

allocation of the money distributed under paragraph (1) of this subsection based on a percentage to be determined in accordance with § 8-103(a) of this subtitle.

(ii) For purposes of determining the percentage allocated to each county under this subsection, the property tax accounts of each county that fails to satisfy the requirements of subsection (a) or (b) of this section shall be excluded from the statewide total.

(3) Each county shall distribute money provided under this subsection in accordance with § 8-103(b) of this subtitle.

(d) (1) The money distributed under this subtitle and allocated to a county shall be accounted for and audited in accordance with the procedures for accounting and auditing of other governmental revenues.

(2) Money not expended by the county by the end of a fiscal year shall be placed in a special fund for expenditure in the next succeeding fiscal year.

(3) (i) Money distributed under this subtitle that remains unencumbered or unexpended by the county after the second fiscal year shall be repaid to the [Secretary] DIRECTOR for deposit in the General Fund.

(ii) The Comptroller may set off any shared revenues due to a county instead of repayment under this subsection.

(4) (i) Money distributed under this subtitle to be expended by a volunteer or municipal fire, rescue, or ambulance company shall be maintained in a separate account and shall be audited in the same manner as other money of the volunteer or municipal company is audited.

(ii) Copies of the audit of the separate account shall be submitted to the respective county government and to the [Department of State Police] MARYLAND EMERGENCY MANAGEMENT AGENCY.

8-105.

(a) (1) On or before December 31 of each year, each county shall submit to the [Secretary] DIRECTOR a report for the preceding fiscal year that states:

(i) the amount of money distributed to each recipient and the purpose of expenditure of this money categorized as provided in § 8-102(f)(1) of this subtitle;

(ii) the amount and disposition of any unencumbered or unexpended money; and

(iii) the amount of expenditures for fire protection by the county.

(2) Each county shall provide a copy of the report required under paragraph (1) of this subsection, subject to § 2-1246 of the State Government Article, to the Department of Legislative Services.