

**THE SCHOOL DISTRICT OF GREENVILLE COUNTY
GREENVILLE, SOUTH CAROLINA**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2009

LEA Subfund Code	Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass Through Grantor's Number	Federal Expenditures
<u>US DEPARTMENT OF AGRICULTURE</u>				
Pass-through State Department of Education:				
6000	Food Distribution	10.555	N/A	\$ 1,903,565
6000	National School Breakfast Program	10.553	N/A	3,308,275
6000	National School Lunch Program	10.555	N/A	11,906,000
TOTAL US DEPARTMENT OF AGRICULTURE				<u>17,117,840</u>
<u>US DEPARTMENT OF EDUCATION</u>				
Direct Programs:				
2740	Readiness and Emergency Management for Schools (REMS)	84.184E	Q184E070126	236,624
8055	Teen LEAD	84.215	09-FL-040-01	12,187
8056	Teen LEAD Control Site	84.215	09-FL-040-02	4,557
8057	Teen LEAD Supplemental	84.215	09-FL-040-02	3,151
8057	Teen LEAD Supplemental	84.215	09-FL-040-04	990
Total Direct Programs				<u>257,509</u>
Passed Through SC State Department of Education:				
<u>Title I:</u>				
2010	Title I - Low Income	84.010	09-BA-040	2,436,537
2020	Title I - Low Income	84.010	09-BA-040	16,908,943
2218	Title I - N&D	84.013	09-ND-040	24,978
2370	Title I - School Improvement	84.100	09-BJ-040	409,657
2655	Title I - School Improvement	84.010	09-BJ-040	87,361
Total 84.010				<u>19,867,476</u>
2414	Title V	84.298A	09-BB-040	115,129
<u>IDEA:</u>				
2031/34	Public Law 101-476 - The Individuals with Disabilities Act	84.027	09-CA-040	16,250,908
2152	IDEA ARRA 611	84.391A	09-SC-040-01	5,189,885
Total IDEA				<u>21,440,793</u>
<u>Preschool Handicapped:</u>				
2050/51	Handicapped Preschool Grant	84.173	09-CG-040	467,371
<u>Title II:</u>				
2670/2675	Title II - Improving Teacher Quality, Reduce Class Size	84.367A	09-TQ-040-01	2,241,845
<u>Drug Free:</u>				
2090	Drug and Violence Prevention Program	84.186	09-FQ-040	262,654
<u>Adult Education:</u>				
2430	Adult Regular	84.002	09-EA-040	347,068
2434	English Literacy	84.002A	09-EA-040	10,000
Total 84.002				<u>\$ 357,068</u>

(Continued)

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YEAR ENDED JUNE 30, 2009

LEA Subfund Code	Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass Through Grantor's Number	Federal Expenditures
<u>US DEPARTMENT OF EDUCATION (CONTINUED)</u>				
<u>Occupational Education:</u>				
2070	WBL Activities	84.048	09-VA-040	\$ 129,018
2070	Technology Training	84.048	09-VA-040	9,387
2070	Automobile Technology	84.048	09-VA-040	2,590
2070	Local Administration	84.048	09-VA-040	35,477
2070	Special Populations	84.048	09-VA-040	20,732
2070	Career Guidance	84.048	09-VA-040	228,084
2070	Student Organizations	84.048	09-VA-040	70,924
2070	Equipment	84.048	09-VA-040	450,577
2070	Initiate and Improve Program	84.048	09-VA-040	92,733
2070	State Leadership - Special	84.048	09-VA-040	5,000
2070	Professional Development	84.048	09-VA-040	26,428
2076	CTE Reserve - Biomedical Science	84.048A	09-VA-040-23	11,850
2079	CTE Reserve - Machatronics	84.048A	09-VA-040-23	25,000
207A	CTE Reserve - Animation Academy	84.048A	09-VA-040-23	5,812
207B	CTE Reserve - Biomedical 2	84.048A	09-VA-040-23	1,735
		Total 84.048		<u>1,115,347</u>
<u>Other Special Programs:</u>				
8058	McKinney - Vento Homeless Grant	84.196A	09-FH-040	40,000
2426	Even Start - Family Literacy	84.213C	09-EK-040	150,000
2915	Goals 2000 Parental Assistance	84.310	N/A	102,903
2532	Ed Tech Formula Grant	84.318	09-ET-040	119,006
2640	Title III - English Language Acquisition	84.655A	09-BP-040	798,693
Total Passed Through SC State Department of Education				<u>47,078,285</u>
TOTAL US DEPARTMENT OF EDUCATION				<u>47,335,794</u>
<u>US DEPARTMENT OF LABOR</u>				
Passed Through SC State Department of Commerce or other agency:				
2925	Woodmont High School Jobs for SC Graduates	17.259	8JAG0114	58,425
2031	WIA Summer Program	17.259	09-SW-040-01	8,739
TOTAL US DEPARTMENT OF LABOR				<u>67,164</u>
<u>US DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
Passed Through State Health & Human Services Finance Commission:				
2715	Child Development (Overbrook CDC)	13.667	N/A	189,286
Total Passed Through State Health & Human Services Finance Commission				<u>189,286</u>
TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES				<u>\$ 189,286</u>

(Continued)

**THE SCHOOL DISTRICT OF GREENVILLE COUNTY
GREENVILLE, SOUTH CAROLINA**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2009

LEA Subfund Code	Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass Through Grantor's Number	Federal Expenditures
<u>US DEPARTMENT OF DEFENSE</u>				
	Direct Programs:			
2904	Army ROTC	12.000	N/A	\$ 90,597
2900	Navy ROTC	12.000	N/A	57,090
2902	Air Force ROTC	12.000	N/A	308,683
	TOTAL US DEPARTMENT OF DEFENSE			<u>456,370</u>
<u>COMPONENT UNITS/CHARTER SCHOOLS</u>				
	Passed Through SC State Department of Education:			
	Meyer Center for Special Children:			
2051	Preschool Grant	84.173	09-CG-040	15,522
	Total Passed Through SC State Department of Education			<u>15,522</u>
	TOTAL COMPONENT UNITS/CHARTER SCHOOLS			<u>15,522</u>
	TOTAL FEDERAL ASSISTANCE EXPENDED			<u>\$ 65,181,976</u>

See accompanying notes to the schedule of expenditures of federal awards.

(Continued)

**THE SCHOOL DISTRICT OF GREENVILLE COUNTY
GREENVILLE, SOUTH CAROLINA**

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2009

A – General

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) presents the activity of all federal award programs of the School District of Greenville County, South Carolina (the “School District”) for the year ended June 30, 2009. All federal awards received directly from the federal agencies, as well as those passed through other government agencies, are included on the Schedule.

B – Basis of Accounting

The accompanying Schedule is presented using the modified accrual basis of accounting.

C – Relationship to Financial Statements

Federal award expenditures are reported in the School District’s financial statements as expenditures in the Special Revenue Fund and operating expenses in the Enterprise Fund.

D – Relationship to Federal Financial Reports

Amounts reported in the accompanying Schedule agree with the amounts reported in the related federal financial reports except for timing differences relating to expenditures made subsequent to the filing of the federal financial reports.

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF BASIC FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

The Board of Trustees
The School District of Greenville County
Greenville, South Carolina

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of The School District of Greenville County, South Carolina (the "School District"), as of and for the year ended June 30, 2009, which collectively comprise the School District's basic financial statements and have issued our report thereon dated October 22, 2009. Our report was modified to include a reference to other auditors. 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. Other auditors audited the basic financial statements of the discretely presented component units, as described in our report on the School District's basic financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of certain discretely presented component units were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the School District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's basic financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the basic financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School District's basic financial statements are free of 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 determination of basic financial statement amounts. 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*.

We noted certain matters that we have reported to management of the School District in a separate letter dated October 22, 2009.

This report is intended solely for the information and use of management, the Board of Trustees, others within the entity, the South Carolina Department of Education, 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.

Greene, Finney & Horton LLP

Greene, Finney & Horton, LLP
Mauldin, South Carolina
October 22, 2009

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE
TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

The Board of Trustees
The School District of Greenville County
Greenville, South Carolina

Compliance

We have audited the compliance of The School District of Greenville County, South Carolina (the “School District”) with the types of compliance requirements described in the US 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, 2009. The School District’s major federal programs are identified in the summary of auditors’ 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 the School District’s management. Our responsibility is to express an opinion on the School District’s 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 the School District’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. Our audit does not provide a legal determination on the School District’s compliance with those requirements.

In our opinion, the School District 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, 2009.

Internal Control Over Compliance

The management of the School District is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the School District’s internal control over compliance with the 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, 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 School District’s internal control over compliance.

A *control deficiency* in an entity’s internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity’s ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity’s internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity’s internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the Board of Trustees, others within the entity, the South Carolina Department of Education, 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.

Greene, Finney & Horton LLP

Greene, Finney & Horton, LLP
Mauldin, South Carolina
October 22, 2009

**THE SCHOOL DISTRICT OF GREENVILLE COUNTY
GREENVILLE, SOUTH CAROLINA**

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

YEAR ENDED JUNE 30, 2009

There were no audit findings in the prior year.

**THE SCHOOL DISTRICT OF GREENVILLE COUNTY
GREENVILLE, SOUTH CAROLINA**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2009

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified?	_____ Yes	_____ <input checked="" type="checkbox"/> No
Significant deficiencies identified that are not considered to be material weaknesses?	_____ Yes	_____ <input checked="" type="checkbox"/> None Reported
Noncompliance material to financial statements noted?	_____ Yes	_____ <input checked="" type="checkbox"/> No

Federal Awards

Internal control over major programs:

Material weakness(es) identified?	_____ Yes	_____ <input checked="" type="checkbox"/> No
Significant deficiencies identified that are not considered to be material weaknesses?	_____ Yes	_____ <input checked="" type="checkbox"/> None Reported

Type of auditors' report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	_____ Yes	_____ <input checked="" type="checkbox"/> No
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Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
84.027, 84.173	IDEA cluster, including Handicapped Preschool
84.391A	IDEA ARRA program
84.367A	Title II: Improving Teacher Quality / Reduce Class Size

Dollar threshold used to distinguish between type A and type B programs: \$ 1,955,459

Auditee qualified as low-risk auditee?	_____ <input checked="" type="checkbox"/> Yes	_____ No
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Section II - Findings - Financial Statements Audit

No matters were reported.

Section III--Federal Awards Findings and Questioned Costs

No matters were reported.



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Dr. Phinnize J. Fisher
Superintendent