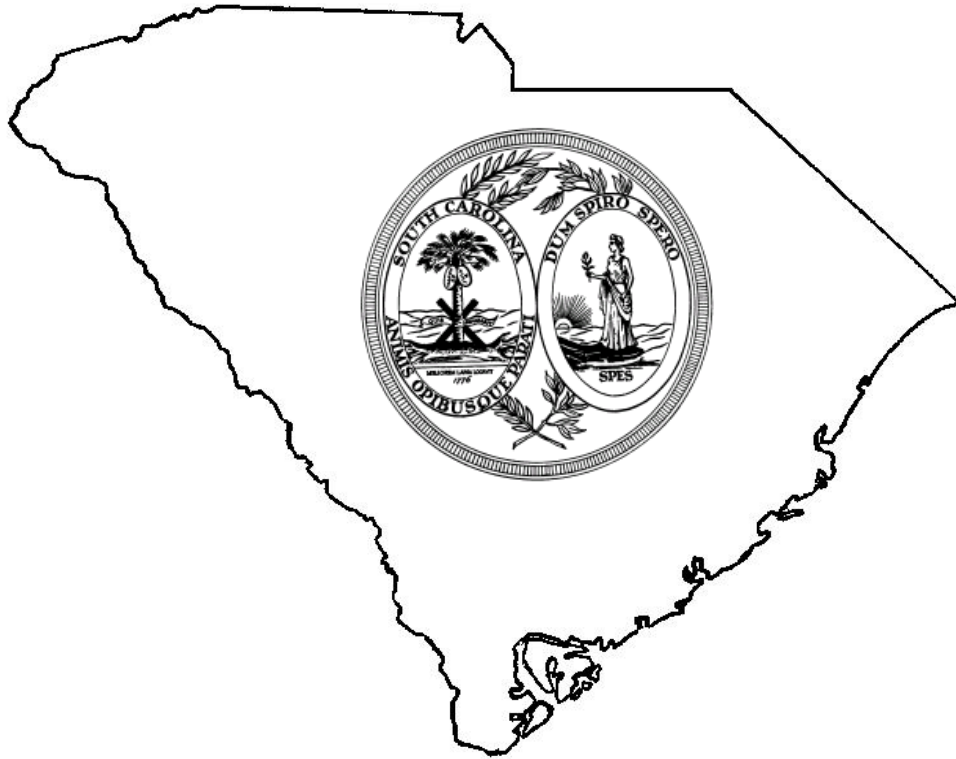


# **SOUTH CAROLINA DEPARTMENT OF EDUCATION ANNUAL AUDIT GUIDE**

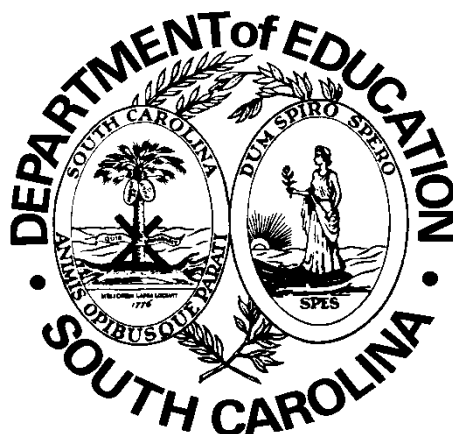


*Mick Zais, Ph.D.  
State Superintendent of Education  
Columbia, South Carolina*

**June 2014**

# 2013–14

## Annual Audit Guide



### South Carolina Department of Education

**Nancy Williams, CPA, Director**  
**Melissa A. Myers, Audits Manager**  
**Office of Auditing Services**

**Mick Zais, Ph.D.**  
**State Superintendent of Education**

The South Carolina Department of Education does not discriminate on the basis of race, color, national origin, age, sex, or disability in admission to, treatment in, or employment in its programs and activities. Inquiries regarding the nondiscrimination policies should be made to the Employee Relations Manager, 1429 Senate Street, Columbia, SC 29201 (803-734-8781). For further information on federal nondiscrimination regulations, including Title IX, contact the Assistant Secretary for Civil Rights at [OCR.DC@ed.gov](mailto:OCR.DC@ed.gov) or call 1-800-421-3481.

## CONTENTS

FOREWORD .....	viii
ACKNOWLEDGMENTS .....	ix
2013–14 HIGHLIGHTS .....	x
TECHNICAL NOTES	
Audit Submission Date .....	xi
Property Tax Relief .....	xi
Ad Valorem Taxes .....	xi
Charter School Legislation .....	xii
Reclassification of Expenditures.....	xii
Revised/New Accounting/Auditing Update .....	xii
SCDE Revenue Confirmation.....	xxii
Summary of Findings Cited in the Single Audit Reports .....	xxii
AUDIT REQUIREMENTS .....	1
Submission Requirements.....	1
Flexibility/Furlough/Expenditure Reporting Procedures– Fiscal Year 2013–14 .....	2
Funding Flexibility Form – Fiscal Year 2013–14.....	5
Barnwell Fund Flexibility Form – Fiscal Year 2013–14.....	6
Sample Accounting Transactions for Funding Flexibility.....	7
Compliance Requirements for Commercial Driver’s License and Alcohol Testing .....	8
Component Units (Including Public Charter Schools and Foundations).....	8
Required Supplemental Schedules.....	8
Special Revenue Fund: Supplemental Schedule, Subfunds, and Note Disclosure .....	9
IN\$ITE™ Location Reconciliation Schedules .....	10
EIA Compliance.....	10
Career and Technology Education Equipment .....	11
Work-Based Learning.....	13
School Building Funds Verification .....	15
Accounting for EIA Summer School.....	17
EIA Summary Schedule Including Deferred Revenue .....	19
The Education Accountability Act.....	19
Special Revenue Fund Project Schedules .....	19
Federal Emergency Management Agency (FEMA) .....	20
Account Code Changes.....	20
Audit Reports .....	24
Reporting Format .....	27
Reporting Format and Illustrative Table of Contents .....	28

OMB Circular A-133: Auditee and Auditor Responsibilities.....	35
Fund Classifications.....	36
Independent Auditor’s Report.....	37
Examples of Government wide Financial Statements .....	38
Statement of Net Position .....	39
Statement of Activities.....	40
Examples of Fund Financial Statements.....	41
Balance Sheet – Governmental Funds .....	42
Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds .....	43
Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	44
Statement of Net Position – Proprietary Funds.....	45
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds.....	46
Statement of Cash Flows – Proprietary Funds.....	47
Statement of Fiduciary Net Position .....	48
Statement of Changes in Fiduciary Net Position .....	48
Budgetary Comparison Schedule – General Fund.....	49
SCDE Supplemental Schedules (Separate Schedules Also Required for Component Units) .....	50
<b>General Fund</b>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance .....	51
<b>Special Revenue Fund (Excluding EIA and Food Service Funds)</b>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance .....	69
<b>Special Revenue Fund</b>	
Summary Schedule for Designated Restricted State Grants .....	105
<b>Education Improvement Act Fund</b>	
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance: All Programs.....	106
<b>Education Improvement Act Fund</b>	
Summary Schedule by Program.....	119
<b>Debt Service Fund</b>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance .....	120
<b>Capital Projects Fund</b>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance .....	122

<b>Food Service Fund</b>	
Schedule of Revenues, Expenses/Expenditures, and Changes in Fund Balance/Retained Earnings .....	124
<b>Pupil Activity Fund</b>	
Schedule of Receipts, Disbursements, and Changes in Fund Balance .....	126
Detailed Schedule of Due to South Carolina Department of Education/Federal Government .....	128
IN\$ITE™ Location Reconciliation Schedules .....	131
School District .....	131
Multi-District Career / Technology Center .....	133
<b>Single Audit</b>	
Determination of Major Programs .....	134
Internal Control .....	138
Compliance Testing .....	141
Findings and Questioned Costs .....	142
Auditor's and Auditee's Reports and Schedules .....	146
Required Reports .....	146
Corrective Action Plan .....	147
Summary Schedule of Prior Audit Findings .....	147
Schedule of Expenditures of Federal Awards .....	148
CFDA CROSS-REFERENCE .....	150
<b>COMPLIANCE SUPPLEMENT FOR SINGLE AUDITS OF LOCAL GOVERNMENTS .....</b>	<b>152</b>
OMB Compliance Requirements .....	153
SCDE Financial Reports .....	153
Support of Federal Salaries and Wages .....	154
Commercial Driver's License (CDL) Drug and Alcohol Testing Program .....	158
<b>Federal Program Compliance</b>	
Adult Education Program (CFDA 84.002) .....	162
Breakfast and Lunch Programs, National School (CFDA 10.553, 10.555) .....	164
Office of School Food Services Indirect Cost Rates .....	169
Canteen Operations .....	172
Carl D. Perkins Career and Technical Education Improvement Act of 2006 (CFDA 84.048, 84.243) .....	173
FEMA Public Assistance Program (CFDA 97.036) .....	176

Food Distribution/Commodities (CFDA 10.550) .....	179
Impact Aid, Title VIII (CFDA 84.041).....	182
Improving Teacher Quality, Title II, Part A (CFDA 84.367) .....	187
Individuals with Disabilities Education Act (CFDA 84.027).....	189
Language Instruction for Limited English Proficient and Immigrant Students, Title III (CFDA 84.365).....	194
Migrant Education, Title I, Part C (CFDA 84.011) .....	197
Neglected, Delinquent, and At-Risk Youth, Title I, Part D, Subpart 2 (CFDA 84.013).....	201
Preschool Grants Program (CFDA 84.173) .....	204
Reserve Officers' Training Corps (CFDA Not Applicable) .....	206
Rural Education Achievement Program—REAP, Title VI, Part B (CFDA 84.358B).....	207
School Improvement Grants Section 1003(G) of the Elementary and Secondary Education Act (ESEA) and American Recovery and Reinvest- ment Act of 2009 (ARRA) (CFDA 84.377, 84.388) .....	209
South Carolina School Climate Initiative .....	213
Title I, Part A, Grants to Local Education Agencies (Carryover Provision) (CFDA 84.010, 84.389) .....	215
Requirements for Maintenance of Effort (MOE) Calculation .....	220
Directions for Electronic Worksheet Calculation of Maintenance of Effort .....	221
21st Century Community Learning Centers Program (CFDA 84.287C) .....	231

## **APPENDIXES**

Appendix A	
Property Tax Compliance .....	235
Appendix B	
South Carolina Public Charter Schools in Operation for fiscal year 2013–14 .....	236
Appendix C	
Example of Subfund Listing Note Disclosure for Special Revenue Fund.....	241
Appendix D	
Career and Technology Education Function and Subprogram Codes, 2013–14 .....	242
Appendix E	
Internet Sites .....	244
Appendix F	
Release Authorization for School District Data.....	246
Appendix G	
Food Service Employer Contributions: (Proviso 1.5) .....	247
Appendix H	
Food Services Memorandum No. 23: The 1989–90 Appropriations Act (Program Funding and Policies) .....	248

Food Service Memorandum No. 17: School Food Service Funds for Fringe Benefits .....	251
Appendix I	
Food Services Memorandum No. 15: Certification and Clarification of Indirect Cost Rate for School Food Service Program .....	252
Appendix J	
Food Services Memorandum No. 19: Misuse of School Food Service Funds and Interest Earned on School Food Service Funds .....	260
Appendix K	
USDA Memorandum: NSLP Policy 210.19-02: Use of Revenues Generated by the Food Service Account .....	262
USDA Memorandum: NSLP Policy 210.14-02: Use of School Food Service Funds Generated by the Food Service Account .....	264
USDA Memorandum: NSLP Policy 210.14-05: Misuse of Program Funds .....	266
USDA Memorandum: NSLP Policy 210.14-06: Interest Earned on School Food Service Funds.....	267
Appendix L	
USDA Memorandum: Commercial Labels .....	268
USDA Memorandum: Policy 250.14-04 and 250.15-01: Questions and Answers for Single Inventory Record Keeping .....	271
USDA Memorandum: Single Inventory Record Keeping: OMB Circular A-133, Compliance Supplement Reference .....	274
Appendix M	
Catalogue of Federal Domestic Assistance (CFDA) Number for Identifying Commodity in Assistance in A-133 Audits.....	275

## FOREWORD

The federal Single Audit Act of 1984 and the Amendments of 1996 significantly affected the audit process for federal programs. The Single Audit Act is designed to create a true audit partnership among federal, state, and local governments. It provides for consolidated audits that avoid the duplication of effort and the waste of resources.

The South Carolina Department of Education publishes annual audit guidelines to provide school districts and their independent auditors with the latest available information to meet state and federal auditing and reporting requirements. The *Annual Audit Guide* was developed by the Office of Auditing Services, with the assistance of an audit committee comprised of independent certified public accountants. We invite and encourage any comments or suggestions for improvement of this audit guide.



Mick Zais, Ph.D.  
State Superintendent of Education



## ACKNOWLEDGEMENTS

An expression of deep appreciation and sincere gratitude is extended to the members of the SCDE Annual Audit Guide Committee whose contributions have assisted greatly in the preparation of this audit guide. Special acknowledgement is extended to Debra Wolfe for formatting and typing of this publication. Thanks is extended also to Felicia Poston and Mellanie Jinnette, Office of Finance; Juanita Bowens-Seabrook, Benjamin Madden, Janice Oates, and Andrew Thomas, Office of Nutrition Programs; Susan Flanagan, Office of Career and Technology Education; Tim Camp, Office of Transportation; David Stout, Office of Adult Education; John Payne, Office of Special Education Services; Roy Stehle, Deborah Larkin, Bobby Rykard, Crystal Fields, Jennifer Almeda, Linda Maribel-Pace, and Evelyn Towns, Office of Federal and State Accountability; Jennifer Green, Office of School Transformation; Delisa Clark and Juliet Berry, Office of School Facilities; Joyce Patterson, and Kim Smith, Office of Student Intervention Services; Morgan Denny, S.C. Emergency Management Division; and Sandy Houck, S.C. Department of Revenue.

### 2013–14 SCDE Annual Audit Committee Members Independent Auditors

**Donald R. Estep, Certified Public Accountant**  
Stancil, Cooley, Estep, and Stamey, LLP  
864-882-3048 [don@scescpa.com](mailto:don@scescpa.com)

**George Kennedy, Certified Public Accountant**  
Elliott Davis, LLC  
864-242-2698 [gkennedy@elliottdavis.com](mailto:gkennedy@elliottdavis.com)

**Brenda Jackson, Certified Public Accountant**  
Kenneth Cobb and Company  
843-464-9563 [brkcc@bellsouth.net](mailto:brkcc@bellsouth.net)

**Kevin Madden, Certified Public Accountant**  
Greene, Finney & Horton, LLP  
864-232-5204 [kevinm@gfhllp.com](mailto:kevinm@gfhllp.com)

**Charles L. Talbert, III, Certified Public Accountant**  
WebsterRogers, LLP  
843-577-5843 [ctalbert@websterrogers.com](mailto:ctalbert@websterrogers.com)

**Lesley H. Kelly, Certified Public Accountant**  
Partner | McGregor & COMPANY, LLP  
803.451.0850 [lkelly@mcgregorcpa.com](mailto:lkelly@mcgregorcpa.com)

### South Carolina Department of Education, Office of Auditing Services, Single Audit Section, Staff

Nancy Williams, CPA, Director  
Office of Auditing Services  
803-734-8108  
[NWilliams@ed.sc.gov](mailto:NWilliams@ed.sc.gov)

Melissa A. Myers, Audits Manager  
Office of Auditing Services  
803-734-8453  
[mmyers@ed.sc.gov](mailto:mmyers@ed.sc.gov)

Shonda Pooser, Auditor  
Office of Auditing Services  
803-734-7420  
[skpooser@ed.sc.gov](mailto:skpooser@ed.sc.gov)

Quentina W. Gregg, Auditor  
Office of Auditing Services  
803-734-8425  
[qgregg@ed.sc.gov](mailto:qgregg@ed.sc.gov)

# 2013–14 HIGHLIGHTS

*Audit Guide* page references are given in parentheses.

- Audit submission date (xi)
- Revised/New Accounting/Auditing Update (xii)
- SCDE Revenue Confirmation Request (xx)
- New audit submission requirements (1)
- Funding flexibility legislation (2)
- Charter schools, foundations, and other component unit reporting and SCDE required supplemental schedules (8)
- Special Revenue Fund (9, 19), EAA Accountability (19)
- Changes in SCDE account code numbers (20)
- Required audit reports (24)
- Federal Audit Clearinghouse (26)
- Appropriate format and correct account codes required by SCDE for supplemental schedules. Please note the different object-level expenditures required in each schedule. (8, 50–127)
- Unused leave payments required to be reported under object code 140 (50–127)
- Audit fees (Expenditure Code 231318) are required to be reported separately in the General Fund supplemental schedule (63)
- Required object-level detail reporting for capital outlay expenditures (Objects 510–90) in SCDE supplemental schedules (64, 95, 115–116, 122)
- Additional information required in Supplemental Special Revenue Schedule (105)
- Additional information required in Supplemental EIA Summary Schedule (119)
- Additional Information required in “Due To” Supplemental Schedule (128)
- Compliance requirements for Support of Federal Salaries and Wages (154)
- Sample certification and PAR (156–157)
- Compliance requirements for commercial driver’s license (CDL) drug and alcohol testing program (**to be tested for all districts**) (158)
- Revisions to food service indirect cost rates (169–171)
- Addition to program procedures for Impact Aid (182)
- Revisions to compliance requirements for the Individuals with Disabilities Education Act (189)
- Revisions to SC Public Charter School Listing (Appendix B)
- School Food Service Funds for Fringe Benefits (Appendix H)

# **TECHNICAL NOTES**

## **Audit Submission Date**

House Bill 3594, which was passed during the 1997 legislative session, retains the audit submission due date of **December 1**. The bill states that Section 59-17-100 of the 1976 Code of Laws of South Carolina is amended to read: “Notwithstanding any other provision of law, each school district of the State shall provide the South Carolina Department of Education each year with two copies of its audit report by December first following the close of the fiscal year.”

Since this law is mandated by the General Assembly, the South Carolina Department of Education (SCDE) has no authority to grant an extension of the audit submission date for any circumstances. If the audit is not received by December 1, the audit is considered to be in noncompliance.

The audit report must be uploaded in the SCDE Annual Audit Submission system. See p. 1 for instructions.

## **Property Tax Relief**

The Property Tax Relief Act passed for the 2007 tax year provides for a credit on tax bills for the school operating portion of owner occupied (Legal Residence) properties. The money to fund this credit is from the additional 1% sales tax paid beginning in June 2007. Also, part of that same legislation limits the increase in millage rates for the 2007 year to no more than the CPI plus growth of the taxing entity (S.C. Code of Laws § 6-1-320). Taxing entities must still calculate the roll back millage according to S.C. Code of Laws § 12-37-251(E). Schools cannot be reimbursed for bonded indebtedness and payments pursuant to lease purchase agreements for capital construction under this legislation. Guidance for this legislation is included in appendix A.

## **Ad Valorem Taxes**

Please note that in compliance with federal accounting and reporting standards, all ad valorem taxes, regardless of the collection date, should be included in Revenue Account Codes 1110 and 1210, as appropriate. Delinquent tax amounts should be combined and reported with regularly paid taxes in these account codes. Penalties and interest on the delinquent taxes are to be reported separately in Revenue Codes 1140 and 1240, as applicable.

## Charter School Legislation

The South Carolina Charter Schools Act was originally enacted in 1996 and amended in 2002, 2006, and 2012. The General Assembly passed this legislation to provide for the organization and operation of flexible, innovative, and substantially deregulated public schools as part of the effort to reform and improve the state's educational system. A charter school is defined in the law as a public, nonreligious, nonhome-based, nonprofit corporation forming a school that operates by sponsorship of a public school district, the South Carolina Public Charter School District, or a public or independent institution of higher learning, but is accountable to the district, the board of trustees, or in the case of technical colleges, the area commission, of the sponsor that grants its charter. The charter school is considered a public school and part of the South Carolina Public Charter School District, the local school district in which it is located, or is sponsored by a public or independent institution of higher learning. The charter school must be administered and governed by a governing body in a manner agreed to by the charter school applicant and the sponsor (local school district's board of trustees). The governing body is to be elected annually.

See page 8 in this document for specific guidance on public charter school reporting requirements. A list of school districts with operating charter schools for FY 2013–14 is provided in appendix B of this document.

## Reclassification of Expenditures

Reclassification of expenditures in the independent auditor's working papers must reference the specific expenditures being reclassified. The reclassification of any expenditure from one fund and/or function to another must contain sufficient documentation to enable determination of compliance with federal or state program requirements.

## Revised/New Accounting/Auditing Update

- **GASB Statement No. 61, “*The Financial Reporting Entity: Omnibus—an amendment of GASB Statements No. 14 and No. 34*” (Issued 11/10)** The objective of this Statement is to improve financial reporting for a governmental financial reporting entity. The requirements of Statement No. 14, *The Financial Reporting Entity*, and the related financial reporting requirements of Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, were amended to better meet user needs and to address reporting entity issues that have arisen since the issuance of those Statements. The provisions of this Statement are effective for financial statements for periods beginning after June 15, 2012. Earlier application is encouraged.

- **Summary of Statement No. 65, “Items Previously Reported as Assets and Liabilities” (Issued 03/12)** This Statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities.

Concepts Statement No. 4, *Elements of Financial Statements*, introduced and defined the elements included in financial statements, including deferred outflows of resources and deferred inflows of resources. In addition, Concepts Statement 4 provides that reporting a deferred outflow of resources or a deferred inflow of resources should be limited to those instances identified by the Board in authoritative pronouncements that are established after applicable due process. Prior to the issuance of this Statement, only two such pronouncements have been issued. Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, requires the reporting of a deferred outflow of resources or a deferred inflow of resources for the changes in fair value of hedging derivative instruments, and Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements*, requires a deferred inflow of resources to be reported by a transferor government in a qualifying service concession arrangement. This Statement amends the financial statement element classification of certain items previously reported as assets and liabilities to be consistent with the definitions in Concepts Statement 4.

This Statement also provides other financial reporting guidance related to the impact of the financial statement elements deferred outflows of resources and deferred inflows of resources, such as changes in the determination of the major fund calculations and limiting the use of the term *deferred* in financial statement presentations.

The provisions of this Statement are effective for financial statements for periods beginning after December 15, 2012. Earlier application is encouraged.

- **GASB Statement No. 66, “Technical Corrections—2012”—an amendment of GASB Statements No. 10 and No. 62 (Issued 03/12)** The objective of this Statement is to improve accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of two pronouncements, Statements No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, and No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.

This Statement amends Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, by removing the provision that limits fund-based reporting of an entity’s risk financing activities to the general fund and the internal service fund type. As a result, governments should base their decisions about fund type classification on the nature of the activity to be reported, as required in

Statement 54 and Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*.

This Statement also amends Statement 62 by modifying the specific guidance on accounting for (1) operating lease payments that vary from a straight-line basis, (2) the difference between the initial investment (purchase price) and the principal amount of a purchased loan or group of loans, and (3) servicing fees related to mortgage loans that are sold when the stated service fee rate differs significantly from a current (normal) servicing fee rate. These changes clarify how to apply Statement No. 13, *Accounting for Operating Leases with Scheduled Rent Increases*, and result in guidance that is consistent with the requirements in Statement No. 48, *Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues*, respectively.

The provisions of this Statement are effective for financial statements for periods beginning after December 15, 2012. Earlier application is encouraged.

- **GASB Statement No. 67, “Financial Reporting for Pension Plans”—an amendment of GASB Statement No. 25 (Issued 06/12)** The objective of this Statement is to improve financial reporting by state and local governmental pension plans. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency. This Statement replaces the requirements of Statements No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, and No. 50, *Pension Disclosures*, as they relate to pension plans that are administered through trusts or equivalent arrangements (hereafter jointly referred to as trusts) that meet certain criteria. The requirements of Statements 25 and 50 remain applicable to pension plans that are not administered through trusts covered by the scope of this Statement and to defined contribution plans that provide postemployment benefits other than pensions.

Statement No. 68, *Accounting and Financial Reporting for Pensions*, establishes accounting and financial reporting requirements related to pensions for governments whose employees are provided with pensions through pension plans that are covered by the scope of this Statement, as well as for nonemployer governments that have a legal obligation to contribute to those plans.

This Statement and Statement 68 establish a definition of a pension plan that reflects the primary activities associated with the pension arrangement—determining pensions, accumulating and managing assets dedicated for pensions, and paying benefits to plan members as they come due. The scope of this Statement addresses accounting and financial reporting for the activities of pension plans that are administered through trusts that have the following characteristics:

- Contributions from employers and nonemployer contributing entities to the pension plan and earnings on those contributions are irrevocable.

- Pension plan assets are dedicated to providing pensions to plan members in accordance with the benefit terms.
- Pension plan assets are legally protected from the creditors of employers, nonemployer contributing entities, and the pension plan administrator. If the plan is a defined benefit pension plan, plan assets also are legally protected from creditors of the plan members.

For defined benefit pension plans, this Statement establishes standards of financial reporting for separately issued financial reports and specifies the required approach to measuring the pension liability of employers and nonemployer contributing entities for benefits provided through the pension plan (the net pension liability), about which information is required to be presented. Distinctions are made regarding the particular requirements depending upon the type of pension plan administered, as follows:

- Single-employer pension plans—those in which pensions are provided to the employees of only one employer (as defined in this Statement)
- Agent multiple-employer pension plans (agent pension plans)—those in which plan assets are pooled for investment purposes but separate accounts are maintained for each individual employer so that each employer’s share of the pooled assets is legally available to pay the benefits of only its employees
- Cost-sharing multiple-employer pension plans (cost-sharing pension plans)—those in which the pension obligations to the employees of more than one employer are pooled and plan assets can be used to pay the benefits of the employees of any employer that provides pensions through the pension plan.

This Statement also details the note disclosure requirements for defined contribution pension plans administered through trusts that meet the identified criteria.

This Statement is effective for financial statements for fiscal years beginning after June 15, 2013. Earlier application is encouraged.

- **GASB Statement No. 68, “Accounting and Financial Reporting for Pensions”—an amendment of GASB Statement No. 27 (Issued 06/12)** The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency.

This Statement replaces the requirements of Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, as well as the requirements of Statement No. 50, *Pension Disclosures*, as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements (hereafter jointly referred to as trusts) that meet certain criteria. The requirements of Statements

27 and 50 remain applicable for pensions that are not covered by the scope of this Statement.

Statement No. 67, *Financial Reporting for Pension Plans*, revises existing standards of financial reporting for most pension plans. This Statement and Statement 67 establish a definition of a pension plan that reflects the primary activities associated with the pension arrangement—determining pensions, accumulating and managing assets dedicated for pensions, and paying benefits to plan members as they come due.

The scope of this Statement addresses accounting and financial reporting for pensions that are provided to the employees of state and local governmental employers through pension plans that are administered through trusts that have the following characteristics:

- Contributions from employers and nonemployer contributing entities to the pension plan and earnings on those contributions are irrevocable.
- Pension plan assets are dedicated to providing pensions to plan members in accordance with the benefit terms.
- Pension plan assets are legally protected from the creditors of employers, nonemployer contributing entities, and the pension plan administrator. If the plan is a defined benefit pension plan, plan assets also are legally protected from creditors of the plan members.

This Statement establishes standards for measuring and recognizing liabilities, deferred outflows of resources, and deferred inflows of resources, and expense/expenditures. For defined benefit pensions, this Statement identifies the methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service.

Note disclosure and required supplementary information requirements about pensions also are addressed. Distinctions are made regarding the particular requirements for employers based on the number of employers whose employees are provided with pensions through the pension plan and whether pension obligations and pension plan assets are shared. Employers are classified in one of the following categories for purposes of this Statement:

- Single employers are those whose employees are provided with defined benefit pensions through single-employer pension plans—pension plans in which pensions are provided to the employees of only one employer (as defined in this Statement).
- Agent employers are those whose employees are provided with defined benefit pensions through agent multiple-employer pension plans—pension plans in which plan assets are pooled for investment purposes but separate accounts are maintained for each individual employer so that each employer's share of the pooled assets is legally available to pay the benefits of only its employees.
- Cost-sharing employers are those whose employees are provided with defined benefit pensions through cost-sharing multiple-employer pension plans—pension



plans in which the pension obligations to the employees of more than one employer are pooled and plan assets can be used to pay the benefits of the employees of any employer that provides pensions through the pension plan.

In addition, this Statement details the recognition and disclosure requirements for employers with liabilities (payables) to a defined benefit pension plan and for employers whose employees are provided with defined contribution pensions. This Statement also addresses circumstances in which a nonemployer entity has a legal requirement to make contributions directly to a pension plan.

This Statement is effective for fiscal years beginning after June 15, 2014. Earlier application is encouraged.

- **GASB Statement No. 69, “Government Combinations and Disposals of Government Operations” (Issued 01/13).** This Statement establishes accounting and financial reporting standards related to government combinations and disposals of government operations. As used in this Statement, the term *government combinations* includes a variety of transactions referred to as mergers, acquisitions, and transfers of operations.

The distinction between a government merger and a government acquisition is based upon whether an exchange of significant consideration is present within the combination transaction. Government mergers include combinations of legally separate entities without the exchange of significant consideration. This Statement requires the use of carrying values to measure the assets and liabilities in a government merger. Conversely, government acquisitions are transactions in which a government acquires another entity, or its operations, in exchange for significant consideration. This Statement requires measurements of assets acquired and liabilities assumed generally to be based upon their acquisition values. This Statement also provides guidance for transfers of operations that do not constitute entire legally separate entities and in which no significant consideration is exchanged. This Statement defines the term *operations* for purposes of determining the applicability of this Statement and requires the use of carrying values to measure the assets and liabilities in a transfer of operations.

A disposal of a government’s operations results in the removal of specific activities of a government. This Statement provides accounting and financial reporting guidance for disposals of government operations that have been transferred or sold.

This Statement requires disclosures to be made about government combinations and disposals of government operations to enable financial statement users to evaluate the nature and financial effects of those transactions.

The requirements of this Statement are effective for government combinations and disposals of government operations occurring in financial reporting periods beginning after December 15, 2013, and should be applied on a prospective basis. Earlier application is encouraged.

- **GASB Statement No. 70, “Accounting and Financial Reporting for Nonexchange Financial Guarantees” (Issued 04/13)** This Statement requires a government that extends a nonexchange financial guarantee to recognize a liability when qualitative factors and historical data, if any, indicate that it is more likely than not that the government will be required to make a payment on the guarantee. The amount of the liability to be recognized should be the discounted present value of the best estimate of the future outflows related to the guarantee expected to be incurred. When there is no best estimate but a range of the estimated future outflows can be established, the amount of the liability to be recognized should be the discounted present value of the minimum amount within the range.

This Statement requires a government that has issued an obligation guaranteed in a nonexchange transaction to recognize revenue to the extent of the reduction in its guaranteed liabilities. This Statement also requires a government that is required to repay a guarantor for making a payment on a guaranteed obligation or legally assuming the guaranteed obligation to continue to recognize a liability until legally released as an obligor. When a government is released as an obligor, the government should recognize revenue as a result of being relieved of the obligation. This Statement also provides additional guidance for intra-entity nonexchange financial guarantees involving blended component units.

This Statement specifies the information required to be disclosed by governments that extend nonexchange financial guarantees. In addition, this Statement requires new information to be disclosed by governments that receive nonexchange financial guarantees.

The provisions of this Statement are effective for reporting periods beginning after June 15, 2013. Earlier application is encouraged.

- **GASB Statement No. 71, “Pension Transition for Contributions Made subsequent to the Measurement Date—An Amendment of GASB Statement No. 68” (Issued 11/13)** The objective of this Statement is to address an issue regarding application of the transition provisions of Statement No. 68, Accounting and Financial Reporting for Pensions. The issue relates to amounts associated with contributions, if any, made by a state or local government employer or nonemployer contributing entity to a defined benefit pension plan after the measurement date of the government's beginning net pension liability.

Statement 68 requires a state or local government employer (or nonemployer contributing entity in a special funding situation) to recognize a net pension liability measured as of a date (the measurement date) no earlier than the end of its prior fiscal year. If a state or local government employer or nonemployer contributing entity makes a contribution to a defined benefit pension plan between the measurement date of the reported net pension liability and the end of the government's reporting period, Statement 68 requires that the government recognize its contribution as a deferred outflow of resources. In addition, Statement 68 requires recognition of deferred

outflows of resources and deferred inflows of resources for changes in the net pension liability of a state or local government employer or nonemployer contributing entity that arise from other types of events. At transition to Statement 68, if it is not practical for an employer or nonemployer contributing entity to determine the amounts of all deferred outflows of resources and deferred inflows of resources related to pensions, paragraph 137 of Statement 68 required that beginning balances for deferred outflows of resources and deferred inflows of resources not be reported.

Consequently, if it is not practical to determine the amounts of all deferred outflows of resources and deferred inflows of resources related to pensions, contributions made after the measurement date of the beginning net pension liability could not have been reported as deferred outflows of resources at transition. This could have resulted in a significant understatement of an employer or nonemployer contributing entity's beginning net position and expense in the initial period of implementation.

This Statement amends paragraph 137 of Statement 68 to require that, at transition, a government recognize a beginning deferred outflow of resources for its pension contributions, if any, made subsequent to the measurement date of the beginning net pension liability. Statement 68, as amended, continues to require that beginning balances for other deferred outflows of resources and deferred inflows of resources related to pensions be reported at transition only if it is practical to determine all such amounts.

The provisions of this Statement are required to be applied simultaneously with the provisions of Statement 68.

- **SAS No. 128, “*Using the Work of Internal Auditors*”** The objective of this pronouncement is to address the external auditor’s responsibilities if using the work of internal auditors. Using the work of internal auditors includes using the work of the internal audit function in obtaining audit evidence and using internal auditors to provide direct assistance under the direction, supervision, and review of the external auditor.

This SAS does the following:

- supersede SAS No. 65, The Auditor's Consideration of the Internal Audit Function in an Audit of Financial Statements (AICPA, Professional Standards, AU sec. 322 and AU-C sec. 610), and
- amends SAS No. 122, Statements on Auditing Standards: Clarification and Recodification, section 315, Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement (AICPA, Professional Standards, AU-C sec. 315);
- amends various other sections in SAS No. 122 (AICPA, Professional Standards, AU-C secs. 200, 220, 230, 240, 260, 265, 300, 402, 500, 550, and 600); and

- amends Statement on Quality Control Standards No. 8, A Firm's System of Quality Control (Redrafted) (AICPA, Professional Standards, QC sec. 10).

SAS No. 128 does not apply if the entity does not have an internal audit function. If the entity has an internal audit function, the requirements in SAS No. 128 relating to using the work of the internal audit function in obtaining audit evidence do not apply if

- a. the responsibilities and activities of the function are not relevant to the audit, or
- b. based on the external auditor's preliminary understanding of the function obtained as a result of procedures performed under AU-C section 315, the external auditor does not expect to use the work of the function in obtaining audit evidence.

Nothing in SAS No. 128 requires the external auditor to use the work of the internal audit function to modify the nature or timing, or reduce the extent, of audit procedures to be performed directly by the external auditor; it remains the external auditor's decision to establish the overall audit strategy. Furthermore, the requirements in SAS No. 128 relating to using internal auditors to provide direct assistance do not apply if the external auditor does not plan to use internal auditors to provide direct assistance.

SAS No. 128 is effective for audits of financial statements for periods ending on or after December 15, 2014.

## **SCDE Revenue Confirmation**

A sample letter ("Release Authorization for Subrecipient Data") that can be used to request subrecipient revenue data from the SCDE Office of Finance is included in this guide as appendix F. The submission of a copy of this letter authorizes the South Carolina Department of Education to provide the independent auditor with direct confirmation of payments from the Department to the LEA. Any questions concerning the payment confirmation should be directed to Felicia Poston in the SCDE Office of Finance at [fgposton@ed.sc.gov](mailto:fgposton@ed.sc.gov).

## **Summary of Findings Cited in the Single Audit Reports**

### **Desk Reviews—Single Audit Requirements**

The following items were noted during the desk review process (page numbers and outside references are in brackets):

- District Corrective Action Plan omits required elements and is not provided with the audit report by the required due date of December 1. (Responsibility of submitting the CAP is the LEA's, not the auditor's. However, the CAP should be included as part of the bound audit report). [26, 147]

- Failure to include required detail of federal award findings in the Schedule of Findings and Questioned Costs. [148]
- Basic financial statements and required supplementary information omit the management's discussion and analysis and the budgetary comparison.
- Failure to include required detail of references for non-compliance findings on the Report On Compliance With Requirements Applicable To Each Major Program And Internal Control Over Compliance In Accordance With OMB Circular A-133. *Audits of States, Local Governments, and Not-for-Profit Organizations Receiving Federal Awards, Statement of Position 98-3*, Paragraph 10.46 (i).
- Failure to include the Summary Schedule of Prior Audit Findings with the required elements. [147]
- Opinions on Schedule of Findings and Questioned Costs differ from opinions in the opinion letters
- Failure to submit corrective action plan with required elements
- Failure to state if deficiencies noted are material weaknesses in the Report On Compliance With Requirements Applicable To Each Major Program And Internal Control Over Compliance In Accordance With OMB Circular A-133 and the Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Governmental Auditing Standards.

#### **Desk Reviews—SCDE Audit Requirements**

- Failure to submit audit report, supportive information sheet, data collection form, and corrective action plan by December 1.
- Totals not balanced in SCDE supplemental schedules
- For blended component units, failure to include data for public charter schools and other component units in the SCDE required supplemental schedules of the primary reporting unit (school district). [8]
- Omission of separate SCDE required supplemental schedules for public charter schools. [8]
- Use of incorrect/invalid account numbers in supplemental schedules and use of valid account numbers in unauthorized fund types. [8, 50–127]
- Failure to report expenditures for audit fees separately in the General Fund (Account 231-318), which adversely affects the LEA's indirect cost rate. [63]
- Failure to record unused leave payments under object code 140. [50–127]
- Transfer accounts reported incorrectly (Revenue accounts, 5XXX, reported as negatives and Expenditure accounts, 42X-XXX, reported as positives).

# AUDIT REQUIREMENTS

## Submission Requirements

The SCDE requires that annual audits be in conformity with the statewide accounting system and the *SCDE Financial Accounting Handbook*. Appropriate account codes are required for financial data presented in all SCDE supplemental schedules on pages 50–127 of this document. Please note that different object-level expenditure codes are required for each schedule.

In accordance with Section 59-17-100 of the S.C. Code of Laws, the required due date for submission of your annual single audit report is **December 1**. Transmittal of the audit report package is the responsibility of the reporting entity.

The following items must be uploaded into the SCDE member center. To access the audit submission site, perform the following steps:

1. Access the SCDE website: <http://ed.sc.gov/>
2. Click “Log in” on the top right corner
3. Enter your user id and password
4. Click on “electronic audit submission” (or whatever link will say)

### THE FOLLOWING DOCUMENTS MUST BE UPLOADED

- A. An electronic version of your entire audit report in .pdf, including the Summary Schedule of Prior Year Audit Findings and the Corrective Action Plan, if applicable. If the A-133 section is in a separate document, combine that section with the CAFR, for one complete upload.
- B. The Excel Template of the SCDE supplemental schedules for each fund type (See schedules at pages 50-127.)

The Excel template provided by the Office of Auditing Services **MUST** be uploaded. Your upload will **NOT** be accepted if a modified version of the template is used. Do not delete rows or columns from the template. If there is no activity in an account, list \$0. Do not change the format for the template. The template must be in .xlsx format. An earlier version of Microsoft Excel cannot be used. The Excel template can be found at <http://ed.sc.gov/agency/as/InformationMemosandForms.cfm>. The file name should be District or Charter School Name and Fiscal Year (i.e., Abbeville FY 2013-14).

- C. Completed OMB Circular A-133 Data Collection Form in .pdf. The completed data collection form and reporting package must also be submitted to the Federal Audit Clearinghouse.
- D. You must also enter information from the Supportive Information Sheet on the supportive information tab.

A confirmation e-mail will be sent to you after each item has been successfully uploaded.

These submission requirements should be shared with your independent auditor. Any questions related to the single audit process, OMB requirements, or the Supportive Information Sheet should be directed to [auditing-services@ed.sc.gov](mailto:auditing-services@ed.sc.gov).

## **Flexibility/Furlough/Expenditure Reporting Procedures (FY 2013-2014)**

Under Joint Resolution H.4905/H.4595 and Provisos 1.32, 1.37 and 1A.17 for fiscal year 2013-2014, all school districts and special schools of this State may transfer and expend funds...”to ensure the delivery of academic and arts instruction to students”.

### **Financial Flexibility**

1. All transfers, including requests for Barnwell funds, must be completed and submitted to SCDE by June 30, 2014. Quarterly reports are encouraged. Only submit reports quarterly if an action is approved by your school board.
2. Districts may transfer and expend funds among appropriated state general fund revenues, Education Improvement Act funds, Education Lottery Act funds, and funds received from the Children’s Education Endowment fund. No federal funds may be flexed.
3. In order to take advantage of the financial flexibility provisions, at least seventy-five percent (75%) of the school district’s expenditures must be utilized within the In\$ite categories of instruction, instructional support, and non-instructional pupil services. Those functional areas are outlined in Item #4 under Reporting Requirements.
4. If you choose to take advantage of this flexibility, you **must** maintain the integrity of the program guidelines as outlined in the Funding Manual.
5. The only appropriations that are **excluded** from this flexibility are as follows:
  - NBC Salary Supplement (Revenue 3532)
  - Teacher of the Year (Revenue 3533)
  - Technical Assistance – Palmetto Priority (Revenue 3571)
  - Teacher Supplies (Revenue 3577)
  - Aid to Districts – Special Ed (Revenue 3585)
6. Judicious caution should be used when transferring those funds received through a competitive grant process.
7. No programs serving students with special needs may be flexed in the 2013-14 year.

8. Prior to implementing the flexibility provisions, school districts **must** provide to public charter schools the per pupil allocation due to the charter schools for each categorical program for which they are eligible to receive funding.
9. For the FY 2013-14 Section 59-21-1030 (Maintenance of Effort) is suspended.

### **Furlough/Staffing Flexibility/Maximizing Resources**

1. Districts may suspend professional staffing ratios, except for four-year-old programs.
2. Districts may delay teacher contracts from April 15th to May 15th. Teachers must notify the district, in writing, of acceptance of the contract within ten days of such notification or May 25th, whichever occurs later. (H.4905)
3. Districts may uniformly negotiate salaries below the district salary schedule for the 2013-14 year for retired teachers who are not participants of the TERI program. (H.4595)
4. Furloughs for 2013-14 school year may be implemented if mid-year reductions occur. Before any employees may be furloughed, the district must certify that all funding flexibility provided by the General Assembly has been utilized by the district and that the furlough is necessary to avoid a year-end deficit and a reduction in force. Should a district furlough occur, teachers may be furloughed for up to 5 non-instructional days, provided that district administrators are furloughed for twice the number of days, not to exceed 10 days.
5. To further ensure resources are maximized, districts are encouraged to: (1) limit the number of low enrollment courses, (2) reduce travel for staff and board, (3) reduce and limit activities requiring dues and fees, (4) reduce transportation costs for extracurricular and academic competitions, and (5) expand virtual education.

### **Reporting Requirements**

1. By June 30, 2014, districts must certify where noninstructional or nonessential programs have been suspended.
2. Certification must be in writing, signed by the board chairman and the superintendent, and delivered electronically to the State Superintendent of Education. The SCDE will forward to the following: the Chairman of the Senate Finance Committee, the Chairman of the Senate Education Committee, the Chairman of the House Ways and Means Committee, and the Chairman of the House Education and Public Works Committee.
3. The certification must be presented publicly at a regularly called school board meeting, and the certification must be posted on the Internet website maintained by the school district.



4. Districts must report as of June 30, 2014, using the In\$ite categories, all expenditures in Instructional, Instructional Support and non-Instructional student services. The following functions must be reported:

<b><u>Function Name</u></b>	<b><u>Function Number</u></b>
a. Instruction	All 100 functions
b. Attendance & Social Work	211
c. Guidance	212
d. Health Services	213
e. Psychological Services	214
f. Exceptional Program Services	215
g. Vocational Placement	216
h. Career Specialists	217
i. Curriculum Development	221
j. Library Media	222
k. In-Service/Staff Training	224
l. School Administration	233
m. Pupil Transportation	251, 255
n. Food Service	256
o. Security/Safety	258
p. Planning	262
q. Pupil Activities	271, 272, 273
r. Community Services	All 300 functions

Flexibility forms can be found at the Office of Finance website at the following link:

<http://ed.sc.gov/agency/cfo/finance/Financial-Services/FlexibilityGuidelinesandReportingRequirements.cfm>

District Name: \_\_\_\_\_

SCDE Receipt: \_\_\_\_\_

Financial Flexibility (provide additional forms as necessary)

Quarter: 1 ( ) 2 ( ) 3 ( ) 4 ( )

Transfer From (Include Program name and sub-fund *) (Identify any prior year carryover amounts)	Current Allocation (include carryover amounts here)	Transfer Amount (up to 100%)	Transfer to (Include Program name and sub-fund)

\* The following appropriations are excluded from this flexibility: Teacher Salary Supplement/Fringe (3550/3555), National Board Certification (3532) Teacher Supply (3577), Teacher of the Year (3533), Aid to Districts Special Ed (3585) and Palmetto Priority (3571). Districts should use judicious caution when transferring any funds received through a competitive grant process

Staffing Flexibility/Maximizing Resources (provide additional information as necessary)

(1) Our district suspended staffing ratios in the following areas: \_\_\_\_\_

(2) Our district delayed the following number of teacher contracts: \_\_\_\_\_

(3) The following number of contracts were not renewed \_\_\_\_\_

(4) Our district negotiated the following number of retiree salaries \_\_\_\_\_

(5) Our district furloughed teachers the following number of days \_\_\_\_\_

(6) Our district furloughed administrators the following number of days \_\_\_\_\_

(7) Our district has suspended the following noninstructional/nonessential programs for the 2013-14 school year. \_\_\_\_\_

District Approval: The signatures below certify that this action was approved at a regularly scheduled school board meeting.

Board Chair Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Superintendent Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Completed by: (please print) \_\_\_\_\_ Date: \_\_\_\_\_

Contact Phone No: \_\_\_\_\_

Barnwell (Children's Endowment ) Fund Flexibility - Fiscal Year 2013-14  
Provisos 1.32 and 1A.17

Final Submission Date - June 30, 2014  
All Transfers must be reported and completed by June 30, 2014

District Name: \_\_\_\_\_

Barnwell Funds	Current Balance	Transfer Amount	Transfer To (Include Program Name and Sub-Fund)
----------------	-----------------	-----------------	---

2005 Projects			
2006 Projects			
2007 Projects			
2008 Projects			

District Approval:

Board Chair Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Superintendent Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Completed by: (please print) \_\_\_\_\_ Date: \_\_\_\_\_

Contact Phone No: \_\_\_\_\_

SDE Review: \_\_\_\_\_ Date: \_\_\_\_\_

Questions related to the above form completion should be directed to the Office of Finance at 803-734-8128

**SAMPLE ACCOUNTING TRANSACTIONS FOR FUNDING FLEXIBILITY**

**Education Improvement Act:**

<u>FUND</u>	<u>SUBFUND</u>	<u>ACCOUNT NUMBER</u>	<u>TITLE</u>	<u>DEBIT</u>	<u>CREDIT</u>
EIA	344 - High Achieving Students	422-710	Transfer to EIA Fund (Expenditure)	\$20,000	
EIA	338 - Students at Risk of School Failure	422-710	Transfer to EIA Fund (Expenditure)	40,000	
EIA	371 - Palmetto Priority Schools	5230	Transfer from EIA Fund (Revenue)		\$60,000

**OR**

<u>FUND</u>	<u>SUBFUND</u>	<u>ACCOUNT NUMBER</u>	<u>TITLE</u>	<u>DEBIT</u>	<u>CREDIT</u>
EIA	392 - Work-Based Learning	421-710	Transfer to EIA Fund (Expenditure)	\$30,000	
EIA	358 - Reading	421-710	Transfer to EIA Fund (Expenditure)	10,000	
EIA	309 - Arts in Education	5230	Transfer from EIA Fund (Revenue)		\$40,000

**Children's Education Endowment: (Barnwell)**

<u>FUND</u>	<u>SUBFUND</u>	<u>ACCOUNT NUMBER</u>	<u>TITLE</u>	<u>DEBIT</u>	<u>CREDIT</u>
Building	500 - Children's Education Endowment	420-710	Transfer to General Fund (Expenditure)	\$100,000	
General	100-General	5250	Transfer from School Building Fund (Revenue)		\$100,000

**Questions related to the above accounting procedures should be directed to  
the Office of Auditing Services at 803-734-8453**

## **Compliance Requirements for Commercial Driver's License and Alcohol Testing (To Be Tested for All Districts)**

The CFR, Title 49, Chapter III, Section 383 requires that during the audit the CPA must verify that the district has a current contract with a provider of drug testing services and can produce records on demand. The CPA must also verify that the district incurred expenditures for drug testing services that were a direct result of the contract. The CPA must test to ensure that the following specific drug tests are being performed:

- pre-employment drug testing,
- random drug testing, and
- post-accident drug testing.

For complete compliance procedures, see pp. 158–161.

### **Component Units**

Section 59-40-50(B)(3) of the Code of Laws of South Carolina (2004), as amended, states that “A charter school must adhere to the same financial audits, audit procedures, and audit requirements as are applied to public schools.” Separate financial statements for charter schools must be submitted to the SCDE by December 1 following the end of a fiscal year. Because charter schools meet the criteria for a component unit, a charter school’s financial data should be included in the audit report of the financial reporting entity (sponsoring school district) by discrete presentation in accordance with Governmental Accounting Standards Board (GASB) Statement 14 as amended by GASB Statement No. 39. In addition, the notes to the reporting entity’s financial statements should include a brief description of the component unit(s) of the financial reporting entity and their relationships to the primary government. In some school districts, alternative schools, vocational schools, and foundations meet the criteria for a component unit and should be included in the primary reporting entity’s annual audit report as described above for a charter school. For specific guidance on primary reporting entity and component unit presentation and disclosure, refer to section 2600 of the *Codification of Governmental Accounting and Financial Reporting Standards* (latest revision), published by the Governmental Accounting Standards Board.

### **Required Supplemental Schedules (Including Charter Schools, Foundations, and Other Component Units)**

The required supplemental schedules found below (see pp. 50–127) should include the combined total revenues, expenditures, and changes in fund balances for the school district (primary reporting entity), and blended component units (charter schools, foundations, and other component units). For the Excel template submission, combine data for foundations into one worksheet for each fund. If charter school data is blended, the LEA or CPA must select which charter schools are blended with the District’s data. In addition, SCDE requires a separate supplemental schedule of revenues, expenditures, and changes in fund balance for each governmental fund, as applicable, to be included in the audit report for each component unit. The

supplemental schedules for the component units should immediately follow the supplemental schedules of the primary reporting entity.

A list of school districts with operating public charter schools for FY 2013–14 is given in appendix B of this document.

## **Special Revenue Fund: Supplemental Schedule, Subfunds, and Note Disclosure**

The format for data presented in the **Special Revenue Fund** Schedule of Revenues, Expenditures, and Changes in Fund Balance includes standard SCDE subfund codes and project numbers.

The specific project numbers presented in the “**Special Revenue**” column headings must be used to report revenues and expenditures *only for the projects listed*. For example, the column heading for Title I should include funds *only* for BA projects. Any other Title I projects should be included in the column headed “Other Special Revenue Programs.”

Subfund codes and project numbers will be required for each of the following programs: Title I, BA projects (Subfund 201/202); IDEA, CA projects (Subfund 203/204); Preschool Grants, CG projects (Subfund 205/206); Career and Technical Education, VA projects (Subfund 207/208); Drug and Violence Prevention, FP projects (Subfund 209); Adult Education, EA Projects.

In addition, a listing of all other subfunds included in the schedule in the columns “Adult Education,” “State-Restricted Grants,” and “Other Special Revenue Programs” are required in a note disclosure to the schedule. The prescribed format for the Special Revenue Supplemental Schedule is provided on page 69. See appendix C for an example of the subfund listing for the note disclosure.

## IN\$ITE™ Location Reconciliation Schedules

**Two supplemental schedules** are required to reconcile the total expenditures from all funds by location with the adjusted General Ledger submitted to the SCDE by the district. Location reconciliation schedules must be prepared for school districts and for area vocational/technology centers. Detailed examples of these two schedules are shown on pages 130-132.

### EIA Compliance

The Education Improvement Act (EIA) of 1984 created an addition to the Special Revenue Fund. Due to the monitoring and audit requirements mandated by the South Carolina General Assembly, it is necessary that this program be shown in the supplementary schedules as a separate EIA Special Revenue Fund, as presented on pages 106-118. It is also necessary that accounting for certain EIA programs varies from traditional theoretical accounting. Guidance in these areas is provided below.

All revenue for each strategy in the EIA Fund must be expended within that strategy by the end of the fiscal year in which it is received, except for those programs that have carryover provisions (see p. 17-18). In accordance with S.C. Code Ann. § 59-21-1020(2004), “any line item appropriation not fully expended for any program under the South Carolina Education Improvement Act of 1984 reverts to the fund.”

Accrued expenditures must at least equal the earned revenue for each EIA strategy, and any unexpended EIA funding must be reported on the balance sheet as a “Due to State.” Also, all unexpended funds must be included in the Detailed Schedule of Due to South Carolina Department of Education/Federal Government. More specific information on EIA funding levels and allowable expenditures is provided to the districts in the annual *Funding Manual* published by the South Carolina Department of Education. A copy of the publication is available on the SCDE web site at <http://ed.sc.gov/agency/cfo/finance/Financial-Services/documents/2012-2013FundingManual.pdf>

#### PLEASE NOTE

Independent auditors should consider the effect of compliance with the program requirements listed below when preparing the *Government Auditing Standards* (yellow book) compliance report.

## **Career and Technology Education Equipment (Subfund 905)**

The General Assembly provides funds in the annual General Appropriations Act for the purchase of equipment for career and technology education programs. The highest priority in funding must be given to workforce preparation and technical competency programs.

### **Suggested Audit Procedure(s)**

- Review approved CATE programs/courses found in appendix C of the Student Reporting Procedures Manual at: <http://www.ed.sc.gov/agency/programs-services/152/documents/StudentReportingProceduresGuide2013-14.pdf>
- Compare these approved programs/courses with those funded with state equipment funds to determine that these funds were only used for CATE approved programs/courses.

The federal regulations/state policies concerning inventorying equipment must be adhered to by each LEA and must be audited as follows:

- Federal and state regulations require an equipment inventory to be maintained on all equipment costing \$5,000 or more.
- Procedures for maintaining an inventory of equipment (including replacement equipment) until disposition takes place will meet the following requirements:
  - A. Property records must be maintained and must include a description of the property, a serial number or other identification number, the vendor's name, the acquisition date, the cost of the property, the percentage of federal participation in the cost of the property, the location of the property, and any ultimate disposition data, including the date of disposal and selling price of the property.
  - B. A physical inventory of the property must be taken and the results reconciled with the property records at least annually.
  - C. A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft shall be investigated.
  - D. Adequate maintenance procedures must be developed in order to keep the property in good condition.
- Disposal of obsolete equipment shall be handled in accordance with the following guidelines:

*(Obsolete or inoperable equipment is equipment that is worn out, that is irreparable or not economically feasible to repair, or that has been replaced by new technology.)*

  - A. When a CATE course is discontinued, equipment purchased with state or federal funds and in operable condition will revert to the OCTE to be transferred to comparable courses operating in other school districts/career centers. School districts/career centers must



notify the Director, Office of Career and Technology Education, of courses being discontinued.

**B. Equipment Purchased Totally (100 Percent) with Federal Funds or Any Portion of Federal Funds**

**1. Equipment with Current, Per-Unit Fair Market Value of Less Than \$5,000**

**Accountability for Equipment:**

Must be accounted for life of equipment or until equipment is no longer needed.

**Disposition of Equipment (When No Longer Needed):**

- a. May be used in other career and technology education programs funded with federal funds.
- b. May be traded in for another item of equipment to be used in career and technology education.
- c. If not needed in career and technology education, must be offered to other federally funded programs in district.
- d. If not able to be utilized by **any** federal program, items of equipment with a current per-unit fair market value of less than \$5,000 may be sold or otherwise disposed of with no further obligation to the Office of Career and Technology Education. The date of disposal and the sale price must be retained in equipment inventory files of the school district/career center.

**2. Equipment with Current, Per-Unit Fair Market Value of More Than \$5,000**

**Accountability for Equipment:**

Must be accounted for life of equipment or until equipment is no longer needed.

**Disposition of Equipment: as above, items a–c.**

<b>When No Need Is Found</b>
Items of equipment with a current per-unit fair market value in excess of \$5,000 may be sold, and the Office of Career and Technology Education shall be reimbursed in an amount calculated by multiplying the current market value or proceeds from sale by the Office of Career and Technology Education's share of the equipment. The date of disposal and the sale price must be retained in equipment inventory files of the school district/career center. Proper sales procedures must be established to ensure the highest possible return.

C. Equipment Purchased Totally (100 percent) with **State** or EIA Funds

**Accountability for Equipment:**

Must be accounted for life of equipment or until equipment is no longer needed.

Disposition of Equipment (when no longer needed):

- (a) If operable and not obsolete, all equipment purchased for a course must be transferred to the same course in another school in the district or to the same course in another school district/career center.
- (b) Equipment considered inoperable/obsolete may be sold with no responsibility to refund the state. The date of disposal and sale price must be retained in your equipment inventory files.

**Work-Based Learning  
(Subfund 392)**

According to Proviso 1A.7 of the 2013–14 General Appropriations Act, \$75,000 of the funds appropriated for Work-Based Learning activities shall be used by the South Carolina Department of Education, to provide for professional development in contextual methodology training and integration of curriculum, professional development in career guidance for teachers and guidance personnel and for training mentors. In addition, \$500,000 shall be allocated for regional career specialists for Work-Based Learning activities.

**PLEASE NOTE**

Proviso 1A.7 stipulates that unexpended funds appropriated in the prior fiscal year may be carried forward to the current fiscal year and expended for the same purposes.

These funds may be used by school districts to:

- provide a rigorous and relevant academic curriculum (e.g., implementation of new academic and/or applied academic courses; instructions provided in the skills and competencies identified in the SCANS [the U.S. Secretary of Labor’s Commission on Achieving Necessary Skills] report; instruction provided in statistics, logic, measurement and probability; student proficiency in keyboarding and computer literacy);
- restructure career and technology education programs to expand content, relevancy, and rigor to prepare students for lifelong learning and for living in a technological society (e.g., restructuring of career and technology education programs into career majors, establishing higher expectations for all students);
- provide career development and guidance and counseling activities from kindergarten through grade twelve;
- provide professional development opportunities for school counselors and career specialists to expand their skills for integrating and implementing career guidance and planning into

their comprehensive school counseling program;

- provide work exploration and experience opportunities for students (e.g., mentoring, shadowing, service learning);
- provide structured work-based learning opportunities (e.g., work-based learning, school-based learning, connecting activities);
- provide youth apprenticeship program opportunities;
- ensure participation in professional development in the areas of contextual methodology training, integration of curriculum, career guidance for teachers and guidance personnel, and training for mentors; and
- assess the rigor and relevancy of the Work-Based Learning system with a program quality review.

The following are **allowed expenditures**:

- Consultant fees; substitute teacher pay; per diem expenses for workshops for teachers, administrators, school counselors and career specialists, and volunteers to implement Work-Based Learning activities (i.e., to provide opportunities for academic and career and technology education teachers to work together to plan integrated instruction for students); implement strategies and action plans to address accelerated learning for students who are behind their age peers; provide professional development activities to train teachers in identifying, assessing and accommodating different learning styles; provide professional development activities in the areas of contextual methodology and workshops on career guidance for teachers and guidance personnel; provide training for mentors; and provide supplies and equipment for the applied academic courses.
- Salary, fringe benefits, travel, and routine office supplies and equipment for the Work-Based Learning coordinator.
- Travel for students to work sites. Please ensure that travel funds expended are for approvable, work-based learning activities. The work-based learning must complement and relate to the school-based career majors that the students are pursuing. Travel records must be maintained by the school district.
- Salary, fringe benefits, travel, supplies, and equipment for a regional career specialist.

Any questions related to above audit requirements should be directed to Susan Flanagan, Office of Career and Technology Education, Division of Accountability, at 803-734-8456 or [sflanagn@ed.sc.gov](mailto:sflanagn@ed.sc.gov).

## **School Building Funds Verification (EIA Subfund 390)**

Beginning in FY 1996–97, auditors were required to monitor school district expenditures of EIA school building funds to ensure compliance with state laws and regulations. Proviso 19A.49 of the 1997–98 General Appropriations Act states that “The Department of Education shall require that school districts include in their annual audit a verification of compliance with all applicable state laws associated with the use of these funds.”

### **Funds can be used for the following purposes:**

- A. Capital improvements, including construction, renovation, or repair of school classrooms, libraries, laboratories, music rooms, and other **instructional** facilities. **Noninstructional capital needs and operating requirements do not qualify.**
- B. Reduction of millage required to pay principal and interest on bonds issued for facilities capital improvement programs.

To qualify under this provision, the district board of trustees must

- maintain at least the level of financial effort per pupil for noncapital programs in prior years, and
- adopt and file with the Division of General Services a procurement code modeled after the South Carolina Consolidated Procurement Code or the model set forth in the report of the local Government Task Force on Procurement.

The stipulations regarding the expenditure of these funds are

- A. If a school district has issued bonds or otherwise undertaken any capital improvements during any of the most recent five (5) fiscal years, at least 50 percent of the funds must be used to reduce millage required to pay debt service on such outstanding bonds, unless a waiver is granted by the State Board of Education.
- B. Funds must be expended in accordance with the *South Carolina School Facilities Planning and Construction Guide*.
- C. The funds authorized herein for reduction of tax millage for debt service may not be expended in conjunction with the authorization of bonds that increase a school district’s bonded indebtedness above the limit provided for in Article X of the South Carolina Constitution or expended to pay debt service on bond anticipation notes authorized that would put the total bonded indebtedness of the school district above the mandated limit.
- D. Any funds allocated pursuant to the EIA must be expended or contractually committed within forty-eight (48) months of the appropriation provided for school buildings under this act. Waivers of the requirement that 50 percent of the EIA funds must be expended to reduce millage may be granted by the State Board of Education for either of the following reasons:
  - The district anticipates a significant increase in need for additional classroom space.

**OR**

- The school district sold bonds or secured a loan at an interest rate lower than prevailing rates and has identified a need for funds in excess of 50 percent of the funds allocated to the district from EIA.

SCDE contact: Juliet Berry  
803-734-4835  
[jsberry@ed.sc.gov](mailto:jsberry@ed.sc.gov)

## Accounting for EIA Summer School

High Achieving Students (Gifted and Talented) (Revenue Code 3544, Subfund 344) funds are allocated to operate a summer school program. The Students at Risk of School Failure (Academic Assistance) (Revenue Code 3538, Subfund 338) programs have provisions for a summer school program with State Board of Education approval. Expenditures for the Gifted and Talented summer school program will be recorded using the following function code:

- 174    *High Achieving Students (Gifted and Talented Summer School).*  
Instructional activities offered outside the regular school term for eligible students identified as gifted and/or talented.

Because summer school extends into two fiscal years, under traditional accounting procedures these transactions would be separated into the appropriate fiscal year. However, **both revenues and expenditures for the entire summer school are to be combined and reported in the first fiscal year.** For instance, the entire amount for a summer school conducted in June, July, and August of 2014 would be recorded in FY 2013–14. For actual payments in July and August, invoices for goods and services received prior to July 1 will be required in the audit process. However, if a summer school program is allowable under a particular subfund, invoices for goods and services received prior to August 31 will be acceptable, although the expenditures should be accrued in the previous year.

The following are examples of transactions:

### Transactions during June

- |   |          |
|---|----------|
| 1. received from the state in High Achieving Students funds | \$20,000 |
| 2. paid High Achieving Students salaries                    | 18,500   |
| 3. paid supplies  | 4,500    |

### Transactions during July and August

- |  |        |
|--|--------|
| 4. paid High Achieving Students salaries | 20,000 |
| 5. paid supplies                         | 7,000  |

### Journal entries during June

- |                |                                     | <u>Debit</u> | <u>Credit</u> |
|----------------|-------------------------------------|--------------|---------------|
| 1. 344-140-000 | County Treasurer                    | \$20,000     |               |
| 344-344-000    | EIA High Achieving Students—Revenue |              | \$20,000      |
| 2. 344-175-110 | High Achieving Students—Salaries    | 18,500       |               |
| 344-101-000    | Cash                                |              | 18,500        |
| 3. 344-175-410 | High Achieving Students—Supplies    | 4,500        |               |
| 344-101-000    | Cash                                |              | 4,500         |

Adjusting entries at fiscal year-end

4.	344-143-000	Due from State Government	30,000	
	344-344-000	EIA High Achieving Students—Revenue		30,000
5.	344-175-110	High Achieving Students—Salaries	20,000	
	344-460-000	Accrued Salaries		20,000
6.	344-175-410	High Achieving Students—Supplies	7,000	
	344-402-000	Accounts Payable		7,000

July and August transactions

7.	344-140-000	Due from County Treasurer	30,000	
	344-143-000	Due from State Government		30,000
8.	344-460-000	Accrued Salaries	20,000	
	344-101-000	Cash		20,000
9.	344-402-000	Accounts Payable	7,000	
	344-101-000	Cash		7,000

## **EIA Summary Schedule Including Deferred Revenue**

The SCDE can conduct the monitoring and final disposition of carryover funding by using the deferred revenue information included in the *EIA Summary Schedule by Program*. Submission of this summary schedule as presented below (see p. 119) is required by SCDE. If there are no deferred EIA revenues, the statement “No deferred revenues” should be included in the schedule.

## **The Education Accountability Act**

The Education Accountability Act (EAA) of 1998 was enacted to establish statewide academic standards, to provide annual report cards depicting school performance, to require districts to establish local accountability systems, and to provide resources to improve student performance and staff development. In addition, the EAA provides for the implementation and oversight of the above provisions.

Accountability as defined in the Act means acceptance of the responsibility for improving student performance and taking actions to improve classroom practice and school performance by the Governor, the General Assembly, the South Carolina Department of Education, colleges and universities, local school boards, administrators, teachers, parents, students, and the community.

EAA accountability assigned to the SCDE includes the monitoring of funds allocated to school districts for programs designed to improve student performance. Since some of the EAA programs will be designated as restricted state grants, detailed information needed for monitoring purposes cannot be ascertained in the current supplemental schedule for the Special Revenue Fund. An additional summary schedule will be required to provide revenue and expenditure data for designated restricted state grants. The supplemental schedule is placed immediately after the supplemental schedule for the Special Revenue Fund (see p. 105).

## **Special Revenue Fund Project Schedules**

Non-EIA individual project schedules are not required by the SCDE. However, program detail must be maintained at the district level.

A single project number is used for the accounting of the Career and Technology Program. Each project within the program is assigned a separate **subprogram** number. See appendix D.

The projects must be reported by separate **subprogram** number in the Schedule of Expenditures of Federal Awards (SEFA). Having each project and subprogram reported separately by program is necessary for the Department’s analysis and oversight of state and federal programs. See pages 148–149.



## **Federal Emergency Management Agency (FEMA)**

The South Carolina Department of Education and each school district may receive federal assistance in the form of grants under the Public Assistance Program in the event of a disaster or emergency declared by the President. Upon receiving such assistance, entities are required to comply with the provisions set forth under the Single Audit Act Amendments of 1996. Additionally, each grant recipient is subject to additional audit efforts by the Department of Homeland Security Office of Inspector General and by the State Auditor for items not covered by the single audit.

A supplemental schedule developed by the independent auditor, detailing a list of all project worksheets, will be required. Totals from this schedule must agree with the totals for FEMA assistance reported in the Schedule of Expenditures of Federal Awards. The supplemental schedule should include the project worksheet number, the approved amount, expenditures, and questioned costs (if any for a given project worksheet).

The supplemental schedule and one copy of any audit (single audit or other) are to be submitted to the State Public Assistance Office, South Carolina Emergency Management Division, 2779 Fish Hatchery Road, West Columbia, SC 29172-2024.

## **Account Code Changes**

Some account code changes were implemented in the statewide accounting system, and a few account titles were modified this year. Please refer to Guide No. Acc/207–12 of the *SCDE Financial Accounting Handbook* for appropriate account definitions and classifications. The following table provides the 2013–14 revisions to account code numbers and titles.

## 2013-14 Changes in Statewide Accounting System Account Codes and Titles

### REVENUE ADDITIONS

<b>Account Code</b>	<b>Account Title</b>	<b>Applicable Fund Types(s)</b>
3177	Summer Reading Camp	Special Revenue
3315	Trainable and Mentally Handicapped Services	General
3518	Formative Assessment	EIA
3578	High Schools That Work	EIA
3620	Digital Instructional Materials	Special Revenue
4342	Title II Teacher Advancement Program (TAP)	Special Revenue
5290	Transfer from Internal Service Fund	General, Special Revenue, EIA, Debt Service, Capital Projects, Food Services, Pupil Activity

### REVENUE DELETIONS

<b>Account Code</b>	<b>Account Title</b>	<b>Applicable Fund Type(s)</b>
3117	EEDA Career Awareness	Special Revenue
3123	Formative Assessment	Special Revenue
3128	High Schools That Work	Special Revenue
3195	High School Reading Initiative	Special Revenue
3530	Trainable and Mentally Handicapped Services	EIA
3542	Preschool Children with Disabilities	EIA
3991	ADEPT	General
3993	Library Allocation	EIA

### CHANGES IN REVENUE ACCOUNT TITLES

<b>Account Code</b>	<b>Account Title</b>	<b>Applicable Fund Type(s)</b>
3133	IDEA Contingency Fund	Special Revenue
3505	Technology Support	EIA

3594	EEDA At Risk Supplemental Programs
4353	Teacher Incentive Fund (TIF) 4
5250	Transfer from Capital Projects Fund

EIA  
Special Revenue  
General, Special  
Revenue, EIA, Debt  
Service, Food Services,  
Pupil Activity

#### EXPENDITURE ADDITIONS

Account Code	Account Title
	NONE

**Applicable Fund Type(s)**

#### EXPENDITURE DELETIONS

Account Code	Account Title
	NONE

**Applicable Fund Type(s)**

#### CHANGES IN EXPENDITURE ACCOUNT TITLES

Account Code	Account Title
424-710	Transfer to Capital Projects Fund

**Applicable Fund Type(s)**  
General, Special  
Revenue, EIA, Debt  
Service, Food Services,  
Pupil Activity

#### SUBFUND CODE ADDITIONS

Account Code	Program Title
218	Rural and Low-Income School Program – Optional Carryover
228	21 <sup>st</sup> Century Community Learning Centers – Optional Carryover
230	Math and Science Partnership Program – Optional Carryover
231	School Improvement Grant – Optional Carryover
238	Title I Support

**Applicable Fund Type(s)**  
Special Revenue  
Special Revenue  
Special Revenue  
Special Revenue  
Special Revenue

239	Title I Priority Schools	Special Revenue
241	Improving Teacher Quality – Optional Carryover	Special Revenue
245	Title II Teacher Advancement Program (TAP)	Special Revenue
262	Teacher Incentive Fund (TIF) 4	Special Revenue
263	Teacher Quality – Optional Carryover	Special Revenue
305	Technology Support	EIA
394	EEFDA At Risk Supplemental Programs	EIA
926	Summer Reading Camp	Special Revenue
965	Digital Instructional Materials	Special Revenue

### SUBFUND CODE DELETIONS

<b>Account Code</b>	<b>Program Title</b>	<b>Applicable Fund Type(s)</b>
209	Drug and Violence Prevention Program (Title IV, 21 <sup>st</sup> Century Schools) Current Year (84.186A)	Special Revenue
210	Drug and Violence Prevention Program (Title IV, 21 <sup>st</sup> Century Schools) Prior Year Optional (84.186)	Special Revenue
211	IDEA Capacity Building and Improvement – CR Projects Only	Special Revenue
213	Individuals with Disabilities Education Act (IDEA) – CO Projects Only Current Year (84.027)	Special Revenue
214	Individuals with Disabilities Education Act (IDEA) – CE Projects Only Current Year (84.027)	Special Revenue
215	IDEA (ARRA 611) (84.391A)	Special Revenue
216	IDEA Preschool (ARRA 619) (84.392A)	Special Revenue
222	American Recovery and Reinvestment Act (ARRA), Title I, Basic State Grant (84.389) (Carryover Provision)	Special Revenue
227	McKinney-Vento Homeless Educational Assistance Act (ARRA09), Title VII	Special Revenue
229	Neglected and Delinquent (ARRA), Title I (84.389)	Special Revenue
242	Even Start Family Literacy (84.213)	Special Revenue
244	Adult Ed (Carryover)	Special Revenue
930	IDEA Contingency Fund (Effective: 10/1/12)	Special Revenue

### CHANGES IN SUBFUND ACCOUNT TITLES

<b>Account Code</b>	<b>Program Title</b>	<b>Applicable Fund Type(s)</b>
232	McKinney-Vento Education for Homeless Children and Youth Program	Special Revenue
234	School Improvement Discretionary – Optional Carryover	Special Revenue
237	Title I Focus Schools	Special Revenue

## Audit Reports

In 1984, the United States Congress—concerned about fiscal responsibility and management of the \$100 billion dollars annually dispersed by the federal government—passed the Single Audit Act. In July 1996, Congress enacted Public Law 104-156, Single Audit Act Amendments (SAAA). The amendments were developed to streamline and improve the effectiveness of the Single Audit Act and to further define audit requirements for all entities that receive and administer federal financial assistance. Section 7502 of the SAAA requires that “Each non-Federal entity that expends a total amount of Federal awards equal to or in excess of \$300,000... in any fiscal year... shall have either a single audit or a program-specific audit made.” **Final revisions to OMB Circular A-133 increase the audit threshold from \$300,000 to \$500,000 for fiscal years ending after December 31, 2003.**

The amendments require the use of a risk-based audit approach in determining major programs, clarify the definition of federal awards, expand the definition of internal controls, and establish specific responsibilities for auditors, federal agencies, pass-through entities, and subrecipients.

The amendments authorize the director of the Office of Management and Budget (OMB) to issue guidance for the implementation of the SAAA. This guidance is incorporated in OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. The Circular is effective for audits of fiscal years beginning after June 30, 1996.

**IT IS INCUMBENT UPON SCHOOL DISTRICTS AND THEIR INDEPENDENT AUDITORS TO ENSURE THE ANNUAL AUDIT IS CONDUCTED AND PREPARED ACCORDING TO THE REQUIREMENTS AND FORMAT PRESCRIBED IN CIRCULAR A-133.**

Circular A-133 mandates specific audit responsibilities for pass-through entities. The SCDE is required to monitor subrecipients to ensure that federal awards are used for authorized purposes in compliance with laws, regulations, and provisions of contracts or grant agreements. Additionally, the SCDE must advise subrecipients of, and ensure their adherence to, applicable audit requirements contained in OMB Circular A-133 as well as any supplemental requirements imposed by the SCDE.

The South Carolina Department of Education has assumed responsibilities as the pass-through entity for federal funds received and passed on by the Department and will monitor the requirements of the Single Audit Act and the 1996 amendments by

- a. ensuring that audits are made and reports are received in a timely manner and in accordance with the requirements of OMB Circular A-133;
- b. providing technical advice and serving as liaison to local school districts, other entities, and independent auditors;
- c. conducting quality control reviews of selected audits prepared by independent certified public accountants and providing results to other organizations, as appropriate;

- d. informing affected federal agencies and appropriate federal law enforcement officials of any reported illegal acts or irregularities. Also, informing state or local law enforcement and prosecuting authorities, if not advised by the recipient, of any violation of law within their jurisdiction;
- e. advising the auditor and auditee when the audit has not met the requirements of OMB Circular A-133 and monitoring corrective action to ensure adherence to the requirements; **[Major inadequacies or repetitive substandard performance of independent auditors will be referred to the State Board of Accountancy or other appropriate agency.]**
- f. coordinating, to the extent practical, audits made by or for federal agencies that are in addition to the audits made pursuant to OMB Circular A-133 so that the additional audits build upon such audits; and
- g. issuing management decisions on audit findings within six months after receipt of the audit and overseeing the resolution of audit findings to ensure that school districts take appropriate and timely corrective action.

The auditor who performs the audit should understand clearly that the Single Audit Act and OMB Circular A-133 audit requirements apply to those funds that are totally or partially supported by federal funds. The Single Audit Act and the 1996 amendments require opinions and comments that go beyond the standard opinions and comments usually presented in audit reports. Therefore, all programs that are totally or partially supported by federal funds must be segregated in the Special Revenue Fund—**except for the food service program, which maintains its own identity in a separate fund type.**

The audit reports prepared at the completion of the audit must not only meet the requirements of the Single Audit Act and the Amendments of 1996 but also must serve the needs of the South Carolina Department of Education as described in State Board of Education regulations.

In accordance with SAAA Section 7502(g) of Chapter 75, “Requirements for Single Audits”, and Section \_\_.505, “Audit Reporting”, of OMB Circular A-133,” the SCDE will review audit reports to ensure that the following items are included:

- a. the independent auditor’s opinion on financial statements and on the Schedule of Expenditures of Federal Awards;
- b. the basic financial statements;
- c. the Schedule of Expenditures of Federal Awards;
- d. the “Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and other Matters Based on Audit of Financial Statements Performed in Accordance with Government Auditing Standards”;
- e. the “Independent Auditor’s Report(s) on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Controls over Compliance in Accordance with OMB Circular A-133”;

- f. the Schedule of Findings and Questioned Costs, which includes (1) the summary of the auditor's results, (2) the findings for the financial statements, (3) the findings for federal awards and identification of major programs, (4) the findings for both financial statements and federal awards, and (5) the identifying reference numbers for each finding;
- g. the separate written report covering fraud, abuse, or illegal acts or indications of such acts (to be submitted only if such abuses or acts are detected);
- h. the separate Corrective Action Plan (submitted with the audit) addressing each audit finding included in the current year audit reports; and
- i. the summary schedule of prior audit findings, in accordance with the format presented in OMB Circular A-133, Subpart B, "Audit Findings Follow-Up," Section \_\_.315.
- j. the management letter, if auditor issues. Copy should be submitted to [auditing-services@ed.sc.gov](mailto:auditing-services@ed.sc.gov).

As prescribed by Circular A-133, a reporting package including the above items and an accompanying data collection form (original signed copy) are to be submitted to the Federal Audit Clearinghouse designated by the OMB. Specific items to be included on the data collection form may be found in Circular A-133 under Section \_\_.320, "Report Submission." This form is not available from the SCDE. Remember that the data collection form is a federal form and will be rejected by the Clearinghouse if any state program funds are listed in response to any of the items on the form. The data collection form must be submitted online to the Federal Audit Clearinghouse. The SCDE requires a copy of the form to be submitted with the audit package to the Office of Auditing Services.

The Federal Audit Clearinghouse home page on the Internet can be accessed at <https://harvester.census.gov/facweb/Default.aspx> . Internet reference sites for single audits are listed in appendix E.

# Reporting Format



# **Reporting Format and Illustrative Table of Contents**

(as required by GASB 34)

Examples of the uniform reporting format for supplemental schedules as allowed by the Single Audit Act and the state-defined program regulations are reflected in the subsequent pages of this audit guide. The following example lists the reports, statements, and supplemental information that are required as part of the audit report for compliance with GASB 34 reporting requirements.

## **Any School District Basic Financial Statements and Supplemental Information for the Fiscal Year Ended June 30, 20XX**

### **Table of Contents**

#### **Basic Financial Statements**

- “Independent Auditor’s Report on Basic Financial Statements” and Supplementary Schedule of Expenditures of Federal Awards [see, pp. 37 and 149]
- The auditor may report on the Schedule of Expenditures of Federal Awards (SEFA) in the report on financial statements. However, if a separate single audit package is issued, the required reporting on the SEFA may be incorporated in the “Independent Auditor’s Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Controls Over Compliance in Accordance with OMB Circular A-133.” If the SEFA is not presented with the basic financial statements but in a separate single audit package, exclude any reference to the schedule from this report. For SCDE purposes, the single audit reports must be bound as one document. However, if the SEFA is presented in a “Single Audit” section of the audit report, then the language for the auditor’s opinion should follow the guidance for a “single audit package.”
- “Statement of Net Position” [see, p. 39]
- “Statement of Activities” [see, p. 40]

#### **Fund Financial Statements**

- “Balance Sheet: Governmental Funds” an accompanying reconciliation [see, p. 42]
- “Statement of Revenues, Expenditures, and Changes in Fund Balances: Governmental Funds” [see, p. 43]
- “Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities” [see, p. 44]
- “Statement of Net Position: Proprietary Funds” [see, p. 45]

- “Statement of Revenues, Expenses, and changes in Fund Net Position: Proprietary Funds” [see, p. 46]
- “Statement of Cash Flows: Proprietary Funds” [see, p. 47]
- “Statement of Fiduciary Net Position and Liabilities - Agency” [see, p. 48]

### **SCDE Supplemental Information (Account Code Numbers Required)**

- **General Fund**  
“Schedule of Revenues, Expenditures, and Changes in Fund Balance” [see, p.51]
- **Special Revenue Fund**  
“Schedule of Revenues, Expenditures, and Changes in Fund Balance” (**excluding EIA and Food Service**) [see, p. 69]
- **Special Revenue Fund**  
“Summary Schedule for Designated Restricted State Grants” [see, p. 105]
- **Special Revenue Fund: Education Improvement Act**  
“Schedule of Revenues, Expenditures, and Changes in Fund Balance” (**all programs**) [see, p. 106]
- **Special Revenue Fund: Education Improvement Act**  
“Summary Schedule by Program” [see, p. 119]
- **Debt Service Fund**  
“Schedule of Revenues, Expenditures, and Changes in Fund Balance” [see, p. 120]
- **Capital Projects Fund**  
“Schedule of Revenues, Expenditures, and Changes in Fund Balance” [see, p. 122]
- **Food Service Fund**  
“Schedule of Revenues, Expenses/Expenditures, and Changes in Fund Balance/Retained Earnings” [see, p. 124]
- **Pupil Activity Fund**  
“Schedule of Receipts and Disbursements” [see, p. 126]
- **Required Supplementary Information**  
“Required Supplementary Information: Budgetary Comparison Schedule – General Fund” [see, p. 49]
- Management Discussion and Analysis
- “Detailed Schedule of Due to South Carolina Department of Education/Federal Government” [see p. 128]

- **IN\$ITE™**  
 “School District Location Reconciliation Schedule” [see, pp. 131–132]  
 “Independent Area Vocational/Technology Center Location Reconciliation Schedule”  
 [see, p. 133]

### **Single Audit**

- “Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Governmental Auditing Standards”
- “Independent Auditor’s Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Controls Over Compliance in Accordance with OMB Circular A-133”
- “Schedule of Findings and Questioned Costs” (required even if none) [see pp. 142, 146]
- “Summary Schedule of Prior Audit Findings” [see p. 147]
- “Schedule of Expenditures of Federal Awards” [see p. 148–149]

## Revenues

School districts and other governmental programs are financed essentially from four revenue sources. GASB 34 identifies these sources and the associated classification types as follows:

- A. Revenues from those who purchase, use, or directly benefit from the goods or service of the program. **Type A is always a program revenue.**
- B. Revenues from parties outside the reporting government's citizenry (includes other governments and nongovernmental entities or individuals). **Type B is a program revenue if restricted to a specific program or programs. If the revenues are unrestricted, type B is a general revenue.**
- C. Revenue from the reporting government's taxpayers. **Type C is always a general revenue, even if restricted to a specific program.**
- D. Revenues from the governmental institution itself. **Type D is usually a general revenue.**

Program revenues are derived directly from the program itself or from parties outside the reporting government's citizenry. They reduce the net cost of the function to be financed from the government's general revenues. The statement of activities should separately report the following three categories of program revenues: charges for services, program-specific operating grants and contributions, and program-specific capital grants and contributions.

Earnings on endowments or permanent fund investments should be reported as program revenues if restricted to a program or programs specifically identified in the endowment or permanent fund agreement or contract. Earnings from endowments or permanent funds that finance "general fund programs" or "general operating expenses" should not be reported as program revenue.

All revenues are *general revenues* unless they are required to be reported as program revenues. Paragraph 52 of GASB 34 states that "All taxes, even those levied for a specific purpose, are general revenues and should be reported by type of tax—for example, sales tax, property tax, franchise tax, income tax." All other nontax revenues (including interest, grants, and contributions) that do not meet the criteria to be reported as program revenues also should be reported as general revenues. General revenues should be reported on the statement of activities after presentation of the total net expense of the government's functions (see GASB 34 paragraphs 47 through 53 for specific reporting requirements for revenues).

Extraordinary items are transactions or other events that are **both** unusual in nature **and** infrequent in occurrence (for example, damages sustained from a hurricane or a chemical spill). Special items are significant transactions or other events within the control of management that are **either** unusual in nature **or** infrequent in occurrence (for example, sales of certain general governmental capital assets or a significant forgiveness of debt). Extraordinary items and special items should be reported separately at the bottom of the statement of activities (see exhibit 2 of this document and GASB 34 paragraphs 55 and 56).

The following table has been prepared to assist school districts in determining the types of revenues to be reported in the statement of activities. Revenues are listed according to the account code classifications of the 2013–14 updates to the *Financial Accounting Handbook* published by the SCDE.

Note that some revenues could be classified as either program or general; the final determination will be dependent on the source and purpose of the revenue as discussed in paragraphs 47 through 52 of GASB 34.

<b>REVENUE TYPES</b>			
<b>Revenue</b>	<b>General</b>	<b>Program</b>	<b>Program Revenue Category</b>
1100s	X		
1200s	X		
1300s		X	charges for services
1400s		X	charges for services
1500s	X		
1600s		X	charges for services
1910	X		
1920 <sup>a</sup>	X	X	operating grants and contributions
1930		X	operating grants and contributions
1950	X		
1992		X	operating grants and contributions
1993	X		
1994	X		
1999	X	X	operating grants and contributions
2100	X	X	operating grants and contributions
2200	X	X	operating grants and contributions
2300	X	X	operating grants and contributions
2310	X	X	operating grants and contributions
3170, 3172, 3174		X	capital grants and contributions
Other 3100s		X	operating grants and contributions
3200s	X		
3300s		X	operating grants and contributions
3500s		X	
3600s		X	operating grants and contributions
3800s	X		
3991		X	operating grants and contributions
3992	X		
3993		X	operating grants and contributions
3999	X	X	operating grants and contributions
4100s	X		
4200s		X	operating grants and contributions
4300s		X	operating grants and contributions
4400s		X	operating grants and contributions
4500s		X	operating grants and contributions
4800s		X	operating grants and contributions
4920		X	operating grants and contributions
4924		X	operating grants and contributions
4940		X	operating grants and contributions
4991		X	operating grants and contributions
4992	X		
4993	X	X	operating grants and contributions
4995		X	operating grants and contributions
4996		X	operating grants and contributions

<b>REVENUE TYPES</b>			
<b>Revenue</b>	<b>General</b>	<b>Program</b>	<b>Program Revenue Category</b>
4999	X	X	operating grants and contributions
5280	X		
5300	X		
5999	X	X	operating grants and contributions

<sup>a</sup> Usually will be general revenue unless the donation is restricted in use and amount to a specific program.

# OMB Circular A-133

## Auditee and Auditor Responsibilities

AUDITEES	AUDITORS
<ul style="list-style-type: none"> <li>• Identify all federal awards received and expended by program title, CFDA title and number, award number and year, federal awarding agency, and name of pass-through entity.</li> <li>• Maintain internal control over federal programs that provide assurance that the auditee is managing federal awards in compliance with applicable laws, regulations, and provisions of contracts or grant agreements that could have a material effect on each of its federal programs.</li> <li>• Comply with laws, regulations, and the provisions of contracts or grant agreements related to each of its federal programs.</li> <li>• Prepare appropriate financial statements, INCLUDING THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, in accordance with Section __.310.</li> <li>• Ensure that audits are performed in accordance with A-133 and are submitted when due.</li> <li>• Follow up and take corrective action on audit findings, INCLUDING THE PREPARATION OF A SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS in accordance with Section __.315(b).</li> <li>• Prepare the corrective action plan in accordance with Section __.315(c).</li> <li>• Procure audit services according to procurement standards prescribed by the Grants Management Common Rule as amended April 19, 1995, or FAR (48 C.F.R., part 42), as appropriate.</li> <li>• Submit data collection form and accompanying certification statement as required in Section __.320(b)</li> <li>• Submit reporting package to the Federal Audit Clearinghouse in accordance with Section __.320(c).</li> <li>• Keep one copy of the data collection form and one copy of the reporting package on file for three years from the date of submission to the Federal Audit Clearinghouse.</li> </ul>	<ul style="list-style-type: none"> <li>• Conduct the audit in accordance with GAGAS and the requirements of the revised OMB Circular A-133.</li> <li>• Determine whether financial statements are presented fairly in all material respects in conformity with GAAP.</li> <li>• Determine whether the Schedule of Expenditures of Federal Awards is presented fairly in all material respects in relation to the financial statements taken as a whole.</li> <li>• Perform procedures to obtain an understanding of internal control over federal programs sufficient to plan the audit to support a LOW ASSESSED LEVEL OF CONTROL RISK FOR MAJOR PROGRAMS.</li> <li>• Plan the testing of internal control over major programs to support a low assessed level of control risk for assertions relevant to compliance for major programs.</li> <li>• Perform internal control testing as prescribed in Section __.500(c).</li> <li>• Determine whether the auditee has complied with laws, regulations, and the provisions of contracts or grant agreements that may have a direct and material effect on major programs (Section __.500(d)).</li> <li>• Use the types of compliance requirements contained in the OMB A-133 Compliance Supplement for compliance requirements related to federal programs.</li> <li>• Follow up on prior audit findings, perform procedures to assess the reasonableness of the summary schedule of prior audit findings, and report on any misrepresentation of the status of prior audit findings as described in Section __.500(e).</li> <li>• COMPLETE AND SIGN SPECIFIED SECTIONS OF THE DATA COLLECTION FORM in accordance with Section __.500(f).</li> <li>• Prepare required reports and schedules as described in Section __.505.</li> </ul>



## Fund Classifications

The descriptions presented below describe the fund types that are most commonly used by South Carolina Public School Districts.

1. **General Fund**  
Accounts for all financial resources of the LEA except for those not accounted for in another fund.
2. **Special Revenue Fund**  
Accounts and reports for the proceeds of specific revenue sources (other than debt service or capital projects) that are restricted or committed to expenditures for specified purposes.
3. **Special Revenue Fund  
Education Improvement Act**  
Accounts for the proceeds of the additional 1-percent sales and use tax that are restricted to expenditures for the Education Improvement Act strategies.
4. **Capital Projects Fund**  
Accounts for financial resources that are restricted, committed, or assigned to expenditures for capital outlays including the acquisition or construction of capital facilities and other capital assets (other than those of proprietary and trust funds). The most common sources of revenue in this fund would be the sale of bonds and State Building Fund Aid.
5. **Debt Service Fund**  
Accounts and reports for financial resources that are restricted, committed, or assigned to expenditures for principal and interest.
6. **Proprietary Fund**  
Accounts for operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs (expenses, depreciation, and indirect costs) of providing goods or services to the students or general public on a continuing basis are financed or recovered through user fees. **In most school districts, the school food service operations have been determined to be in this category.**
7. **Trust and Agency Fund**  
Accounts for assets held by an LEA in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. Agency funds could include Pupil Activity Funds.

## **Independent Auditor's Report**

The primary objective of any examination of financial statements of a governmental entity by an independent auditor is the expression of an opinion. This is reinforced in GAO's *Government Auditing Standards*, which states that "the primary purpose of a financial audit is to provide an opinion about whether an entity's financial statements are presented fairly in all material respects in conformity with an applicable financial reporting framework".

The financial report of an LEA includes a wide variety of detailed financial information in addition to the basic financial statements. The types of additional information included are supplemental financial statements, schedules, and other data. The auditor must determine how to report on the additional information based on the scope of the auditor's examination, on the nature of the additional information, and on whether the information is included in a client-prepared or audit-submitted document.

Examples of both unmodified and modified opinions on basic financial statements are illustrated in the *Audits of State and Local Governments (GASB-34 Edition)*.

**EXAMPLES OF  
GOVERNMENTWIDE  
FINANCIAL STATEMENTS**

**ABC School District**  
**Statement of Net Position**  
**June 30, XXXX**

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
<b>ASSETS</b>				
Cash and cash equivalents	\$	\$	\$	\$
Property taxes receivable (net)				
Due from other governmental units				
Other receivables				
Internal balances				
Inventories and prepaid expenses				
Capital assets:				
Land				
Buildings				
Equipment				
Less accumulated depreciation				
Total capital assets, net of depreciation				
<b>Total Assets</b>				
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Accumulated decrease in fair value of hedging derivatives				
<b>LIABILITIES</b>				
Accounts payable and other current liabilities				
Deferred revenue				
Long-term liabilities:				
Due within one year:				
Bonds, capital leases, and contracts				
Accrued interest				
Special termination benefits and compensated absences				
Claims and judgments				
Due in more than one year:				
Bonds, capital leases, and contracts				
Accrued interest				
Special termination benefits and compensated absences				
Claims and judgments				
<b>Total Liabilities</b>				
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Accumulated increase in fair value of hedging derivatives				
<b>Total deferred inflows of resources</b>				
<b>NET POSITION</b>				
Net investment in capital assets				
Restricted for:				
Capital projects				
Debt service				
Other purposes (specify)				
Unrestricted (deficit)				
<b>Total Net Position</b>	\$	\$	\$	\$

**ABC School District  
Statement of Activities  
for the Year Ended June 30, XXXX**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Units
					Governmental Activities	Business-type Activities	Total	
<b>Primary government:</b>								
Governmental activities:								
Instruction	\$	\$	\$	\$	\$		\$	
Support services (includes food service if a special revenue fund)								
Community services								
Intergovernmental								
Interest and other charges								
Depreciation—unallocated*								
<b>Total governmental activities</b>								
Business-type activities:						\$		
Food service (if an enterprise fund)								
<b>Total business-type activities</b>								
<b>Total primary government</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>				
<b>Component units:</b>								
Charter school	\$	\$	\$	\$				\$
Alternative school								
Foundation								
Other (specify)								
<b>Total component units</b>								
General revenues:								
Property taxes levied for:								
General purposes								
Debt service								
State aid/grants (unrestricted)								
Unrestricted investment earnings								
Special item (specify)								
Extraordinary item (specify)								
Total general revenues, special items, and extraordinary items								
Change in net position								
Net position, beginning of year								
Net position, end of year					\$	\$	\$	\$

\*This amount excludes the depreciation that is included in the direct expenses of the various programs.

**EXAMPLES OF  
FUND  
FINANCIAL STATEMENTS**

**ABC School District  
Balance Sheet  
Governmental Funds  
June 30, XXXX**

	<u>General</u>	<u>Special Revenue</u>	<u>EIA</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$	\$	\$	\$	\$
Property taxes receivable, net					
Accrued interest					
Due from other funds					
Other receivables					
Inventories—supplies and materials					
Other current assets (specify)					
Total assets	\$	\$	\$	\$	\$
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable and accrued liabilities	\$	\$	\$	\$	\$
Due to other funds					
Due to other governmental units					
Due to student groups					
Deferred revenue					
Total liabilities					
Fund balances:					
Nonspendable (Reserved):					
Restricted (Reserved)					
Committed (Unreserved)					
Assigned (Unreserved)					
Unassigned (Unreserved)					
Total fund balances					
Total liabilities and fund balances	\$	\$	\$	\$	\$

xx,xxx,xxx \*

Total fund balances

\* This amount should agree with total fund balances of total governmental funds on line above.

Amounts reported for *governmental activities* in the statement of net position are different because of the following:

Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds. The cost of assets is \$x,xxx and the accumulated depreciation is \$x,xxx.

Property taxes receivable are not available to pay for current-period expenditures and therefore are deferred in the funds.

Internal service funds are used by the district to charge the costs of certain activities to individual funds. The assets and liabilities of certain internal service funds are included with governmental activities in the statement of net assets.

Some liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.

x,xxx

x,xxx

x,xxx

(x,xxx)

Net position of governmental activities

\$xxx,xxx \*\*

\*\* This amount should agree to the total amount presented in column 1 on the Statement of Net Position

ABC School District					
Statement of Revenues, Expenditures, and					
Changes in Fund Balances					
Governmental Funds					
for the Year Ended June 30, XXXX					
		Special		Other	Total
	General	Revenue	EIA	Governmental	Governmental
	Fund	Fund	Fund	Funds	Funds
<b>REVENUES</b>					
Local property taxes	\$	\$	\$	\$	\$
Other local					
Total local					
State					
Federal					
Intergovernmental					
Total Revenues					
<b>EXPENDITURES</b>					
Current:					
Instruction					
Support services					
Community services					
Intergovernmental					
Debt service					
Principal					
Interest					
Capital outlay					
Total expenditures					
Excess (deficiency) of revenues					
over expenditures					
<b>OTHER FINANCING SOURCES</b>					
<b>(USES)</b>					
Sale of Capital Assets					
Capital leases					
Proceeds from long-term notes					
Transfers in					
Transfers out					
Total other financing sources					
<b>SPECIAL ITEM</b>					
Specify					
Net change in fund balances					
Fund balances—July 1, XXXX					
Fund balances—June 30, XXXX	\$	\$	\$	\$	\$



**ABC School District**  
**Reconciliation of Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances of Governmental Funds**  
**to the Statement of Activities**  
**for the Year Ended June 30, XXXX**

<b>Total net change in fund balance—governmental funds (from Statement of Revenues, Expenditures, and Changes in Fund Balances-Governmental Funds)</b>	<b>\$xx,xxx,xxx</b>
--	---------------------

Amounts reported for governmental activities in the statement of activities are different because of the following:

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense (\$x,xxx,xxx) exceeds capital outlays (\$x,xxx,xxx) in the period.	(x,xxx,xxx)
---	-------------

Some of the capital assets acquired this year were financed with capital leases. The amount financed by the leases is reported in the governmental funds as a source of financing. On the other hand, the capital leases are not revenues in the statement of activities but rather constitute long-term liabilities in the statement of net position.	(xxx,xxx)
--	-----------

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	xx,xxx,xxx
--	------------

Because some property taxes will not be collected for several months after the district's fiscal year ends, they are not considered "available" revenues and are deferred in the governmental funds. Deferred tax revenues increased by this amount this year.	xxx,xxx
--	---------

In the statement of activities, only the <i>gain</i> on the sale of the unimproved land is reported, whereas in the governmental funds, the entire proceeds from the sale increase financial resources. Thus, the change in net assets differs from the change in fund balances by the <i>cost</i> of the land sold.	(xxx,xxx)
--	-----------

In the statement of activities, certain operating expenses—compensated absences (sick pay and vacations) and special termination benefits (early retirement)—are measured by the amounts <i>earned</i> during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually <i>paid</i> ). This year, vacation and sick leave earned (\$xxx,xxx) exceeded the amounts used (\$xxx,xxx) by \$xx,xxx. Special termination benefits paid (\$xx,xxx,xxx) exceeded the amounts earned (\$x,xxx,xxx) by \$x,xxx,xxx.	x,xxx,xxx
---	-----------

Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. The additional interest reported in the statement of activities is the net result of two factors. First, accrued interest on bonds, leases, and contracts payable <i>decreased</i> by \$xx,xxx, and second, \$x,xxx,xxx of additional accumulated interest was accreted on the district's "capital appreciation" bonds.	(x,xxx,xxx)
---	-------------

An internal service fund is used by the district's management to charge the costs of workers' compensation and unemployment claims to the individual funds. The net revenue of the internal service fund is reported with governmental activities.	x,xxx,xxx
--	-----------

<b>Change in net position of governmental activities on the Statement of Activities</b>	<b><u>xx,xxx,xxx</u></b>
---	--------------------------

**ABC School District  
Statement of Net Position  
Proprietary Funds  
June 30, XXXX**

	<b>Enterprise Fund— Food Services</b>	<b>Internal Service Funds (if applicable)</b>
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents	\$	\$
Due from other governmental units		
Due from other funds		
Other receivables		
Inventories—supplies and materials		
Total current assets		
Noncurrent assets:		
Equipment		
Less accumulated depreciation		
Total noncurrent assets		
Total assets		
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable and accrued liabilities		
Claims payable		
Due to other funds		
Deferred revenue		
Total current liabilities		
Long-term liabilities:		
Claims payable		
Total liabilities		
<b>NET POSITION</b>		
Net Investment in Capital Assets		
Unrestricted		
Total net position	\$	\$

Note: A reconciliation may be required depending on balance in business activities column on the Statement of Activities

**ABC School District**  
**Statement of Revenues, Expenses, and**  
**Changes in Fund Net Position**  
**Proprietary Funds**  
**for the Year Ended June 30, XXXX**

	<b>Enterprise Fund— Food Services</b>	<b>Internal Service Funds (if applicable)</b>
<b>OPERATING REVENUES</b>		
Proceeds from sale of meals	\$	\$
Charges to other funds		
Total operating revenues		
<b>OPERATING EXPENSES</b>		
Food costs		
Salaries and wages		
Utilities		
Supplies and materials		
Depreciation		
Other operating costs		
Total operating expenses		
Operating income (loss)	(xx,xxx,xxx)	
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Interest income		
USDA reimbursements		
Commodities received from USDA		
Other federal and state aid		
Total nonoperating revenue (expenses)		
Income (loss) before operating transfers		
Transfers in (out)		
Change in net position		
Total net position—July 1, XXXX		
Total net position—June 30, XXXX	\$	\$

Note: A reconciliation may be required depending on balance in business activities column on the Statement of Activities

ABC School District		
Statement of Cash Flows		
Proprietary Funds		
For the Year Ended June 30, XXXX		
	Enterprise Fund—	Internal
	Food Services	Service Funds
		(if applicable)
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Received from patrons	\$	\$
Received from assessments made to other funds		
Payments to employees for services		
Payments for workers' compensation and unemployment claims		
Payments to suppliers for goods and services		
Net cash received from (used by) operating activities		
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Nonoperating grants received		
Net cash received from (used for) noncapital financing activities		
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Acquisition of capital assets		
Net cash received from (used for) capital and related financing activities		
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest on investments		
Net cash received from (used by) investing activities		
Net increase (decrease) in cash and cash equivalents		
Cash and cash equivalents—July 1, XXXX		
Cash and cash equivalents—June 30, XXXX	\$	\$
<b>Reconciliation of operating income (loss) to net cash received from (used by) operating activities:</b>		
Operating income (loss) (from Statement of Rev, Exp, and		
Changes in Fund Net Assets-Proprietary Funds)	\$	\$
Adjustments to reconcile operating income (loss) to net cash received from (used by) operating activities:		
Depreciation		
Commodities used		
Changes in assets and liabilities:		
Receivables		
Inventories		
Accrued liabilities		
Deferred revenue		
Net cash received from (used by) operating activities	\$	\$
<b>Noncash transactions:</b>		
During the year the district received \$x,xxx,xxx of food commodities from the U.S. Department of Agriculture.		

**ABC School District**  
**Statement of Fiduciary Net Position**  
**June 30, XXXX**

	<u>Private-Purpose Trusts</u>	<u>Agency Funds</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$	\$
Due to other governmental units		
Accrued interest		
Due from other funds	<u>                    </u>	<u>                    </u>
Total assets	<u>                    </u>	<u>\$</u>
<b>LIABILITIES</b>		
Accounts payable		\$
Due to student groups		
Due to grantor agencies	<u>                    </u>	<u>                    </u>
Total liabilities	<u>                    </u>	<u>\$</u>
<b>NET POSITION</b>		
Reserved for scholarships		
Unreserved	<u>                    </u>	
Total net position	<u>\$</u>	

\* \* \*

**ABC School District**  
**Statement of Changes in Fiduciary Net Position**  
**for the Year Ended June 30, XXXX**

	<u>Private-Purpose Trusts</u>
<b>ADDITIONS</b>	
Gifts and contributions	\$
<b>DEDUCTIONS</b>	
Scholarships awarded	<u>                    </u>
Change in net position	
Net position—July 1, XXXX	<u>                    </u>
Net position—June 30, XXXX	<u>\$</u>

Required Supplementary Information					
ABC School District					
Budgetary Comparison Schedule					
General Fund					
for the Year Ended June 30, XXXX					
					Variance with Final Budget— Positive (Negative)
	Budgeted Amounts		Actual (Budgetary Basis)		
	Original	Final			
REVENUES					
Local	\$	\$	\$		\$
State					
Federal					
Intergovernmental					
Total revenues					
EXPENDITURES					
Current:					
Instruction					
Support services					
Community services					
Intergovernmental					
Debt service					
Capital outlay					
Total expenditures					
Excess (deficiency) of revenues over expenditures					
SPECIAL ITEM					
Specify					
Net change in fund balances					
Fund balance—July 1, XXXX					
Fund balance—June 30, XXXX	\$	\$	\$		\$

**The variance column is optional.**

**Variance with  
Final Budget—  
Positive  
(Negative)**

# **SCDE Supplemental Schedules**

**(Separate schedules also  
required for each  
component unit)**

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>			
<b>1000 Revenue from Local Sources</b>			
1100 Taxes:			
1110 Ad Valorem Taxes-Including Delinquent (Independent)			
1140 Penalties & Interest on Taxes (Independent)			
1190 Other Taxes (Independent)			
1200 Revenue From Local Governmental Units Other Than LEAs			
1210 Ad Valorem Taxes-Including Delinquent (Dependent)			
1240 Penalties & Interest on Taxes (Dependent)			
1280 Revenue in Lieu of Taxes (Independent and Dependent)			
1290 Other Taxes (Dependent)			
1300 Tuition:			
1310 From Patrons for Regular Day School			
1320 From Other LEAs for Regular Day School			
1330 From Patrons for Adult/Continuing Ed			
1340 From Other LEAs for Adult/Continuing Ed			
1350 From Patrons for Summer School			
1360 From Other LEAs for Summer School			
1400 Transportation Fees:			
1410 From Patrons for Regular Day School			
1415 From Other LEAs for Regular Day School			
1420 From Patrons for Summer School			
1425 From Other LEAs for Summer School			
1500 Earnings on Investments:			
1510 Interest on Investments			
1530 Gain or Loss on Sale of Investments			
1700 Pupil Activities:			
1740 Student Fees			
1900 Other Revenue from Local Sources:			
1910 Rentals			
1920 Contributions & Donations Private Sources			
1930 Medicaid			
1931 Therapy Adjustment - Medicaid			
1950 Refund of Prior Year's Expenditures (Include only if expenditure occurred last year and the refund this year.)			
1990 Miscellaneous Local Revenue			
1993 Receipt of Insurance Proceeds			
1994 Receipt of Legal Settlements			
1999 Revenue from Other Local Sources			
<b>Total Local Sources</b>			



**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

	<u><b>BUDGET</b></u>	<u><b>ACTUAL</b></u>	<u><b>VARIANCE FAVORABLE (UNFAVORABLE)</b></u>
<b>2000 Intergovernmental Revenue</b>			
2100 Payments from Other Governmental Units			
2200 Payments from Public Charter School			
2310 Payments from Nonprofit Entities (other than for First Steps)			
<b>Total Intergovernmental Revenue</b>			
<b>3000 Revenue from State Sources</b>			
3100 Restricted State Funding:			
3130 Special Programs:			
3131 Handicapped Transportation			
3132 Home Schooling (No Carryover Provision)			
3138 Charter Funding			
3160 School Bus Driver Salary (Includes Hazardous Condition Transportation)			
3162 Transportation Workers' Compensation			
3165 Economic Education Development Act- Transportation			
3180 Fringe Benefits Employer Contributions (No Carryover Provision)			
3181 Retiree Insurance (No Carryover Provision)			
3197 Textbook Cost Savings			
3199 Other Restricted State Grants			
3200 Unrestricted Grants:			
3230 Reimbursements for District Services			
3250 Medicaid Match Reimbursement			
3299 Other Unrestricted State Grants			
3300 Education Finance Act:			
3310 Full-Time Programs:			
3311 Kindergarten			
3312 Primary			
3313 Elementary			
3314 High School			
3315 Trainable Mentally Handicapped			
3316 Speech Handicapped (Part-Time Program)			
3317 Homebound			
3319 EFA Underpayment			
3320 Part-Time Programs:			
3321 Emotionally Handicapped			
3322 Educable Mentally Handicapped			
3323 Learning Disabilities			
3324 Hearing Handicapped			
3325 Visually Handicapped			
3326 Orthopedically Handicapped			
3327 Vocational			
3330 Other EFA Programs:			
3331 Autism			
3333 ITA Correction			
3350 Residential Treatment Facilities (RTF)			
3375 Education Foundation Supplement			
3395 EFA Hold Harmless			
3399 Other EFA Programs			

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
3800 State Revenue in Lieu of Taxes:			
3810 Reimbursement for Local Residential Property Tax Relief (Tier 1)			
3820 Homestead Exemption (Tier 2)			
3825 Reimbursement for Property Tax Relief (Tier 3)			
3827 \$2.5 Million Bonus			
3830 Merchant's Inventory Tax			
3840 Manufacturers Depreciation Reimbursement			
3890 Other State Property Tax Revenues (Includes Motor Carrier Vehicle Tax)			
3900 Other State Revenue:			
3992 State Forest Commission Revenues			
3999 Revenue From Other State Sources			
<b>Total State Sources</b>			
<b>4000 Revenue from Federal Sources</b>			
4100 Federally Impacted Areas:			
4110 Maintenance & Operations (P. L. 874)			
4900 Other Federal Sources:			
4992 U. S. Forest Commission Revenues			
4999 Revenue from Other Federal Sources			
<b>Total Federal Sources</b>			
<b>TOTAL REVENUE ALL SOURCES</b>			

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>EXPENDITURES</b>			
<b>100 INSTRUCTION</b>			
110 General Instruction			
111 Kindergarten Programs:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
112 Primary Programs:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
113 Elementary Programs:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
114 High School Programs:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other objects			
115 Career and Technology Education Programs:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services - Other Than Tuition			
370 Purchased Services-Tuition			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
116 Career and Technology Education (Vocational)			
Programs – Middle School			
100 Salaries			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other objects			

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
117 Driver Education Program:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other objects			
118 Montessori Programs:			
100 Salaries			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other objects			
120 Exceptional Programs			
121 Educable Mentally Handicapped:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other objects			
122 Trainable Mentally Handicapped:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
123 Orthopedically Handicapped:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
124 Visually Handicapped:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
125 Hearing Handicapped			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
500 Capital Outlay			
600 Other Objects			
126 Speech Handicapped			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
127 Learning Disabilities:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
128 Emotionally Handicapped:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
129 Coordinated Early Intervening Services (CEIS):			
100 Salaries			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
130 Pre-School Programs			
131 Pre-School Handicapped-Speech (5 year olds):			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
132 Pre-School Handicapped-Itinerant (5 year olds):			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

	<b><u>BUDGET</u></b>	<b><u>ACTUAL</u></b>	<b><u>VARIANCE FAVORABLE (UNFAVORABLE)</u></b>
133 Pre-School Handicapped-Self-Contained (5 year olds):			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
134 Pre-School Handicapped-Homebased (5 years olds):			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
135 Pre-School Handicapped-Speech (3 & 4 year olds):			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
136 Pre-School Handicapped-Itinerant (3 & 4 year olds):			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
137 Pre-School Handicapped-Self-Contained (3 & 4 year olds):			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
138 Pre-School Handicapped-Homebased (3 & 4 year olds):			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

	<b><u>BUDGET</u></b>	<b><u>ACTUAL</u></b>	<b><u>VARIANCE FAVORABLE (UNFAVORABLE)</u></b>
139 Early Childhood Programs:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
140 Special Programs			
141 Gifted and Talented - Academic:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
142 Disadvantaged:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
143 Advanced Placement:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
145 Homebound:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
147 CDEPP:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

	<b><u>BUDGET</u></b>	<b><u>ACTUAL</u></b>	<b><u>VARIANCE FAVORABLE (UNFAVORABLE)</u></b>
148 Gifted and Talented - Artistic:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
149 Other Special Programs:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
160 Other Exceptional Programs			
161 Autism:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
170 Summer School Program			
171 Primary Summer School:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
172 Elementary Summer School:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
173 High School Summer School:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			



**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
174 Gifted and Talented Summer School:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
175 Instructional Programs Beyond Regular School Day:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
180 Adult/Continuing Educational Programs			
181 Adult Basic Education Programs:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
182 Adult Secondary Education Programs:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
183 Adult English Literacy (ESL):			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
184 Post-Secondary Education Programs:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
185 Vocational Adult Education Programs:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
187 Adult Education - Remedial:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
188 Parenting/Family Literacy:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
189 CDEPP (Parenting):			
300 Purchased Services			
400 Supplies and Materials			
190 Instructional Pupil Activity:			
100 Salaries (optional)			
200 Employee Benefits (optional)			
300 Purchased Services (optional)			
400 Supplies and Materials (optional)			
500 Capital Outlay (optional)			
600 Other Objects			
660 Instructional Pupil Activity			

**TOTAL INSTRUCTION**

**200 SUPPORT SERVICES**

210 Pupil Services			
211 Attendance and Social Work Services:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
212 Guidance Services:			
100 Salaries			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
213 Health Services:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
214 Psychological Services:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
215 Exceptional Program Services:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
216 Vocational Placement Services:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
217 Career Specialist Services:			
300 Purchased Services			
400 Supplies and Materials			
220 Instructional Staff Services			
221 Improvement of Instruction-Curriculum Development:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
222 Library and Media Services:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
223 Supervision of Special Programs:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
224 Improvement of Instruction-Inservice and Staff Training:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
230 General Administration Services			
231 Board of Education:			
100 Salaries			
200 Employee Benefits			
300 Purchased Services			
318 AUDIT SERVICES (This account code must be reported separately here.)			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
232 Office of the Superintendent:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
233 School Administration:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
250 Finance and Operations Services			
251 Student Transportation (Federal/District Mandated):			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
252 Fiscal Services:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
253 Facilities Acquisition and Construction:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
510 Land			
520 Construction Services			
525 Buildings			
530 Improvements Other Than Buildings			
540 Equipment			
550 Vehicles			
570 Depreciation			
545 Technology, Equipment and Software			
560 Library Books			
580 Mobile Classrooms			
590 Other Capital Outlay			
254 Operation and Maintenance of Plant:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
321 Public Utilities (Excludes gas, oil, elec. & other heating fuels)			
400 Supplies and Materials			
470 Energy (Include gas, oil, elec. & other heating fuels)			
500 Capital Outlay			
600 Other Objects			
255 Student Transportation (State Mandated):			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
256 Food Service:			
140 Terminal Leave			
200 Employee Benefits			
257 Internal Services:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
258 Security:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
259 Internal Auditing Services:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
260 Central Support Services			
262 Planning, Research, Development & Evaluation:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
263 Information Services:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
264 Staff Services:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
266 Technology and Data Processing Services:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
270 Support Services Pupil Activity			
271 Pupil Services Activities:			
100 Salaries (optional)			
140 Terminal Leave			
200 Employee Benefits (optional)			
300 Purchased Services (optional)			
400 Supplies and Materials (optional)			
500 Capital Outlay (optional)			
600 Other Objects (optional)			
660 Pupil Activity			
<b>TOTAL SUPPORT SERVICES</b>			
 <b>300 COMMUNITY SERVICES</b>			
320 Community Recreation Services:			
100 Salaries			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
330 Civic Services:			
100 Salaries			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
340 Public Library Services:			
100 Salaries			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
350 Custody and Care of Children Services:			
100 Salaries			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
360 Welfare Services:			
100 Salaries			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
370 Non-Public School Services:			
100 Salaries			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
390 Other Community Services:			
100 Salaries			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
<b>TOTAL COMMUNITY SERVICES</b>			
<b>400 Other Charges:</b>			
<b>410 Intergovernmental Expenditures</b>			
411 Payments to the South Carolina Department of Education			
720 Transits			
412 Payments to Other Governmental Units			
720 Transits			
413 Payments to Non-Public School			
720 Transits			
414 Medicaid Payments to SCDE			
720 Transits			
415 Payments to Nonprofit Entities (for First Steps)			
720 Transits			
416 Payments to Public Charter Schools			
720 Transits			
417 Payments to Nonprofit Entities (other than for First Steps)			
720 Transits			
<b>Total Intergovernmental Expenditures</b>			
<b>500 DEBT SERVICE:</b>			
319 Legal Services			
350 Advertising			
620 Interest			
<b>TOTAL DEBT SERVICE</b>			
<b>TOTAL EXPENDITURES</b>			



**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
5300 Sale of Capital Assets			
5400 Proceeds from Long-Term Notes			
5500 Capital Lease			
5600 Lease Purchase			
5999 Other Financing Sources			
<b>Interfund Transfers, From (To) Other Funds:</b>			
5220 Transfer from Special Revenue Fund (Excludes Indirect Cost)			
5230 Transfer from Special Revenue EIA Fund			
5240 Transfer from Debt Service Fund			
5250 Transfer from Capital Projects Fund			
5260 Transfer from Food Service Fund (Excludes Indirect Cost)			
5270 Transfer from Pupil Activity Fund			
5280 Transfer from Other Funds Indirect Cost			
5290 Transfer from Internal Service Fund			
421-710 Transfer to Special Revenue Fund			
422-710 Transfer to Special Revenue EIA Fund			
423-710 Transfer to Debt Service Fund			
424-710 Transfer to Capital Projects Fund			
425-710 Transfer to Food Service Fund			
426-710 Transfer to Pupil Activity Fund			
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>			
Excess/Deficiency of Revenues over Expenditures			
<b>FUND BALANCE JULY 1, 20XX</b>			
<b>FUND BALANCE JUNE 30, 20XX</b>			

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

	<b>TITLE I (BA Projects) <u>(201/202)</u></b>	<b>IDEA (CA Projects) <u>(203/204)</u></b>	<b>PRESCHOOL HANDICAPPED (CG Projects) <u>(205/206)</u></b>	<b>CATE (VA Projects) <u>(207/208)</u></b>
<b>REVENUES</b>				
<b>1000 Revenue from Local Sources</b>				
1300 Tuition:				
1320 From Other LEAs for Regular Day School				
1330 From Patrons for Adult/Continuing Education				
1500 Earnings On Investments:				
1510 Interest on Investments				
1530 Gain or Loss on Sale of Investments				
1900 Other Revenue From Local Sources:				
1910 Rentals				
1920 Contributions and Donations Private Sources				
1930 Medicaid				
1931 Therapy Adjustment - Medicaid				
1950 Refund of Prior Year's Expenditures				
(Include only if expenditure occurred last				
year and the refund this year.)				
1990 Miscellaneous Local Revenue:				
1992 Canteen Operations				
1993 Receipt of Insurance Proceeds				
1994 Receipt of Legal Settlements				
1999 Revenue from Other Local Sources				
<b>Total Local Sources</b>				
<b>2000 Intergovernmental Revenue</b>				
2100 Payments from Other Governmental Units				
2200 Payments from Public Charter School				
2300 Payments from Non-Profit Entities (for First Steps)				
<b>Total Intergovernmental Revenue</b>				
<b>3000 Revenue from State Sources</b>				
3100 Restricted State Funding:				
3110 Occupational Education:				
3113 12-Months (Ag.) Program				
3118 EEDA Career Specialist				
3120 General Education:				
3125 Career and Technology (Carryover Only)				
3127 Student Health and Fitness – PE Teachers				
3130 Special Programs:				
3133 IDEA Contingency Fund				
3136 Student Health and Fitness – Nurses				
3161 EAA Bus Driver Salary and Fringe				
3177 Summer Reading Camp				
3190 Miscellaneous Restricted State Grants:				
3193 Education License Plates				
3199 Other Restricted State Grants				

<b>DRUG FREE</b>	<b>ADULT</b>	<b>OTHER</b>	<b>OTHER</b>	
<b>(FP/FQ Projects</b>	<b>EDUCATION*</b>	<b>DESIGNATED</b>	<b>SPECIAL</b>	
<b><u>(209/210)</u></b>	<b><u>(EA Projects)</u></b>	<b>RESTRICTED</b>	<b>REVENUE</b>	
		<b>STATE</b>	<b>PROGRAMS*</b>	
		<b>GRANTS*</b>	<b><u>(200s/800s)</u></b>	<b><u>TOTAL</u></b>
		<b><u>(900s)</u></b>		

\*Include in a note to this schedule a listing of LEA subfund codes and titles for each program included in funds reported here.

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

	<b>TITLE I (BA Projects) (201/202)</b>	<b>IDEA (CA Projects) (203/204)</b>	<b>PRESCHOOL HANDICAPPED (CG Projects) (205/206)</b>	<b>CATE (VA Projects) (207/208)</b>
3600 Education Lottery Act Revenue:				
3607 6-8 Enhancement (Carryover Provision)				
3610 K-5 Enhancement (Carryover Provision)				
3620 Digital Instructional Materials				
3699 Other State Lottery Programs				
3900 Other State Revenue:				
3999 Revenue from Other State Sources				
<b>Total State Sources</b>				
<b>4000 Revenue from Federal Sources</b>				
4100 Federally Impacted Areas:				
4110 Maintenance & Operations P. L. 81-874				
4120 Construction P. L. 81-815				
4130 Low Rent Housing P. L. 81-874				
4140 Handicapped P. L. 81-874				
4160 Maintenance & Operations - Disaster Aid P.L. 81-874				
4200 Occupational Education:				
4210 Perkins Aid, Title I				
4300 Elementary and Secondary Education Act of 1965 (ESEA):				
4310 Title I, Basic State Grant Programs (Carryover Provision)				
4312 Rural and Low-Income School Program, Title VI (Carryover Provision)				
4314 School Improvement Grant				
4318 SC Reading First				
4320 Public Charter School Grants (Carry-over Provision)				
4325 Mathematics and Science Partnerships Program, Title II (Carryover Provision)				
4331 Enhancing Education Through Technology (E2T2), Title II (Carryover Provision)				
4341 Language Instruction for Limited English Proficient and Immigrant Students, Title III (Carryover Provision)				
4342 Title II Teacher Advancement Program (TAP)				
4343 McKinney-Vento				
4348 Teacher Incentive Fund				
4351 Improving Teacher Quality (Carryover Provision)				
4353 Teacher Inventive Fund (TIF) 4				
4360 Even Start - Family Literacy				
4390 Other ESEA Revenue				
4400 Adult Education:				
4410 Basic Adult Education				
4430 State Literacy Resource				
4490 Other Adult Education				

<b>DRUG FREE (FP/FQ Projects) <u>(209/210)</u></b>	<b>ADULT EDUCATION* <u>(EA Projects)</u></b>	<b>OTHER DESIGNATED RESTRICTED STATE GRANTS* <u>(900s)</u></b>	<b>OTHER SPECIAL REVENUE PROGRAMS* <u>(200s/800s)</u></b>	<b><u>TOTAL</u></b>
--	--	--	---	---------------------

\*Include in a note to this schedule a listing of LEA subfund codes and titles for each program included in funds reported here.

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

	<b>TITLE I (BA Projects) (201/202)</b>	<b>IDEA (CA Projects) (203/204)</b>	<b>PRESCHOOL HANDICAPPED (CG Projects) (205/206)</b>	<b>CATE (VA Projects) (207/208)</b>
4500 Programs for Children with Disabilities				
4510 Individuals With Disabilities Education Act (IDEA) (Carry-over Provision)				
4520 Preschool Grants (IDEA) (Carryover Provision)				
4900 Other Federal Sources:				
4920 Drug and Violence Prevention Program (Title IV, 21 <sup>st</sup> Century Schools)				
4924 21st Century Community Learning Center Program (Title IV, 21 <sup>st</sup> Century Schools)				
4940 SC School Climate Initiative				
4990 Other Federal Revenue				
4992 U. S. Forest Commission				
4993 FEMA Disaster Assistance				
4995 CDC State and Local Coordinated School Health Programs				
4996 Learn and Serve America				
4999 Revenue from Other Federal Sources				
<b>Total Federal Sources</b>				
<b>TOTAL REVENUE ALL SOURCES</b>				
<b>EXPENDITURES</b>				
<b>100 INSTRUCTION</b>				
110 General Instruction				
111 Kindergarten Programs:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
112 Primary Programs:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				

<b>DRUG FREE (FP/FQ Projects) <u>(209/210)</u></b>	<b>ADULT EDUCATION* <u>(EA Projects)</u></b>	<b>OTHER DESIGNATED RESTRICTED STATE GRANTS* <u>(900s)</u></b>	<b>OTHER SPECIAL REVENUE PROGRAMS* <u>(200s/800s)</u></b>	<b><u>TOTAL</u></b>
--	--	--	---	---------------------

\*Include in a note to this schedule a listing of LEA subfund codes and titles for each program included in funds reported here.

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

	<b>TITLE I (BA Projects) (201/202)</b>	<b>IDEA (CA Projects) (203/204)</b>	<b>PRESCHOOL HANDICAPPED (CG Projects) (205/206)</b>	<b>CATE (VA Projects) (207/208)</b>
113 Elementary Programs:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
114 High School Programs:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
115 Career and Technology Education Programs:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services - Other Than Tuition				
370 Purchased Services - Tuition				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
116 Career and Technology Education Programs - Middle School:				
100 Salaries				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
117 Driver Education Program:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
118 Montessori Programs:				
100 Salaries				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				



<b>DRUG FREE</b> <b>(FP/FQ Projects)</b> <b><u>(209/210)</u></b>	<b>ADULT</b> <b>EDUCATION*</b> <b><u>(EA Projects)</u></b>	<b>OTHER</b> <b>DESIGNATED</b> <b>RESTRICTED</b> <b>STATE</b> <b>GRANTS*</b> <b><u>(900s)</u></b>	<b>OTHER</b> <b>SPECIAL</b> <b>REVENUE</b> <b>PROGRAMS*</b> <b><u>(200s/800s)</u></b>	<b><u>TOTAL</u></b>
--	--	--	---	---------------------

\*Include in a note to this schedule a listing of LEA subfund codes and titles for each program included in funds reported here.

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

	<b>TITLE I (BA Projects) <u>(201/202)</u></b>	<b>IDEA (CA Projects) <u>(203/204)</u></b>	<b>PRESCHOOL HANDICAPPED (CG Projects) <u>(205/206)</u></b>	<b>CATE (VA Projects) <u>(207/208)</u></b>
120 Exceptional Programs				
121 Educable Mentally Handicapped:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
122 Trainable Mentally Handicapped:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
123 Orthopedically Handicapped:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
124 Visually Handicapped:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
125 Hearing Handicapped:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
126 Speech Handicapped:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				

<b>DRUG FREE</b> <b>(FP/FQ Projects)</b> <b><u>(209/210)</u></b>	<b>ADULT</b> <b>EDUCATION*</b> <b><u>(EA Projects)</u></b>	<b>OTHER</b> <b>DESIGNATED</b> <b>RESTRICTED</b> <b>STATE</b> <b>GRANTS*</b> <b><u>(900s)</u></b>	<b>OTHER</b> <b>SPECIAL</b> <b>REVENUE</b> <b>PROGRAMS*</b> <b><u>(200s/800s)</u></b>	<b><u>TOTAL</u></b>
--	--	--	---	---------------------

\*Include in a note to this schedule a listing of LEA subfund codes and titles for each program included in funds reported here.

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

	<b>TITLE I (BA Projects) (201/202)</b>	<b>IDEA (CA Projects) (203/204)</b>	<b>PRESCHOOL HANDICAPPED (CG Projects) (205/206)</b>	<b>CATE (VA Projects) (207/208)</b>
127 Learning Disabilities:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
128 Emotionally Handicapped:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
129 Coordinated Early Intervening Services (CEIS):				
100 Salaries				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
130 Pre-School Programs				
131 Preschool Handicapped Speech (5-Yr. Olds):				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
132 Preschool Handicapped Itinerant (5 Yr. Olds):				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
133 Preschool Handicapped Self-Contained (5-Yr. Olds):				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
134 Preschool Handicapped Homebased (5 Yr. Olds):				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				

<b>DRUG FREE (FP/FQ Projects) <u>(209/210)</u></b>	<b>ADULT EDUCATION* <u>(EA Projects)</u></b>	<b>OTHER DESIGNATED RESTRICTED STATE GRANTS* <u>(900s)</u></b>	<b>OTHER SPECIAL REVENUE PROGRAMS* <u>(200s/800s)</u></b>	<b><u>TOTAL</u></b>
--	--	--	---	---------------------

\*Include in a note to this schedule a listing of LEA subfund codes and titles for each program included in funds reported here.

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

	<b>TITLE I (BA Projects) <u>(201/202)</u></b>	<b>IDEA (CA Projects) <u>(203/204)</u></b>	<b>PRESCHOOL HANDICAPPED (CG Projects) <u>(205/206)</u></b>	<b>CATE (VA Projects) <u>(207/208)</u></b>
600 Other Objects				
135 Preschool Handicapped Speech (3&4-Yr. Olds):				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
136 Preschool Handicapped Itinerant (3&4-Yr. Olds):				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
137 Preschool Handicapped Self-Contained (3&4 Yr. Olds):				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
138 Preschool Handicapped Homebased (3&4-Yr. Olds):				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
139 Early Childhood Programs:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
140 Special Programs				
141 Gifted and Talented - Academic:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				

<b>DRUG FREE (FP/FQ Projects) <u>(209/210)</u></b>	<b>ADULT EDUCATION* <u>(EA Projects)</u></b>	<b>OTHER DESIGNATED RESTRICTED STATE GRANTS* <u>(900s)</u></b>	<b>OTHER SPECIAL REVENUE PROGRAMS* <u>(200s/800s)</u></b>	<b><u>TOTAL</u></b>
--	--	--	---	---------------------

\*Include in a note to this schedule a listing of LEA subfund codes and titles for each program included in funds reported here.

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

	<b>TITLE I (BA Projects) (201/202)</b>	<b>IDEA (CA Projects) (203/204)</b>	<b>PRESCHOOL HANDICAPPED (CG Projects) (205/206)</b>	<b>CATE (VA Projects) (207/208)</b>
142 Disadvantaged:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
143 Advanced Placement:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
145 Homebound:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
147 CDEPP:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
148 Gifted and Talented - Artistic:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
149 Other Special Programs:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				



<b>DRUG FREE (FP/FQ Projects) <u>(209/210)</u></b>	<b>ADULT EDUCATION* <u>(EA Projects)</u></b>	<b>OTHER DESIGNATED RESTRICTED STATE GRANTS* <u>(900s)</u></b>	<b>OTHER SPECIAL REVENUE PROGRAMS* <u>(200s/800s)</u></b>	<b><u>TOTAL</u></b>
--	--	--	---	---------------------

\*Include in a note to this schedule a listing of LEA subfund codes and titles for each program included in funds reported here.

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

	<b>TITLE I (BA Projects) <u>(201/202)</u></b>	<b>IDEA (CA Projects) <u>(203/204)</u></b>	<b>PRESCHOOL HANDICAPPED (CG Projects) <u>(205/206)</u></b>	<b>CATE (VA Projects) <u>(207/208)</u></b>
160 Other Exceptional Programs				
161 Autism:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
170 Summer School Programs				
171 Primary Summer School:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
172 Elementary Summer School:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
173 High School Summer School:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
174 Gifted and Talented Summer School:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
175 Instructional Programs Beyond Regular School Day:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				

<b>DRUG FREE</b> <b>(FP/FQ Projects)</b> <b><u>(209/210)</u></b>	<b>ADULT</b> <b>EDUCATION*</b> <b><u>(EA Projects)</u></b>	<b>OTHER</b> <b>DESIGNATED</b> <b>RESTRICTED</b> <b>STATE</b> <b>GRANTS*</b> <b><u>(900s)</u></b>	<b>OTHER</b> <b>SPECIAL</b> <b>REVENUE</b> <b>PROGRAMS*</b> <b><u>(200s/800s)</u></b>	<b><u>TOTAL</u></b>
--	--	--	---	---------------------

\*Include in a note to this schedule a listing of LEA subfund codes and titles for each program included in funds reported here.

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

	<b>TITLE I (BA Projects) (201/202)</b>	<b>IDEA (CA Projects) (203/204)</b>	<b>PRESCHOOL HANDICAPPED (CG Projects) (205/206)</b>	<b>CATE (VA Projects) (207/208)</b>
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
180 Adult/Continuing Educational Programs				
181 Adult Basic Education Programs:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
182 Adult Secondary Education Programs:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
183 Adult English Literacy (ESL):				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
184 Post Secondary Education Programs:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
185 Vocational Adult Education Programs:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
187 Adult Education - Remedial:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				

<b>DRUG FREE (FP/FQ Projects) <u>(209/210)</u></b>	<b>ADULT EDUCATION* <u>(EA Projects)</u></b>	<b>OTHER DESIGNATED RESTRICTED STATE GRANTS* <u>(900s)</u></b>	<b>OTHER SPECIAL REVENUE PROGRAMS* <u>(200s/800s)</u></b>	<b><u>TOTAL</u></b>
--	--	--	---	---------------------

\*Include in a note to this schedule a listing of LEA subfund codes and titles for each program included in funds reported here.

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

	<b>TITLE I (BA Projects) (201/202)</b>	<b>IDEA (CA Projects) (203/204)</b>	<b>PRESCHOOL HANDICAPPED (CG Projects) (205/206)</b>	<b>CATE (VA Projects) (207/208)</b>
188 Parenting/Family Literacy:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
189 CDEPP (Parenting):				
300 Purchased Services				
400 Supplies and Materials				
<b>TOTAL INSTRUCTION</b>				
<b>200 SUPPORT SERVICES</b>				
210 Pupil Services				
211 Attendance and Social Work Services:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
212 Guidance Services:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
213 Health Services:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
214 Psychological Services:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				

<b>DRUG FREE</b> <b>(FP/FQ Projects)</b> <b><u>(209/210)</u></b>	<b>ADULT</b> <b>EDUCATION*</b> <b><u>(EA Projects)</u></b>	<b>OTHER</b> <b>DESIGNATED</b> <b>RESTRICTED</b> <b>STATE</b> <b>GRANTS*</b> <b><u>(900s)</u></b>	<b>OTHER</b> <b>SPECIAL</b> <b>REVENUE</b> <b>PROGRAMS*</b> <b><u>(200s/800s)</u></b>	<b><u>TOTAL</u></b>
--	--	--	---	---------------------

Include in a note to this schedule a listing of LEA subfund codes and titles for each program included in funds reported here.

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

	<b>TITLE I (BA Projects) (201/202)</b>	<b>IDEA (CA Projects) (203/204)</b>	<b>PRESCHOOL HANDICAPPED (CG Projects) (205/206)</b>	<b>CATE (VA Projects) (207/208)</b>
215 Exceptional Program Services:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
216 Vocational Placement Services:				
100 Salaries				
140 Terminal Leave				
100 Salaries				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
217 Career Specialist Services:				
300 Purchased Services				
400 Supplies and Materials				
220 Instructional Staff Services				
221 Improvement of Instruction - Curriculum Development:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
222 Library and Media:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
223 Supervision of Special Programs:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				



<b>DRUG FREE (FP/FQ Projects) <u>(209/210)</u></b>	<b>ADULT EDUCATION* <u>(EA Projects)</u></b>	<b>OTHER DESIGNATED RESTRICTED STATE GRANTS* <u>(900s)</u></b>	<b>OTHER SPECIAL REVENUE PROGRAMS* <u>(200s/800s)</u></b>	<b><u>TOTAL</u></b>
--	--	--	---	---------------------

\*Include in a note to this schedule a listing of LEA subfund codes and titles for each program included in funds reported here.

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

	<b>TITLE I (BA Projects) (201/202)</b>	<b>IDEA (CA Projects) (203/204)</b>	<b>PRESCHOOL HANDICAPPED (CG Projects) (205/206)</b>	<b>CATE (VA Projects) (207/208)</b>
224 Improvement of Instruction-Inservice and Staff Training:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
230 General Administration Services				
231 Board of Education:				
100 Salaries				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
232 Office of the Superintendent:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
233 School Administration:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
250 Finance and Operations Services				
251 Student Transportation (Federal/District Mandated):				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				

<b>DRUG FREE (FP/FQ Projects) <u>(209/210)</u></b>	<b>ADULT EDUCATION* <u>(EA Projects)</u></b>	<b>OTHER DESIGNATED RESTRICTED STATE GRANTS* <u>(900s)</u></b>	<b>OTHER SPECIAL REVENUE PROGRAMS* <u>(200s/800s)</u></b>	<b><u>TOTAL</u></b>
--	--	--	---	---------------------

\*Include in a note to this schedule a listing of LEA subfund codes and titles for each program included in funds reported here.

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

	<b>TITLE I (BA Projects) <u>(201/202)</u></b>	<b>IDEA (CA Projects) <u>(203/204)</u></b>	<b>PRESCHOOL HANDICAPPED (CG Projects) <u>(205/206)</u></b>	<b>CATE (VA Projects) <u>(207/208)</u></b>
252 Fiscal Services:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
253 Facilities Acquisition and Construction:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
510 Land				
520 Construction Services				
525 Buildings				
530 Improvements Other Than Buildings				
540 Equipment				
550 Vehicles				
570 Depreciation				
545 Technology, Equipment and Software				
560 Library Books				
580 Mobile Classrooms				
590 Other Capital Outlay				
600 Other Objects				
254 Operation and Maintenance of Plant:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
321 Public Utilities (Exclude gas, oil, elec. & other heating fuels)				
400 Supplies and Materials				
470 Energy (Include gas, oil, electric & other heating fuels)				
500 Capital Outlay				
600 Other Objects				
255 Student Transportation (State Mandated):				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				

<b>DRUG FREE (FP/FQ Projects) <u>(209/210)</u></b>	<b>ADULT EDUCATION* <u>(EA Projects)</u></b>	<b>OTHER DESIGNATED RESTRICTED STATE GRANTS* <u>(900s)</u></b>	<b>OTHER SPECIAL REVENUE PROGRAMS* <u>(200s/800s)</u></b>	<b><u>TOTAL</u></b>
--	--	--	---	---------------------

\*Include in a note to this schedule a listing of LEA subfund codes and titles for each program included in funds reported here.

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

	<b>TITLE I (BA Projects) (201/202)</b>	<b>IDEA (CA Projects) (203/204)</b>	<b>PRESCHOOL HANDICAPPED (CG Projects) (205/206)</b>	<b>CATE (VA Projects) (207/208)</b>
256 Food Service:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services (Exclude Energy)				
400 Supplies and Materials (Include Energy)				
500 Capital Outlay				
600 Other Objects				
257 Internal Services:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
258 Security:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
259 Internal Auditing Services:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
260 Central Support Services				
262 Planning:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
263 Information Services:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				

<b>DRUG FREE (FP/FQ Projects) <u>(209/210)</u></b>	<b>ADULT EDUCATION* <u>(EA Projects)</u></b>	<b>OTHER DESIGNATED RESTRICTED STATE GRANTS* <u>(900s)</u></b>	<b>OTHER SPECIAL REVENUE PROGRAMS* <u>(200s/800s)</u></b>	<b><u>TOTAL</u></b>
--	--	--	---	---------------------

Include in a note to this schedule a listing of LEA subfund codes and titles for each program included in funds reported here.

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

	<b>TITLE I (BA Projects) (201/202)</b>	<b>IDEA (CA Projects) (203/204)</b>	<b>PRESCHOOL HANDICAPPED (CG Projects) (205/206)</b>	<b>CATE (VA Projects) (207/208)</b>
264 Staff Services:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
266 Technology and Data Processing Services:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
270 Support Services - Pupil Activity				
271 Pupil Service Activities:				
100 Salaries (optional)				
140 Terminal Leave				
200 Employee Benefits (optional)				
300 Purchased Services (optional)				
400 Supplies and Materials (optional)				
500 Capital Outlay (optional)				
600 Other Objects (optional)				
660 Pupil Activity				
<b>TOTAL SUPPORT SERVICES</b>				
<b>300 COMMUNITY SERVICES</b>				
320 Community Recreation Services:				
100 Salaries				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
330 Civic Services:				
100 Salaries				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
340 Public Library Services:				
100 Salaries				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				



<b>DRUG FREE</b> <b>(FP/FQ Projects)</b> <b><u>(209/210)</u></b>	<b>ADULT</b> <b>EDUCATION*</b> <b><u>(EA Projects)</u></b>	<b>OTHER</b> <b>DESIGNATED</b> <b>RESTRICTED</b> <b>STATE</b> <b>GRANTS*</b> <b><u>(900s)</u></b>	<b>OTHER</b> <b>SPECIAL</b> <b>REVENUE</b> <b>PROGRAMS*</b> <b><u>(200s/800s)</u></b>	<b><u>TOTAL</u></b>
--	--	--	---	---------------------

\*Include in a note to this schedule a listing of LEA subfund codes and titles for each program included in funds reported here.

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

	<b>TITLE I (BA Projects) (201/202)</b>	<b>IDEA (CA Projects) (203/204)</b>	<b>PRESCHOOL HANDICAPPED (CG Projects) (205/206)</b>	<b>CATE (VA Projects) (207/208)</b>
350 Custody and Care of Children:				
100 Salaries				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
360 Welfare Services:				
100 Salaries				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
370 Non-Public School Services:				
100 Salaries				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
390 Other Community Services:				
100 Salaries				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
<b>TOTAL COMMUNITY SERVICES</b>				
<b>410 INTERGOVERNMENTAL EXPENDITURES</b>				
411 Payments to South Carolina Department of Education				
720 Transits				
412 Payments to Other Governmental Units				
720 Transits				
413 Payments to Non-Public Schools				
720 Transits				
414 Medicaid Payments to SCDE				
720 Transits				
415 Payments to Nonprofit Entities (for First Steps)				
720 Transits				
416 Payments to Public Charter Schools				
720 Transits				
417 Payments to Nonprofit Entities (other than for First Steps)				
720 Transits				
<b>TOTAL INTERGOVERNMENTAL EXPENDITURES</b>				
<b>TOTAL EXPENDITURES</b>				

<b>DRUG FREE</b>	<b>ADULT</b>	<b>OTHER</b>	<b>OTHER</b>	
<b>(FP/FQ Projects)</b>	<b>EDUCATION*</b>	<b>DESIGNATED</b>	<b>SPECIAL</b>	
<b><u>(209/210)</u></b>	<b><u>(EA Projects)</u></b>	<b>RESTRICTED</b>	<b>REVENUE</b>	
		<b>STATE</b>	<b>PROGRAMS*</b>	
		<b>GRANTS*</b>	<b><u>(200s/800s)</u></b>	<b><u>TOTAL</u></b>
		<b><u>(900s)</u></b>		

\*Include in a note to this schedule a listing of LEA subfund codes and titles for each program included in funds reported here.

	TITLE I (BA Projects <u>(201/202)</u> )	IDEA (CA Projects) <u>(203/204)</u>	PRESCHOOL HANDICAPPED (CG Projects) <u>(205/206)</u>	CATE (VA Projects) <u>(207/208)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
5300	Sale of Capital Assets			
5999	Other Financing Sources			
<b>Interfund Transfers, From (To) Other Funds:</b>				
5210	Transfer from General Fund (Exclude Indirect Costs)			
5220	Transfer from Special Revenue Fund (Exclude Indirect Costs)			
5230	Transfer from Special Revenue EIA Fund			
5240	Transfer from Debt Service Fund			
5250	Transfer from Capital Projects Fund			
5260	Transfer from Food Service Fund (Exclude Indirect Costs)			
5280	Transfer from Other Funds Indirect Cost			
5290	Transfer from Internal Service Fund			
420-710	Transfer to General Fund (Exclude Indirect Costs)			
421-710	Transfer to Special Revenue Fund			
422-710	Transfer to Special Revenue EIA Fund			
423-710	Transfer to Debt Service Fund			
424-710	Transfer to Capital Projects Fund			
425-710	Transfer to Food Service Fund			
426-710	Transfer to Pupil Activity Fund			
431-791	Special Revenue Fund Indirect Costs (Use only for transfer of indirect costs to General Fund.)			
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>				
<b>Excess/Deficiency of Revenues over Expenditures</b>				
<b>Fund Balance July 1, 20XX</b>				
<b>Fund Balance June 30, 20XX</b>				

<b>DRUG FREE</b> <b>(FP/FQ Projects)</b> <b><u>(209/210)</u></b>	<b>ADULT</b> <b>EDUCATION*</b> <b><u>(EA Projects)</u></b>	<b>OTHER</b> <b>DESIGNATED</b> <b>RESTRICTED</b> <b>STATE</b> <b>GRANTS*</b> <b><u>(900s)</u></b>	<b>OTHER</b> <b>SPECIAL</b> <b>REVENUE</b> <b>PROGRAMS*</b> <b><u>(200s/800s)</u></b>	<b><u>TOTAL</u></b>
--	--	--	---	---------------------

\*Include in a note to this schedule a listing of LEA subfund codes and titles for each program included in funds reported here.

**ANYWHERE SCHOOL DISTRICT**  
**ANYWHERE, S. C.**  
**SPECIAL REVENUE FUND**  
**SUMMARY SCHEDULE FOR DESIGNATED STATE RESTRICTED GRANTS**  
**FOR FISCAL YEAR ENDED JUNE 30, 20XX**

<u>SUBFUND</u>	<u>REVENUE</u>	<u>PROGRAMS</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	Special Revenue		Special Revenue Fund Deferred
					Interfund Transfers In/(Out)	Other Fund Transfers In/(Out)	
905	3125	Career and Technology Education Equipment					
919	3193	Education License Plates					
928	3118	EEDA Career Specialists					
930	3133	IDEA Contingency Fund (Effective 10/1/12)					
936	3136	Student Health and Fitness - Nurses					
937	3127	Student Health & Fitness - PE Teachers					
960	3610	K-5 Enhancement (Carryover Provision)					
967	3607	6-8 Enhancement (Carryover Provision)					

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
EDUCATION IMPROVEMENT ACT  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-ALL  
PROGRAMS  
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

**ACTUAL**

**REVENUES**

**1000 Revenue from Local Sources**

- 1300 Tuition:
  - 1320 From Other LEAs for Regular Day School
  - 1330 From Patrons for Adult/Continuing Ed
- 1500 Earnings on Investments:
  - 1510 Interest on Investments
  - 1530 Gain or Loss on Sale of Investments
- 1900 Other Revenue from Local Sources:
  - 1950 Refund of Prior Year's Expenditures (Include only if expenditure occurred last year and the refund this year.)
- 1990 Miscellaneous Local Revenue:
  - 1993 Receipt of Insurance Proceeds
  - 1994 Receipt of Legal Settlements
  - 1999 Revenue from Other Local Sources

**Total Local Sources**

**2000 Intergovernmental Revenue**

- 2100 Payments from Other Governmental Units
- 2200 Payments from Public Charter School

**Total Intergovernmental Revenue**

**3000 Revenue from State Sources**

- 3100 Restricted State Funding:
  - 3161 EAA Bus Driver Salary and Fringe
- 3500 Education Improvement Act:
  - 3502 ADEPT
  - 3505 Technology Support
  - 3509 Arts in Education
  - 3511 Professional Development
  - 3518 Formative Assessment
  - 3525 Career and Technology Education Equipment
  - 3526 Refurbishment of K-8 Science Kits
  - 3532 National Board Certification (NBC) Salary Supplement (No Carryover Provision)
  - 3533 Teacher of the Year Award
  - 3538 Students At Risk of School Failure
  - 3540 Early Childhood Program (4K Programs Serving Four-Year-Old Children)
  - 3541 Child Development Education Pilot Program (CDEPP)
  - 3544 High Achieving Students
  - 3550 Teacher Salary Increase (No Carryover Provision)
  - 3551 Teacher Salary Supplement State Share
  - 3555 School Employer Contributions (No Carryover Provision)
  - 3556 Adult Education
  - 3558 Reading
  - 3571 Palmetto Priority Technical Assistance
  - 3572 Palmetto Priority Assistance
  - 3577 Teacher Supplies (No Carryover Provision)
  - 3578 High Schools That Work/Making Middle Grades Work

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
EDUCATION IMPROVEMENT ACT  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-ALL  
PROGRAMS  
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

**ACTUAL**

3581 Student Health and Fitness – Nurses  
3585 Aid to Districts – Special Education  
3588 IDEA MOE Special Allocation  
3592 Work-Based Learning  
3594 EEDA At Risk Supplemental Programs  
3597 Aid to Districts  
3598 Cost Savings Allocations  
3599 Other EIA

3900 Other State Revenue:  
3993 Library Allocation  
3999 Revenue From Other State Sources

**Total State Sources**

**TOTAL REVENUE ALL SOURCES**

**EXPENDITURES**

**100 INSTRUCTION**

110 General Instruction

111 Kindergarten Programs:  
100 Salaries  
140 Terminal Leave  
200 Employee Benefits  
300 Purchased Services  
400 Supplies and Materials  
500 Capital Outlay  
600 Other Objects

112 Primary Programs:  
100 Salaries  
140 Terminal Leave  
200 Employee Benefits  
300 Purchased Services  
400 Supplies and Materials  
500 Capital Outlay  
600 Other Objects

113 Elementary Programs:  
100 Salaries  
140 Terminal Leave  
200 Employee Benefits  
300 Purchased Services  
400 Supplies and Materials  
500 Capital Outlay  
600 Other Objects

114 High School Programs:  
100 Salaries  
140 Terminal Leave  
200 Employee Benefits  
300 Purchased Services  
400 Supplies and Materials  
500 Capital Outlay  
600 Other Objects

115 Career and Technology Education Programs:  
100 Salaries  
140 Terminal Leave  
200 Employee Benefits  
300 Purchased Services - Other Than Tuition  
370 Purchased Services -Tuition  
400 Supplies and Materials  
500 Capital Outlay



**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
EDUCATION IMPROVEMENT ACT  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-ALL  
PROGRAMS  
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

**ACTUAL**

- 600 Other Objects
- 116 Career and Technology Education Programs -  
Middle School:
  - 100 Salaries
  - 200 Employee Benefits
  - 300 Purchased Services
  - 400 Supplies and Materials
  - 500 Capital Outlay
  - 600 Other Objects
- 117 Driver Education Program:
  - 100 Salaries
  - 140 Terminal Leave
  - 200 Employee Benefits
  - 300 Purchased Services
  - 400 Supplies and Materials
  - 500 Capital Outlay
  - 600 Other Objects
- 118 Montessori Programs:
  - 100 Salaries
  - 200 Employee Benefits
  - 300 Purchased Services
  - 400 Supplies and Materials
  - 500 Capital Outlay
  - 600 Other Objects
- 120 Exceptional Programs
- 121 Educable Mentally Handicapped:
  - 100 Salaries
  - 140 Terminal Leave
  - 200 Employee Benefits
  - 300 Purchased Services
  - 400 Supplies and Materials
  - 500 Capital Outlay
  - 600 Other Objects
- 122 Trainable Mentally Handicapped:
  - 100 Salaries
  - 140 Terminal Leave
  - 200 Employee Benefits
  - 300 Purchased Services
  - 400 Supplies and Materials
  - 500 Capital Outlay
  - 600 Other Objects
- 123 Orthopedically Handicapped:
  - 100 Salaries
  - 140 Terminal Leave
  - 200 Employee Benefits
  - 300 Purchased Services
  - 400 Supplies and Materials
  - 500 Capital Outlay
  - 600 Other Objects
- 124 Visually Handicapped:
  - 100 Salaries
  - 140 Terminal Leave
  - 200 Employee Benefits
  - 300 Purchased Services
  - 400 Supplies and Materials
  - 500 Capital Outlay
  - 600 Other Objects
- 125 Hearing Handicapped:
  - 100 Salaries
  - 140 Terminal Leave
  - 200 Employee Benefits

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
EDUCATION IMPROVEMENT ACT  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-ALL  
PROGRAMS  
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

**ACTUAL**

300 Purchased Services  
400 Supplies and Materials  
500 Capital Outlay  
600 Other Objects  
126 Speech Handicapped:  
100 Salaries  
140 Terminal Leave  
200 Employee Benefits  
300 Purchased Services  
400 Supplies and Materials  
500 Capital Outlay  
600 Other Objects  
127 Learning Disabilities:  
100 Salaries  
140 Terminal Leave  
200 Employee Benefits  
300 Purchased Services  
400 Supplies and Materials  
500 Capital Outlay  
600 Other Objects  
128 Emotionally Handicapped:  
100 Salaries  
140 Terminal Leave  
200 Employee Benefits  
300 Purchased Services  
400 Supplies and Materials  
500 Capital Outlay  
600 Other Objects  
129 Coordinated Early Intervening Services (CEIS):  
100 Salaries  
200 Employee Benefits  
300 Purchased Services  
400 Supplies and Materials  
500 Capital Outlay  
600 Other Objects  
130 Pre-School Programs  
131 Preschool Handicapped Speech (5-yr.-Olds):  
100 Salaries  
140 Terminal Leave  
200 Employee Benefits  
300 Purchased Services  
400 Supplies and Materials  
500 Capital Outlay  
600 Other Objects  
132 Preschool Handicapped Itinerant (5-Yr.-Olds):  
100 Salaries  
140 Terminal Leave  
200 Employee Benefits  
300 Purchased Services  
400 Supplies and Materials  
500 Capital Outlay  
600 Other Objects  
133 Preschool Handicapped Self-Contained (5-Yr.-Olds):  
100 Salaries  
140 Terminal Leave  
200 Employee Benefits  
300 Purchased Services  
400 Supplies and Materials  
500 Capital Outlay  
600 Other Objects  
134 Preschool Handicapped Homebased (5-Yr - Olds):

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
EDUCATION IMPROVEMENT ACT  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-ALL  
PROGRAMS  
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

**ACTUAL**

100 Salaries  
140 Terminal Leave  
200 Employee Benefits  
300 Purchased Services  
400 Supplies and Materials  
500 Capital Outlay  
600 Other Objects

135 Preschool Handicapped Speech (3- and 4- Yr.- Olds):  
100 Salaries  
140 Terminal Leave  
200 Employee Benefits  
300 Purchased Services  
400 Supplies and Materials  
500 Capital Outlay  
600 Other Objects

136 Preschool Handicapped Itinerant (3- and 4- Yr.-Olds):  
100 Salaries  
140 Terminal Leave  
200 Employee Benefits  
300 Purchased Services  
400 Supplies and Materials  
500 Capital Outlay  
600 Other Objects

137 Preschool Handicapped Self-Contained (3- and 4- Yr.-Olds):  
100 Salaries  
140 Terminal Leave  
200 Employee Benefits  
300 Purchased Services  
400 Supplies and Materials  
500 Capital Outlay  
600 Other Objects

138 Preschool Handicapped Homebased (3- and 4- Yr.-Olds):  
100 Salaries  
140 Terminal Leave  
200 Employee Benefits  
300 Purchased Services  
400 Supplies and Materials  
500 Capital Outlay  
600 Other Objects

139 Early Childhood Programs:  
100 Salaries  
140 Terminal Leave  
200 Employee Benefits  
300 Purchased Services  
400 Supplies and Materials  
500 Capital Outlay  
600 Other Objects

140 Special Programs

141 Gifted and Talented - Academic:  
100 Salaries  
140 Terminal Leave  
200 Employee Benefits  
300 Purchased Services  
400 Supplies and Materials  
500 Capital Outlay  
600 Other Objects

142 Disadvantaged:  
100 Salaries  
140 Terminal Leave  
200 Employee Benefits  
300 Purchased Services

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
EDUCATION IMPROVEMENT ACT  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-ALL  
PROGRAMS  
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

**ACTUAL**

400 Supplies and Materials  
500 Capital Outlay  
600 Other Objects  
143 Advanced Placement:  
100 Salaries  
140 Terminal Leave  
200 Employee Benefits  
300 Purchased Services  
400 Supplies and Materials  
500 Capital Outlay  
600 Other Objects  
145 Homebound:  
100 Salaries  
140 Terminal Leave  
200 Employee Benefits  
300 Purchased Services  
400 Supplies and Materials  
500 Capital Outlay  
600 Other Objects  
147 CDEPP:  
100 Salaries  
140 Terminal Leave  
200 Employee Benefits  
300 Purchased Services  
400 Supplies and Materials  
500 Capital Outlay  
148 Gifted and Talented - Artistic:  
100 Salaries  
140 Terminal Leave  
200 Employee Benefits  
300 Purchased Services  
400 Supplies and Materials  
500 Capital Outlay  
600 Other Objects  
149 Other Special Programs:  
100 Salaries  
140 Terminal Leave  
200 Employee Benefits  
300 Purchased Services  
400 Supplies and Materials  
500 Capital Outlay  
600 Other Objects  
160 Other Exceptional Programs  
161 Autism:  
100 Salaries  
140 Terminal Leave  
200 Employee Benefits  
300 Purchased Services  
400 Supplies and Materials  
500 Capital Outlay  
600 Other Objects  
170 Summer School Program  
171 Primary Summer School:  
100 Salaries  
140 Terminal Leave  
200 Employee Benefits  
300 Purchased Services  
400 Supplies and Materials  
500 Capital Outlay

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
EDUCATION IMPROVEMENT ACT  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-ALL  
PROGRAMS  
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

**ACTUAL**

600 Other Objects  
172 Elementary Summer School:  
100 Salaries  
140 Terminal Leave  
200 Employee Benefits  
300 Purchased Services  
400 Supplies and Materials  
500 Capital Outlay  
600 Other Objects  
173 High School Summer School:  
100 Salaries  
140 Terminal Leave  
200 Employee Benefits  
300 Purchased Services  
400 Supplies and Materials  
500 Capital Outlay  
600 Other Objects  
174 Gifted and Talented Summer School:  
100 Salaries  
140 Terminal Leave  
200 Employee Benefits  
300 Purchased Services  
400 Supplies and Materials  
500 Capital Outlay  
600 Other Objects  
175 Instructional Programs Beyond Regular School Day:  
100 Salaries  
140 Terminal Leave  
200 Employee Benefits  
300 Purchased Services  
400 Supplies and Materials  
500 Capital Outlay  
600 Other Objects  
180 Adult/Continuing Educational Programs  
181 Adult Basic Education Programs:  
100 Salaries  
140 Terminal Leave  
200 Employee Benefits  
300 Purchased Services  
400 Supplies and Materials  
500 Capital Outlay  
600 Other Objects  
182 Adult Secondary Education Programs:  
100 Salaries  
140 Terminal Leave  
200 Employee Benefits  
300 Purchased Services  
400 Supplies and Materials  
500 Capital Outlay  
600 Other Objects  
183 Adult English Literacy (ESL):  
100 Salaries  
140 Terminal Leave  
200 Employee Benefits  
300 Purchased Services  
400 Supplies and Materials  
500 Capital Outlay  
600 Other Objects  
184 Post-Secondary Education Programs:  
100 Salaries  
140 Terminal Leave

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
EDUCATION IMPROVEMENT ACT  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-ALL  
PROGRAMS  
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

**ACTUAL**

200 Employee Benefits  
300 Purchased Services  
400 Supplies and Materials  
500 Capital Outlay  
600 Other Objects  
185 Vocational Adult Education Programs:  
100 Salaries  
140 Terminal Leave  
200 Employee Benefits  
300 Purchased Services  
400 Supplies and Materials  
500 Capital Outlay  
600 Other Objects  
187 Adult Education - Remedial:  
100 Salaries  
140 Terminal Leave  
200 Employee Benefits  
300 Purchased Services  
400 Supplies and Materials  
500 Capital Outlay  
600 Other Objects  
188 Parenting/Family Literacy:  
100 Salaries  
140 Terminal Leave  
200 Employee Benefits  
300 Purchased Services  
400 Supplies and Materials  
500 Capital Outlay  
600 Other Objects  
189 CDEPP (Parenting):  
300 Purchased Services  
400 Supplies and Materials

**TOTAL INSTRUCTION**

**200 SUPPORT SERVICES**

210 Pupil Services  
  
211 Attendance and Social Work Services:  
100 Salaries  
140 Terminal Leave  
200 Employee Benefits  
300 Purchased Services  
400 Supplies and Materials  
500 Capital Outlay  
600 Other Objects  
212 Guidance Services:  
100 Salaries  
140 Terminal Leave  
200 Employee Benefits  
300 Purchased Services  
400 Supplies and Materials  
500 Capital Outlay  
600 Other Objects  
213 Health Services:  
100 Salaries  
140 Terminal Leave  
200 Employee Benefits  
300 Purchased Services  
400 Supplies and Materials  
500 Capital Outlay  
600 Other Objects

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
EDUCATION IMPROVEMENT ACT  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-ALL  
PROGRAMS  
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

**ACTUAL**

- 214 Psychological Services:
  - 100 Salaries
  - 140 Terminal Leave
  - 200 Employee Benefits
  - 300 Purchased Services
  - 400 Supplies and Materials
  - 500 Capital Outlay
  - 600 Other Objects
- 215 Exceptional Program Services:
  - 100 Salaries
  - 140 Terminal Leave
  - 200 Employee Benefits
  - 300 Purchased Services
  - 400 Supplies and Materials
  - 500 Capital Outlay
  - 600 Other Objects
- 216 Vocational Placement Services:
  - 100 Salaries
  - 140 Terminal Leave
  - 200 Employee Benefits
  - 300 Purchased Services
  - 400 Supplies and Materials
  - 500 Capital Outlay
  - 600 Other Objects
- 217 Career Specialist Services:
  - 300 Purchased Services
  - 400 Supplies and Materials
- 220 Instructional Staff Services
  - 221 Improvement of Instruction-Curriculum Development:
    - 100 Salaries
    - 140 Terminal Leave
    - 200 Employee Benefits
    - 300 Purchased Services
    - 400 Supplies and Materials
    - 500 Capital Outlay
    - 600 Other Objects
  - 222 Library and Media:
    - 100 Salaries
    - 140 Terminal Leave
    - 200 Employee Benefits
    - 300 Purchased Services
    - 400 Supplies and Materials
    - 500 Capital Outlay
    - 600 Other Objects
  - 223 Supervision of Special Programs:
    - 100 Salaries
    - 140 Terminal Leave
    - 200 Employee Benefits
    - 300 Purchased Services
    - 400 Supplies and Materials
    - 500 Capital Outlay
    - 600 Other Objects
  - 224 Improvement of Instruction-Inservice and Staff Training:
    - 100 Salaries
    - 140 Terminal Leave
    - 200 Employee Benefits
    - 300 Purchased Services
    - 400 Supplies and Materials
    - 500 Capital Outlay
    - 600 Other Objects

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
EDUCATION IMPROVEMENT ACT  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-ALL  
PROGRAMS  
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

**ACTUAL**

230 General Administration Services

231 Board of Education:

- 100 Salaries
- 200 Employee Benefits
- 300 Purchased Services
- 400 Supplies and Materials
- 500 Capital Outlay
- 600 Other Objects

232 Office of the Superintendent:

- 100 Salaries
- 140 Terminal Leave
- 200 Employee Benefits
- 300 Purchased Services
- 400 Supplies and Materials
- 500 Capital Outlay
- 600 Other Objects

233 School Administration:

- 100 Salaries
- 140 Terminal Leave
- 200 Employee Benefits
- 300 Purchased Services
- 400 Supplies and Materials
- 500 Capital Outlay
- 600 Other Objects

250 Finance and Operations Services

251 Student Transportation (Federal/District Mandated):

- 100 Salaries
- 140 Terminal Leave
- 200 Employee Benefits
- 300 Purchased Services
- 400 Supplies and Materials
- 500 Capital Outlay
- 600 Other Objects

252 Fiscal Services:

- 100 Salaries
- 140 Terminal Leave
- 200 Employee Benefits
- 300 Purchased Services
- 400 Supplies and Materials
- 500 Capital Outlay
- 600 Other Objects

253 Facilities Acquisition and Construction:

- 100 Salaries
- 140 Terminal Leave
- 200 Employee Benefits
- 300 Purchased Services
- 400 Supplies and Materials
- 500 Capital Outlay
- 510 Land
- 520 Construction Services
- 525 Buildings
- 530 Improvements Other Than Buildings
- 540 Equipment
- 550 Vehicles
- 570 Depreciation
- 545 Technology, Equipment and Software
- 560 Library Books
- 580 Mobile Classrooms
- 590 Other Capital Outlay
- 600 Other Objects



**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
EDUCATION IMPROVEMENT ACT  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-ALL  
PROGRAMS  
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

**ACTUAL**

- 254 Operation and Maintenance of Plant:
  - 100 Salaries
  - 140 Terminal Leave
  - 200 Employee Benefits
  - 300 Purchased Services
  - 321 Public Utilities (Exclude gas, oil, electric & other heating fuels)
  - 400 Supplies and Materials
  - 470 Energy (Include gas, oil, electric & other heating fuels)
  - 500 Capital Outlay
  - 600 Other Objects
- 255 Student Transportation (State Mandated):
  - 100 Salaries
  - 140 Terminal Leave
  - 200 Employee Benefits
  - 300 Purchased Services
  - 400 Supplies and Materials
  - 500 Capital Outlay
  - 600 Other Objects
- 257 Internal Services:
  - 100 Salaries
  - 140 Terminal Leave
  - 200 Employee Benefits
  - 300 Purchased Services
  - 400 Supplies and Materials
  - 500 Capital Outlay
  - 600 Other Objects
- 258 Security:
  - 100 Salaries
  - 140 Terminal Leave
  - 200 Employee Benefits
  - 300 Purchased Services
  - 400 Supplies and Materials
  - 500 Capital Outlay
  - 600 Other Objects
- 259 Internal Auditing Services:
  - 100 Salaries
  - 140 Terminal Leave
  - 200 Employee Benefits
  - 300 Purchased Services
  - 400 Supplies and Materials
  - 500 Capital Outlay
  - 600 Other Objects
- 260 Central Support Services
- 262 Planning:
  - 100 Salaries
  - 140 Terminal Leave
  - 200 Employee Benefits
  - 300 Purchased Services
  - 400 Supplies and Materials
  - 500 Capital Outlay
  - 600 Other Objects
- 263 Information Services:
  - 100 Salaries
  - 140 Terminal Leave
  - 200 Employee Benefits
  - 300 Purchased Services
  - 400 Supplies and Materials
  - 500 Capital Outlay
  - 600 Other Objects
- 264 Staff Services:
  - 100 Salaries

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
EDUCATION IMPROVEMENT ACT  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-ALL  
PROGRAMS  
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

**ACTUAL**

140 Terminal Leave  
200 Employee Benefits  
300 Purchased Services  
400 Supplies and Materials  
500 Capital Outlay  
600 Other Objects  
266 Technology and Data Processing Services:  
100 Salaries  
140 Terminal Leave  
200 Employee Benefits  
300 Purchased Services  
400 Supplies and Materials  
500 Capital Outlay  
600 Other Objects  
271 Pupil Service Activities:  
100 Salaries (optional)  
140 Terminal Leave  
200 Employee Benefits (optional)  
300 Purchased Services (optional)  
400 Supplies and Materials (optional)  
500 Capital Outlay (optional)  
600 Other Objects (optional)  
660 Pupil Activity  
390 Other Community Services:  
100 Salaries  
200 Employee Benefits  
300 Purchased Services  
400 Supplies and Materials  
500 Capital Outlay  
600 Other Objects

**TOTAL COMMUNITY SERVICES**

**400 Other Charges**

**410 Intergovernmental Expenditures:**

411 Payments to South Carolina Department of Education  
720 Transits  
412 Payments to Other Governmental Units  
720 Transits  
413 Payments to Non-Public Schools  
720 Transits  
414 Medicaid Payments to SCDE  
720 Transits  
416 Payments to Public Charter Schools  
720 Transits

**TOTAL INTERGOVERNMENTAL EXPENDITURES**

**TOTAL EXPENDITURES**

**OTHER FINANCING SOURCES (USES)**

5700 Receipt of Insurance Proceeds  
5800 Receipt of Legal Settlements

**Interfund Transfers, From (To) Other Funds:**

5210 Transfer from General Fund (Excludes Indirect Costs)  
5220 Transfer from Special Revenue Fund (Excludes Indirect Costs)

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
EDUCATION IMPROVEMENT ACT  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-ALL  
PROGRAMS  
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

**ACTUAL**

5230 Transfer from Special Revenue EIA Fund  
5240 Transfer from Debt Service Fund  
5250 Transfer from Capital Projects Fund  
5260 Transfer from Food Service Fund (Excludes Indirect Costs)  
5290 Transfer from Internal Service Fund  
5999 Other Financing Sources

420-710 Transfer to General Fund (Exclude Indirect Costs)  
421-710 Transfer to Special Revenue Fund  
422-710 Transfer to EIA Fund  
423-710 Transfer to Debt Service Fund  
424-710 Transfer to Capital Projects Fund  
425-710 Transfer to Food Service Fund  
426-710 Transfer to Pupil Activity Fund

**TOTAL OTHER FINANCING SOURCES (USES)**

Excess/Deficiency of Revenues over Expenditures

Fund Balance July 1, 20XX  
Fund Balance June 30, 20XX

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
EDUCATION IMPROVEMENT ACT  
SUMMARY SCHEDULE BY PROGRAM  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

	<u>Revenues</u>	<u>Expenditures</u>	<u>EIA Interfund Transfers In/(Out)</u>	<u>Other Fund Transfers In/(Out)</u>	<u>EIA Fund Deferred</u>
<b>PROGRAM</b>					
3500 Education Improvement Act:					
3502 ADEPT					
3505 Technology Support					
3509 Arts in Education					
3511 Professional Development					
3518 Formative Assessment					
3525 Career and Technology Education Equipment					
3526 Refurbishment of K-8 Science Kits					
3532 National Board Certification (NBC) Salary Supplement (No Carryover Pr					
3533 Teacher of the Year Award (No Carryover Provision)					
3538 Students at Risk of School Failure					
3540 Early Childhood Program (4K Programs Serving Four-Year-Old Children)					
3541 Child Development Education Pilot Program (CDEEPP)					
3544 High Achieving Students					
3550 Teacher Salary Increase (No Carryover Provision)					
3551 Teacher Salary Supplement State Share					
3555 School Employer Contributions (No Carryover Provision)					
3556 Adult Education					
3558 Reading					
3571 Palmetto Priority Technical Assistance					
3572 Palmetto Priority Assistance					
3577 Teacher Supplies (No Carryover Provision)					
3578 High Schools That Work/Making Middle Grades Work					
3581 Student Health and Fitness – Nurses					
3585 Aid to Districts – Special Education					
3588 IDEA MOE Special Allocation					
3592 Work-Based Learning					
3594 EEDA Supplemental Programs					
3597 Aid to Districts					
3598 Cost Savings Allocations					
3599 Other EIA					
3900 Other State Revenue:					
3999 Revenue From Other State Sources					
<b>TOTALS</b>					

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
DEBT SERVICE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN DUE TO STUDENT ORGANIZATIONS  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

**ACTUAL**

**REVENUES**

**1000 Revenue from Local Sources**

- 1100 Taxes:
  - 1110 Ad Valorem Taxes-Including Delinquent  
(Fiscally Independent LEA)
  - 1140 Penalties & Interest on Taxes (Independent)
- 1200 Revenue from Local Governmental Units Other than LEAs:
  - 1210 Ad Valorem Taxes -Including Delinquent  
(Fiscally Dependent LEA)
  - 1240 Penalties & Interest on Taxes (Dependent)
  - 1280 Revenue In Lieu of Taxes (Dependent and Independent)
- 1500 Earnings on Investments:
  - 1510 Interest on Investments
  - 1530 Gain or Loss on Sale of Investments
- 1900 Other Revenue From Local Sources:
  - 1920 Contributions & Donations Private Sources
  - 1950 Refund of Prior Year's Expenditures (Include only if  
expenditure occurred last year and the refund this year.)
  - 1999 Revenue from Other Local Sources

**Total Local Sources**

**2000 Intergovernmental Revenues**

- 2100 Payments from Other Governmental Units
- 2200 Payments from Public Charter Schools
- 2310 Payments from Nonprofit Entities (other than First Steps)

**Total Intergovernmental Revenues**

**3000 Revenue from State Sources**

- 3100 Restricted State Funding:
  - 3170 State School Building Aid
  - 3172 Children's Education Endowment (Barnwell Facilities Fund)
- 3800 State Revenue in Lieu of Taxes:
  - 3820 Homestead Exemption (Tier 2)
  - 3830 Merchant's Inventory Tax
  - 3840 Manufacturers Depreciation Reimbursement
  - 3890 Other State Property Tax Revenues  
(includes Motor Carrier Vehicle Tax)

**Total State Sources**

**TOTAL REVENUE ALL SOURCES**

**EXPENDITURES**

**410 INTERGOVERNMENTAL EXPENDITURES**

- 411 Payments to South Carolina Department of Education
- 720 Transits
- 412 Payments to Other Governmental Units
- 720 Transits

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
DEBT SERVICE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN DUE TO STUDENT ORGANIZATIONS  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

**ACTUAL**

413 Payments to Non-Public Schools  
720 Transits  
414 Medicaid Payments to SCDE  
720 Transits  
415 Payments to Nonprofit Entities (for First Steps)  
720 Transits  
416 Payments to Public Charter Schools  
720 Transits  
417 Payments to Nonprofit Entities (other than for First Steps)  
720 Transits

**TOTAL INTERGOVERNMENTAL EXPENDITURES**

**500 DEBT SERVICE**

319 Legal Services  
350 Advertising  
395 Other Professional & Technical Services  
610 Redemption of Principal  
620 Interest  
630 Discounts on Bonds Sold  
690 Other Objects (Includes Fees For Servicing Bonds)

**TOTAL DEBT SERVICE**

**TOTAL EXPENDITURES**

**OTHER FINANCING SOURCES (USES)**

5110 Premium on Bonds Sold  
5120 Proceeds of General Obligation Bonds  
5121 Installment Purchase Revenue Proceeds  
5130 Proceeds of Refunding Debt  
5400 Proceeds from Long-Term Notes

441-720 Payment to Refunded Debt Escrow Agent

**Interfund Transfers, From (To) Other Funds:**

5210 Transfer from General Fund  
5220 Transfer from Special Revenue Fund (Excludes Indirect Costs)  
5230 Transfer from Special Revenue EIA Fund  
5250 Transfer from Capital Projects Fund  
5260 Transfer from Food Service Fund (Excludes Indirect Costs)  
5270 Transfer from Pupil Activity Fund  
5290 Transfer from Internal Service Fund

420-710 Transfer to General Fund (Excludes Indirect Cost)  
421-710 Transfer to Special Revenue Fund  
422-710 Transfer to Special Revenue EIA Fund  
424-710 Transfer to Capital Projects Fund  
425-710 Transfer to Food Service Fund

**TOTAL OTHER FINANCING SOURCES (USES)**

**Excess/Deficiency of Revenues Over Expenditures**

**FUND BALANCE JULY 1, 20XX  
FUND BALANCE JUNE 30, 20XX**

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
CAPITAL PROJECTS FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN DUE TO STUDENT ORGANIZATIONS  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

**ACTUAL**

**REVENUES**

**1000 Revenue from Local Sources**

1500 Earnings on Investments:  
    1510 Interest on Investments  
    1530 Gain or Loss on Sale of Investments  
1900 Other Revenue from Local Sources:  
    1920 Contributions & Donations Private Sources  
    1950 Refund of Prior Year's Expenditures  
        (Include only if expenditure occurred last year  
        and the refund this year.)  
    1999 Revenue from Other Local Sources

**Total Local Sources**

**2000 Intergovernmental Revenue**

2100 Payments from Other Governmental Units  
2200 Payments from Public Charter Schools  
2310 Payments from Nonprofit Entities (other than for First Steps)

**Total Intergovernmental Revenue**

**3000 Revenue from State Sources**

3100 Restricted State Funding:  
    3170 State School Building Fund  
    3172 Children's Education Endowment (Barnwell Facilities Fund)

3900 Other State Revenue:  
    3999 Revenue from Other State Sources

**Total State Sources**

**TOTAL REVENUE ALL SOURCES**

**EXPENDITURES**

250 Finance and Operations

253 Facilities Acquisition & Construction:  
    100 Salaries  
        140 Terminal Leave  
    200 Employee Benefits  
    300 Purchased Services  
    400 Supplies and Materials  
    500 Capital Outlay  
        510 Land  
        520 Construction Services  
        525 Buildings  
        530 Improvements Other Than Buildings  
        540 Equipment  
        550 Vehicles  
        570 Depreciation  
        545 Technology, Equipment and Software  
        560 Library Books  
        580 Mobile Classrooms  
        590 Other Capital Outlay  
    600 Other Objects  
        690 Other Objects

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
CAPITAL PROJECTS FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN DUE TO STUDENT ORGANIZATIONS  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

**ACTUAL**

**410 INTERGOVERNMENTAL EXPENDITURES**

411 Payments to South Carolina Department of Education  
720 Transits  
412 Payments to Other Governmental Units  
720 Transits  
413 Payments to Non-Public Schools  
720 Transits  
414 Medicaid Payments to SCDE  
720 Transits  
415 Payments to Nonprofit Entities (for First Steps)  
720 Transits  
416 Payments to Public Charter Schools  
720 Transits  
417 Payments to Nonprofit Entities (other than for First Steps)  
720 Transits

**TOTAL INTERGOVERNMENTAL EXPENDITURES**

**500 DEBT SERVICE**

350 Advertising  
620 Interest  
630 Discount on Bonds Sold  
690 Other Objects

**TOTAL DEBT SERVICE**

**TOTAL EXPENDITURES**

**OTHER FINANCING SOURCES (USES)**

5110 Premium on Bonds Sold  
5120 Proceeds of General Obligation Bonds  
5121 Installment Purchase Revenue Proceeds  
5300 Sale of Capital Assets  
5400 Proceeds from Long-Term Notes  
5500 Capital Lease  
5600 Lease Purchases

**Interfund Transfers, From (To) Other Funds:**

5210 Transfer from General Fund (Exclude Indirect Costs)  
5220 Transfer from Special Revenue Fund (Exclude Indirect Costs)  
5230 Transfer from Special Revenue EIA Fund  
5240 Transfer from Debt Service Fund  
5260 Transfer from Food Service Fund (Exclude Indirect Costs)  
5270 Transfer from Pupil Activity Fund  
5290 Transfer from Internal Service Fund  
  
420-710 Transfer to General Fund (Exclude Indirect Cost)  
421-710 Transfer to Special Revenue Fund  
422-710 Transfer to Special Revenue EIA Fund  
423-710 Transfer to Debt Service Fund  
425-710 Transfer to Food Service Fund  
426-710 Transfer to Pupil Activity Fund

**TOTAL OTHER FINANCING SOURCES (USES)**

**Excess/Deficiency of Revenues over Expenditures**

**FUND BALANCE JULY 1, 20XX**

**FUND BALANCE JUNE 30, 20XX**



**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
FOOD SERVICE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN DUE TO STUDENT ORGANIZATIONS  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

**ACTUAL**

**REVENUES**

**1000 Revenue from Local Sources**

- 1500 Earnings on Investments:
  - 1510 Interest on Investments
  - 1530 Gain or Loss on Sales of Investments
- 1600 Food Service:
  - 1610 Lunch Sales to Pupils
  - 1620 Breakfast Sales to Pupils
  - 1630 Special Sales to Pupils
  - 1640 Lunch Sales to Adults
  - 1650 Breakfast Sales to Adults
  - 1660 Special Sales to Adults
- 1900 Other Revenue from Local Sources:
  - 1910 Rentals
  - 1920 Contributions & Donations Private Sources
  - 1950 Refund of Prior Year's Expenditures (Include only if expenditures occurred last year and the refund this year.)
  - 1992 Canteen Operations
  - 1993 Receipt of Insurance Proceeds
  - 1994 Receipt of Legal Settlements
  - 1999 Revenue from Other Local Sources

**Total Revenue from Local Sources**

**2000 Intergovernmental Revenue**

- 2100 Payments from Other Governmental Units
- 2200 Payments from Public Charter Schools

**Total Intergovernmental Revenue**

**3000 Revenue from State Sources**

- 3100 Restricted State Funding:
  - 3140 School Lunch:
  - 3142 Program Aid
- 3900 Other State Sources:
  - 3999 Revenue from Other State Sources

**Total State Sources**

**4000 Revenue from Federal Sources**

- 4800 USDA Reimbursement:
  - 4810 School Lunch and After School Snacks Program
  - 4830 School Breakfast Program
  - 4850 Cash in Lieu of Commodities (Food Distribution Program) Carryover Provision)
  - 4860 Fresh Fruits & Vegetables Program (FFVP) Carryover Provision)
  - 4870 School Food Service (Equipment)
- 4900 Other Federal Sources:
  - 4991 USDA Commodities (Food Distribution Program) (Carryover Provision)
  - 4999 Revenue from Other Federal Sources

**Total Federal Sources**

**TOTAL REVENUE ALL SOURCES**

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
FOOD SERVICE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN DUE TO STUDENT ORGANIZATIONS  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

**ACTUAL**

**EXPENDITURES**

256 Food Services:  
    100 Salaries  
        140 Terminal Leave  
    200 Employee Benefits  
    300 Purchased Services (Exclude gas, oil, electricity, and  
        other heating fuels.)  
    400 Supplies and Materials (Include gas, oil, electricity,  
        and other heating fuels.)  
    500 Capital Outlay  
    600 Other Objects

**TOTAL FOOD SERVICE EXPENDITURES**

**410 INTERGOVERNMENTAL EXPENDITURES**

411 Payments to South Carolina Department of Education  
    720 Transits  
412 Payments to Other Governmental Units  
    720 Transits  
413 Payments to Non-Public Schools  
    720 Transits  
414 Medicaid Payments to SCDE  
    720 Transits  
416 Payments to Public Charter Schools  
    720 Transits

**TOTAL INTERGOVERNMENTAL EXPENDITURES**

**TOTAL EXPENDITURES**

**OTHER FINANCING SOURCES (USES)**

5300 Sale of Capital Assets

**Interfund Transfers, From (To) Other Funds:**

5210 Transfer from General Fund (Excludes Indirect Costs)  
5220 Transfer from Special Revenue Fund  
    (Excludes Indirect Costs)  
5240 Transfer from Debt Service Fund  
5250 Transfer from Capital Projects Fund  
5270 Transfer from Pupil Activity Fund  
5290 Transfer from Internal Service Fund

420-710 Transfer to General Fund (Excludes Indirect Costs)  
421-710 Transfer to Special Revenue Fund  
422-710 Transfer to Special Revenue EIA Fund  
423-710 Transfer to Debt Service Fund  
424-710 Transfer to Capital Projects Fund  
426-710 Transfer to Pupil Activity Fund  
432-791 Food Service Fund Indirect Costs

**TOTAL OTHER FINANCING SOURCES (USES)**

**Excess/Deficiency of Revenues over Expenditures**

Fund Balance/Retained Earnings July 1, 20XX

Fund Balance/Retained Earnings June 30, 20XX

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
PUPIL ACTIVITY FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN DUE TO STUDENT ORGANIZATIONS  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

**ACTUAL**

**RECEIPTS**

**1000 Receipts from Local Sources**

- 1300 Tuition:
  - 1350 from Patrons for Summer School
  - 1360 from Other LEAs for Summer School
- 1500 Earnings on Investments:
  - 1510 Interest on Investments
  - 1530 Gain or Loss on Sales of Investments
- 1700 Pupil Activities:
  - 1710 Admissions
  - 1720 Bookstore Sales
  - 1730 Pupil Organization Membership Dues and Fees
  - 1740 Student Fees
  - 1790 Other
- 1900 Other Revenue from Local Sources:
  - 1910 Rentals
  - 1920 Contributions & Donations Private Sources
  - 1950 Refund of Prior Year's Expenditures (Include only if expenditure occurred last year and the refund this year.)
  - 1993 Receipt of Insurance Proceeds
  - 1994 Receipt of Legal Settlements
  - 1999 Revenue from Other Local Sources

**Total Receipts from Local Sources**

**2000 Intergovernmental Revenue**

- 2100 Payments from Other Governmental Units
- 2200 Payments from Public Charter Schools

**TOTAL INTERGOVERNMENTAL REVENUE**

**TOTAL RECEIPTS ALL SOURCES**

**DISBURSEMENTS**

- 190 Instructional Pupil Activity:
  - 100 Salaries (optional)
  - 140 Terminal Leave
  - 200 Employee Benefits (optional)
  - 300 Purchased Services (optional)
  - 400 Supplies and Materials (optional)
  - 500 Capital Outlay (optional)
  - 600 Other Objects (optional)
  - 660 Pupil Activity
- 270 Support Services Pupil Activity (NOTE: 270 is a header code and not a valid account code number. Expenditures must be reported by each of the detail account codes listed below.)
  - 271 Pupil Service Activities:
    - 100 Salaries (optional)
    - 140 Terminal Leave
    - 200 Employee Benefits (optional)
    - 300 Purchased Services (optional)
    - 400 Supplies and Materials (optional)
    - 500 Capital Outlay (optional)
    - 600 Other Objects (optional)
    - 660 Supporting Services Pupil Activity

**ANYWHERE SCHOOL DISTRICT  
ANYWHERE, S. C.  
PUPIL ACTIVITY FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN DUE TO STUDENT ORGANIZATIONS  
FOR FISCAL YEAR ENDED JUNE 30, 20XX**

**ACTUAL**

272 Enterprise Activities:  
100 Salaries (optional)  
140 Terminal Leave  
200 Employee Benefits (optional)  
300 Purchased Services (optional)  
400 Supplies and Materials (optional)  
500 Capital Outlay (optional)  
600 Other Objects (optional)  
660 Pupil Activity  
273 Trust and Agency Activities:  
660 Enterprise Activities

**TOTAL PUPIL ACTIVITY EXPENDITURES**

**400 INTERGOVERNMENTAL EXPENDITURES**

411 Payments to South Carolina Department of Education  
720 Transits  
412 Payments to Other Governmental Units  
720 Transits  
413 Payments to Non-Public Schools  
720 Transits  
414 Medicaid Payments to SCDE  
720 Transits  
416 Payments to Public Charter Schools  
720 Transits

**TOTAL INTERGOVERNMENTAL EXPENDITURES**

**500 DEBT SERVICE**

620 Interest

**TOTAL DEBT SERVICE**

**TOTAL DISBURSEMENTS**

**OTHER FINANCING SOURCES (USES)**

5300 Sale of Capital Assets  
5700 Receipt of Insurance Proceeds  
5800 Receipt of Legal Settlements

**Interfund Transfers, From (To) Other Funds:**

5210 Transfer from General Fund (Excludes Indirect Costs)  
5240 Transfer from Debt Service Fund  
5250 Transfer from Capital Projects Fund  
5260 Transfer from Food Service Fund (Excludes Indirect Costs)  
5290 Transfer from Internal Service Fund

420-710 Transfer to General Fund (Excludes Indirect Costs)  
421-710 Transfer to Special Revenue Fund  
422-710 Transfer to Special Revenue EIA Fund  
423-710 Transfer to Debt Service Fund  
424-710 Transfer to Capital Projects Fund  
425-710 Transfer to Food Service Fund

**TOTAL OTHER FINANCING SOURCES (USES)**

**Excess/Deficiency of Revenues over Expenditures**

**Due To Student Organizations, July 1, 20XX  
Due To Student Organizations, June 30, 20XX**

## **Detailed Schedule of Due to South Carolina Department of Education/Federal Government**

The South Carolina Department of Education requires a detailed schedule of LEA balance sheet accounts that are recorded as “Due to South Carolina Department of Education/Federal Government.” The amounts presented in the schedule **must not reflect net balances and must reflect any interest earned on federal funds**. Interest amounts up to \$100 may be kept. Also, advance payments from the SCDE **should not be reflected** if expended during the audited period. Funds normally would be due back to the Department because of overclaimed program expenditures, unallowable costs, or various other possibilities. **Funds with carryover and funding flexibility provisions are not due back to the SCDE and are not required to be listed on the schedule. Funds that have been recouped from a subsequent expenditure claim also do not have to be listed. Auditors should consult with the LEA to determine if any other claims were submitted after the “Project Accounting Master Lists” report was provided. Funds sent in error cannot be returned to the LEA.**

At a minimum, the Detailed Schedule of Due to South Carolina Department of Education/Federal Government should include the following items for appropriate identification and accounting of funds to be reimbursed:

- The name/title of the program (include ALL STATE and FEDERAL FUNDS that are to be reimbursed).
- The project/grant number (include the YEAR).
- SCDE revenue and subfund codes used for reimbursement.
- The reason for the reimbursement.
- The amount of funds to be reimbursed.
- The SCDE Office of Finance requires that project component codes be included for any school building projects for which funds are listed in this schedule. The codes are necessary to ensure proper reimbursement.
- For funds due back for Food Service, include the site name, month, meal type (breakfast, lunch, snacks), meal reimbursement type (free, reduced, paid), in addition to amount of overclaim.
- Status of amounts due to the SCDE or the federal government (e.g., recoupments by grantors, reimbursements made to SCDE subsequent to end of fiscal year, and include name of agency for “due to” amounts that are received from grantors other than SCDE).
- A grand total of all “due to” amounts

**A detailed example of the required schedule  
follows on the next page.**

**Any School District  
Anywhere, South Carolina  
Detailed Schedule of Due to  
South Carolina Department of Education/Federal Government<sup>a</sup>**

<b>Program</b>	<b>Grant or Project Number and FY</b>	<b>Revenue &amp; Subfund Codes</b>	<b>Description</b>	<b>Amount Due to SCDE or Federal Government</b>	<b>Status of Amounts Due to Grantors<sup>b</sup></b>
Students At Risk of School Failure	EIA	3538/338	Undocumented Cost (Expenditure Account Code)	xx,xxx.xx	
IDEA	10CA120	4510/203	Unreasonable Cost (Expenditure Account Code)	xx,xxx.xx	
Perkins, Title I (by Subprogram)  HSTW State	10VA120  Subprogram (20)	4210/207	Overclaimed Cost (Expenditure Account Code)	xx,xxx.xx	
			Total Due	\$xx,xxx.xx	

<sup>a</sup> This schedule ***must*** be submitted. If no LEA balance sheet accounts are recorded as “Due to South Carolina Department of Education/Federal Government,” then please indicate on this schedule with the statement that “No funds are due to state/federal government.”

<sup>b</sup> Include the status of amounts due to the SCDE or the federal government (e.g., recoupments by grantors, reimbursements made to SCDE subsequent to end of fiscal year) and name of agency for “due to” amounts that are received from grantors other than SCDE.

## IN\$ITE™ Location Reconciliation Schedules

Total expenditures for all funds must be included at the detail shown below in the IN\$ITE™ Location Reconciliation Schedules. The schedules are subject to the same auditing procedures as other supplemental schedules included in the audit. It is imperative that auditors provide all adjusting journal entries to be booked by the school district. These entries are essential when the SCDE balances the district General Ledger to the audit. In\$ite data is used on the district and school report cards and must be accurate.

### SCHOOL DISTRICT LOCATION RECONCILIATION SCHEDULE

Location ID <sup>1</sup>	Location Description <sup>2</sup>	Education Level <sup>3</sup>	Cost Type <sup>4</sup>	Total Expenditures <sup>5</sup>
00	Districtwide	Non-Schools	Central	\$1,075,768
01	Education Service Center	Other Schools	School	51,807
02	Vocational Center	Other Schools	School	334,856
03	Washington High	High Schools	School	1,064,193
06	District Office	Non-Schools	Central	535,275
08	Jefferson Primary	Elementary Schools	School	597,452
09	Johnson Elementary	Elementary Schools	School	705,432
10	Maintenance Center	Non-Schools	Central	3,751
13	High School Renovation	Non-Schools	Central	1,143,000
44	Lincoln Jr. High School	Middle Schools	School	699,255
45	Adams Elementary	Elementary Schools	School	405,840
46	Cleveland Elementary	Elementary Schools	School	<u>707,937</u>
<b>TOTAL EXPENDITURES/DISBURSEMENTS FOR ALL FUNDS</b>				<b><u>\$7,324,566<sup>6</sup></u></b>

The above expenditures are reconciled to the district's financial statements as follows:

General Fund (Subfunds 100s)	\$5,127,196
Special Revenue Fund (Subfunds 200s, 800s, 900s) <sup>7</sup>	512,719
Special Revenue EIA Fund (Subfunds 300s) <sup>7</sup>	512,719
Debt Service Fund (Subfunds 400s)	366,228
Capital Projects Fund (School Building) (Subfunds 500s)	73,246
Proprietary Fund (Food Service) (Subfunds 600s)	12,720
Trust and Agency Fund (Pupil Activity) (Subfunds 700s)	<u>219,737</u>
<b>TOTAL EXPENDITURES/DISBURSEMENTS FOR ALL FUNDS</b>	<b><u>\$7,324,566<sup>6</sup></u></b>



## **Endnotes for School District IN\$ITE™ Location Reconciliation Schedule**

- <sup>1</sup> Use the same location number that the district assigned for account coding.
- <sup>2</sup> Provide brief description of the location identified.
- <sup>3</sup> Locations that instruct students will be classified as “high schools,” “middle schools,” “elementary schools,” “alternative schools,” or “other schools.” all other locations are classified as “non-schools.”
- <sup>4</sup> Cost types are classified as either “central” or “school.” “Non-school” education levels will be “central” cost types. All other education levels are “school” cost types.
- <sup>5</sup> Total expenditures excluding transfers from all funds for each location.
- <sup>6</sup> Total expenditures for all LEA funds included in the audit. This total **MUST RECONCILE** with the total for year-end adjusted General Ledger expenditures submitted by the district.
- <sup>7</sup>Expenditures for Special Revenue and Special Revenue EIA Funds should be reported separately.

**MULTI-DISTRICT CAREER / TECHNOLOGY CENTER  
LOCATION RECONCILIATION SCHEDULE**

<b>Name of District Served</b>	<b>Name of School Served</b>	<b>Number of Students Served<sup>1</sup></b>
District 1	Washington High	74
District 2	Jefferson High	45
District 3	Lincoln High	<u>61</u>
<b>TOTAL STUDENTS SERVED</b>		<u><b>180</b></u>

The following expenditures are reconciled to the financial statements of the center.

General Fund (Subfunds 100s)	\$1,659,742
Special Revenue Fund (Subfunds 200s, 800s, 900s)	492,654
Special Revenue EIA Fund (Subfund 300s) <sup>3</sup>	135,612
Debt Service Fund (Subfund 400s)	0
Capital Projects Fund (School Building) (Subfund 500s)	0
Proprietary Fund (Food Service) (Subfund 600s)	0
Trust and Agency Fund (Pupil Activity) (Subfund 700s)	<u>16,921</u>
	<u><b>\$2,304,929<sup>2</sup></b></u>

<sup>1</sup> Provide number of students served by location at the 135th day. If average daily membership is not available, an unduplicated headcount is acceptable.

<sup>2</sup> Total expenditures/disbursements from all funds excluding transfers.

<sup>3</sup> Expenditures for Special Revenue and Special Revenue EIA Funds should be reported separately.

## Single Audit

The South Carolina Department of Education (SCDE) shall review the audit reports to ensure that the LEA has internal control systems that provide reasonable assurance that it is managing federal financial assistance programs in compliance with applicable laws and regulations.

### Determination of Major Programs

Under the Single Audit Act, the auditor shall determine and report on whether the recipient has complied with laws and regulations that may have a material effect on each major federal financial assistance program. The Single Audit Act Amendments of 1996 revised the definition of a **major program** to incorporate the use of risk-based criteria as prescribed by the OMB. OMB Circular A-133 requires that specific items be considered in assessing risk for major program determination. These criteria include

- A. A review of the current and prior years' audit experience. A review of the internal control and compliance results is required to help determine the level of risk. If prior audit experience shows weaknesses or deficiencies, these factors must be considered in the risk assessment.
- B. The **oversight** of federal agency and pass-through entity. If the oversight exercised by the federal agencies and pass-through entity is fairly comprehensive, a lower level of risk would be assigned than if there was very little oversight responsibility.
- C. The **inherent risk of the federal program**. A review of the complexity of the program requirements and the method of distributing funds should be considered. Also, significant changes in program laws, regulations, or provisions of federal contracts or grant agreements as well as a new program that is being administered for the first time in a school district may increase risk.

Under the **previous law**, which used only the dollar threshold to determine major programs, the OMB found that only 20 percent of all federal programs were being tested, but the testing accounted for 90 percent of total federal dollars. Using the **new risk-based approach**, 100 percent of federal programs are subject to testing. The OMB sees this approach as a significant improvement in audit coverage over federal programs.

The first step in determining which programs are to be tested as **major** programs is to identify **all** types of federal programs. The revised circular has established that the auditor use the larger of \$300,000 or 3 percent of all federal program expenditures when total federal program expenditures are equal to or greater than \$300,000 and less than \$100 million as the criteria for identifying Type A programs. There are different amounts established in the Circular for increments of total federal expenditures over \$100 million. Currently, none of our school districts exceed this amount, so the \$100 million maximum is the relevant level for testing.

## How to Determine Major Programs

- A. Add multiple awards with the **same CFDA number** (or multiple awards designated as “other clusters” in the OMB Compliance Supplement) including direct and pass-through awards, to determine if the expenditure threshold has been met for Type A programs. The OMB Compliance Supplement designates the food service programs as “other clusters.” (Using the Schedule of Expenditures of Federal Awards on pp. 148–149 as an example, the Title I programs and food service programs would qualify under the above criteria.)
- B. **FOR THE FOOD SERVICE FUND ONLY**, expenditures are not segregated by funding source (federal, state or local). Therefore, regardless of fund source, **expenditures** for the National School Lunch Program (CFDA 10.555), National School Breakfast Program (CFDA 10.553), and Food Distribution/Commodities program (included with CFDA 10.553, 10.555) will be combined as one program for “Major Program” determination. Other USDA programs in this cluster include Special Milk Program (CFDA 10.556), and the Summer Food Service Program for Children (CFDA 10.559). Even though these programs are combined for major program determination, total expenditures for each program must be presented in the SEFA by CFDA number and SCDE subfund code. For additional guidance on determining federal awards expended, see Section \_\_.205 of Circular A-133.

All other federal programs administered by the school districts are identified as Type B programs.

## Type A Programs

All **Type A** programs must be tested unless the program is determined to be low risk. OMB Circular A-133 specifies the following criteria to determine a low level of risk for Type A programs:

- a. the program must have been audited as a **major** program in at least one of the two most recent audit periods, and
- b. there must have been no findings in the **most recent** audit period.

In addition, a **Type A** program can be determined to be low risk based on the professional judgment of the auditor after consideration of areas discussed in Section \_\_.520(c)(1).

The OMB allows a federal agency to request that certain programs not be assessed as low-risk programs. For example, a federal agency may be required to audit a large **Type A** program as major every year in order to comply with the Government Management Reform Act of 1994. If the OMB approves the agency’s request, the agency must notify the recipient and the auditor, if known, at least one hundred eighty (180) days prior to the end of the fiscal year.

In addition, Subpart A, Section \_\_.105 of OMB Circular A-133 specifies that a grouping of closely related programs that share common compliance requirements, known as a **cluster of programs**, shall be considered as one program for determining major programs. These might include research and development (R&D), student financial aid (SFA), and “other clusters.” Other clusters are designated by the OMB in the A-133 Compliance Supplement or designated

by a state for federal awards. The school food service programs have been designated by the OMB as a cluster of programs. The independent auditor should refer to the A-133 Compliance Supplement to determine which federal awards must be considered as “other clusters” for program testing.

### **Type B Programs**

Once you have identified the Type A programs and assessed the level of risk, you must determine which **Type B** programs are **high risk** by

- a. using current and prior year audit experience,
- b. reviewing the amount of oversight exercised by the federal and pass-through entity,
- c. considering the inherent risk of the federal program, and
- d. using your professional judgment.

For **Type B** programs, risk assessment is required **only** for those programs that exceed the larger of \$100,000 **or** three tenths of one percent (**0.003**) of total federal awards expended when the total federal awards expended are equal to or less than \$100 million.

Risk assessments may be made either for (a) each **Type B** program or (b) only for **Type B** programs to identify enough high-risk **Type B** programs to replace each low-risk Type A program.

If an auditee does not have any Type A programs, then the auditor does not need to perform risk assessment on Type B programs. The auditor should skip Step 3 in Section \_\_.520 of OMB Circular A-133 and go to Step 4, paragraph (f), to determine what programs are needed to meet the percentage-of-coverage rule.

When all programs are identified and risk assessment has been completed, major programs are identified as

- a. **all Type A** programs, unless the program is determined to be low risk;
  - b. **all high-risk Type B** programs, using one of two options:
    - at least one-half of Type B programs—but ***not more than*** the number of **low-risk Type A programs**;
- OR**
- one high-risk Type B program for each low-risk Type A program;
  - c. any programs to be audited as major upon request of a federal agency; and
  - d. **any other programs needed** to meet the percentage-of-coverage rule must be tested.

### **Percentage-of-Coverage Rule**

The percentage-of-coverage rule requires the auditor to audit as major programs federal programs with federal awards expended that, in the aggregate, encompass

- at least 50 percent of total federal awards expended (see Section \_\_.520(f) of OMB Circular A-133)

**OR**

- 25 percent of the total federal awards expended if the school district is determined to be a low-risk auditee.

When selecting additional programs to meet the percentage-of-coverage rule, the auditor may select programs without regard to risk assessment.

### **Low-Risk Auditee/School District**

To determine if the school district is a low-risk auditee, OMB Circular A-133 establishes the following guidance:

- A. The entity/school district must have audits conducted on an annual basis.
- B. The entity/school district must have unmodified opinions on the financial statements and the Schedule of Expenditures of Federal Awards (SEFA).
- C. The entity/school district must not have any material weaknesses in internal controls.
- D. The entity/school district must not have audit findings for Type A programs for either of the preceding two years for
  - material weaknesses in internal controls and
  - compliance findings that have a material effect on Type A programs,

**OR**

- known or likely questioned cost in excess of 5 percent of total federal expenditures for a Type A program.
- E. OMB Memorandum M-10-14 states “in order to meet the criteria for a low-risk auditee (OMB Circular A-133 §\_\_.530) in the current year, the prior two years audits must have met the requirements of OMB Circular A-133, including report submission to the FAC (data collection form) by the due date” (OMB Circular A-133 §\_\_.320).

If all the criteria for a low-risk auditee have not been met but the auditor has determined (through professional judgment, prior audit experience, etc.) that an entity is a low-risk auditee, the auditee can request a waiver from the appropriate federal cognizant agency. The request must

have the concurrence of each pass-through entity providing \$100,000 or more of flow-through federal funds. The appropriate cognizant agency is the one that provides the largest amount of federal awards passed through the nonfederal agency to subrecipients (school districts). Generally for school districts, this will be the U.S. Department of Education (ED). The South Carolina Department of Education (SCDE) is the pass-through entity for school districts.

Requests for waivers should include copies of the entity's single audits for the prior two fiscal years along with the written concurrence of all applicable pass-through entities. The auditee must submit the request and all supporting information to:

Lihong Guo, Lead Management Analyst  
Post Audit Group  
U.S. Department of Education  
550 12<sup>th</sup> Street, SW  
Washington, DC 20202

On average, the Office of the Chief Financial Officer (OCFO) requires 30 days to review the request. The request will be evaluated, and the OCFO will provide a response to the requesting entity. A copy of the response will be sent to the SCDE. Additional information on the preparation and submission of waiver requests may be obtained from the above address.

OMB Circular A-133 requires that all risk analysis procedures be documented in the auditor's working papers.

### **Deviation from Risk Analysis**

OMB Circular A-133 allows for a deviation from the use of risk criteria for the first year of an audit or the first year there is a change in auditors. However, an entity may not use this option more than once every three years. If an auditor elects this option, all Type A programs, plus any Type B programs needed to meet the percentage-of-coverage rule, must be audited as major programs. For additional criteria on deviation from risk analysis refer to Circular A-133, Section \_\_.520(i).

### **Internal Control**

The OMB expanded the definition of internal control in Circular A-133 to implement the 1996 amendments. Circular A-133 includes the following definition of the term ***internal control***:

a process, effected by an entity's management and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories:

- (1) Effectiveness and efficiency of operations;
- (2) Reliability of financial reporting; and
- (3) Compliance with applicable laws and regulations.

For *internal control pertaining to the compliance requirements for federal programs* (internal control over federal programs), the Circular presents the following definition:

A process—effected by an entity’s management and other personnel—designed to provide reasonable assurance regarding the achievement of the following objectives for Federal programs:

- (1) Transactions are properly recorded and accounted for to:
  - (i) Permit the preparation of reliable financial statements and Federal reports;
  - (ii) Maintain accountability over assets; and
  - (iii) Demonstrate compliance with laws, regulations, and other compliance requirements.
- (2) Transactions are executed in compliance with:
  - (i) Laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on a Federal program; and
  - (ii) Any other laws and regulations that are identified in the compliance supplement.
- (3) Funds, property, and other assets are safeguarded against loss from unauthorized use or disposition.

### **Review Made as Part of the Audit of the Financial Statements**

Generally accepted auditing standards (GAAS) require the auditor to obtain an understanding of the internal control structure that is sufficient to plan an audit and assess control risk for the assertions made. The understanding is to identify the types of potential misstatements, to consider the factors that may affect the risk of material misstatement, and to design effective substantive tests.

### **Review Made as Part of the Audit of Federal Financial Assistance Programs**

In addition to the requirements of the generally accepted government auditing standards (GAGAS), OMB Circular A-133 requires the auditor to perform procedures to obtain an understanding of internal controls over federal programs sufficient to plan the audit to support a low assessed level of control risk for major programs.

According to Section \_\_.500(c) of the Circular, the auditor is required to plan the testing of internal controls over major programs to support a low assessed level of control risk for the assertions relevant to the compliance requirements for each major program and to perform testing of internal control as planned.

When internal controls over some or all of the compliance requirements for a major program are likely to be ineffective in preventing or detecting noncompliance, the auditor should report any control deficiencies or material weaknesses, assess the related control risk at the maximum, and



consider whether additional compliance tests are required because of ineffective internal controls.

## Compliance Testing

In performing an audit in accordance with GAGAS, the auditor assumes responsibilities beyond those of an audit conducted in accordance with generally accepted auditing standards.

In addition to the requirements of GAGAS, the auditor is required to determine whether the auditee has complied with laws, regulations, and the provisions of contracts or grant agreements that may have a direct and material effect on each of its major programs.

The principal compliance requirements common to most federal programs and the programmatic compliance requirements of the largest federal programs are included in the latest update of the A-133 Compliance Supplement prepared by the Office of Management and Budget.

For the compliance requirements related to federal programs contained in the OMB Compliance Supplement, an audit of these compliance requirements generally will meet the requirements of OMB Circular A-133. However, when there have been changes to the compliance requirements and the changes are not reflected in the OMB Compliance Supplement, the auditor shall determine the current compliance requirements and modify the audit procedures accordingly. For those federal programs not covered in the OMB Compliance Supplement, the auditor should use the types of compliance requirements (e.g., cash management, federal financial reporting, allowable costs/cost principles, types of services allowed or disallowed, eligibility, and matching) contained in the OMB Compliance Supplement as guidance for identifying the types of compliance requirements to test and should determine the requirements governing the federal program by reviewing the provision of contracts and grant agreements and the laws and regulations referred to in such contracts and grant agreements. The auditor should consult with the applicable federal or state agency to determine the availability of agency-prepared supplements or audit guides.

The compliance testing shall include tests of transactions and such other auditing procedures necessary to provide the auditor sufficient evidence to support an opinion on compliance.

The auditor should exercise professional judgment in the selection and testing of representative samples of each major program. When making this selection of representative samples, one should consider the following factors:

- the adequacy of any existing internal control,
- the amount of program expenditures,
- program newness to the LEA,
- prior experience with the program,
- program extent in contracting for goods and services,
- the level of existing oversight by the SCDE, and
- the expectation of adherence to laws and regulations.

The Single Audit Act requirement that transactions related to nonmajor programs selected in connection with the examination of basic financial statements and the study of internal controls be tested for compliance with federal laws and regulations **has been eliminated**.

Compliance requirements for the majority of federal programs administered by the SCDE have been incorporated into this guide. The auditor should research the applicable statutes, the code of federal regulations, other grant documents, and appropriate manuals if the “Compliance Supplement” section of this guide does not include a specific program to be reviewed.

## Findings and Questioned Costs

The object of testing compliance with laws and regulations is to express an opinion on whether the LEA has complied, **in all material respects**, with laws and regulations, noncompliance with which *could have a material effect* on federal programs. Although the independent auditor’s opinion relates only to **material noncompliance**, the Single Audit Act Amendments of 1996 require that **all instances of noncompliance and questioned costs greater than \$10,000 be identified**.

Instances of noncompliance and questioned costs for federal award programs are to be reported in a Schedule of Findings and Questioned Costs. **This schedule is REQUIRED and should state “NONE” if there are no findings.**

Listed findings should be organized so that they can readily be related back to the supplementary Schedule of Expenditures of Federal Awards and should identify the CFDA number to which they relate. Findings that produce questioned costs should be described completely and clearly so that the program manager can understand the nature of and the reason for the noncompliance and can determine the relative magnitude of the finding. Guidance on the preparation of the schedule may be found in *GAS* (the “yellow book”), chapter 5.

OMB Circular A-133 requires the auditor to provide information from the audit of the financial statements performed in accordance with GAGAS in the Schedule of Findings and Questioned Costs. As prescribed, the Schedule of Findings and Questioned Costs should present material findings and noncompliance as well as instances of noncompliance and questioned costs greater than \$10,000. The schedule should include the following three components:

- a. a summary of the auditor’s results that includes
  - the type of report the auditor issued on the financial statements of the auditee (i.e., unmodified opinion, modified opinion, adverse opinion, or disclaimer of opinion);
  - where applicable, a statement that significant deficiencies in internal controls were disclosed by the audit of the financial statements and whether any such deficiencies were material weaknesses;
  - a statement as to whether the audit disclosed any noncompliance that is material to the financial statements of the auditee;
  - where applicable, a statement that significant deficiencies in internal controls over major programs were material weaknesses;

- the type of report the auditor issued on compliance for major programs (i.e., unmodified opinion, modified opinion, adverse opinion, or disclaimer of opinion);
  - a statement as to whether the audit disclosed any audit findings that the auditor is required to report;
  - the identification of major programs;
  - the dollar threshold used to distinguish between Type A and Type B programs; and
  - a statement as to whether the auditee qualified as a low-risk auditee;
- b. findings and questioned costs for the financial statement that are required to be reported in accordance with GAGAS; and
- c. findings and questioned costs for federal awards that shall include
- audit findings (e.g., internal control findings, compliance findings, questioned costs, fraud) that relate to the same issue should be presented as a single audit finding (where practical, audit findings should be organized by federal agency or pass-through entity); and
  - audit findings that relate to both the financial statements and the federal awards.

### **Audit Findings**

Circular A-133 specifies the following types of audit findings that the auditor is required to report in the Schedule of Findings and Questioned Costs for federal award programs:

- A. **Significant deficiencies in internal controls over major programs.** The auditor's determination of whether a deficiency in internal control is a significant deficiency for the purpose of reporting an audit finding is in relation to a type of compliance requirement for a major program or an audit objective identified in the A-133 Compliance Supplement. The auditor shall identify significant deficiencies that are individually or cumulatively **material weaknesses**.
- B. **Material noncompliance with the provisions of laws, regulations, contracts, or grant agreements related to a major program.** The auditor's determination of whether a noncompliance with the provisions of laws, regulations, contracts, or grant agreements is **material** for the purpose of reporting an audit finding is in relation to a type of compliance requirement for a major program or an audit objective identified in the A-133 Compliance Supplement.
- C. **Known questioned costs that are greater than \$10,000 for a type of compliance requirement for a major program.** Known questioned costs are those specifically identified by the auditor. In evaluating the effect of questioned costs on the opinion on compliance, the auditor considers the best estimate of total costs questioned (likely

questioned costs), not just the questioned costs specifically identified (known questioned costs). The auditor shall also report known questioned costs when likely questioned costs are greater than \$10,000 for a type of compliance requirement for a major program. In reporting questioned costs, the auditor shall include information to provide proper perspective for judging the prevalence and consequences of the questioned costs.

- D. **Known questioned costs that are greater than \$10,000 for a federal program that is not audited as a major program.** Except for audit follow-up, the auditor is not required under this part to perform audit procedures for such a federal program; therefore, the auditor will normally not find questioned costs for a program that is not audited as a major program. However, if the auditor does become aware of questioned costs for a federal program that is not audited as a major program (i.e., as part of audit follow-up or other audit procedures) and the known questioned costs are greater than \$10,000, then the auditor shall report this as an audit finding.
- E. The circumstances concerning **why the auditor's report on compliance for major programs is other than an unmodified opinion**, unless such circumstances are otherwise reported as audit findings in the Schedule of Findings and Questioned Costs for federal awards.
- F. **Known fraud affecting a federal award, unless such fraud is otherwise reported as an audit finding in the Schedule of Findings and Questioned Costs for federal awards.** This paragraph does not require the auditor to make an additional reporting when the auditor confirms that the fraud was reported outside the auditor's reports under the direct reporting requirements of GAGAS.
- G. Instances where the results of audit follow-up procedures disclosed that the **summary schedule of prior audit findings prepared by the auditee materially misrepresents the status of any prior audit finding.**

## Audit Finding Detail

Audit findings are to be presented in sufficient detail for the auditee to prepare a corrective action plan and take corrective action and for federal agencies and pass-through entities to arrive at a management decision. The following specific information should be included, as applicable, in audit findings:

- A. Federal program and specific federal award identification including the CFDA title and number, federal award number and year, name of federal agency, and name of the applicable pass-through entity. When information such as the CFDA title and number or federal award number is not available, the auditor should provide the best information available to describe the federal award.
- B. The criteria or specific requirement upon which the audit finding is based, including statutory, regulatory, or other citation.
- C. The condition found, including facts that support the deficiency identified in the audit finding.
- D. Identification of questioned costs and how they were computed.
- E. Information to provide proper perspective for judging the prevalence and consequences of the audit findings, such as whether the audit findings represent an isolated instance or a systemic problem. Where appropriate, instances identified should be related to the universe and the number of cases examined and be quantified in terms of dollar value.
- F. The possible asserted effect to provide sufficient information to the auditee and federal agency, or pass-through entity in the case of a subrecipient, to permit them to determine the cause and effect to facilitate prompt and proper corrective action.
- G. Recommendations to prevent future occurrences of the deficiency identified in the audit finding.
- H. Views of responsible officials of the auditee on audit findings, to the extent practical.

Each audit finding in the Schedule of Findings and Questioned Costs should include a reference number to allow for easy referencing of the audit findings during follow-up.

Government auditing standards also require that auditors consider the results of previous audits and follow up on known significant findings and recommendations that directly relate to the objectives of the audit being undertaken. **If there are no uncorrected material or significant prior-year findings, the schedule should state “None.”** See page 147 for items required in the summary schedule of prior audit findings.

## **Auditor's and Auditee's Reports and Schedules**

The Single Audit Act Amendments and revised OMB Circular A-133 require the auditor to report on internal control structure, on matters pertaining to compliance with laws and regulations, and on the supplementary Schedule of Expenditures of Federal Awards. The following reports should be issued in conjunction with an audit of an LEA.

### **REQUIRED REPORTS**

The auditor's reports shall state that the audit was conducted in accordance with OMB Circular A-133 and shall include the following:

- An opinion (or disclaimer of opinion) as to whether the financial statements are presented fairly in all material respects in conformity with generally accepted accounting principles and an opinion (or disclaimer of opinion) as to whether the Schedule of Expenditures of Federal Awards is presented fairly in all material respects in relation to the financial statements taken as a whole.
- A report on internal controls related to the financial statements and major programs. This report shall describe the scope of testing of internal controls and the results of the tests and, where applicable, refer to the separate Schedule of Findings and Questioned Costs.
- A report on compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements. This report shall also include an opinion (or disclaimer of opinion) as to whether the auditee complied with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program and, where applicable, refer to the separate Schedule of Findings and Questioned Costs.
- Schedule of Findings and Questioned Costs

The auditor's report on compliance must contain a summary of all findings of noncompliance and an identification of total amounts questioned for each federal financial assistance program as a result of noncompliance or a reference to a separate Schedule of Findings and Questioned Costs.

- Supplementary Schedule of Expenditures of Federal Awards (SEFA)

## CORRECTIVE ACTION PLAN

The Single Audit Act and OMB Circular A-133 require the district's management to submit to the pass-through entity (the SCDE), along with the single audit reports, a plan for corrective action to remedy any material weakness in the internal control structure or material instances of noncompliance found during the audit. In accordance with the Circular, the corrective action plan (CAP) must address each audit finding that affects federal awards listed in the Schedule of Findings and Questioned Costs. The CAP must include the reference numbers the auditor assigns to audit findings, list the name(s) of the contact person(s) responsible for corrective action, describe the corrective action planned, and state the anticipated completion date. If the auditee does not agree with the audit findings or believes that corrective action is not required, then the CAP must include an explanation and specific reasons.

The CAP and an accompanying summary schedule of prior audit findings (see below) must be submitted to the SCDE by the **December 1** due date of the audit.

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Circular A-133 requires that management (the auditee) prepare the summary schedule of prior audit findings, which must include the reference numbers the auditor assigns to audit findings. Since the schedule may include audit findings from multiple years, it must include the fiscal year in which the finding initially occurred.

The summary schedule of prior audit findings should report the status of all audit findings included in the prior audit's Schedule of Findings and Questioned Costs relative to federal awards. The schedule must also include audit findings reported in the prior audit's schedule except audit findings listed as corrected, no longer valid, or not warranting further action.

- A. When audit findings are fully corrected, the summary schedule of prior audit findings must list the audit findings and state that corrective action was taken.
- B. When audit findings are not corrected or are only partially corrected, the summary schedule of prior audit findings must describe the planned corrective action as well as any partial corrective action taken.
- C. When corrective action taken is significantly different from corrective action previously reported in a corrective action plan or in the federal agency's or pass-through entity's management decision, the summary schedule of prior audit findings must provide an explanation.
- D. When the auditee believes the audit findings are no longer valid or do not warrant further action, the reasons for this position must be described in the summary schedule. A valid reason for considering an audit finding as not warranting further action is that **all of the following** conditions will exist:
  - Two years have passed since the audit report in which the finding occurred was submitted to the Federal Audit Clearinghouse.



- The federal agency or pass-through entity is not currently following up with the auditee on the audit finding.
- A management decision was not issued.

## **SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

In accordance with Circular A-133, the auditee must also prepare the Schedule of Expenditures of Federal Awards (SEFA) for the period covered by the auditee's financial statements. At a minimum, the schedule must

- list individual federal programs by federal agency and major subdivision within a federal agency;
- state the name of the pass-through entity and the identifying number assigned by the pass-through entity for federal awards received as a subrecipient;
- provide total federal awards expended for each individual federal program by CFDA number or other identifying number when the CFDA information is not available **(for guidance on determining federal awards expended, see Section \_\_.205 OMB Circular A-133)**;
- include notes that describe the significant accounting policies used in preparing the schedule;
- include, to the extent practical, the pass-through entity's identification of the total amount provided to subrecipients from each federal program; and
- state, in either the SEFA or a note to the SEFA, the value of the federal awards expended in the form of noncash assistance, the amount of insurance in effect during the year, and the amount of loans or loan guarantees outstanding at year-end.

In addition, the SCDE requires that standard subfund codes be included for each federal program listed on the SEFA.

**An example of the Schedule of Expenditures of Federal Awards is provided on the following page.**

**Anywhere School District**  
**Schedule of Expenditures of Federal Awards**  
**for the Year Ended June 30, 20XX<sup>1</sup>**

**U.S. DEPARTMENT OF AGRICULTURE**

Passed through SCDE:				
6xx	School Breakfast Program	10.553	NA	100,000
6xx	School Lunch Program	10.555		500,000
6xx	Summer Food Service Program for children	10.559		<u>\$10,000</u>
				\$610,000
Direct Programs:				
2xx	National Forest Funds	10.666	NA	<u>\$32,000</u>
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>				<b><u>\$642,000</u></b>

**U.S. DEPARTMENT OF EDUCATION**

Passed through SCDE:				
201	Title I Grants to LEAs	84.010	XXBA120	\$400,000
203	IDEA	84.027	XXCA120	230,000
207	CATE (subprogram 04) <sup>3</sup>	84.048	XXVA120	\$120,000
207	CATE (subprogram 20) <sup>3</sup>	84.048	XXVA120	15,000
207	CATE (subprogram 26) <sup>3</sup>	84.048	XXVA120	1,000
207	CATE (subprogram 41) <sup>3</sup>	84.048	XXVA120	15,000
207	CATE (subprogram 47) <sup>3</sup>	84.048	XXVA120	<u>1,000</u>
<b>TOTAL 84.048</b>				<b><u>\$152,000</u></b>
205	IDEA Preschool Grant	84.173	XXCG120	200,000
209	Drug and Violence Prevention Program	84.186	XXFQ120	25,000
241	Title- V	84.298	XXBB120	<u>121,000</u>
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>				<b><u>\$1,128,000</u></b>

**OTHER FEDERAL ASSISTANCE**

**U.S. DEPARTMENT OF DEFENSE**

Direct Programs:				
2xx	Air Force ROTC		NA	<u>\$20,000</u>
<b>TOTAL OTHER FEDERAL ASSISTANCE</b>				<b><u>\$20,000</u></b>
<b>TOTAL FEDERAL ASSISTANCE EXPENDED</b>				<b><u>\$1,790,000</u></b>

See previous section of audit guide for minimum requirements for note disclosures in this schedule.

<sup>1</sup> All federal programs should be individually identified, including those completed or terminated during the audit period. The LEA subfund codes represent standard codes where applicable.

<sup>2</sup> For FEMA claims, use total expenditure amounts on project reports.

<sup>3</sup> Information must be provided for each individual project or subprogram administered under each "Program Title."

## CFDA CROSS-REFERENCE

To assist the auditor in obtaining the appropriate CFDA number for federal funds that **pass through the South Carolina Department of Education** to the LEAs, a cross-reference of programs by CFDA (Catalog of Federal Domestic Assistance) number is provided here.

### 2013–14 CFDA CROSS-REFERENCE

PAYMENT TO COUNTIES GRANT NUMBER	PROGRAM DESCRIPTION	FEDERAL GRANTOR	CFDA NUMBER
H630100014	Comprehensive School Health Program	HHS	93.938
H630100021	Fresh Fruit and Vegetable Program	USDA	10.582
H630100037	Charter Schools	ED	84.282
H630100067	English Language Acquisition: State Formula Grant Program	ED	84.365
H630100068	Improving Teacher Quality State Grants	ED	84.367
H630100069	After School Learning Center 21 <sup>st</sup> Century	ED	84.287
H630100070	Rural and Low-Income Schools (REAP)	ED	84.358
H630100082	Math & Science Partnerships	ED	84.366
H630100104	School Improvement	ED	84.377
H630100118	ARRA-SC Palmetto Men	US Dept. of Justice	16.808
H630100121	ARRA School Improvement	ED	84.388
H630100123	ARRA – SLICE	ED	84.384
H630100130	Teacher Incentive – 3	ED	84.374

2013–14  
CFDA CROSS-REFERENCE

PAYMENT TO COUNTIES GRANT NUMBER	PROGRAM DESCRIPTION	FEDERAL GRANTOR	CFDA NUMBER
H630100133	Cradles to Careers	ED	84.323
H630101001	Title I Grants to LEAs (includes Master Teacher Program)	ED	84.010
H630101002	Title I Migrant Education, Basic State Grant	ED	84.011
H630101004	Title I Neglected and Delinquent	ED	84.013
H630101008	Handicapped Preschool Grants	ED	84.173
H630101009	IDEA Children with Disabilities (Handicapped) State Grants (including Professional Development)	ED	84.027
H630101010	Adult Education Grant	ED	84.002
H630101030	School Food Service Adm.	USDA	10.560
H630101032	National School Lunch Program - Combined	USDA	10.553/ 10.555
H630101054	Perkins, Tech Prep Education	ED	84.243
H630101071	Perkins, Basic	ED	84.048
H630101089	Education of Homeless Children (McKinley Homeless Assistance Act)	ED	84.196

SCDE contact: Felicia Poston  
803-734-8488  
[Fgposton@ed.sc.gov](mailto:Fgposton@ed.sc.gov)