Montgomery County Public Schools Rockville, Maryland

OMB CIRCULAR A-133 SUPPLEMENTAL FINANCIAL REPORT

Year Ended June 30, 2005

MONTGOMERY COUNTY PUBLIC SCHOOLS OMB Circular A-133 Supplemental Financial Report Table of Contents Year Ended June 30, 2005

	Page
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1
Independent Auditor's Report on Compliance With Requirements Applicable to Each Major Program and on Internal Control Over Compliance and Schedule of Expenditures of Federal Awards in Accordance with OMB Circular A-133	3
Schedule of Expenditures of Federal Awards	5
Notes to Schedule of Expenditures of Federal Awards	8
Schedule of Current Year Findings and Questioned Costs	9
Schedule of Prior Year Findings	11



Independent Auditor's 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 Montgomery County, Maryland

We have audited the basic financial statements of the Montgomery County Public Schools as of and for the year ended June 30, 2005, and have issued our report thereon dated August 26, 2005. We conducted our audit 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Montgomery County Public Schools' internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to management in a separate letter dated August 26, 2005.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Montgomery County Public Schools' basic financial statements are free of material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of



financial statement amounts. However, providing an opinion on compliance with those provisions was not the 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*.

This report is intended solely for the information of the Audit Committee, the Board of Education of Montgomery County, Maryland, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Baltimore, Maryland

Clifton Genderson LLP

August 26, 2005



Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance and Schedule of Expenditures of Federal Awards in Accordance with OMB Circular A-133

The Board of Education of Montgomery County, Maryland

Compliance

We have audited the compliance of Montgomery County Public Schools with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2005. Montgomery County Public Schools' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Montgomery County Public Schools' management. Our responsibility is to express an opinion on Montgomery County Public Schools' compliance based on our audit.

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 OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 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 Montgomery County Public Schools' 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. Our audit does not provide a legal determination on Montgomery County Public Schools' compliance with those requirements.

In our opinion, Montgomery County Public Schools complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2005.



Internal Control Over Compliance

The management of Montgomery County Public Schools is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Montgomery County Public Schools' internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of Expenditures of Federal Awards

Clifton Genderson LLP

We have audited the financial statements of the governmental activities, the business type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Montgomery County Public Schools as of and for the year ended June 30, 2005, and have issued our report thereon dated August 26, 2005. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise Montgomery County Public Schools basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the Audit Committee, the Board of Education of Montgomery County, Maryland, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Baltimore, Maryland

MONTGOMERY COUNTY PUBLIC SCHOOLS SCHEDULE OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2005

Federal Grantor/Pass-through/Program	CFDA Number	Pass-through Grantor Number	MCPS Project Number	Federal Expenditures
Department of Agriculture				
Distributed through Maryland State Department of Education:				
Child Nutrition Cluster:				
School Breakfast Program	10.553	food1	food1	\$ 2,496,425
National School Lunch Program	10.555	food2	food2	10,274,219
Summer Food Service Program	10.559	food3	food3	474,969
Total Child Nutrition Cluster				13,245,613
Food Distribution	10.550	food5	food5	2,106,458
Child and Adult Care Food Program	10.558	food4	food4	726,809
Total distributed through Maryland State Department of I	Education			16,078,879
Total Department of Agriculture				16,078,879
National Science Foundation				
Distributed through University of Illinois:			- particular	
National Science Foundation Act	47.070	98157743	7743	109,537
National Science Foundation Act	47.076	5157094	7094	34,797
Total distributed through the University of Illinois				144,334
Total National Science Foundation				144,334
Department of Education				
Department of Education Distributed through Maryland State Department of Education:				
Special Ed Cluster:	84.027	500482-03	7067	94,426
Special Ed Cluster Special Ed Cluster	84.027	500482-06	7096	10,000
•	84.027	500739-01	7073	8,602
Special Ed Cluster Special Ed Cluster	84.027	500740-01	7069	35,874
Special Ed Cluster	84.027	500760-01	7072	31,558
Special Ed Cluster	84.027	501039-01	7084	4,000
Special Ed Cluster	84.027	501040-01	7083	9,429
Special Ed Cluster	84.027	400291-07	7875	11,639
Special Ed Cluster	84.027	400291-07	7874	107,837
Special Ed Cluster	84.027	400349-02	7886	17,546
Special Ed Cluster	84.027	500482-01	7002	23,529,027
Special Ed Cluster	84.027	500482-02	7003	3,585
Special Ed Cluster	84.027	500482-02	7004	50,188
Special Ed Cluster	84.027	500482-02	7005	9,413
Special Ed Cluster	84.027	500482-02	7006	1,426
Special Ed Cluster	84.173	500482-04	7008	803,213
Special Ed Cluster	84.173	500482-05	7068	50,000
Total Special Ed Cluster	011170	000 102 00		24,777,763
Chesapeake Bay Studies	11.457	501661-01	7093	4,000
Adult Education	84.002	501986-04	7016	348,783
Adult Education	84.002	501986-02	7018	8,590
Adult Education	84.002	501986-03	7020	109,703
Adult Education	84.002	501986-01	7022	73,516
Adult Education	84.002	501986-05	adult1	15,676
Title I	84.010	302236-01	7563	65,704
Title I	84.010	400657-01	7830	708,273
Title I	84.010	400657-01	7831	1,306,500
Title I	84.010	400658-01	7885	28,102
Title I	84.010	401710-01	7832	124,137
	84.010	500411-01	7030	13,052,759
Title I				

MONTGOMERY COUNTY PUBLIC SCHOOLS SCHEDULE OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2005

Title I	Federal Grantor/Pass-through/Program	CFDA Number	Pass-through Grantor Number	MCPS Project Number	Federal Expenditures
Title I	Title I	84.010	500411-01	7042	29,135
Title	Title I	84.010	500412-01	7066	75,722
Vocational Education	Title I	84.010	500993-01	7086	296,206
Vocational Education	Title I	84.010	501419-01	7102	50,636
Safe and Drug-Free Schools 84,186 400682-01 7825 78,5 Safe and Drug-Free Schools 84,186 500415-01 7025 363,5 Education for Homeless Children and Youth 84,196 400932-01 7869 73,7 Education for Homeless Children and Youth 84,213 400956-01 7869 73,7 Education for Homeless Children and Youth 84,213 500661-01 7089 41,5 Even Start 84,213 501067-01 7087 82,5 Tech Prep Education 84,223 501023-01 7087 82,5 Tech Prep Education 84,283 500667-01 705 365,2 Innovative Programs 84,288 40066-01 705 365,2 Innovative Programs 84,288 40066-01 733 45,5 Enhancing Education through Technology 84,318 400660-01 733 45,5 Enhancing Education through Technology 84,318 400660-01 783 10,4 Enhancing Education through Technology 84,318 40149-01	Vocational Education	84.048	401983-01		5,344
Safe and Drug-Free Schools 84.186 500415-01 7025 363.5 Education for Homeless Children and Youth 84.196 400932-01 7869 73.7 Education for Homeless Children and Youth 84.196 500661-01 7089 41.5 Even Start 84.213 400956-01 7876 13.4 Even Start 84.213 501032-01 7087 62.5 Tech Prep Education 84.243 501677-01 7046 272.5 Tech Prep Education 84.287 300268-01 7567 181.3 Twenty-First Century Community Learning Centers 84.287 3002667-01 705 365,2 Innovative Programs 84.298 400663-01 7836 55,4 Innovative Programs 84.298 500416-01 7035 453.0 Enhancing Education through Technology 84.318 400660-01 7837 45,5 Enhancing Education through Technology 84.318 401429-01 7845 447,1 Enhancing Education through Technology 84.318 500645-02 <td< td=""><td>Vocational Education</td><td>84.048</td><td>500570-01,02</td><td>7033</td><td>1,233,319</td></td<>	Vocational Education	84.048	500570-01,02	7033	1,233,319
Education for I-homeless Children and Youth 84,196 400932-01 7889 73.7	Safe and Drug-Free Schools	84.186	400662-01		78,585
Education for Homeless Children and Youth 84,196 500661-01 7089 41,5	Safe and Drug-Free Schools	84.186	500415-01	7025	363,538
Even Start 84,213 400956-01 7876 13,4	Education for Homeless Children and Youth	84.196	400932-01	7869	73,737
Even Start	Education for Homeless Children and Youth	84.196	500661-01	7089	41,503
Tech Prep Education Twenty-First Century Community Learning Centers Twenty-First Century Centers Twenty-First Centers Twenty-First Century Centers Twenty-First Centers Twenty-Fir	Even Start	84.213	400956-01		13,478
Twenty-First Century Community Learning Centers 84.287 302268-01 7567 181.3	Even Start	84.213			62,583
Twenty-First Century Community Learning Centers 84.287 500667-01 7075 365.2					272,529
Innovative Programs					181,315
Innovative Programs					365,295
Enhancing Education through Technology 84.318 400660-01 7837 45,5 Enhancing Education through Technology 84.318 400660-01 7837 45,5 Enhancing Education through Technology 84.318 400660-01 7838 10.4 Enhancing Education through Technology 84.318 401429-01 7845 447,1 Enhancing Education through Technology 84.318 401494-01 7895 231,3 Enhancing Education through Technology 84.318 500414-01 7037 299,6 Enhancing Education through Technology 84.318 500444-01 7037 299,6 Enhancing Education through Technology 84.318 500645-02 7061 101,6 Enhancing Education through Technology 84.318 500694-01 7039 74.3 Enhancing Education through Technology 84.318 500694-01 7099 74.3 Enhancing Education through Technology 84.318 5157100 7100 5,6 Enhancing Education through Technology 84.318 5157101 7101 5,7 Advanced Placement Program 84.330 401658-01 7814 28,3 Advanced Placement Program 84.330 501751-01 7105 5,7 Reading First 84.357 401860-01 7095 921,6 English Language Acquisition 84.365 303889-01 7416 3,2 English Language Acquisition 84.365 303889-01 7416 3,2 English Language Acquisition 84.365 500470-01 7027 496,0 English Language Acquisition 84.367 400661-01 7827 496,0 English Language Acquisition 84.367 500470-01 7027 1,816,9 Improving Teacher Quality 84.367 400659-01 7824 48,1 Improving Teacher Quality 84.367 500413-01 7041 3,961,2 Temporary Assistance for Needy Families 93.558 500964-01 7009 369,5 Improving Teacher Quality 84.367 500413-01 7041 3,961,2 Temporary Assistance for Needy Families 93.558 500964-01 7009 153,0 Special Education for Infants and Families With Disabilities 84.181 5147009 7009 153,0 Special Education for Infants and Families With Disabilities 84.181 5147010 7010 364,4 Special Education for Infants and Families With Disabilities 84.181 5147010 7010 364,4 Special Education for Infants and Families With Disabilities 84.181 5147010 7010 364,4 Special Education for Infants and Families With Disabilities 84.181 5147010 7010 364,4 Special Education for Infants and Families With Disabilities 84.181 5147010 7010 364,4					55,408
Enhancing Education through Technology 84.318 400660-01 7837 45.50 Enhancing Education through Technology 84.318 400660-01 7838 10.4 Enhancing Education through Technology 84.318 401429-01 7845 447.11 Enhancing Education through Technology 84.318 401494-01 7895 231.31 Enhancing Education through Technology 84.318 500414-01 7037 299.6 Enhancing Education through Technology 84.318 500645-02 7061 101.60 Enhancing Education through Technology 84.318 500645-02 7061 101.60 Enhancing Education through Technology 84.318 510645-02 7061 101.60 Enhancing Education through Technology 84.318 5157100 7100 5.60 Enhancing Education through Technology 84.318 5157100 7100 5.60 Enhancing Education through Technology 84.318 5157101 7101 5.7 Advanced Placement Program 84.330 401658-01 7814 28.31 Advanced Placement Program 84.330 501751-01 7105 5.7 Reading First 84.357 501059-01 7095 921.60 English Language Acquisition 84.365 303089-01 7095 921.60 English Language Acquisition 84.365 303089-01 7095 921.60 English Language Acquisition 84.365 500470-01 7027 1.816.90 English Language Acquisition 84.365 500470-01 7027 1.816.90 English Language Acquisition 84.367 400659-01 7824 48.11 Improving Teacher Quality 84.367 400659-01 7824 48.11 Improving Teacher Quality 84.367 400659-01 7824 48.11 Improving Teacher Quality 84.367 500413-01 7039 369.51 Improving Teacher Quality 84.367 500413-01 7039					453,058
Enhancing Education through Technology		84.318	301178-01		17,683
Enhancing Education through Technology 84.318 401429-01 7845 447.15 Enhancing Education through Technology 84.318 500414-01 7037 299.6 Enhancing Education through Technology 84.318 500645-02 7061 101,6 Enhancing Education through Technology 84.318 500694-01 7099 74.3 Enhancing Education through Technology 84.318 5157100 7100 5,6 Enhancing Education through Technology 84.318 5157101 7101 5,7 Advanced Placement Program 84.330 401658-01 7814 28,3 Advanced Placement Program 84.330 501751-01 7105 5,7 Reading First 84.357 401860-01 7903 1,070,2 Reading First 84.365 3030889-01 7416 3,2 English Language Acquisition 84.365 3030889-01 7416 3,2 English Language Acquisition 84.365 500470-01 7627 1,816,9 Improving Teacher Quality 84.367 400659-	0 0.	84.318			45,502
Enhancing Education through Technology Enhancing Education through Technology Enhancing Education through Technology Enhancing Education through Technology 84.318 500645-02 7061 101,6 Enhancing Education through Technology 84.318 500694-01 7099 74,3 Enhancing Education through Technology 84.318 500694-01 7099 74,3 Enhancing Education through Technology 84.318 500694-01 7099 74,3 Enhancing Education through Technology 84.318 5157100 7100 5,6 Enhancing Education through Technology 84.318 5157101 7101 5,7 Advanced Placement Program 84.330 401658-01 7814 28,3 Advanced Placement Program 84.330 501751-01 7105 5,7 Reading First 84.337 401860-01 7903 1,070,2 Reading First 84.357 501059-01 7905 921,6 English Language Acquisition 84.365 300889-01 7416 3,2 English Language Acquisition 84.365 300889-01 7416 3,2 English Language Acquisition 84.365 400661-01 7827 496,0 English Language Acquisition 84.365 500470-01 7027 1,816,9 Improving Teacher Quality 84.367 400659-01 7824 48,1 Improving Teacher Quality 84.367 400659-01 7824 48,1 Improving Teacher Quality 84.367 400659-01 7824 48,1 Improving Teacher Quality 84.367 500413-01 7039 369,5 Improving Teacher Quality 84.367 500413-01 7041 3,961,2 Temporary Assistance 93.576 402059-01,02 7074 149,7 Learn and Serve America 94.004 500964-01 367 410,0 Refugee and Entrant Assistance 93.576 402059-01,02 7074 149,7 Learn and Serve America 94.004 500964-01 7000 364,4 Special Education for Infants and Families With Disabilities 84.181 5147012 7010 364,4 Special Education for Infants and Families With Disabilities 84.181 5147010 7010 364,4 Special Education for Infants and Families With Disabilities 84.181 5147012 7012 125,2 Total distributed through Montgomery County, Maryland					10,495
Enhancing Education through Technology B4.318 5157100 7100 7100 5.6 Enhancing Education through Technology B4.318 5157101 7101 5.7 Advanced Placement Program B4.330 401658-01 7814 28.3 Advanced Placement Program B4.330 501751-01 7105 5.7 Reading First B4.357 401860-01 7903 1,070,2 Reading First B4.357 501059-01 7095 921.6 English Language Acquisition B4.365 330889-01 7416 3.2 English Language Acquisition B4.365 30889-01 7416 3.2 English Language Acquisition B4.365 500470-01 7027 1,816,9 Improving Teacher Quality B4.367 400659-01 7824 48,1 Improving Teacher Quality B4.367 500413-01 7039 369,5 Improving Teacher Quality B4.367 500413-01 7039 369,5 Improving Teacher Quality B4.367 500413-01 7039 369,5 Improving Teacher Quality B4.367 500413-01 7031 3,961,2 Temporary Assistance for Needy Families B4.367 400659-01,02 7074 149,7 Learn and Serve America B4.368 500964-01 367 410,0 Refugee and Entrant Assistance B4.369 35.576 402059-01,02 7074 149,7 Learn and Serve America B4.361 5147010 7010 364,4 Special Education for Infants and Families With Disabilities B4.181 5147010 7010 364,4 Special Education for Infants and Families With Disabilities B4.181 5147010 7010 364,4 Special Education for Infants and Families With Disabilities B4.181 5147010 7010 364,4 Special Education for Infants and Families With Disabilities B4.181 5147012 7012 125,2 Total distributed through Montgomery County, Maryland	0 0,	84.318			447,151
Enhancing Education through Technology 84.318 500645-02 7061 101,6 Enhancing Education through Technology 84.318 500694-01 7099 74.3 Enhancing Education through Technology 84.318 5157100 7100 5,6 Enhancing Education through Technology 84.318 5157101 7101 5,7 Advanced Placement Program 84.330 401658-01 7814 28,3 Advanced Placement Program 84.357 401860-01 7903 1,070,2 Reading First 84.357 401860-01 7903 1,070,2 Reading First 84.357 501059-01 7095 921,6 English Language Acquisition 84.365 330889-01 7416 3,2 English Language Acquisition 84.365 500470-01 7027 1,816,9 Improving Teacher Quality 84.367 400659-01 7827 496,0 Improving Teacher Quality 84.367 400659-01 7839 230,7 Improving Teacher Quality 84.367 500413-01 703	Enhancing Education through Technology	84.318	401494-01		231,355
Enhancing Education through Technology Enhancing Education tron Infants and Families With Disabilities Enhancing Education through Education tronuph Technology Enhancing Education tronuph Montgomery County, Maryland Enhancing Education tronuph Education Education Education tronuph Education Education Education Education Education Education Education		84.318			299,602
Enhancing Education through Technology 84.318 5157100 7100 5,6 Enhancing Education through Technology 84.318 5157101 7101 5,7 Advanced Placement Program 84.330 401658-01 7814 28,3 Advanced Placement Program 84.330 501751-01 7105 5,7 Reading First 84.357 401860-01 7903 1,070,2 Reading First 84.357 501059-01 7095 921,6 English Language Acquisition 84.365 330889-01 7416 3,2 English Language Acquisition 84.365 400661-01 7827 496,0 English Language Acquisition 84.365 500470-01 7027 1,816,9 English Language Acquisition 84.365 500470-01 7027 1,816,9 English Language Acquisition 84.365 500470-01 7027 1,816,9 English Language Acquisition 84.367 400659-01 7824 48,1 Improving Teacher Quality 84.367 400659-01 7824 48,1 Improving Teacher Quality 84.367 400659-01 7839 230,7 Improving Teacher Quality 84.367 400659-01 7839 230,7 Improving Teacher Quality 84.367 500413-01 7039 369,5 Improving Teacher Quality 84.367					101,637
Enhancing Education through Technology 84.318 5157101 7101 5,7 Advanced Placement Program 84.330 401658-01 7814 28,3 Advanced Placement Program 84.330 501751-01 7105 5,7 Reading First 84.357 401860-01 7903 1,070,2 Reading First 84.357 501059-01 7095 921,6 English Language Acquisition 84.365 330889-01 7416 3,2 English Language Acquisition 84.365 400661-01 7827 496,0 Improving Teacher Quality 84.367 400659-01 7824 48,1 Improving Teacher Quality 84.367 400659-01 7824 48,1 Improving Teacher Quality 84.367 400659-01 7839 230,7 Improving Teacher Quality 84.367 500413-01 7039 369,5 Improving Teacher Quality 84.367 500413-01 7039 369,5 Improving Teacher Quality 84.367 500413-01 7039 369,5		84.318			74,323
Advanced Placement Program					5,616
Advanced Placement Program Reading First Reading Reading Respond 7007 Ref. 200470-01 Ref. 200470					5,712
Reading First 84.357 401860-01 7903 1,070,22 Reading First 84.357 501059-01 7095 921,6 English Language Acquisition 84.365 330889-01 7416 3,2 English Language Acquisition 84.365 400661-01 7827 496,0 English Language Acquisition 84.365 500470-01 7027 1,816,9 Improving Teacher Quality 84.367 500459-01 7824 48,1 Improving Teacher Quality 84.367 400659-01 7824 48,1 Improving Teacher Quality 84.367 400659-01 7839 230,7 Improving Teacher Quality 84.367 500413-01 7039 369,5 Improving Teacher Quality 84.367 500413-01 7041 3,961,2 Temporary Assistance for Needy Families 93.558 500964-01 367 410,0 Refugee and Entrant Assistance 93.576 402059-01,02 7074 149,7 Learn and Serve America 94.004 500964-01 7090 10,1					28,390
Reading First 84.357 501059-01 7095 921,6 English Language Acquisition 84.365 330889-01 7416 3,2 English Language Acquisition 84.365 400661-01 7827 496,0 English Language Acquisition 84.365 500470-01 7027 1,816,9 Improving Teacher Quality 84.367 400659-01 7824 48,1 Improving Teacher Quality 84.367 400659-01 7839 230,7 Improving Teacher Quality 84.367 400659-01 7841 87,6 Improving Teacher Quality 84.367 500413-01 7039 369,5 Improving Teacher Quality 84.367 500413-01 7041 3,961,2 Temporary Assistance for Needy Families 93.558 500964-01 367 410,0 Refugee and Entrant Assistance 93.576 402059-01,02 7074 149,7 Learn and Serve America 94.004 500964-01 709 10,1 Total distributed through Maryland State Department of Education 5147009 7009 </td <td></td> <td></td> <td></td> <td></td> <td>5,770</td>					5,770
English Language Acquisition 84.365 330889-01 7416 3,2 English Language Acquisition 84.365 400661-01 7827 496,0 English Language Acquisition 84.365 500470-01 7027 1,816,9 Improving Teacher Quality 84.367 400659-01 7824 48,1 Improving Teacher Quality 84.367 400659-01 7839 230,7 Improving Teacher Quality 84.367 400659-01 7841 87,6 Improving Teacher Quality 84.367 500413-01 7039 369,5 Improving Teacher Quality 84.367 500413-01 7039 369,5 Improving Teacher Quality 84.367 500413-01 7041 3,961,2 Temporary Assistance for Needy Families 93.558 500964-01 367 410,0 Refugee and Entrant Assistance 93.576 402059-01,02 7074 149,7 Learn and Serve America 94.004 500964-01 7090 10,1 Total distributed through Maryland State Department of Education 5147009					1,070,221
English Language Acquisition 84.365 400661-01 7827 496,00 English Language Acquisition 84.365 500470-01 7027 1,816,9 Improving Teacher Quality 84.367 400659-01 7824 48,13 Improving Teacher Quality 84.367 400659-01 7839 230,73 Improving Teacher Quality 84.367 400659-01 7841 87,63 Improving Teacher Quality 84.367 500413-01 7039 369,53 Improving Teacher Quality 84.367 500413-01 7039 369,53 Improving Teacher Quality 84.367 500413-01 7041 3,961,2 Temporary Assistance of reacher Quality 84.367 500413-01 7041 3,961,2 Temporary Assistance for Needy Families 93.558 500964-01 367 410,0 Refugee and Entrant Assistance 93.576 402059-01,02 7074 149,7 Learn and Serve America 94.004 500964-01 7090 10,1 Total distributed through Maryland State Department of Education <					921,601
English Language Acquisition 84.365 500470-01 7027 1,816,9 Improving Teacher Quality 84.367 400659-01 7824 48,13 Improving Teacher Quality 84.367 400659-01 7839 230,73 Improving Teacher Quality 84.367 400659-01 7841 87,6 Improving Teacher Quality 84.367 500413-01 7039 369,5 Improving Teacher Quality 84.367 500413-01 7041 3,961,2 Temporary Assistance for Needy Families 93.558 500964-01 367 410,0 Refugee and Entrant Assistance 93.576 402059-01,02 7074 149,7 Learn and Serve America 94.004 500964-01 7090 10,1 Total distributed through Maryland State Department of Education 55,358,8 distributed through Montgomery County, Maryland: 59ecial Education for Infants and Families With Disabilities 84.181 5147009 7009 153,0 Special Education for Infants and Families With Disabilities 84.181 5147010 7010 364,4 S					3,243
Improving Teacher Quality					496,095
Improving Teacher Quality					1,816,916
Improving Teacher Quality	· · · ·				48,135
Improving Teacher Quality 84.367 500413-01 7039 369,5 Improving Teacher Quality 84.367 500413-01 7041 3,961,2 Temporary Assistance for Needy Families 93.558 500964-01 367 410,0 Refugee and Entrant Assistance 93.576 402059-01,02 7074 149,7 Learn and Serve America 94.004 500964-01 7090 10,1 Total distributed through Maryland State Department of Education 55,358,8 istributed through Montgomery County, Maryland: Special Education for Infants and Families With Disabilities 84.181 5147009 7009 153,0 Special Education for Infants and Families With Disabilities 84.181 5147010 7010 364,4 Special Education for Infants and Families With Disabilities 84.181 5147012 7012 125,2 Total distributed through Montgomery County, Maryland istributed through Baltimore County Public Schools: Enhancing Education through Technology 84.318 4157906 7906 8,0					230,731
Improving Teacher Quality Temporary Assistance for Needy Families 93.558 500964-01 367 410,0 Refugee and Entrant Assistance 93.576 402059-01,02 7074 149,7 Learn and Serve America 94.004 500964-01 7090 10,1 Total distributed through Maryland State Department of Education sistributed through Montgomery County, Maryland: Special Education for Infants and Families With Disabilities Special Education					87,622
Temporary Assistance for Needy Families 93.558 500964-01 367 410,0 Refugee and Entrant Assistance 93.576 402059-01,02 7074 149,7 Learn and Serve America 94.004 500964-01 7090 10,1 Total distributed through Maryland State Department of Education 55,358,8 istributed through Montgomery County, Maryland: Special Education for Infants and Families With Disabilities 84.181 5147009 7009 153,0 Special Education for Infants and Families With Disabilities 84.181 5147010 7010 364,4 Special Education for Infants and Families With Disabilities 84.181 5147012 7012 125,2 Total distributed through Montgomery County, Maryland 642,7 istributed through Baltimore County Public Schools: Enhancing Education through Technology 84.318 4157906 7906 8,0					369,535
Refugee and Entrant Assistance 93.576 402059-01,02 7074 149,7 Learn and Serve America 94.004 500964-01 7090 10,1 Total distributed through Maryland State Department of Education 55,358,8 iistributed through Montgomery County, Maryland: Special Education for Infants and Families With Disabilities 84.181 5147009 7009 153,0 Special Education for Infants and Families With Disabilities 84.181 5147010 7010 364,4 Special Education for Infants and Families With Disabilities 84.181 5147012 7012 125,2 Total distributed through Montgomery County, Maryland 642,7 iistributed through Baltimore County Public Schools: Enhancing Education through Technology 84.318 4157906 7906 8,0					3,961,211
Learn and Serve America Total distributed through Maryland State Department of Education 10,1					410,000
Total distributed through Maryland State Department of Education 55,358,8 Distributed through Montgomery County, Maryland: Special Education for Infants and Families With Disabilities 84.181 5147009 7009 153,0 Special Education for Infants and Families With Disabilities 84.181 5147010 7010 364,4 Special Education for Infants and Families With Disabilities 84.181 5147012 7012 125,2 Total distributed through Montgomery County, Maryland 642,7 Distributed through Baltimore County Public Schools: Enhancing Education through Technology 84.318 4157906 7906 8,0					149,762
Distributed through Montgomery County, Maryland: Special Education for Infants and Families With Disabilities 84.181 5147009 7009 153,0 Special Education for Infants and Families With Disabilities 84.181 5147010 7010 364,4 Special Education for Infants and Families With Disabilities 84.181 5147012 7012 125,2 Total distributed through Montgomery County, Maryland 642,7 Distributed through Baltimore County Public Schools: Enhancing Education through Technology 84.318 4157906 7906 8,0				7090	10,192
Special Education for Infants and Families With Disabilities 84.181 5147009 7009 153,0 Special Education for Infants and Families With Disabilities 84.181 5147010 7010 364,4 Special Education for Infants and Families With Disabilities 84.181 5147012 7012 125,2 Total distributed through Montgomery County, Maryland 642,7 istributed through Baltimore County Public Schools: Enhancing Education through Technology 84.318 4157906 7906 8,0	Total distributed through Maryland State Department	of Education	n		55,358,861
Special Education for Infants and Families With Disabilities 84.181 5147010 7010 364,4 Special Education for Infants and Families With Disabilities 84.181 5147012 7012 125,2 Total distributed through Montgomery County, Maryland 642,7 Distributed through Baltimore County Public Schools: Enhancing Education through Technology 84.318 4157906 7906 8,0	Distributed through Montgomery County, Maryland:				
Special Education for Infants and Families With Disabilities 84.181 5147012 7012 125,2 Total distributed through Montgomery County, Maryland 642,7 Distributed through Baltimore County Public Schools: Enhancing Education through Technology 84.318 4157906 7906 8,0	Special Education for Infants and Families With Disabilities	84.181	5147009	7009	153,029
Total distributed through Montgomery County, Maryland 642,7 Distributed through Baltimore County Public Schools: Enhancing Education through Technology 84.318 4157906 7906 8,0		84.181			364,467
Distributed through Baltimore County Public Schools: Enhancing Education through Technology 84.318 4157906 7906 8,0	Special Education for Infants and Families With Disabilities	84.181	5147012	7012	125,266
Enhancing Education through Technology 84.318 4157906 7906 8,0	Total distributed through Montgomery County, Maryla	ind			642,762
		04.040	44 = 7000	7000	
Enhancing Education through Technology 84.318 4157907 7907 22,2					8,074
0 0			415/90/	/90/	22,216 30,290

MONTGOMERY COUNTY PUBLIC SCHOOLS SCHEDULE OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2005

Distributed through Prince George's County Public Schools: Enhancing Education through Technology Enhancing Education through Technology Total distributed through Prince George's County Schools Direct Payments: International Research and Studies International Research and Studies Magnet Schools Assistance Magnet Mag	Pass-through Grantor Number	MCPS Project Number	Federal Expenditures
Enhancing Education through Technology Enhancing Education through Technology Total distributed through Prince George's County Schools Direct Payments: International Research and Studies Indian Education Magnet Schools Assistance Magnet Schools Magnet Schools Assistance Magnet Schools Magnet Schools Magnet Schools Mathes Mat			
Enhancing Education through Technology Total distributed through Prince George's County Schools Direct Payments: International Research and Studies Ingact Aid Magnet Schools Assistance Mat.060 Indian Education Safe and Drug-Free Schools Safe and Stable Funding Safe and Stable Families Fund for The Improvement of Education Bat.215 Fund for The Improvement of Education Safe Safe Safe Safe Safe Safe Safe Safe	4157908	7908	14,000
Direct Payments: International Research and Studies 84.017 Impact Aid 84.041 Magnet Schools Assistance 84.165 Indian Education 84.060 Indian Education 84.060 Indian Education 84.060 Safe and Drug-Free Schools 84.184 Safe and Drug-Free Schools 84.184 Safe and Drug-Free Schools 84.184 Fund for The Improvement of Education 84.215 Fund for Education 84.215 Fund for The Improvement of Education 84.293 Enhancing Education through Technology 84.303 Arts in Education Early Reading First 84.351 Early Reading First 84.359 Total Department of Education Department of Health and Human Services Distributed through Maryland Department of Health and Human Services: Minority Health and Health Disparities Research 93.307 Promoting Safe and Stable Families 93.566 Distributed through Montgomery County, Maryland: Head Start 93.600 Total distributed through Montgomery County, Maryland Distributed through University of Cleveland: Fund for the Improvement of PostSecondary Education 84.116 Total distributed through University of Cleveland	4157909	7909	6,400
International Research and Studies Impact Aid Magnet Schools Assistance Indian Education Indian Education Safe and Drug-Free Schools Safe and Drug-Free Schools Safe and Drug-Free Schools Fund for The Improvement of Education Sulvation Sulva			20,400
International Research and Studies Impact Aid Magnet Schools Assistance Indian Education Note of the Improvement of Education Safe and Drug-Free Schools Safe and Drug-Free Schools Safe and Drug-Free Schools Fund for The Improvement of Education Fund for The Improvement of Education Fund for The Improvement of Education Substituting Substitution Substituting Substitution Substituting Substituting Substituting Substituting Substitut			
Impact Aid Magnet Schools Assistance Magnet Schools Mat.165 Indian Education Mat.060 Safe and Drug-Free Schools Mat.184 Safe and Drug-Free Schools Mat.184 Safe and Drug-Free Schools Mat.184 Fund for The Improvement of Education Mat.215 Foreign Language Assistance Mat.215 Foreign Language Mat.216 M	P017A020009	7465	124,463
Magnet Schools Assistance Magnet Schools Magnet Magnet Magnet Schools Ma	pl874	pl874	229,695
Magnet Schools Assistance Indian Education Reducation Reducat	U165A040025	7079	32,893
Magnet Schools Assistance Magnet Schools Assistance Magnet Schools Assistance Indian Education Safe and Drug-Free Schools Safe and Stable Families Poreign Language Assistance Safe Spromoting Safe and Stable Families Promoting Safe and Stable Families Promoting Safe and Stable Families Spromoting Safe and Stable Families Spafe Spafe Spromoting Safe and Stable Families Spafe	U165A040025	7080	5,406
Magnet Schools Assistance Indian Education Indian Education Safe and Drug-Free Schools Safe and Stable Families Pund for The Improvement of Education S4.215 Fund for The Improvement of Education S4.215 Foreign Language Assistance S4.293 Enhancing Education through Technology S4.303 Enhancing Education through Technology S4.303 Arts in Education S4.351 Early Reading First Total Direct Payments Total Department of Education Department of Health and Human Services Distributed through Maryland Department of Health and Human Services: Minority Health and Health Disparities Research S3.307 Promoting Safe and Stable Families S3.566 Total distributed through Maryland Department of Health and Hum Distributed through Montgomery County, Maryland: Head Start Head Start S3.600 Total distributed through Montgomery County, Maryland Distributed through University of Cleveland: Fund for the Improvement of PostSecondary Education Total distributed through University of Cleveland	U165A040025	7081	1,660
Indian Education 84.060 Indian Education 84.060 Indian Education 84.060 Safe and Drug-Free Schools 84.184 Safe and Drug-Free Schools 84.184 Fund for The Improvement of Education 84.215 Foreign Language Assistance 84.293 Enhancing Education through Technology 84.303 Enhancing Education through Technology 84.303 Arts in Education 84.351 Early Reading First 84.359 Total Direct Payments Total Department of Education Department of Health and Human Services Distributed through Maryland Department of Health and Human Services: Minority Health and Health Disparities Research 93.307 Promoting Safe and Stable Families 93.566 Promoting Safe and Stable Families 93.566 Promoting Safe and Stable Families 93.566 Total distributed through Maryland Department of Health and Hum Distributed through Montgomery County, Maryland: Head Start 93.600 Total distributed through Montgomery County, Maryland Distributed through University of Cleveland: Fund for the Improvement of PostSecondary Education 70tal distributed through University of Cleveland	U165A040025	7082	14,900
Indian Education 84.060 Safe and Drug-Free Schools 84.184 Safe and Drug-Free Schools 84.184 Fund for The Improvement of Education 84.215 Foreign Language Assistance 84.293 Enhancing Education through Technology 84.303 Enhancing Education through Technology 84.303 Arts in Education 84.351 Early Reading First 84.359 Total Direct Payments Total Department of Education Department of Health and Human Services Distributed through Maryland Department of Health and Human Services: Minority Health and Health Disparities Research 93.307 Promoting Safe and Stable Families 93.566 Promoting Safe and Stable Families 93.566 Promoting Safe and Stable Families 93.566 Total distributed through Maryland Department of Health and Hum Distributed through Montgomery County, Maryland: Head Start 93.600 Total distributed through Montgomery County, Maryland Distributed through University of Cleveland: Fund for the Improvement of PostSecondary Education 7 Total distributed through University of Cleveland Fund for the Improvement of PostSecondary Education 7 Total distributed through University of Cleveland	B060A040538	7026	15,290
Safe and Drug-Free Schools Safe and Safe and Stable Families Promoting Safe and Stab	S060A030538	7826	6,938
Safe and Drug-Free Schools Fund for The Improvement of Education Foreign Language Assistance Enhancing Education through Technology Enhancing Education through Technology Enhancing Education through Technology Atts in Education Early Reading First Total Direct Payments Total Department of Education Department of Health and Human Services Distributed through Maryland Department of Health and Human Services: Minority Health and Health Disparities Research Promoting Safe and Stable Families 93.566 Total distributed through Maryland Department of Health and Hum Distributed through Montgomery County, Maryland: Head Start Head Start Total distributed through Montgomery County, Maryland Distributed through University of Cleveland: Fund for the Improvement of PostSecondary Education Total distributed through University of Cleveland: Fund for the Improvement of PostSecondary Education Total distributed through University of Cleveland: Fund for the Improvement of PostSecondary Education Total distributed through University of Cleveland:	Q184L030339	7893	1,682,529
Fund for The Improvement of Education 84.215 Foreign Language Assistance 84.293 Enhancing Education through Technology 84.303 Enhancing Education through Technology 84.303 Arts in Education 84.351 Early Reading First 84.359 Total Direct Payments Total Department of Education Department of Health and Human Services Distributed through Maryland Department of Health and Human Services: Minority Health and Health Disparities Research 93.307 Promoting Safe and Stable Families 93.566 Total distributed through Maryland Department of Health and Hum Distributed through Montgomery County, Maryland: Head Start 93.600 Total distributed through Montgomery County, Maryland Distributed through University of Cleveland: Fund for the Improvement of PostSecondary Education 84.116 Total distributed through University of Cleveland	Q184E030113	7894	157,000
Fund for The Improvement of Education 84.215 Foreign Language Assistance 84.293 Enhancing Education through Technology 84.303 Enhancing Education through Technology 84.303 Arts in Education 84.351 Early Reading First 84.359 Total Direct Payments Total Department of Education Department of Health and Human Services Distributed through Maryland Department of Health and Human Services: Minority Health and Health Disparities Research 93.307 Promoting Safe and Stable Families 93.566 Dromoting Safe and Stable Families 93.566 Total distributed through Maryland Department of Health and Hum Distributed through Montgomery County, Maryland: Head Start 93.600 Total distributed through Montgomery County, Maryland Distributed through University of Cleveland: Fund for the Improvement of PostSecondary Education 70tal distributed through University of Cleveland	P017A020009	6824	290,623
Fund for The Improvement of Education 84.215 Fund for The Improvement of Education 84.215 Foreign Language Assistance 84.293 Enhancing Education through Technology 84.303 Enhancing Education through Technology 84.303 Arts in Education 84.351 Early Reading First 84.359 Total Department of Education Department of Health and Human Services Distributed through Maryland Department of Health and Human Services: Minority Health and Health Disparities Research 93.307 Promoting Safe and Stable Families 93.566 Distributed through Maryland Department of Health and Human Human Services: Minority Health and Human Services Minority Health and Health Disparities Research 93.307 Promoting Safe and Stable Families 93.566 Total distributed through Maryland Department of Health and Human Services: Minority Health and Human Services Minority Health and Human Services Distributed through Montgomery County, Maryland: Head Start 93.600 Total distributed through Montgomery County, Maryland Distributed through University of Cleveland: Fund for the Improvement of PostSecondary Education Total distributed through University of Cleveland	S215L022097	7477	799,875
Fund for The Improvement of Education Foreign Language Assistance Enhancing Education through Technology Enhancing Education through Technology Enhancing Education through Technology Arts in Education Early Reading First Total Direct Payments Total Department of Education Pepartment of Health and Human Services Distributed through Maryland Department of Health and Human Services: Minority Health and Health Disparities Research Promoting Safe and Stable Families Pro	V215L032197	7896	148,989
Foreign Language Assistance Enhancing Education through Technology Enhancing Education through Technology Enhancing Education through Technology Arts in Education Early Reading First Total Direct Payments Total Department of Education Pepartment of Health and Human Services Distributed through Maryland Department of Health and Human Services: Minority Health and Health Disparities Research Promoting Safe and Stable Families Promot	V215L032197	7897	222,277
Enhancing Education through Technology 84.303 Enhancing Education through Technology 84.303 Arts in Education 84.351 Early Reading First 84.359 Total Direct Payments Total Department of Education Department of Health and Human Services Distributed through Maryland Department of Health and Human Services: Minority Health and Health Disparities Research 93.307 Promoting Safe and Stable Families 93.566 Total distributed through Maryland Department of Health and Hum Distributed through Montgomery County, Maryland: Head Start 93.600 Total distributed through Montgomery County, Maryland Distributed through University of Cleveland: Fund for the Improvement of PostSecondary Education Total distributed through University of Cleveland	T293B030135	7842	211,418
Enhancing Education through Technology Arts in Education Bat.351 Early Reading First Total Direct Payments Total Department of Education Pepartment of Health and Human Services Distributed through Maryland Department of Health and Human Services: Minority Health and Health Disparities Research Promoting Safe and Stable Families	R303A980343	7880	474,150
Arts in Education 84.351 Early Reading First 84.359 Total Direct Payments Total Department of Education Department of Health and Human Services Distributed through Maryland Department of Health and Human Services: Minority Health and Health Disparities Research 93.307 Promoting Safe and Stable Families 93.566 Total distributed through Maryland Department of Health and Hum Distributed through Montgomery County, Maryland: Head Start 93.600 Head Start 93.600 Total distributed through Montgomery County, Maryland Distributed through University of Cleveland: Fund for the Improvement of PostSecondary Education 84.116 Total distributed through University of Cleveland	R303A980343	7881	67
Early Reading First Total Direct Payments Total Department of Education Department of Health and Human Services Distributed through Maryland Department of Health and Human Services: Minority Health and Health Disparities Research Promoting Safe and Stable Families Promoting Safe and Stable Fam	U351D040115	7910	301,403
Total Direct Payments Total Department of Education Department of Health and Human Services Distributed through Maryland Department of Health and Human Services: Minority Health and Health Disparities Research 93.307 Promoting Safe and Stable Families 93.566 Total distributed through Maryland Department of Health and Hum Distributed through Montgomery County, Maryland: Head Start 93.600 Head Start 93.600 Total distributed through Montgomery County, Maryland Distributed through University of Cleveland: Fund for the Improvement of PostSecondary Education 84.116 Total distributed through University of Cleveland		7538	1,362,402
Department of Health and Human Services Distributed through Maryland Department of Health and Human Services: Minority Health and Health Disparities Research Promoting Safe and Stable Families Promoting Safe and Stable Famil	S359B030235	7536	6,081,978
Distributed through Maryland Department of Health and Human Services: Minority Health and Health Disparities Research Promoting Safe and Stable Families Pr			62,134,291
Distributed through Maryland Department of Health and Human Services: Minority Health and Health Disparities Research Promoting Safe and Stable Families Pr			
Minority Health and Health Disparities Research Promoting Safe and Stable Families 93.566 Total distributed through Maryland Department of Health and Hum Distributed through Montgomery County, Maryland: Head Start 93.600 Head Start 93.600 Total distributed through Montgomery County, Maryland Distributed through University of Cleveland: Fund for the Improvement of PostSecondary Education Total distributed through University of Cleveland			
Promoting Safe and Stable Families 93.566 Promoting Safe and Stable Families 93.566 Promoting Safe and Stable Families 93.566 Total distributed through Maryland Department of Health and Hum Distributed through Montgomery County, Maryland: Head Start 93.600 Head Start 93.600 Total distributed through Montgomery County, Maryland Distributed through University of Cleveland: Fund for the Improvement of PostSecondary Education 84.116 Total distributed through University of Cleveland	5157092	7092	4,500
Promoting Safe and Stable Families 93.566 Promoting Safe and Stable Families 93.566 Promoting Safe and Stable Families 93.566 Total distributed through Maryland Department of Health and Hum Distributed through Montgomery County, Maryland: Head Start 93.600 Head Start 93.600 Total distributed through Montgomery County, Maryland Distributed through University of Cleveland: Fund for the Improvement of PostSecondary Education 84.116 Total distributed through University of Cleveland	4157844	7844	1,998
Promoting Safe and Stable Families 93.566 Total distributed through Maryland Department of Health and Hum Distributed through Montgomery County, Maryland: Head Start 93.600 Head Start 93.600 Total distributed through Montgomery County, Maryland Distributed through University of Cleveland: Fund for the Improvement of PostSecondary Education 84.116 Total distributed through University of Cleveland	4157891	7891	26,299
Total distributed through Maryland Department of Health and Hum Distributed through Montgomery County, Maryland: Head Start 93.600 Head Start 93.600 Total distributed through Montgomery County, Maryland Distributed through University of Cleveland: Fund for the Improvement of PostSecondary Education 84.116 Total distributed through University of Cleveland	5157088	7088	93,238
Distributed through Montgomery County, Maryland: Head Start 93.600 Head Start 93.600 Total distributed through Montgomery County, Maryland Distributed through University of Cleveland: Fund for the Improvement of PostSecondary Education Total distributed through University of Cleveland	5157044	7044	17,100
Head Start 93.600 Head Start 93.600 Total distributed through Montgomery County, Maryland Distributed through University of Cleveland: Fund for the Improvement of PostSecondary Education Total distributed through University of Cleveland	nan Services		143,135
Head Start 93.600 Total distributed through Montgomery County, Maryland Distributed through University of Cleveland: Fund for the Improvement of PostSecondary Education Total distributed through University of Cleveland			
Total distributed through Montgomery County, Maryland Distributed through University of Cleveland: Fund for the Improvement of PostSecondary Education Total distributed through University of Cleveland	5157028	7028	3,160,026
Distributed through University of Cleveland: Fund for the Improvement of PostSecondary Education Total distributed through University of Cleveland	5157029	7029	61,823
Fund for the Improvement of PostSecondary Education 84.116 Total distributed through University of Cleveland			3,221,849
Total distributed through University of Cleveland			
•	P116Z040311	7103	941
Total distributed through Department of Health and Human Service			941
	ees		3,365,925
Grand Total Expenditures of Federal Awards			\$81,723,429

Montgomery County Public Schools

Notes to Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2005

1. Summary of Significant Accounting Policies

The Schedule of Expenditures of Federal Awards (the Schedule) relates only to federal programs administered by Montgomery County Public Schools (MCPS). It should be read in conjunction with MCPS' basic financial statements and the accompanying notes. The federal programs are subject to the accounting policies and procedures of MCPS, which conform to accounting principles generally accepted in the United States for governmental entities.

The federal grant programs account for the expenditure of funds by MCPS in the General and Enterprise funds. Expenditures represent direct costs of operating programs, principally personnel and fringe benefit costs. Expenditures of grant funds are made for the purposes specified by the grantor, which include certain restrictions. The grantor may ultimately disallow certain expenditures which MCPS has charged to grant funds. In the event of final disallowance, the funds will be reimbursed to the federal government by MCPS.

The federal share of the Enterprise funds is commingled with state and local funding, as well as revenues provided from user charges. Expenditures are assumed to be paid first from the federal revenues for purposes of the Schedule. Commodities received from the U.S. Department of Agriculture are valued at fair market value and recorded as expenditures when used. During the fiscal year ended June 30, 2005, the fair market value of commodities consumed was \$2,106,458.

MCPS provided \$448,161 to subrecipients from federal awards distributed by the United States Department of Education's Technology Innovation Challenge Grants; \$145,275 for subrecipients from federal awards distributed through the Maryland State Department of Education; and \$564,537 for the Child and Adult Care Food Program.

2. Reconciliation of Federal Expenditures

Federal expenditures in the MCPS Comprehensive Annual Financial Report (CAFR) reconcile to the Schedule of Expenditures of Federal Awards as follows:

General fund federal expenditures	\$ 70,605,126
Enterprise funds federal expenditures	16,094,555
Total federal expenditures per the CAFR	86,699,681
Less: Medical assistance funds not included on	
the Schedule	(4,976,252)
Total federal expenditures per the Schedule	\$ 81,723,429

Montgomery County Public Schools Schedule of Findings and Questioned Costs for the Year Ended June 30, 2005

Part I—Summary of Auditor's Results

Financial Statement Section

Type of auditor's report issued:			Unqualified	
Internal control over financial reporting: Material weakness(es) identified? Reportable condition(s) identified not considered to be material weaknesses? Noncompliance material to financial statements noted?			No X X X	
Federal Awards Section				
Material weakness(es) identified? Reportable condition(s) identified not	t considered to be material weaknesses?	Yes	No X X	
Type of auditor's report on compliance for major programs:			Unqualified	
Any audit findings disclosed that are rec Circular A-133 (section510(a)?	quired to be reported in accordance with	Yes	No X	
Identification of major programs: CFDA Number(s) Name	me of Federal Program or Cluster			
84.027, 84.173 Spe	ecial Education Cluster	\$24,77	7,763	
Dollar threshold used to determine Type A programs:			1,703	
		Yes	<u>No</u>	
Auditee qualified as low-risk auditee?		X		

Montgomery County Public Schools Schedule of Findings and Questioned Costs for the Year Ended June 30, 2005

Part II—Financial Statement Findings Section

This section identifies the reportable conditions, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with Chapter 5.18 of *Government Auditing Standards*.

There were no findings identified during the audit for the year ended June 30, 2005.

Part III—Federal Award Findings and Questioned Costs Section

There were no findings identified during the audit for the year ended June 30, 2005.

Montgomery County Public Schools Schedule of Prior Year Findings For the Year Ended June 30, 2005

There were no prior year findings.