

THE SCHOOL DISTRICT OF GREENVILLE COUNTY
GREENVILLE, SOUTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2015

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	\$ 4,895,050
6000	National School Lunch Program - Non-Cash Assistance	10.555	N/A	1,915,146
6000	National School Lunch Program - Cash Assistance	10.555	N/A	15,720,343
Total 10.553/10.555 Cluster				22,530,539
6000	Fresh Fruit and Veg Grant	10.582	N/A	244,789
TOTAL US DEPARTMENT OF AGRICULTURE				22,775,328
US DEPARTMENT OF EDUCATION				
Passed Through SC State Department of Education:				
<u>Title I:</u>				
2010	Title I - Low Income	84.010	14-BA-040	528,608
2020	Title I - Low Income	84.010	15-BA-040	21,765,135
2210.01	Title I - Neglected and Delinquent	84.013	15-ND-040	46,761
2210.02	Title I - Neglected and Delinquent (Carryover)	84.013	14-ND-040	105,162
2370.06	Title I - State School Improvement	84.010	14-BM-040	257,919
2390	Federal Priority Schools	84.010	14-BL-040-01	190,343
Total Title I: 84.010, 84.013				22,893,928
2260	ARRA - School Improvement	84.388	13-SH-040	1,711
<u>IDEA:</u>				
2030	Public Law 101-476 - The Individuals with Disabilities Act	84.027	15-CA-040-01	16,859,285
2050	Handicapped Preschool Grant	84.173	15-CG-040-01	790,435
Total IDEA: 84.027 and 84.173				17,649,720
<u>Title II:</u>				
2670.01/02	Title II - Improving Teacher Quality, Reduce Class Size	84.367	15-TQ-040-01	1,654,938
<u>Drug Free:</u>				
2400.03	SC School Climate Initiative	84.184Y	14-CP-040-01	18,838
2401.04	SC School Climate Initiative	84.184Y	15-CP-040-01	29,217
Total 84.184Y				48,055
<u>Adult Education:</u>				
2430.01	Adult Regular	84.002	15-EA-040	292,557
2430.02	English Literacy / Civics	84.002	15-ED-040	19,000
2430.03	Adult Regular (Carryover from 2012-2013)	84.002	15-EA-040-03	29,682
Total 84.002				341,239
<u>Occupational Education:</u>				
2070.02	WBL Activities	84.048	15-VA-040	113,891
2070.03	Technology Training	84.048	15-VA-040	22,480
2070.04	Professional Development	84.048	15-VA-040	26,328
2070.05	Evaluation / Assessment	84.048	15-VA-040	350
2070.06	Initiate and Improve Program	84.048	15-VA-040	7,452
2070.10	Student Organizations	84.048	15-VA-040	82,264
2070.11	Equipment	84.048	15-VA-040	\$ 701,740

(Continued)

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GREENVILLE, SOUTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2015

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: (Continued)</u>				
2070.15	Local Administration	84.048	15-VA-040	\$ 36,147
2070.16	Automobile Technology	84.048	15-VA-040	4,249
2070.98	Substitute Reimbursement	84.048	N/A	165
		Total 84.048		<u>995,066</u>
2640.01	Title III - English Language Acquisition	84.365A	15-BP-040	632,888
2640.03	Title III - English Language Acquisition	84.365A	13-BP-040	3,277
		Total 84.365A		<u>636,165</u>
2240	Title IV - 21st Century Community Learning Centers	84.287	15-CL-040-30	95,532
2680	Title V - Teacher Incentive Fund	84.374A&B	15-TT-040-01-05	948,039
2999	Federal Miscellaneous (IB Testing)	84.330B	N/A	45
	Total Passed Through SC State Department of Education			<u>45,264,438</u>
TOTAL US DEPARTMENT OF EDUCATION				<u>45,264,438</u>
US DEPARTMENT OF LABOR				
Passed Through SC State Department of Commerce or other agency:				
2920.01	Jobs for SC Graduate - Woodmont	17.259	14-JAG-114	30,928
2920.02	Jobs for SC Graduate - Carolina	17.259	14-JAG-121	30,150
2920.02	Jobs for SC Graduate - Carolina	23.002	14-JAG-121	27,698
TOTAL US DEPARTMENT OF LABOR				<u>88,776</u>
US DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed Through YMCA /LiveWell Greenville:				
2980	Community Transformation - PE	93.737	1H75DP004224-01	94,225
TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES				<u>94,225</u>
US DEPARTMENT OF DEFENSE				
Direct Programs:				
2900.01	Navy ROTC	12.000	N/A	79,772
2900.02	Air Force ROTC	12.000	N/A	308,286
2900.03	Army ROTC	12.000	N/A	182,163
TOTAL US DEPARTMENT OF DEFENSE				<u>570,221</u>
AGENCY CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				
Passed through the United Way:				
2940	Social Innovation Fund	94.019	14SIHSC001	50,000
TOTAL AGENCY CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				<u>50,000</u>
TOTAL FEDERAL ASSISTANCE EXPENDED				<u>\$ 68,842,988</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, 2015

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, 2015. 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 primarily 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 \$1,249,052 to the School District’s charter schools (sub-recipients) from the Title I cluster, \$948,039 from the Teacher Incentive Fund, \$420,725 from the IDEA cluster, \$65,046 from the Title II program, \$50,808 from the Occupational Education program, and \$16,700 from the Title III 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 ("School District"), as of and for the year ended June 30, 2015, 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 21, 2015. 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, Inc. 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
Mauldin, South Carolina
October 21, 2015

**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 ("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, 2015. 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, 2015.

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 21, 2015

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

YEAR ENDED JUNE 30, 2015

There were no federal award 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, 2015

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
84.010, 84.013	Title I Cluster

Dollar threshold used to distinguish between type A and type B programs: \$ 2,065,290

Auditee qualified as low-risk auditee?	_____ Yes	_____ <u>X</u> No
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Section II - Findings - 2015 Financial Statement Findings

None

Section III - 2015 Federal Awards Findings and Questioned Costs

None



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