

**WASHINGTON COUNTY  
BOARD OF EDUCATION**

**SINGLE AUDIT REPORT**

**YEAR ENDED JUNE 30, 2021**

WASHINGTON COUNTY BOARD OF EDUCATION  
SINGLE AUDIT REPORT  
YEAR ENDED JUNE 30, 2021

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# Zelenkofske Axelrod LLC

CERTIFIED PUBLIC ACCOUNTANTS

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## 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

### INDEPENDENT AUDITOR'S REPORT

Members of the Board  
Washington County Board of Education  
Hagerstown, 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 the Washington County Board of Education, a component unit of Washington County, as of and for the year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise the Washington County Board of Education's basic financial statements and have issued our report thereon dated September 28, 2021.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Washington County Board of Education'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 Washington County Board of Education's internal control. Accordingly, we do not express an opinion on the effectiveness of the Washington County Board of Education'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 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.



# *Zelenkofske Axelrod LLC*

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## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Washington County Board of Education'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.

*Zelenkofske Axelrod LLC*

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania  
September 28, 2021



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

## INDEPENDENT AUDITOR'S REPORT

Members of the Board  
Washington County Board of Education  
Hagerstown, Maryland

### **Report on Compliance for Each Major Federal Program**

We have audited the Washington County Board of Education's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the Washington County Board of Education's major federal programs for the year ended June 30, 2021. The Washington County Board of Education'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 the 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 Washington County Board of Education's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* ("CFR") part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Washington County Board of Education'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 Washington County Board of Education's compliance.

### **Opinion on each Major Federal Program**

In our opinion, the Washington County Board of Education 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.



# Zelenkofske Axlerod LLC

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## Report on Internal Control Over Compliance

Management of the Washington County Board of Education 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 Washington County Board of Education'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 Washington County Board of Education'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 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, each major fund, and the aggregate remaining fund information of the Washington County Board of Education, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Washington County Board of Education's basic financial statements. We issued our report thereon dated September 28, 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 Washington County Board of Education's 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 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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Zelenkofske Axlerod LLC*

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania  
January 21, 2022

WASHINGTON COUNTY BOARD OF EDUCATION  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 YEAR ENDED JUNE 30, 2021

PROGRAM	GRANT NUMBER	ASSISTANCE LISTING NUMBER ("ALN")	BEGINNING DATE	ENDING DATE	TOTAL GRANT AMOUNT	2021 FISCAL YEAR REVENUE RECOGNIZED & EXPENDITURES	SUBRECIPIENT EXPENDITURES
<b>U.S. DEPARTMENT OF AGRICULTURE</b>							
<b>PASSED THROUGH THE MARYLAND STATE DEPARTMENT OF EDUCATION</b>							
<b>CHILD NUTRITION CLUSTER:</b>							
USDA COMMODITIES USED	N/A	10.555	7/1/2020	6/30/2021	\$ 568,015	\$ 568,015	\$ -
<b>TOTAL PROGRAM</b>					<b>568,015</b>	<b>568,015</b>	<b>-</b>
SUMMER FOOD SERVICE PROGRAM	N/A	10.559	7/1/2020	6/30/2021	5,457,163	5,457,163	-
<b>TOTAL PROGRAM</b>					<b>5,457,163</b>	<b>5,457,163</b>	<b>-</b>
CHLD NUTR DISCR GRNT-SHHS OVEN	191454-01	10.579	7/1/2018	9/30/2020	28,000	-	-
CHLD NUTR DISCR GRNT-HES	201689-01	10.579	7/1/2019	9/30/2021	16,208	16,208	-
<b>TOTAL PROGRAM</b>					<b>44,208</b>	<b>16,208</b>	<b>-</b>
<b>TOTAL CHILD NUTRITION CLUSTER</b>					<b>6,069,386</b>	<b>6,041,386</b>	<b>-</b>
EMERGENCY COVID SNACKS/SHELTER SUPPERS	N/A	10.558	7/1/2020	6/30/2021	102,334	102,334	-
AFTER SCHOOL SUPPERS	N/A	10.558	7/1/2020	6/30/2021	630,210	630,210	-
CASH IN LIEU OF COMMODITIES	N/A	10.558	7/1/2020	6/30/2021	51,132	51,132	-
<b>TOTAL PROGRAM</b>					<b>783,676</b>	<b>783,676</b>	<b>-</b>
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>					<b>6,853,062</b>	<b>6,825,062</b>	<b>-</b>
<b>U.S. DEPARTMENT OF LABOR</b>							
<b>PASSED THROUGH THE WESTERN MARYLAND CONSORTIUM</b>							
<b>Workforce Innovation and Opportunity Act (WIOA) CLUSTER</b>							
WMC - STUDENT INTERVENTION PROG	N/A	17.259	09/04/2018	08/30/2019	21,038	12,599	-
WMC - STUDENT INTERVENTION PROG	N/A	17.259	09/01/2019	08/30/2020	22,657	4,510	-
<b>TOTAL WIOA CLUSTER</b>					<b>43,695</b>	<b>17,109</b>	<b>-</b>
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>					<b>43,695</b>	<b>17,109</b>	<b>-</b>
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>							
COVID 19 - Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	N/A	93.498	07/01/2020	06/30/2021	326	326	-
<b>TOTAL PROGRAM</b>					<b>326</b>	<b>326</b>	<b>-</b>
<b>PASSED THROUGH MARYLAND STATE DEPARTMENT OF EDUCATION</b>							
EARLY CHILDHOOD ADVISORY COUNCIL	211337-01	93.434	01/01/2021	12/31/2021	25,000	-	-
EARLY CHILDHOOD ADVISORY COUNCIL	201895-01	93.434	06/01/2020	03/31/2021	25,000	25,000	-
<b>TOTAL PROGRAM</b>					<b>50,000</b>	<b>25,000</b>	<b>-</b>
<b>TOTAL DEPARTMENT OF US HEALTH AND HUMAN SERVICES</b>					<b>50,326</b>	<b>25,326</b>	<b>-</b>
<b>APPALACHIAN REGIONAL COMMISSION</b>							
<b>DIRECT FEDERAL AWARD</b>							
ARC-CREATING COMP THINKERS	MD-19488	23.001	03/01/2021	02/28/2022	100,000	-	-
<b>TOTAL PROGRAM</b>					<b>100,000</b>	<b>-</b>	<b>-</b>
<b>U.S. DEPARTMENT OF EDUCATION</b>							
<b>DIRECT FEDERAL AWARD</b>							
IMPACT AID PL 103-382	30-MD-0701	84.041	7/1/2020	6/30/2021	29,783	29,783	-
<b>TOTAL PROGRAM</b>					<b>29,783</b>	<b>29,783</b>	<b>-</b>
<b>FEDERAL PATHWAYS TO STEM APPRENTICESHIP FUNDS</b>							
<b>PASSED THROUGH MARYLAND DEPT OF CAREER AND COLLEGE READINESS</b>							
PATHWAY TO STEM APPRENTICE CTE	211102-01	84.51E	10/01/2020	06/30/2021	25,000	22,116	-
<b>TOTAL PROGRAM</b>					<b>25,000</b>	<b>22,116</b>	<b>-</b>

WASHINGTON COUNTY BOARD OF EDUCATION  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
 YEAR ENDED JUNE 30, 2021

PROGRAM	GRANT NUMBER	ASSISTANCE LISTING NUMBER ('ALN')	BEGINNING DATE	ENDING DATE	TOTAL GRANT AMOUNT	2021 FISCAL YEAR		
						REVENUE RECOGNIZED & EXPENDITURES	SUBRECIPIENT EXPENDITURES	
<b>PASSED THROUGH THE MARYLAND STATE DEPARTMENT OF EDUCATION</b>								
TITLE I PART A FY20	200997-01	84.010	07/01/2019	09/30/2021	7,009,812	1,768,045	-	
TITLE I NEGLECTED & DELINQUENT FY20	201472-01	84.010	07/01/2019	09/30/2020	108,325	42,633	-	
TITLE I PART A FY21	211086-01	84.010	07/01/2020	09/30/2022	6,948,910	4,889,739	-	
TITLE I NEGLECTED & DELINQUENT FY21	211302-01	84.010	07/01/2020	09/30/2021	96,184	66,511	-	
<b>TOTAL PROGRAM</b>					<b>14,163,231</b>	<b>6,766,928</b>	<b>-</b>	
<b>SPECIAL EDUCATION CLUSTER (IDEA):</b>								
FAMILY PARTNERSHIPS FY21	210426-05	84.027	07/01/2020	09/30/2021	16,000	16,000	-	
PASSTHROUGH CCEIS	210426-03	84.027	07/01/2020	09/30/2022	740,770	55,870	-	
PASSTHROUGH FY20	200320-01	84.027	07/01/2019	09/30/2021	4,802,281	1,270,484	-	
PASSTHROUGH FY21	210426-01	84.027	07/01/2020	09/30/2022	4,185,890	3,168,271	-	
PASSTHROUGH-PPSS FY20	200320-02	84.027	07/01/2019	09/30/2021	9,849	7,374	-	
PASSTHROUGH-PPSS FY21	210426-02	84.027	07/01/2020	09/30/2022	11,805	-	-	
SECONDARY TRANSITION FY19	190289-06	84.027	07/01/2018	09/30/2020	83,285	14,837	-	
SECONDARY TRANSITION FY20	201123-02	84.027	07/01/2019	09/30/2021	92,018	1,051	-	
SECONDARY TRANSITION FY21	211001-02	84.027	07/01/2020	09/30/2022	91,164	119	-	
ST DISCR-ACCESS EQUITY PROG FY19	190289-07	84.027	07/01/2018	09/30/2020	67,162	11,100	-	
ST DISCR-ACCESS EQUITY PROG FY20	201123-03	84.027	07/01/2019	09/30/2021	84,264	40,400	-	
ST DISCR-ACCESS EQUITY PROG FY21	211001-03	84.027	07/01/2020	09/30/2022	134,062	19,285	-	
ST DISCR-EARLY CHILDHOOD LIG	181278-001	84.027	12/01/2017	09/30/2019	60,000	-	-	
ST DISCR-EARLY CHILDHOOD LIG	190289-05	84.027	07/01/2018	09/30/2021	72,251	23,609	-	
ST DISCR-EARLY CHILDHOOD LIG	201123-01	84.027	07/01/2019	09/30/2021	81,270	72,817	-	
ST DISCR-EARLY CHILDHOOD LIG	211001-01	84.027	07/01/2020	09/30/2022	73,147	-	-	
ST DISCR-PLO CONFERENCE	200320-05	84.027	07/01/2019	09/30/2020	4,000	-	-	
ST DISCR-PLO CONFERENCE	210426-06	84.027	07/01/2020	09/30/2021	250	-	-	
ST DISCR-SPEC ED ADVISORY CMTE FY20	200320-03	84.027	07/01/2019	09/30/2021	2,500	124	-	
ST DISCR-SPEC ED ADVISORY CMTE FY21	210426-04	84.027	07/01/2020	09/30/2021	2,500	-	-	
INF/TDLR PART B FY20	200371-01	84.027A	07/01/2019	09/30/2020	70,309	11,177	-	
INF/TDLR PART B FY21	201822-01	84.027A	07/01/2020	09/30/2021	68,992	50,544	-	
<b>TOTAL PROGRAM</b>					<b>10,753,769</b>	<b>4,763,062</b>	<b>-</b>	
PRESCHOOL PASSTHROUGH PPPSS FY19	190316-02	84.173	07/01/2018	09/30/2020	498	16	-	
PRESCHOOL PASSTHROUGH FY20	200318-01	84.173	07/01/2019	09/30/2021	88,602	1,001	-	
PRESCHOOL PASSTHROUGH PPPSS FY20	200318-02	84.173	07/01/2019	09/30/2021	471	312	-	
PRESCHOOL PASSTHROUGH FY21	210449-01	84.173	07/01/2020	09/30/2022	76,402	68,035	-	
PRESCHOOL PASSTHROUGH CCEIS	210449-02	84.173	07/01/2020	09/30/2022	13,483	-	-	
INF/TDLR PART B (619)	200436-02	84.173A	07/01/2019	09/30/2020	5,728	5,728	-	
INF/TDLR PART B (619) PRESCH FY20	200436-01	84.173A	07/01/2019	09/30/2020	7,000	5,186	-	
INF/TDLR PART B (619) FY21	201858-02	84.173A	07/01/2020	09/30/2021	5,621	5,621	-	
INF/TDLR PART B (619) PRESCH FY21	201858-01	84.173A	07/01/2020	09/30/2021	7,000	-	-	
<b>TOTAL PROGRAM</b>					<b>204,805</b>	<b>85,899</b>	<b>-</b>	
<b>TOTAL SPECIAL EDUCATION CLUSTER</b>					<b>10,958,574</b>	<b>4,848,961</b>	<b>-</b>	



WASHINGTON COUNTY BOARD OF EDUCATION  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
 YEAR ENDED JUNE 30, 2021

PROGRAM	GRANT NUMBER	ASSISTANCE LISTING NUMBER ("ALN")	BEGINNING DATE	ENDING DATE	TOTAL GRANT AMOUNT	2021 FISCAL YEAR REVENUE RECOGNIZED & EXPENDITURES	SUBRECIPIENT EXPENDITURES
PERKINS - TITLE I FY20	201365-01	84.048	07/01/2019	10/31/2020	306,786	30,601	-
PERKINS - TITLE I FY21	211010-01	84.048	07/01/2020	06/30/2021	293,774	268,183	-
<b>TOTAL PROGRAM</b>					<b>600,560</b>	<b>298,784</b>	<b>-</b>
INF/TDLR PART C FY20	200453-01	84.181A	07/01/2019	09/30/2020	166,947	21,999	-
INF/TDLR PART C CONF	200453-02	84.181A	07/01/2019	09/30/2020	2,000	-	-
INF/TDLR PART C FY21	210304-01	84.181A	07/01/2020	09/30/2021	175,567	140,812	-
<b>TOTAL PROGRAM</b>					<b>344,514</b>	<b>162,811</b>	<b>-</b>
EDUC FOR HOMELESS CHILDREN FY19	191471-01	84.196A	07/01/2018	07/31/2020	59,393	4,486	-
EDUC FOR HOMELESS CHILDREN FY20	201507-01	84.196A	07/01/2019	09/30/2020	68,469	44,216	-
EDUC FOR HOMELESS CHILDREN FY21	211315-01	84.196A	07/01/2020	09/30/2021	60,384	-	-
<b>TOTAL PROGRAM</b>					<b>188,246</b>	<b>48,702</b>	<b>-</b>
TITLE III ELA FY20	200741-01	84.365A	07/01/2019	09/30/2021	64,347	64,347	-
TITLE III ELA IMMIGRANTS FY20	200741-02	84.365A	07/01/2019	09/30/2021	31,676	25,478	-
TITLE III ELA FY21	210481-01	84.365A	07/01/2020	09/30/2022	70,171	-	-
TITLE III ELA IMMIGRANTS FY21	200741-02	84.365A	07/01/2020	09/30/2022	113,354	2,142	-
<b>TOTAL PROGRAM</b>					<b>279,548</b>	<b>91,967</b>	<b>-</b>
TITLE II PART A FY20	20107-01	84.367A	07/01/2019	09/30/2021	868,557	567,790	-
TITLE II PART A FY21	21800-01	84.367A	07/01/2020	06/30/2022	865,821	-	-
<b>TOTAL PROGRAM</b>					<b>1,734,378</b>	<b>567,790</b>	<b>-</b>
STRIVING READERS LITERACY YR2	191074-01	84.371C	10/01/2018	11/13/2020	650,000	25,855	-
STRIVING READERS LITERACY YR3	201244-01	84.371C	07/01/2019	09/30/2021	650,000	631,385	-
SRCL - ADOLESCENT FALL TRAINING	201541-01	84.371C	10/01/2019	04/30/2020	9,520	-	-
<b>TOTAL PROGRAM</b>					<b>1,309,520</b>	<b>657,240</b>	<b>-</b>
WORK BASED LEARNING COLLABORATIVE	201513	84.421B	10/01/2019	06/30/2020	12,500	-	-
<b>TOTAL PROGRAM</b>					<b>12,500</b>	<b>-</b>	<b>-</b>
TITLE IV A FY20	201585-01	84.424A	07/01/2019	06/30/2021	497,540	371,826	-
TITLE IV A FY21	211363-01	84.424A	07/01/2020	06/30/2022	546,301	114,052	-
<b>TOTAL PROGRAM</b>					<b>1,043,841</b>	<b>485,878</b>	<b>-</b>
COVID -19 GOVERNORS EMERG ED RELIEF (GEER)	201889-01	84.425C	03/13/2020	09/30/2022	235,676	227,319	-
COVID -19- ESSER I	201778-01	84.425D	03/13/2020	09/30/2022	5,606,131	5,051,810	-
COVID -19- ESSER- REOPENING SCHLS INCENTIVE	202042-01	84.425D	03/13/2020	09/30/2022	757,378	756,769	-
COVID -19- ESSER II	202115-01	84.425D	03/13/2020	09/30/2023	24,618,365	13,519,005	-
COVID -19- ESSER III	211935-01	84.425D	03/13/2020	09/30/2024	55,329,089	1,052,013	-
COVID -19- ESSER-FOOD SERVICE ALLOC	202097-01	84.425D	04/29/2020	09/30/2021	108,545	108,545	-
<b>TOTAL PROGRAM</b>					<b>86,655,184</b>	<b>20,715,461</b>	<b>-</b>
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>					<b>117,290,096</b>	<b>34,644,522</b>	<b>-</b>

WASHINGTON COUNTY BOARD OF EDUCATION  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
 YEAR ENDED JUNE 30, 2021

PROGRAM	GRANT NUMBER	ASSISTANCE LISTING NUMBER ("ALN")	BEGINNING DATE	ENDING DATE	TOTAL GRANT AMOUNT	2021 FISCAL YEAR REVENUE RECOGNIZED & EXPENDITURES	SUBRECIPIENT EXPENDITURES
<b>U.S. DEPARTMENT OF TREASURY</b>							
<b>PASSED THROUGH MARYLAND STATE DEPARTMENT OF EDUCATION</b>							
CORONAVIRUS RELIEF - TUTORING GRANT	201972-01	21.019	03/01/2020	12/30/2020	3,049,232	3,049,232	-
CORONAVIRUS RELIEF - TECHNOLOGY	201945-01	21.019	03/01/2020	12/30/2020	2,534,833	2,534,833	-
<b>PASSED THROUGH THE MARYLAND STATE DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT</b>							
BROADBAND FOR UNSERVED STUDENTS	N/A	21.019	07/01/2020	01/31/2021	172,935	172,935	-
<b>TOTAL PROGRAM</b>					<u>5,757,000</u>	<u>5,757,000</u>	<u>-</u>
<b>PASSED THROUGH MARYLAND STATE DEPARTMENT OF EDUCATION</b>							
ARP TRAUMA & BEHAVIORAL HLTH	211783-01	21.027	03/03/2021	12/31/2024	325,136	-	-
ARP - SUMMER SCHOOL GRANT	211810-01	21.027	03/03/2021	12/31/2024	862,486	862,486	-
ARP SCHOOL REOPENING	211891-01	21.027	03/03/2021	09/30/2024	325,136	-	-
<b>TOTAL PROGRAM</b>					<u>1,512,758</u>	<u>862,486</u>	<u>-</u>
<b>TOTAL DEPARTMENT OF TREASURY</b>					<u>7,269,758</u>	<u>6,619,486</u>	
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>					<u>\$ 131,661,720</u>	<u>\$ 48,183,404</u>	<u>\$ -</u>

\* Denotes tested as a major program

WASHINGTON COUNTY BOARD OF EDUCATION  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2021

NOTE 1: REPORTING ENTITY

The Single Audit is the performance of a uniform audit of all the School System's federal grants in conjunction with the annual audit of the basic financial statements. The adoption of such a procedure was formalized by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards* (Uniform Guidance). The Single Audit fulfills all the Federal agencies' audit requirements, which include financial, compliance and the adequacy of internal control. The programs tested as major programs are indicated on the Schedule of Expenditures of Federal Awards and on the Schedule of Findings and Questioned Costs.

NOTE 2: BASIS OF ACCOUNTING

The accompanying Schedule of Expenditure of Federal Awards has been prepared on the modified accrual basis of accounting. Grant revenues are recorded for financial reporting purposes when expenditures are made in accordance with the requirements of the respective grants.

The School System's indirect cost rate is approved annually by the Maryland State Department of Education. For the year ended June 30, 2021, the indirect cost rate was 2.73%.

NOTE 3: ACCRUED AND UNEARNED REIMBURSEMENT

Various reimbursement procedures are used for federal awards received by the School System. Consequently, timing differences between expenditures and program reimbursements can exist at the beginning and end of the fiscal year. Accrued balances at year-end represent an excess of reimbursable expenditures over cash receipts to date. Unearned balances at year-end represent an excess of cash receipts over reimbursable expenditures to date. Generally, accrued or unearned balances caused by differences in the timing of cash receipts and expenditures will be reversed in the remaining grant period or subsequent fiscal year.

WASHINGTON COUNTY BOARD OF EDUCATION  
 NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
 YEAR ENDED JUNE 30, 2021

## NOTE 4: CLUSTER PROGRAMS

The following CFDA's have been deemed a cluster program by the Office of Management and Budget, and therefore are treated as one program in determining major programs to be audited:

Child Nutrition Cluster		Special Education Cluster (IDEA)									
CFDA #	Expenditures	CFDA #	Expenditures								
10.579	\$ 16,208	84.027	\$ 4,763,063								
10.555	568,015	84.173	85,898								
10.559	5,457,163										
Total	\$ 6,041,386	Total	\$ 4,848,961								
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: center; border-bottom: 1px solid black;">WIOA Cluster</th> </tr> <tr> <th style="text-align: center; border-bottom: 1px solid black;">CFDA #</th> <th style="text-align: center; border-bottom: 1px solid black;">Expenditures</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">17.259</td> <td style="text-align: right; border-bottom: 1px solid black;">\$ 17,109</td> </tr> <tr> <td style="text-align: center;">Total</td> <td style="text-align: right; border-bottom: 3px double black;">\$ 17,109</td> </tr> </tbody> </table>				WIOA Cluster		CFDA #	Expenditures	17.259	\$ 17,109	Total	\$ 17,109
WIOA Cluster											
CFDA #	Expenditures										
17.259	\$ 17,109										
Total	\$ 17,109										

## NOTE 5: PROGRAM EXCLUSIONS

Medical assistance received under CFDA #93.778 has not been included in the accompanying Schedule of Expenditures of Federal Awards and is not subject to single audit testing since funding is received under a contractor-type relationship.

Total Expenditures of Federal Awards	\$ 48,183,404
Add:	
Medical Assistance - CFDA #93.778	660,670
Less:	
U.S. Department of Agriculture / Food Service Subsidies	(6,808,854)
Impact Aid - CFDA #84.041	(29,783)
Restricted Federal Government Revenues per Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - General Fund	\$ 42,005,437

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

WASHINGTON COUNTY BOARD OF EDUCATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2021

Section I - Summary of Auditor's Results:

*Financial Statements*

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_ yes X no
- Significant Deficiency(s) identified that are not considered to be material weaknesses?  
\_\_\_ yes X none reported

Noncompliance material to financial statements noted? \_\_\_ yes X no

*Federal Awards*

Internal control over major programs:

- Material weakness(es) identified? \_\_\_ yes X no
- Significant Deficiency(s) identified that are not considered to be material weaknesses?  
\_\_\_ yes X none reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? \_\_\_ yes X no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.553/10.555/10.559/10.579	Child Nutrition Cluster
21.019	Coronavirus Relief Program
21.027	ARP – Summer School Grant
84.425	CARES Act, Education Stabilization

Dollar threshold used to distinguish between Type A and Type B programs: \$1,445,502

Auditee qualified as low-risk auditee? X yes \_\_\_ no

WASHINGTON COUNTY BOARD OF EDUCATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2021

SECTION II – FINANCIAL STATEMENT FINDINGS

None.

WASHINGTON COUNTY BOARD OF EDUCATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2021

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.



WASHINGTON COUNTY BOARD OF EDUCATION  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2021

The summary which follows indicates the current year status of findings identified in the prior year Single Audit Report.

N/A – none