

THE SCHOOL DISTRICT OF GREENVILLE COUNTY  
GREENVILLE, SOUTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2017

LEA Subfund Code	Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass Through Grantor's Number	Federal Expenditures	Expenditures to Subrecipients
<b>US DEPARTMENT OF AGRICULTURE</b>					
Pass-through State Department of Education:					
6000	National School Breakfast Program	10.553	N/A	\$ 6,052,049	\$ -
6000	National School Lunch Program - Non-Cash Assistance	10.555	N/A	2,465,958	-
6000	National School Lunch Program - Cash Assistance	10.555	N/A	17,459,616	-
	Total 10.553/10.555 Cluster			<u>25,977,623</u>	<u>-</u>
6000	Fresh Fruit and Vegetable Grant	10.582	N/A	207,590	-
<b>TOTAL US DEPARTMENT OF AGRICULTURE</b>				<u><b>26,185,213</b></u>	<u><b>-</b></u>
<b>US DEPARTMENT OF EDUCATION</b>					
Passed Through SC State Department of Education:					
<u>Title I:</u>					
2010	Title I - Low Income	84.010	16-BA-040	751,971	216,106
2020	Title I - Low Income	84.010	17-BA-040	23,296,913	1,483,289
2380.01	Title I Support	84.010	17-BM-040	100,000	-
	Total Title I: 84.010			<u>24,148,884</u>	<u>1,699,395</u>
2210.01	Title I - Neglected and Delinquent	84.013	17-ND-040	79,593	-
2210.02	Title I - Neglected and Delinquent (Carryover)	84.013	16-ND-040	124,360	-
	Total Title I: 84.013			<u>203,953</u>	<u>-</u>
<u>IDEA:</u>					
2030	Public Law 101-476 - The Individuals with Disabilities Act	84.027	FY 17 IDEA	12,495,586	386,611
2030	Public Law 101-476 - The Individuals with Disabilities Act (Carryover)	84.027	FY 16 IDEA	3,784,298	48,346
2050	Handicapped Preschool Grant	84.173	FY 17 Preschool	605,334	26,975
2050	Handicapped Preschool Grant (Carryover)	84.173	FY 16 Preschool	28,833	-
	Total IDEA: 84.027 and 84.173			<u>16,914,051</u>	<u>461,932</u>
<u>Title II:</u>					
2670.01/02	Title II - Improving Teacher Quality, Reduce Class Size	84.367	17 Title II Improving Teacher Quality	1,481,756	53,220
2670.01/02	Title II - Improving Teacher Quality, Reduce Class Size (Carryover)	84.367	16 Title II Improving Teacher Quality	379,329	-
2450	Title II - SC TAP	84.367	17 Title II - SC TAP	35,000	35,000
8910.04	Title II - Teacher and Principal Training and Recruiting Fund	84.367B	N/A	13,082	-
	Total Title II: 84.367			<u>1,909,167</u>	<u>88,220</u>
<u>Adult Education:</u>					
2430.01	Adult Regular	84.002	17 Adult Education	326,099	-
2430.02	English Literacy / Civics	84.002	English Literacy Civics	21,272	-
2430.03	Adult Regular (Carryover)	84.002	Adult Regular (Carryover)	28,175	-
	Total 84.002			<u>375,546</u>	<u>-</u>
<u>Occupational Education:</u>					
2070.02	WBL Activities	84.048A	17 CATE Federal	132,078	-
2070.03	Technology Training	84.048A	17 CATE Federal	22,500	-
2070.04	Professional Development	84.048A	17 CATE Federal	31,308	-
2070.05	Evaluation / Assessment	84.048A	17 CATE Federal	2,400	-
2070.06	Initiate and Improve Program	84.048A	17 CATE Federal	4,400	-
2070.09	Career Guidance	84.048A	17 CATE Federal	56,513	-
2070.10	Student Organizations	84.048A	17 CATE Federal	100,000	-
2070.11	Equipment	84.048A	17 CATE Federal	614,023	40,851
2070.15	Local Administration	84.048A	17 CATE Federal	50,978	-
2070.16	Automobile Technology	84.048A	17 CATE Federal	5,369	-
2070.48	Leadership Funds	84.048A	17 CATE Federal	10,000	-
	Total 84.048			<u>1,029,569</u>	<u>40,851</u>
2640.01	Title III - English Language Acquisition	84.365A	17 English Language Acquisition - Title III	308,087	-
2640.01	Title III - English Language Acquisition (Carryover)	84.365A	16 English Language Acquisition - Title III	621,129	30,045
	Total 84.365			<u>\$ 929,216</u>	<u>\$ 30,045</u>

(Continued)

THE SCHOOL DISTRICT OF GREENVILLE COUNTY  
GREENVILLE, SOUTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2017

LEA Subfund Code	Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass Through Grantor's Number	Federal Expenditures	Expenditures to Subrecipients
<b>US DEPARTMENT OF EDUCATION (CONTINUED)</b>					
2240	Passed Through SC State Department of Education: (Continued) Title IV - 21st Century Community Learning Centers	84.287C	17 21st Century FY 16 21st Century Community Learning Grant	\$ 215,206	\$ -
2240	Title IV - 21st Century Community Learning Centers (Carryover)	84.287C		4,229	-
		Total 84.287		219,435	-
8910.02	Capturing Kids Hearts	N/A	N/A	58,911	-
	Total Passed Through SC State Department of Education			45,788,732	2,320,443
<b>TOTAL US DEPARTMENT OF EDUCATION</b>				<b>45,788,732</b>	<b>2,320,443</b>
<b>US DEPARTMENT OF LABOR</b>					
2920.01	Passed Through SC State Department of Commerce or other agency: Jobs for SC Graduate - Woodmont	17.259	16-JAG-114	24,377	-
<b>TOTAL US DEPARTMENT OF LABOR</b>				<b>24,377</b>	<b>-</b>
<b>US DEPARTMENT OF DEFENSE</b>					
Direct Programs:					
2900.01	Navy ROTC	12.000	N/A	83,686	-
2900.02	Air Force ROTC	12.000	N/A	343,370	-
2900.03	Army ROTC	12.000	N/A	180,702	-
<b>TOTAL US DEPARTMENT OF DEFENSE</b>		Total 12.000		<b>607,758</b>	<b>-</b>
<b>AGENCY CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>					
2940	Passed through the United Way: Social Innovation Fund	94.019	14SIHSC001	197,487	-
<b>TOTAL AGENCY CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>				<b>197,487</b>	<b>-</b>
<b>TOTAL FEDERAL ASSISTANCE EXPENDED</b>				<b>\$ 72,803,567</b>	<b>\$ 2,320,443</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, 2017**

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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, 2017. 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 – Indirect Cost Rate**

The District has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

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



# Greene, Finney & Horton, LLP

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

## 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, 2017, 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 27, 2017. Our report includes a reference to other auditors who audited the financial statements of the discretely presented component units, with the exception of Legacy Charter School, 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 the 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.

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## **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 27, 2017



**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON  
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

**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 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, 2017. 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 federal statutes, regulations, and the terms and conditions of its federal awards 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Those standards and the Uniform Guidance 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, 2017.

## 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 the Uniform Guidance, 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Greene, Finney & Horton, LLP  
Mauldin, South Carolina  
October 27, 2017



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

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**YEAR ENDED JUNE 30, 2017**

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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, 2017

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

*Federal Awards*

Internal control over major programs:

Material weakness(es) identified?	_____ Yes	_____ X _____ No
Significant deficiencies identified that are not considered to be material weaknesses?	_____ Yes	_____ X _____ 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 2 CFR 200.516 (Uniform Guidance)?	_____ Yes	_____ X _____ 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

Dollar threshold used to distinguish between type A and type B programs: \$ 2,184,107

Auditee qualified as low-risk auditee?	_____ X _____ Yes	_____ _____ No
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Section II - Findings - 2017 Financial Statement Findings

None

Section III - 2017 Federal Awards Findings and Questioned Costs

None





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*W. Burke Royster, Ph.D., Superintendent*