Total Health Center Program Grants		93.224		
DCHD Optimal Adolescent Health	N/A	93.297	03/01/21	06/30/22
Total Teenage Pregnancy Prevention Program		93.297		
Local Early Childhood Advisory Council	201775-01	93.434	06/01/20	03/30/21
Pre-School Development Grant - Birth to Five	211328-01	93.434	01/01/21	12/31/21
Pre-School Development Grant - Birth to Five	200563-01	93.434	07/01/19	11/30/20
Total Preschool Development Grant Birth through Five (PDG B-5)		93.434		

TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES

TOTAL FEDERAL AWARDS

See accompanying Notes to Schedule of Expenditures of Federal Awards

Total Grant Award	Accrued (Deferred) Revenue at June 30, 2020	Cash Received (Returned) Adjustments	Revenue Recognized/ Expenditures	Accrued (Deferred) Revenue at June 30, 2021	Expenditures to Subrecipients
1,016,385	-	1,016,385	1,016,385	-	-
510,856	-	510,856	510,856	-	-
1,527,241	-	1,527,241	1,527,241	-	-
1,527,241	-	1,527,241	1,527,241	-	-
124,000	-	124,000	124,000	-	-
124,000	-	124,000	124,000	-	-
10,000	-	10,000	-	(10,000)	-
10,000	-	10,000	-	(10,000)	-
25,000	-	-	23,053	23,053	-
25,000	-	-	2,225	2,225	-
25,000	15,029	25,000	9,971	-	-
75,000	15,029	25,000	35,249	25,278	-
209,000	15,029	159,000	159,249	15,278	-
\$ 24,087,030	\$ 899,733	\$ 9,693,879	\$ 10,801,343	\$ 2,007,197	\$ -

THE BOARD OF EDUCATION OF DORCHESTER COUNTY

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2021

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the Federal award activity of The Board of Education of Dorchester County under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of The Board of Education of Dorchester County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of The Board of Education of Dorchester County.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, where certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3. Indirect Cost Rate

The Board of Education of Dorchester County has elected not to use the 10 percent de minimus indirect cost rate as allowed under the Uniform Guidance.

Note 4. Reconciliation of Federal Awards

Restricted Federal awards/expenditures per statement of revenue, expenditures and changes in fund balances – governmental funds	\$ 9,917,744
Restricted Federal awards/expenditures per statement of revenues, expenses and changes in fund net position – proprietary fund	1,132,374
USDA donated commodities per statement of revenues, expenses and changes in fund net position – proprietary fund	218,917
Medicaid revenue/expense included in federal awards but not included on Schedule of expenditures of federal awards	<u>(467,692)</u>
	<u>\$ 10,801,343</u>

THE BOARD OF EDUCATION OF DORCHESTER COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2021

Summary of Auditors' Results

1. The auditors' report expresses an unmodified opinion on whether the financial statements of The Board of Education of Dorchester County were prepared in accordance with GAAP.
2. No significant deficiencies or material weaknesses in internal control relating to the audit of the financial statements are reported in the Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of The Board of Education of Dorchester County, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies or material weaknesses relating to the audit of the major federal award programs are reported in the Independent Auditors' Report on Compliance for Each Major Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance.
5. The auditors' report on compliance for the major federal award programs for The Board of Education of Dorchester County expresses an unmodified opinion on all major federal programs.
6. There are no audit findings relative to the major federal award programs for the Board that are required to be reported in accordance with 2 CFR section 200.516(a).
7. The programs tested as major programs were:
 - 10.553/10.555/10.559 – Child Nutrition Cluster
 - 84.425C/84.425D – Elementary and Secondary School Emergency Relief Fund
 - 21.019 – Coronavirus Relief Fund
8. The threshold for distinguishing Type A and B programs was \$750,000.
9. The Board of Education of Dorchester County was determined to be a low-risk auditee.

THE BOARD OF EDUCATION OF DORCHESTER COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2021

Findings - Financial Statement Audit

NONE

Findings and Questioned Costs – Major Federal Award Programs Audit

NONE

THE BOARD OF EDUCATION OF DORCHESTER COUNTY

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS

Year Ended June 30, 2021

NONE