

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2013

LEA Subfund Code	Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass Through Grantor's Number	Federal Expenditures
US DEPARTMENT OF AGRICULTURE				
Pass-through State Department of Education:				
6000	National School Breakfast Program	10.553	N/A	\$ 4,472,586
6000	National School Lunch Program - Non-Cash Assistance	10.555	N/A	1,785,256
6000	National School Lunch Program - Cash Assistance	10.555	N/A	14,932,909
		Total 10.555		<u>16,718,165</u>
6000	Fresh Fruit and Veg Grant	10.582	N/A	234,448
TOTAL US DEPARTMENT OF AGRICULTURE				<u>21,425,199</u>
US DEPARTMENT OF EDUCATION				
Direct Programs:				
2080	Advance Placement Program	84.330C	S330C090137-11	176,310
		Total Direct Programs		<u>176,310</u>
Passed Through SC State Department of Education:				
<u>Title I:</u>				
2010	Title I - Low Income	84.010	12-BA-040	264,553
2020	Title I - Low Income	84.010	13-BA-40	19,241,987
2370.01	Title I - School Improvement	84.010	12-BJ-040	557,721
		Total 84.010		<u>20,064,261</u>
2210.01	Title I - N&D	84.013	13-ND-040	58,989
2210.02	Title I - N&D Carryover	84.013	12-ND-040	238,946
		Total 84.013		<u>297,935</u>
		Total Title I		<u>20,362,196</u>
2260	ARRA - School Improvement	84.388	13-SH-040	493,135
<u>IDEA:</u>				
2030	Public Law 101-476 - The Individuals with Disabilities Act	84.027	13-CA-040-1	14,107,574
2050	Handicapped Preschool Grant	84.173	13-CG-040-01	422,737
2990	Federal Miscellaneous (Substitute Reimbursements)	84.027A	N/A	200
		Total 84.027, 84.027A and 84.173		<u>14,530,511</u>
		Total IDEA		<u>14,530,511</u>
<u>Title II:</u>				
2670.01/02	Title II - Improving Teacher Quality, Reduce Class Size	84.367	13-TQ-040-01	1,959,089
<u>Drug Free:</u>				
2400.01	SC School Climate Initiative	84.184	12-CP-040-01	2,823
2400.02	SC School Climate Initiative	84.184	13-CP-040-01	40,154
		Total 84.184		<u>42,977</u>
<u>Adult Education:</u>				
2430.01	Adult Regular	84.002	13-EA-040-01	308,662
2430.02	English Literacy / Civics	84.002	13-ED-040	15,000
2430.03	Adult Regular (Carryover from 2011-2012)	84.002	12-EA-040-03	69,731
		Total 84.002		<u>\$ 393,393</u>

(Continued)

THE SCHOOL DISTRICT OF GREENVILLE COUNTY
GREENVILLE, SOUTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2013

LEA Subfund Code	Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass Through Grantor's Number	Federal Expenditures
US DEPARTMENT OF EDUCATION (CONTINUED)				
Passed Through SC State Department of Education: (Continued)				
<u>Occupational Education:</u>				
2070.02	WBL Activities	84.048	13-VA-040	\$ 157,976
2070.03	Technology Training	84.048	13-VA-040	9,275
2070.04	Professional Development	84.048	13-VA-040	22,668
2070.06	Initiate and Improve Program	84.048	13-VA-040	81,995
2070.08	Special Populations	84.048	13-VA-040	24,876
2070.09	Career Guidance	84.048	13-VA-040	207,420
2070.10	Student Organizations	84.048	13-VA-040	85,288
2070.11	Equipment	84.048	13-VA-040	433,737
2070.15	Local Administration	84.048	13-VA-040	42,312
2070.16	Automobile Technology	84.048	13-VA-040	3,908
		Total 84.048		<u>1,069,455</u>
<u>Other Special Programs:</u>				
2640.01	Title III - English Language Acquisition	84.365A	13-BP-040	842,485
	Total Passed Through SC State Department of Education			<u>39,693,241</u>
TOTAL US DEPARTMENT OF EDUCATION				<u>39,869,551</u>
US DEPARTMENT OF LABOR				
Passed Through SC State Department of Commerce or other agency:				
2920.01	Jobs for SC Graduate - Woodmont	17.259	12-JAG-114	35,079
2920.01	Jobs for SC Graduate - Woodmont	17.278	12-JAG-114	19,696
2920.02	Jobs for SC Graduate - Carolina	17.259	12-JAG-121	27,094
2920.02	Jobs for SC Graduate - Carolina	23.002	12-JAG-121	27,094
TOTAL US DEPARTMENT OF LABOR				<u>108,963</u>
US DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed Through SC State Department of Education:				
2990	Federal Miscellaneous	93.938	N/A	112
	Total Passed Through SC State Department of Education			<u>112</u>
TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES				<u>112</u>
US DEPARTMENT OF DEFENSE				
Direct Programs:				
2900.01	Navy ROTC	12.000	N/A	134,697
2900.02	Air Force ROTC	12.000	N/A	351,070
2900.03	Army ROTC	12.000	N/A	130,512
TOTAL US DEPARTMENT OF DEFENSE				<u>616,279</u>
TOTAL FEDERAL ASSISTANCE EXPENDED				<u>\$ 62,020,104</u>

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

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

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2013

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, 2013. 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.

E – Sub-recipients

Of the federal expenditures presented in the accompanying schedule, the School District provided federal awards of \$890,639 to the School District’s charter schools (sub-recipients) from the Title I cluster, \$425,488 from the IDEA cluster, \$66,320 from the Title II program, and \$46,609 for the Occupational Education program.

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

**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

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

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, 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, 2013, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated October 25, 2013. Our report includes a reference to other auditors who audited the financial statements of the discretely presented component units, as described in our report on the School District's 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 Langston Charter Middle School and Meyer Center for Special Children were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School District's internal control over financial reporting (internal control) to determine the 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 School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School District'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 determination of 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*.

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 result 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.

Greene, Finney & Horton LLP

Greene, Finney & Horton, LLP
Mauldin, South Carolina
October 25, 2013

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

INDEPENDENT AUDITOR'S REPORT

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

Report on Compliance for Each Major Federal Program

We have audited The School District of Greenville County, South Carolina's (the "School District") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the School District's major federal programs for the year ended June 30, 2013. The School District'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 requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the School District'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 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the School District's compliance.

Opinion on Each Major Federal Program

In our opinion, the School District 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, 2013.

Report on Internal Control Over Compliance

Management of the School District 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 School District'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 OMB Circular A-133, 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 deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Greene, Finney & Horton, LLP
Mauldin, South Carolina
October 25, 2013

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

YEAR ENDED JUNE 30, 2013

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, 2013

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	_____ <u>X</u> No
Significant deficiencies identified that are not considered to be material weaknesses?	_____ Yes	_____ <u>X</u> None Reported
Noncompliance material to financial statements noted?	_____ Yes	_____ <u>X</u> No

Federal Awards

Internal control over major programs:

Material weakness(es) identified?	_____ Yes	_____ <u>X</u> No
Significant deficiencies identified that are not considered to be material weaknesses?	_____ Yes	_____ <u>X</u> 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 section 510(a) of Circular A-133?	_____ Yes	_____ <u>X</u> No
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Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
10.553; 10.555	National School Breakfast and Lunch Programs Cluster
84.388	ARRA - School Improvement Grant

Dollar threshold used to distinguish between type A and type B programs: \$ 1,860,603

Auditee qualified as low-risk auditee?	_____ <u>X</u> Yes	_____ No
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Section II - Findings - 2013 Financial Statement Findings

None

Section III - 2013 Federal Awards Findings and Questioned Costs

None



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