

THE SCHOOL DISTRICT OF GREENVILLE COUNTY  
GREENVILLE, SOUTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2012

LEA Subfund Code	Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass Through Grantor's Number	Federal Expenditures
<b>US DEPARTMENT OF AGRICULTURE</b>				
Pass-through State Department of Education:				
6000	National School Breakfast Program	10.553	N/A	\$ 4,279,329
6000	National School Lunch Program - Non-Cash Assistance	10.555	N/A	2,020,680
6000	National School Lunch Program - Cash Assistance	10.555	N/A	14,406,535
6000	School Lunch Program Aid	10.555	N/A	39,504
		Total 10.555		<u>16,466,719</u>
6000	Fresh Fruit and Veg Grant	10.582	N/A	133,616
<b>TOTAL US DEPARTMENT OF AGRICULTURE</b>				<b><u>20,879,664</u></b>
<b>US DEPARTMENT OF EDUCATION</b>				
Direct Programs:				
2080	Advance Placement Program	84.330C	S330C909137	511,852
		Total Direct Programs		<u>511,852</u>
Passed Through SC State Department of Education:				
<u>Title I:</u>				
2010	Title I - Low Income	84.010	12-BA-040	19,805,507
2020	Title I - Low Income	84.010	11-BA-040	1,544,338
2370.01	Title I - School Improvement	84.010	10-BJ-040-01	481,435
2370.03	ARRA - Title I - School Improvement	84.010	10-BJ-040	22,226
		Total 84.010		<u>21,853,506</u>
2210	Title I - N&D	84.013	12-ND-040	153,810
2210.02	Title I - N&D Carryover	84.013	11-ND-040	42,530
		Total 84.013		<u>196,340</u>
2220	ARRA - Title I - Stimulus	84.389	09-SA-040	737,109
2290	ARRA - Title I - N&D Stimulus	84.389	09-SN-040	39,521
2230	ARRA - Title I - School Improvement	84.389	10-SJ-040	22,646
		Total 84.389		<u>799,276</u>
		Total Title I		<u>22,849,122</u>
2260	ARRA - School Improvement	84.388	12-SH-040	439,146
<u>IDEA:</u>				
2030	Public Law 101-476 - The Individuals with Disabilities Act	84.027	12-CA040-01	15,341,376
2050/51	Handicapped Preschool Grant	84.027	12-CG-040-01	339,028
2130	OEC Competitive Grant	84.027A	11-CO-040-01	24,277
		Total 84.027 and 84.027A		<u>15,704,681</u>
Total IDEA				<u>\$ 15,704,681</u>

(Continued)

THE SCHOOL DISTRICT OF GREENVILLE COUNTY  
GREENVILLE, SOUTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2012

LEA Subfund Code	Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass Through Grantor's Number	Federal Expenditures
<b>US DEPARTMENT OF EDUCATION (CONTINUED)</b>				
Passed Through SC State Department of Education: (Continued)				
<u>Title II:</u>				
2670.01/02	Title II - Improving Teacher Quality, Reduce Class Size	84.367	12TQ040-01	\$ 2,558,884
<u>Drug Free:</u>				
2090	Drug and Violence Prevention Program	84.186A	10-FQ-040	13,231
2400	SC School Climate Initiative	84.184Y	12CP040-01	22,029
<u>Adult Education:</u>				
2430.01	Adult Regular	84.002	12EA040	311,218
2430.02	English Literacy	84.002	12ED040-01	15,000
2430.03	Adult Regular (Carryover from 2010-2011)	84.002	11EA040-02	44,477
			Total 84.002	<u>370,695</u>
<u>Occupational Education:</u>				
2070.02	WBL Activities	84.048	12-VA-040	169,413
2070.03	Technology Training	84.048	12-VA-040	15,439
2070.16	Automobile Technology	84.048	12-VA-040	4,041
2070.15	Local Administration	84.048	12-VA-040	43,147
2070.08	Special Populations	84.048	12-VA-040	25,110
2070.09	Career Guidance	84.048	12-VA-040	207,763
2070.10	Student Organizations	84.048	12-VA-040	61,550
2070.11	Equipment	84.048	12-VA-040	321,490
2070.06	Initiate and Improve Program	84.048	12-VA-040	80,405
2070.04	Professional Development	84.048	12-VA-040	31,367
2070	Substitute Reimbursement	84.048	12-VA-040	220
2070.25	CTE Reserve - Biomedical Science	84.048A	11VA040-23	2,499
			Total 84.048 and 84.048A	<u>962,444</u>
<u>Other Special Programs:</u>				
8070	McKinney-Vento Homeless Grant	84.196A	12-FH-040-01	942
2990	Federal Miscellaneous (Substitute Reimbursements)	84.027	N/A	420
2270	ARRA - McKinney - Vento Homeless Grant - Stimulus	84.387	10-SM-040-01	2,219
2910	The Children's Trust of SC - SC Parent Information	84.310A	N/A	9,204
2500	ARRA - State Fiscal Stabilization Fund	84.394	11SF-040-01	1,880,485
2640.01	Title III - English Language Acquisition	84.365A	12BP040-01	884,179
			Total Passed Through SC State Department of Education	<u>45,697,681</u>
<b>TOTAL US DEPARTMENT OF EDUCATION</b>				<b>\$ 46,209,533</b>

(Continued)

THE SCHOOL DISTRICT OF GREENVILLE COUNTY  
GREENVILLE, SOUTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2012

LEA Subfund Code	Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass Through Grantor's Number	Federal Expenditures
<b>US DEPARTMENT OF LABOR</b>				
Passed Through SC State Department of Commerce or other agency:				
2920.01	Woodmont High School Jobs for SC Graduates	17.259	11JAG114	\$ 57,801
2920.02	Carolina School Jobs for SC Graduates	17.259	11JAG121	29,703
2920.02	Carolina School Jobs for SC Graduates	23.002	11JAG121	29,702
<b>TOTAL US DEPARTMENT OF LABOR</b>				<b>117,206</b>
<b>US DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Passed Through SC State Department of Education:				
8910	Federal Miscellaneous Funds/Farms to Schools	93.520	12FS040-01	1,705
Total Passed Through SC State Department of Education				1,705
<b>TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				<b>1,705</b>
<b>US DEPARTMENT OF DEFENSE</b>				
Direct Programs:				
2900.03	Army ROTC	12.000	N/A	175,028
2900.01	Navy ROTC	12.000	N/A	138,776
2900.02	Air Force ROTC	12.000	N/A	343,543
<b>TOTAL US DEPARTMENT OF DEFENSE</b>				<b>657,347</b>
<b>US DEPARTMENT OF ENERGY</b>				
Passed through the SC Energy Office:				
5000	ARRA - SCEO Energy Stimulus	81.041	S09-0009	22,807
<b>TOTAL US DEPARTMENT OF ENERGY</b>				<b>22,807</b>
<b>TOTAL FEDERAL ASSISTANCE EXPENDED</b>				<b>\$ 67,888,262</b>

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, 2012**

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**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, 2012. 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 \$218,728 to the School District’s charter schools (sub-recipients) from the Title I cluster, \$439,941 from the IDEA cluster, \$64,427 from the Title II program, and \$60,219 for the Occupational Education program.

**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, 2012, which collectively comprise the School District's basic financial statements and have issued our report thereon dated October 26, 2012. Our report includes 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 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 Langston Charter Middle School, Inc. and Meyer Center for Special Children, which were audited by other auditors, were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

Management of the School District is responsible for establishing and maintaining effective 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 *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.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, 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 previously.

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 a certain matter that we have reported to management of the School District in a separate letter dated October 26, 2012

This report is intended solely for the information and use of management, the Board of Trustees, others within the School District, 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 26, 2012

**REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD  
HAVE A DIRECT AND MATERIAL EFFECT ON 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 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, 2012. 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 of the School District's compliance with those requirements.

In our opinion, the School District complied, in all material respects, with the 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, 2012.

Internal Control Over Compliance

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 to determine the 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, 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.

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 deficiencies, 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 School District, 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 26, 2012



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

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**YEAR ENDED JUNE 30, 2012**

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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, 2012**

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**Section I - Summary of Auditors' Results**

*Financial Statements*

Type of auditors' report issued: Unqualified

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 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	_____ <u>X</u> No
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Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
84.010; 84.013; 84.389	Title I Cluster, including Neglected and Delinquent and ARRA programs
84.367	Title II - Improving Teacher Quality
84.388	ARRA - School Improvement Grant
84.394	ARRA - State Fiscal Stabilization Fund

Dollar threshold used to distinguish between type A and type B programs: \$ 2,036,648

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

None

**Section III - Federal Awards Findings and Questioned Costs**

None





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