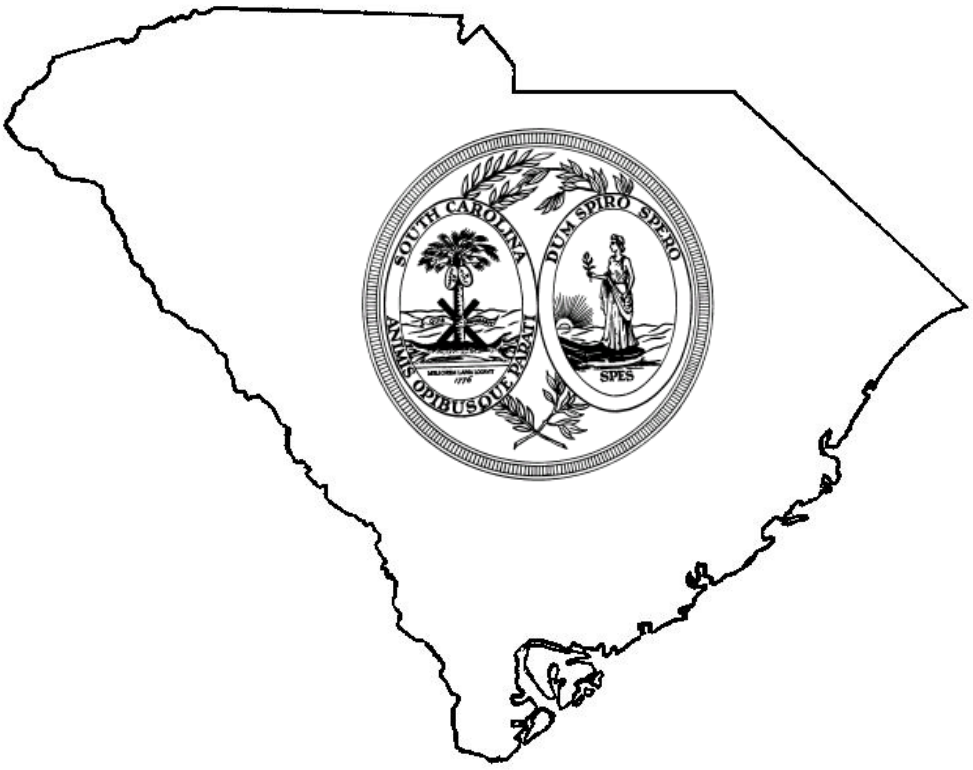
SOUTH CAROLINA DEPARTMENT OF EDUCATION ANNUAL AUDIT GUIDE



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Columbia, South Carolina

July 2019

2018–19

Annual Audit Guide

South Carolina
Department of Education

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FOREWORD

There have been significant changes in the federal grants community with the creation of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Both auditors and auditees must comply with the audit requirements in the Uniform Grant Guidance located at 2 CFR Part 200 Subpart F. Many references to the Uniform Guidance requirements are included throughout the *Annual Audit Guide*.

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.



Molly M. Spearman
State Superintendent of Education

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2018–19 HIGHLIGHTS

Audit Guide page references are given in parentheses.

- Audit submission date (xii)
- Revised/New Accounting/Auditing Update (xiii)
- SCDE Revenue Confirmation Request (xvi)
- Audit submission requirements (1)
- Funding flexibility legislation (2)
- Charter schools, foundations, and other component unit reporting and SCDE required supplemental schedules (7)
- Special Revenue Fund (8, 18), EAA Accountability (19)
- "Fiscal Practices and Budgetary Conditions" compliance requirements (22)
- K-12 School Technology Funds" compliance requirements (19)
- Changes in SCDE account code numbers (28)
- Required audit reports (31)
- Federal Audit Clearinghouse (33)
- Appropriate format and correct account codes required by SCDE for supplemental schedules. Please note the different object-level expenditures required in each schedule. (7, 59–161)
- Unused leave payments required to be reported under object code 140 (59–161)
- Audit fees (Expenditure Code 231318) are required to be reported separately in the General Fund supplemental schedule (73)
- Food Service Direct Purchased Services reported separately (154)
- Required object-level detail reporting for capital outlay expenditures (Objects 510–90) in SCDE supplemental schedules (74, 106, 128, 149)
- Additional information required in Supplemental Special Revenue Schedule (116)
- Additional information required in Supplemental EIA Summary Schedule (133)
- Additional Information required in "Due To" Supplemental Schedule (162)
- Compliance requirements for "Support of Federal Salaries and Wages" (189)
- Sample certification and PAR (192–193)
- Compliance requirements for commercial driver's license (CDL) drug and alcohol testing program (**to be tested for all districts**) (194)
- Addition to program procedures for Impact Aid (216)
- Revisions to compliance requirements for the Individuals with Disabilities Education Act (223)
- Addition of compliance requirements for the Education of Migratory Children , Title I, Part C program (231)

- Compliance requirements for the Title IV, Part A, Student Support and Academic Enrichment Program (263)
- Revisions to SC Public Charter School Listing (Appendix B)
- School Food Service Funds for Fringe Benefits (Appendix H)
- Child Nutrition Reauthorization 2010: Guidance on Paid Lunch Equity and Revenue from Nonprogram Foods (Appendix M)

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 LEA Audit Reporting System (LARS). 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 7 in this document for specific guidance on public charter school reporting requirements. A list of school districts with operating charter schools for FY 2018–19 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. 82, *"Pension Issues—An Amendment of GASB Statements No. 67, No. 68, and No. 73* (Issued 3/16)** The objective of this Statement is to address certain issues that have been raised with respect to Statements No. 67, *Financial Reporting for Pension Plans,* No. 68, *Accounting and Financial Reporting for Pensions,* and No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68,* and *Amendments to Certain Provisions of GASB Statements 67 and 68*. Specifically, this Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements.

The requirements of this Statement are effective for reporting periods beginning after June 15, 2016, except for the requirements of this Statement for the selection of assumptions in a circumstance in which an employer's pension liability is measured as of a date other than the employer's most recent fiscal year-end. In that circumstance, the requirements for the selection of assumptions are effective for that employer in the first reporting period in which the measurement date of the pension liability is on or after June 15, 2017. Earlier application is encouraged.

- **GASB Statement No. 83, *"Certain Asset Retirement Obligations"* (Issued 11/16)** The objective of this Statement is to address accounting and financial reporting for certain asset retirement obligations (AROs). This Statement establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for AROs. The Statement requires that recognition occur when the liability is both incurred and reasonably estimable.

  The requirements of this Statement are effect for reporting periods beginning after June 15, 2018. Earlier application is encouraged.

- **GASB Statement No. 84, *"Fiduciary Activities"*** The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

  This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities.

  The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. Earlier application is encouraged.

- **GASB Statement No. 85, *"Omnibus"* (issued 3/17)** The objective of this Statement is to address practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits [OPEB]). Specifically, this Statement addresses the following topics:

  - Blending a component unit in circumstances in which the primary government is a business-type activity that reports in a single column for financial statement presentation
  - Reporting amounts previously reported as goodwill and "negative" goodwill
  - Classifying real estate held by insurance entities

- Measuring certain money market investments and participating interest-earning investment contracts at amortized cost
- Timing of the measurement of pension or OPEB liabilities and expenditures recognized in financial statements prepared using the current financial resources measurement focus
- Recognizing on-behalf payments for pensions or OPEB in employer financial statements
- Presenting payroll-related measures in required supplementary information for purposes of reporting by OPEB plans and employers that provide OPEB
- Classifying employer-paid member contributions for OPEB
- Simplifying certain aspects of the alternative measurement method for OPEB
- Accounting and financial reporting for OPEB provided through certain multiple-employer defined benefit OPEB plans.

The requirements of this Statement are effective for reporting periods beginning after June 15, 2017. Earlier application is encouraged.

- **GASB Statement No. 87, *"Leases"*** The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

  The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. Earlier application is encouraged.

- **GASB Statement No. 88, "Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements" (issued 4/18).** The primary objective of this Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt.

  This Statement defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established.

This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses.

For notes to financial statements related to debt, this Statement also requires that existing and additional information be provided for direct borrowings and direct placements of debt.

The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. Earlier application is encouraged.

SCDE Revenue Confirmation

Auditors for School Districts:

Detailed payment information for school districts will be made available on the SCDE website under the Grants Accounting Section. The payment listing will be posted for a limited amount of time (approx. three weeks only) so it will need to be pulled while posted. The targeted date to have this information posted is no later than the end of August each year for information related to the previous fiscal/school year. Each District will be notified when the information has been posted.

To gain GAPS access for Budget/Expenditure information by Sub Grant Award, School Districts can assign the GAPS role, "Grants Acct External Auditor" to a specific auditor. If the auditor needs access to multiple districts, they will need to create a specific email address for each district and each district will assign the role based on the email address that the auditor wants to use for access to that District's information. This access will allow the auditor to view reports showing budgeted and expenditure amounts reported.

Auditors for Charter Schools/Other Subrecipients:

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 this letter authorizes the South Carolina Department of Education to provide the independent auditor with direct confirmation of payments from the Department to the subrecipient. Please submit this letter from the entity's email address to the grants accounting email box at grantsaccounting@ed.sc.gov. Any questions concerning the payment confirmation should be directed to Diane House in the SCDE Office of Finance at dhouse@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). [33, 181]
- Failure to include required detail of federal award findings in the Schedule of Findings and Questioned Costs. [180]
- Failure to include required detail in the Schedule of Expenditures for Federal Awards. [182]
- Failure to use the updated terms for the type of audit opinions [32]
- 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 2 CFR Part 200. *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. [181]
- Opinions on Schedule of Findings and Questioned Costs differ from opinions in the opinion letters. [178]
- Failure to submit corrective action plan with required elements. [181]
- 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 2 CFR Part 200 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. [176]
- Failure to include finding reference numbers in the format meeting the requirements of the data collection form submission. [181]

Desk Reviews—SCDE Audit Requirements

- Failure to submit audit report, supportive information sheet, data collection form, and corrective action plan by December 1. [1]
- Totals not balanced in SCDE supplemental schedules. [59–161]

- 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). [7]
- Omission of separate SCDE required supplemental schedules for public charter schools. [7]
- Use of incorrect/invalid account numbers in supplemental schedules and use of valid account numbers in unauthorized fund types. [7, 59–161]
- Failure to report expenditures for audit fees separately in the General Fund (Account 231-318), which adversely affects the LEA's indirect cost rate. [73]
- Failure to record unused leave payments under object code 140. [59–161]

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 59–161 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 the LEA annual 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 LEA Audit Reporting System (LARS). 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 "LEA Audit Reporting System"

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 single audit 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 59-161.)

> 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 .xslx 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 2018-19).

C. Completed Federal Audit Clearinghouse 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 auditingservices@ed.sc.gov.

Flexibility/Furlough/Expenditure Reporting Procedures (FY 2018-2019)

Under Provisos 1.26, 1.31 and 1A.14 for Fiscal Year 2018-2019, 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 must be completed and submitted to SCDE by June 30, 2019. 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, and Education Lottery Act funds. No federal funds may be flexed.
3. In order to take advantage of the financial flexibility provisions, at least seventy-five (75) percent 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. Salaries of on-site principals must be included in the calculation of the district's per pupil expenditures.
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 – State Priority Schools (Revenue 3571)
   Teacher Supplies (Revenue 3577)
   Aid to Districts – Special Ed (Revenue 3585)
   EEDA Supplies and Materials (Revenue 3595)
   EEDA Career Specialists (Revenue 3596)
   Science Kit Refurbishment (Revenue 3526)
   Industry Certifications/Credentials (Revenue 3528)
   Career and Technology Education (Revenue 3529)

   No funds provided specifically to assist districts in the Abbeville Law Suit are flexible.

   No funds received in accordance with the terms of a signed MOA should be flexed (i.e. Reading Coaches)

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 2018-19 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 2018-2019, 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 and programs serving students with disabilities.
2. 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, 2019, districts must certify where non-instructional 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 school district's website. Refer to Provisos 1.24, 1.31, 1.44, 1.50 and S.C. Code Ann. § 23-3-535(F)(1)(b) and SECTION 59-18-900 for additional district website posting requirements. Also, district web requirements are posted on SCDE's web page.
4. Districts must report as of June 30, 2019, using the In$ite categories, all expenditures in Instructional, Instructional Support and non-Instructional student services. The following functions must be reported:

Function Name	Function Number
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 (Only object codes 111 and 200's)
m.	Pupil Transportation	251, 255
n.	Food Service	256
o.	Security/Safety	258
p.	Planning	262
q.	Pupil Services Activities	271
r.	Enterprise Activities	272
s.	Trust and Agency Activities	273
t.	Community Services	All 300 functions

Funding Flexibility - Fiscal Year 2018-19
Provisos 1.26, 1.31 and 1A.14

Final Submission June 30, 2019
All Transfers must be reported and completed by 06/30/19

District Name: _____ Aid to Dist - Special Ed - 3585 **SCDE Receipt:**

Financial Flexibility (provide additional forms as necessary) **Quarter: 1 2 3 4**

Transfer From (Include Program name and sub-fund *)	**Current Allocation Amount**	**Carryover Amount**	**Total**	**Transfer Amount (up to 100%)**	**Transfer to** (Include Program name and sub-fund)

* The appropriations excluded from this flexibility are listed in the Flexibility/Furlough/Expenditure Reporting Procedures in #5.

EXCLUDE NBC Salary Suppl - 3532, Teacher of the Year - 3533, Technical Assistance (State Priority Schs) - 3571, Teacher Supplies - 3577, Aid to Dist - Special Ed - 3585, EEDA Supplies and Materials - 3595, EEDA Career Spec - 3596, Science Kit Refurbishment - 3526, Industry Certifications/Credentials - 3528, and Career and Technology Education - 3529.

NOTE: No funds provided specifically to assist districts in the Abbeville Law Suit are flexible. No funds received in accordance with the terms of a signed MOA should be flexed.(i.e. Reading Coaches, HSTW)

***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 2018-2019 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: _____

**** Proviso 1.26 - states that districts with suspended non-instructional/nonessential programs must present certifications publicly (regular school board meeting and the district website.**
Refer to Provisos 1.24, 1.31, 1.44, 1.50 and S.C. Code Ann. § 23-3-535(F)(1)(b) and SECTION 59-18-900 for additional district website posting requirements.
For Additional Information Visit: https://ed.sc.gov/about/chief-operating-officer-executive-offices/chief-information-office/total-quality-management/district-web-requirements/

Sample Accounting Transactions For Funding Flexibility

EIA	309 - Arts in Education	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					
		ACCOUNT			
FUND	**SUBFUND**	**NUMBER**	**TITLE**	**DEBIT**	**CREDIT**
EIA	335 - Reading Coaches	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)					
		ACCOUNT			
FUND	**SUBFUND**	**NUMBER**	**TITLE**	**DEBIT**	**CREDIT**
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. 194–197.

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, career and technical education centers, 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. 59–161) 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 2018–19 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.

The specific subfund numbers presented in the "**Special Revenue**" column headings must be used to report revenues and expenditures ***only for the grants listed***. For example, the column heading for Title I should include funds ***only*** for subfund 201 and subfund 202 grants. Any other Title I grants should be included in the column headed "Other Special Revenue Programs."

Subfund codes will be required for each of the following programs: Title I (Subfund 201/202); IDEA (Subfund 203/204); Preschool Grants (Subfund 205/206); Career and Technical Education (Subfund 207); Adult Education (Subfund 243).

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 116. 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 165-167.

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 117-132. 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 https://www.ed.sc.gov/finance/financial-services/manual-handbooks-and-guidelines/funding-manuals/fy-2018-2019-funding-manual/

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 329)

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: https://ed.sc.gov/instruction/career-and-technology-education/performance-accountability/cate-data-collection-and-reporting/2017-18-cate-student-reporting-procedures-guide/

- 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.

When No Need Is Found
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 329)

Proviso 1A.5. (SDE-EIA: Work-Based Learning) states "Of the funds appropriated in Part IA, Section 1, VIII.A.1. For the Work-Based Learning Program, $75,000 shall be used by the State Department of Education to provide for regional professional development in contextual methodology techniques and integration of curriculum, and professional development in career guidance for teachers and guidance counselors and training mentors. Pilot-site delivery of contextual methodology training in mathematics will be supported by technology and hands-on lab activities. In addition, $500,000 shall be allocated for Regional Career Specialists. Each Regional Career Specialist shall (1) be housed within the regional centers/WIA geographic areas, (2) provide career development activities throughout all schools within the region, (3) be under the program supervision of the Office of Career and Technology Education, State Department of Education, and (4) adhere to an accountability and evaluation plan created by the Office of Career and Technology Education, State Department of Education. The Office of Career and Technology Education, State Department of Education, shall provide a report, in February of the current fiscal year to the Senate Finance Committee and the House Ways and Means Committee on accomplishments of the Career Counseling Specialists.

PLEASE NOTE

Of the funds appropriated in the prior fiscal year, unexpended funds 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.

- 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.

SCDE contact: Angel Malone
Office of Career and Technology Education
803-734-8412
amalone@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: Jasmine Shaw
803-734-4850
jmshaw@ed.sc.gov

Accounting for EIA Summer School

The Students at Risk of School Failure (Academic Assistance) (Revenue Code 3538, Subfund 338) program has a provision for a summer school program with State Board of Education approval.

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 2019 would be recorded in FY 2018–19. 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 Students At Risk of School Failure funds	$20,000
2.	paid Students At Risk of School Failure salaries	18,500
3.	paid supplies	4,500

Transactions during July and August

4.	paid Students At Risk of School Failure salaries	20,000
5.	paid supplies	7,000

Journal entries during June

			Debit	Credit
1.	338-140-000	County Treasurer	$20,000	
	338-344-000	Students At Risk of School Failure—Revenue		$20,000
2.	338-174-110	Students At Risk of School Failure — Salaries	18,500	
	338-101-000	Cash		18,500
3.	338-174-410	Students At Risk of School Failure — Supplies	4,500	
	338-101-000	Cash		4,500

Adjusting entries at fiscal year-end

4.	338-143-000	Due from State Government	30,000	
	338-344-000	Students At Risk of School Failure — Revenue		30,000

5.	338-174-110	Students At Risk of School Failure — Salaries	20,000	
	338-460-000	Accrued Salaries		20,000
6.	338-174-410	Students At Risk of School Failure — Supplies	7,000	
	338-402-000	Accounts Payable		7,000

July and August transactions

7.	338-140-000	Due from County Treasurer	30,000	
	338-143-000	Due from State Government		30,000
8.	338-460-000	Accrued Salaries	20,000	
	338-101-000	Cash		20,000
9.	338-402-000	Accounts Payable	7,000	
	338-101-000	Cash		7,000

EIA Summary Schedule Including Unearned Revenue

The SCDE can conduct the monitoring and final disposition of carryover funding by using the unearned revenue information included in the EIA *Summary Schedule by Program.* Submission of this summary schedule as presented below (see p. 133) is required by SCDE. If there are no unearned EIA revenues, the statement "No unearned 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. 116).

K-12 School Technology Funds

(Revenue Code 3630, Subfund 963)

(Proviso 1A.84)

Guidelines

Expenditures made with these funds should be used for the specific purposes outlined in the proviso and cannot be used to supplant existing expenditures on technology (reoccurring items or personnel). These funds must be spent for technology infrastructure as outlined below:

Funds may only be used for the following purposes: (1) To improve external connections to schools, with a goal of reaching at least 100 kilobits per second, per student in each school by 2017; (2) To improve internal connections within schools, with a goal of reaching at least 1 megabit per second, per student in each school by 2017; (3) To develop or expand one-to-one computing initiatives; or (4) With prior *permission of the K-12 Technology Initiative Committee, and if the district has completed items (1) – (3), other technology-related uses.

*An approval letter from the K-12 School Technology Committee.

Disallowed expenditures include any items not within one of the four categories above, or use of funds that supplants existing or projected district technology funds. These funds should not be considered recurring and are intended for infrastructure. The K-12 Technology Initiative funds therefore should not be used for recurring items or personnel.

To ensure the maximum impact in each school, the following guiding principles for allowed purchases should be considered. Purchases should

- provide for any hardware, software, or connectivity that is necessary to ensure extended connectivity and use of the dedicated telecommunications lines of the state network;

- supplement but not supplant the existing or projected school and district technology budgets;

- reflect equitable distribution of funds throughout the district;

- reflect planning by a broadly representative committee within the district; and

- match technologies to the local need, considering the fact that all technologies, video equipment, computers, network switches and routers, servers, wireless access hardware, cabling, wiring, and others are appropriate uses for these funds.

Each district must submit and receive approval of its district technology plan, including technology professional development plans and standards, by the South Carolina Department of Education (SCDE) prior to expenditure of these funds. The SCDE extended existing approvals of district technology plans for the period of July 1, 2018 through June 30, 2020. (See Appendix N)

Note: SCDE approval of a district's technology plan is not permission to expend these funds as listed in item (4). An application to the K-12 Technology Initiative is required.

Additionally, school districts are required to provide the K-12 Committee with an annual itemized report on the amounts and use of these funds as prescribed by SCDE or the K-12 Committee. The current process used for this reporting requirement is the annual online SC Technology Counts Survey. This survey must be completed for each year in which funds are received or expended.

If either of these requirements is not currently met by the district, the district is not authorized to expend these funds. Failure to comply with either of these requirements can result in the return of these funds by the district. The SCDE has the right to assess the use of the funds at any time during the fiscal year.

Suggested audit procedures:

1. Confirm the district submitted an annual itemized report on the amounts and use of funds via the survey distributed by the K-12 Technology Partnership Committee's member SC Education Oversight Committee (EOC) for the preceding school year. Ensure submission is complete and accurate.

2. Determine that the district was authorized to expend funds by verification of an approved technology plan and complete online SC Technology Counts survey or any other survey distributed by the EOC prior to expending funds. If the district expended funds without meeting these requirements, the district is required to return the funds to the SCDE.

3. Ensure expenditures incurred under the plan are allowable under Proviso 1A.84 and state regulations.

SCDE contact: Valarie Byrd
803-734-1434
vbyrd@ed.sc.gov

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 Education 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 182–183.

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.

Fiscal Practices and Budgetary Conditions

Background

On May 9, 2017, Act 23 of 2017, to be codified at S.C. Code Ann. Section 59-20-90(A)(1)(2017) was signed into law. Amendments to the Act were effective May 18, 2018. The Act requires the SCDE to develop and adopt a statewide program for identifying fiscal practices and budgetary conditions that, if uncorrected, could compromise the fiscal integrity of a school district and for advising the district on how to take appropriate corrective actions, to establish three levels for fiscal and budgetary concerns with conditions and requirements associated with each, and to direct the SCDE to carry out the provisions of the Section. There are three levels of concern in the Act: fiscal watch, fiscal catch, and fiscal emergency.

"Fiscal watch" is the first level and lowest level of concern.

(1)(a) The State Superintendent of Education shall declare fiscal watch if:

(i) upon review of the district's annual audit, the department determines financial practices occurring outside of acceptable accounting standards exist;

(ii) the district submits an annual audit more than sixty days after the December first deadline provided in Section 59-17-100;

(iii) there is any type of ongoing, related investigation by any state or federal law enforcement agency or any other investigatory agency of the State;

(iv) an outside, independent auditing firm declares that a school district's financial records are unauditable; or

(v) the department identifies significant deficiencies, material weaknesses, direct and material legal noncompliance, or management letter comments which, in the opinion of the department, the aggregate effect of the reported issues has, or could have, a significant effect on the financial condition of the district.

(b) If a district meets the criteria in subsection (A), the State Superintendent shall declare a fiscal watch only after prior notification with the district board chairman and district superintendent, who must begin immediate consultation with the chief financial officer of the district. The watch notification must include steps the district may take to avoid the declaration.

(2) After prior written notification with the district board chairman and superintendent, the State Superintendent of Education may declare fiscal watch if:

(a) an independent, outside auditing firm notifies the department that the district is not operating under generally accepted accounting principles; or

(b) the district does not maintain a general reserve fund of at least one month of general fund operating expenditures of the previous two completed fiscal years, or has not made progress in increasing the general reserve fund balance in accordance with department guidelines to meet at least one month of general fund operating expenditures within the previous two completed fiscal years.

(3)(a) Within sixty days after the State Superintendent of Education declares a fiscal watch for a district, the district board shall submit a financial recovery plan to the department.

(b) The State Superintendent shall evaluate and accept or reject the plan within thirty days after receipt of the financial recovery plan. If he disapproves the plan, he shall recommend modifications that would make the plan acceptable.

(c) A district shall not implement a recovery plan unless approved by the State Superintendent.

(d) The department shall provide technical assistance.

(e) The district board may amend the plan at any time with the State Superintendent's approval.

(f) The district board shall submit an updated recovery plan annually until the district is released from the fiscal watch.

(g) The State Superintendent shall accept or reject an updated plan no later than the anniversary of the date on which the first plan was approved.

(4) A district under a declaration of fiscal watch must not be released from fiscal watch in the same fiscal year in which the declaration was made, but may be released the following fiscal year if the department determines that the corrective actions have been or are being successfully implemented. The State Superintendent shall notify the local board chairman, district superintendent, and chief financial officer of the release of the district from fiscal watch.

(5) The district board of trustees may appeal a declaration of a fiscal watch to the State Board of Education within ten days after the declaration and the state board must hold a hearing on the appeal within thirty days after the filing of the appeal or at the next regularly scheduled State Board of Education meeting, whichever is later. However, the district shall continue to work with the department in the manner provided by this subsection when a fiscal watch is declared pending determination of the appeal.

(D) "Fiscal caution" is the second level of concern, and is the intermediate level of concern.

(1)(a) After consultation with the local board chairman and superintendent, the State Superintendent may declare fiscal caution if the district was previously on fiscal watch and if:

(i) the district's audits have been reviewed and there are conditions observed that could result in a declaration of fiscal emergency; or

(ii) the outside, independent auditing firm conducting the district's audit reports to the State Superintendent that any conditions or practices exist that could result in a declaration of fiscal emergency.

(b) The written communication between the department and the school district constitutes the consultation with the local board chairman required in subitem (a).

(c) The notice must be sent to the board chairman and district superintendent who must begin immediate consultation with the district Chief Financial Officer. The notice must include, but not be limited to, an explanation of the circumstances that led to the decision and if the school district may take any steps to avoid the declaration.

(2) The State Superintendent shall declare a school district to be in a state of fiscal caution if the district previously was on fiscal watch and if:

(a) upon review of the district's annual audit or otherwise with notice from an independent, outside accounting firm, the department determines financial practices occurring that are outside of acceptable accounting standards exist;

(b) a district submits an annual audit more than sixty days after the December first deadline as provided in Section 59-17-100;

(c) the department reviews a district's annual audit and determines the district is not maintaining the mandatory minimum of one month of general fund operating expenditures in its general reserve fund or has not made progress in increasing the general reserve fund balance in accordance with department guidelines to meet at least one month of general fund operating expenditures within the previous two completed fiscal years;

(d) an outside, independent auditing firm declares that a school district's financial records are unauditable;

(e) the department identifies significant deficiencies, material weaknesses, direct and material legal noncompliance or management letter comments which, in the opinion of the department, the aggregate effect of the reported issues has a significant effect on the financial condition of the district; or

(f) there is an ongoing investigation being conducted by any federal or state agency, law enforcement or otherwise, related to the district's finances or local board of trustees.

(3) The State Superintendent shall declare a school district to be in a state of fiscal caution if the department discovers any other fiscal practices or conditions that could lead to a declaration of fiscal emergency through the examination of a school district's past two years' audits.

(4) The State Superintendent shall notify the district in writing that a declaration of fiscal caution for the district is pending, the conditions leading to the declaration, and shall request a written recovery plan for correcting the conditions that led to fiscal caution and for preventing further fiscal difficulties that could lead to fiscal caution. This notification must be given within at least ten business days, excluding district holidays that are five days or more, before the effective date of the declaration. The notice must be sent to the board chairman, district superintendent, and chief financial officer, and must include, but not be limited to, an explanation of the circumstances that led to the decision and if there are any steps the school district could take to avoid the declaration.

(5) While a district is under a declaration of fiscal caution:

(a) the department shall:

(i) visit and inspect the district;

(ii) provide technical assistance in implementing the board's recovery plan; and

(iii) make recommendations concerning the board's recovery plan;

(b) the department may order a performance audit of the district at the department's expense and later may require full reimbursement from the district, which the district shall provide within sixty days after the request is made; and

(c) the district must:

(i) be required to provide written recovery plans for discontinuing or correcting the practices and conditions that led to the declaration of fiscal caution to the department; and

(ii) be given approximately sixty days to provide a written recovery plan, which the department may extend an additional thirty days at the request of the district, provided that no additional extension may be granted under any circumstances.

(6) If the State Superintendent finds a district has not made reasonable recovery plans or taken action to correct the practices or conditions that led to the declaration, he may report to the State Board of Education that a declaration of fiscal emergency is necessary to prevent further fiscal decline.

(7) A district under a declaration of fiscal caution must not be released from fiscal caution in the same fiscal year in which the declaration was made, but may be released the following fiscal year if the department determines that the corrective actions have been or are being successfully implemented. The State Superintendent shall notify the local board chairman, district superintendent, and chief financial officer of the release of the district from fiscal caution.

(8) The district board of trustees may appeal a declaration of a fiscal caution to the State Board of Education within ten days after the declaration, and the state board must hold a hearing on the appeal within thirty days after the filing of the appeal or at the next regularly scheduled State Board of Education meeting, whichever is later. However, the district shall continue to work with the department in the manner provided by this subsection when a fiscal caution is declared pending determination of the appeal.

(E) **The third and most severe level of concern is "fiscal emergency"**. The State Superintendent of Education shall declare fiscal emergency if:

(1) a district under fiscal caution fails to submit an acceptable recovery plan within one hundred twenty days or fails to submit an updated recovery plan when required;

(2) the department finds that a district under fiscal caution is not complying with an original or updated recovery plan and determines that fiscal emergency is necessary to prevent further decline;

(3) a district is at risk of defaulting on any type of debt, to include, but not be limited to, tax anticipation notes, general obligation bonds, or lease-purchase installment agreements;

(4) a district has previously been under fiscal watch, fiscal caution, or any combination of fiscal watch and fiscal caution for a total of three fiscal years within the previous five fiscal years; or

(5) he determines that a declaration of fiscal emergency is necessary to correct the district's fiscal problems and to prevent further fiscal decline;

(6)(a) While a district is under a declaration of fiscal emergency, the department shall:

(i) visit and inspect the district;

(ii) provide technical assistance in implementing the board's recovery plans; and

(iii) make recommendations concerning the board recovery plans.

(b) In addition to the provisions of subitem (a), while a district is under a declaration of fiscal emergency, the district must:

(i) be required to provide written recovery plans for discontinuing or correcting the practices and conditions that led to the declaration of fiscal emergency to the department; and

(ii) be given approximately sixty days to provide a written recovery plan, which the department may extend for an additional thirty days at the request of the district, provided that no additional extension may be granted under any circumstances.

(7) If the State Superintendent finds a district has not made reasonable recovery plans or taken action to correct the practices or conditions that led to the declaration, the Superintendent may make a recommendation to the State Board of Education that the department take over financial operations of the district for the fiscal year in which a fiscal emergency is declared as part of the technical assistance offered to the district. Upon approval of the recommendation by the State Board of Education, the department may maintain financial operations until the district is released from a fiscal emergency.

(8) A district under a declaration of fiscal emergency must not be released from fiscal emergency in the same fiscal year in which the declaration was made, but may be released the following fiscal year if the department determines that the corrective actions have been or are being successfully implemented. The State Superintendent shall notify the local board chairman, district superintendent, and chief financial officer of the release of the district from fiscal emergency.

(9) The district board of trustees may appeal a declaration of a fiscal emergency to the State Board of Education within ten days after the declaration, and the state board shall hold a hearing on the appeal within thirty days after the filing of the appeal or at the next regularly scheduled state board meeting, whichever is later. However, the district shall continue to work with the department in the manner provided by this subsection when a fiscal emergency is declared pending determination of the appeal.

(F) The provisions of this section are supplemental to other provisions of law, but to the extent the provisions of this section conflict with another provision of law, the provisions of this section must prevail.

(G) The provisions of this section also apply to the statewide charter school district, any institution of higher education that authorizes charter schools, or any entity that registers to become a charter school sponsor.

(H) The requirements to place a district on fiscal watch, caution, or emergency must be suspended for the two fiscal years following any state-implemented midyear budget cut, if:

(1) the district fails to maintain a general reserve fund of at least one month of general fund operating expenditures;

(2) the State continues to fund at the current base student cost;

(3) the State reduces the base student cost below the appropriation provided in the previous fiscal year; or

(4) the State increases the base student cost appropriation provided in the previous fiscal year but the increase is less than the previous fiscal year's appropriation as adjusted by the Consumer Price Index.

(I) A school district or charter sponsor involved in restructuring or the transfer of a school under its governance to another district or charter sponsor shall:

(1) deliver complete replicas of the student information system to the State Department of Education no later than June thirtieth of the year of transfer; and

(2) maintain updated assessment records and deliver these updated assessments records to the department, or the district or charter sponsor where students are currently assigned, no later than July thirtieth of the year of transfer.

A. Audit Requirement – General Fund Operating Expenditures to Unrestricted Fund Balance

The auditor shall determine if the LEA maintained a general reserve fund (unrestricted general fund balance) of at least one month of general fund operating expenditures of the previous two completed fiscal years. The unrestricted general fund balance equals total general fund balance less restricted general fund balance. There are two tests that the auditor should perform to determine if the LEA meets the test.

Test 1:

A) Determine the district's unrestricted fund balance for FY 2018-19.
B) Calculate the general fund operating expenditures for FY 2018-19. General fund operating expenditures include instructional, support services, and community services expenditures. General fund operating expenditures do not consist of debt service and capital fund expenditures. General fund operating expenditures also do not include interfund transfers.
C) Multiply the general fund operating expenditures for FY 2018-19 by 8.33%. (1 month)
D) If the unrestricted fund balance in part A is greater than the amount calculated in Part B, the District meets the requirement based on this test. If the unrestricted fund balance in Part A is less than the amount calculated in part B, the District does not meet the requirement and a finding should be noted.
E) A district demonstrates progress if the district shows an incremental increase in fund balance from the previous year as it relates to the increase in revenue received.

Test 2:

A) Determine the district's unrestricted fund balance for FY 2018-19.
B) Calculate the general fund operating expenditures from FY 2017-18 and also calculate the general fund operating expenditures from FY 2018-19. General fund operating expenditures include instructional, support services, and community services expenditures. General fund operating expenditures do not consist of debt service and capital fund expenditures. General fund operating expenditures also do not include interfund transfers. Average the general fund operating expenditures for FY 2017-18 and FY 2018-19.
C) Multiply the FY 2017-18 and FY 2018-19 average general fund operating expenditures by 8.33% (1 month).
D) If the unrestricted fund balance in Part A is greater than the amount calculated in Part C, the District meets the requirement. If the unrestricted fund balance in Part A is less than

the amount calculated in part B, the District does not meet the requirement and a finding should be noted.

E) A district demonstrates progress if the district shows an incremental increase in fund balance from the previous year as it relates to the increase in revenue received.

B. Audit Requirement – At risk of default on debt

The auditor should determine if a district is at risk of defaulting on any type of debt, to include, but not be limited to, tax anticipation notes, general obligation bonds, or lease-purchase installment agreements. If such risk is noted, a finding should be noted or a going-concern paragraph should be included.

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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 the *SCDE Financial Accounting Handbook* for appropriate account definitions and classifications. The following table provides the 2018–19 revisions to account code numbers and titles.

	2018-19 Changes in Statewide Accounting System Account Codes and Titles		
	REVENUE ADDITIONS		
Subfund Code	**Account Code**	**Account Title**	**Applicable Fund Types(s)**
970	3670	School Safety – Facility and Infrastructure Safety Upgrades	Special Revenue Fund
100	3994	PEBA Nonemployer Contributions	Special Revenue Fund, Food Service
241	4344	Hurricane Education Recovery	Special Revenue Fund
830	4935	South Carolina AWARE (Advancing Wellness and Resiliency in Education	Special Revenue Fund
210	4997	Title IV - SSAE	Special Revenue Fund
	REVENUE DELETIONS		
Subfund Code	**Account Code**	**Account Title**	**Applicable Fund Type(s)**
926	3177	Summer Reading Camps (Carryover Only)	General Fund
903	3183	Teacher Recruiting and Retention (Carryover Only)	General Fund
312	3512	Technology Professional Development (Carryover Only)	Special EIA Fund
325	3525	Career and Technology Education Equipment (Carryover Only)	Special EIA Fund
327	3527	Special Career and Technology Education Equipment (Modernize Vocational Equipment)	Special EIA Fund
378	3578	High Schools That Work/Making Middle Grades Work (Carryover Only)	Special EIA Fund
392	3592	Work-Based Learning (Carryover Only)	Special EIA Fund
394	3594	EEDA Supplemental Programs	Special EIA Fund
967	3607	6 – 8 Enhancement (Carryover Provision)	Special Revenue Fund
960	3610	K – 5 Enhancement (Carryover Provision)	Special Revenue Fund
963	3630	K – 12 Technology (Carryover Only)	Special Revenue Fund
964	3640	College and Career Readiness	Special Revenue Fund
950	3650	Reading Partners	Special Revenue Fund
225	4325	Mathematics and Science Partnerships Program, Title II	Special Revenue Fund
	CHANGES IN REVENUE ACCOUNT TITLES		
Subfund Code	**Account Code**	**Account Title**	**Applicable Fund Type(s)**
924	3134	Child Early Reading Development and Education Program ~~(CDEP)~~ **(CERDEP) –** Full Day 4K	General, Special Revenue Funds
341	3541	Child Early Reading Development and Education Program ~~(CDEP)~~ **(CERDEP)** – Full Day 4K	Special EIA Fund
358	3558	Reading **(Carryover)**	Special EIA Fund
371	3571	**CSI and** ~~State~~ Priority Schools~~ – Technical Assistance~~	Special EIA Fund

381	3581	Student Health and Fitness – Nurses (Carryover ~~Only~~)	Special EIA Fund
966	3660	Mobile Device Access and Management **(Carryover Only)**	Special Revenue Fund
970	3670	~~Safe Schools Initiative~~ **School Safety – Facility and Infrastructure Safety Upgrades**	Special Revenue Fund
207	4210	Perkins Aid, Title I – Career and ~~Technical~~ **Technology** ~~Vocational~~ Education – Basic Grants to States	Special Revenue Fund
234	4314	School Improvement Grant**s** ~~(84.377A)~~	Special Revenue Fund
267	4351	~~Improving Teacher Quality~~ **Supporting Effective Instruction**	Special Revenue Fund
262	4353	Teacher Incentive Fund 4 **(Carryover Only)**	Special Revenue Fund
600	4810	School Lunch and After School Snacks Program, and Special Milk **Program**	Food Service Fund
	EXPENDITURE ADDITIONS		
	Function Code	**Account Title**	**Applicable Fund Type(s)**
	267	Participant Support Cost	General, Special Revenue Funds
EXPENDITURE DELETIONS			
	Account Code	**Account Title**	**Applicable Fund Type(s)**
	187	Adult Education - Remedial	General, Special Revenue, Special EIA, Capital Projects Funds
		EXPENDITURE CHANGES	
	Account Code	**Account Title**	**Applicable Fund Type(s)**
	147	~~CDEP~~ **CERDEP**	General, Special Revenue, Special EIA, Capital Projects Funds
	189	~~CDEP~~ **CERDEP** (Parenting)	General, Special Revenue, Special EIA, Capital Projects Funds

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." **2 CFR Part 200, the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, commonly known as the Uniform Grant Guidance (UGG) increased the threshold to $750,000 for fiscal years beginning after 12/26/2014. For South Carolina LEAs, this was effective for FY 2015-16 audits.**

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 2 CFR Part 200 Section 500Subpart F – Audit Requirements.

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 2 CFR PART 200 SECTION 500.

2 CFR Part 200 Section 500 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 2 CFR Part 200 Section 500 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 2 CFR Part 200 Section 500;

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 2 CFR Part 200 Section 500 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 2 CFR Part 200 Section 500 so that the additional audits build upon such audits; and

g. issuing management decisions on audit findings within six months of acceptance of the audit report by the Federal and Audit Clearinghouse 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 2 CFR Part 200 Section 500 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 __.515, "Audit Reporting", of 2 CFR Part 200 Section 500," the SCDE will review audit reports to ensure that the following items are included:

a. the independent auditor's opinion (or disclaimer of opinion) as to whether the financial statements are presented fairly in all material respects in accordance with GAAP and an opinion (or disclaimer of opinion) on whether the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statements as a whole;

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 2 CFR Part 200”;

f. the Schedule of Findings and Questioned Costs, which includes (1) the summary of the auditor’s results, (2) the findings related to the financial statements which are required to be reported under GAGAS, (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;

i. the summary schedule of prior audit findings, in accordance with the format presented in 2 CFR Part 200.515(b); and

j. the management letter, if auditor issues. Copy should be submitted to auditingservices@ed.sc.gov or uploaded with audit report in LARS.

As prescribed by 2 CFR Part 200 Section 500.512, 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. 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 uploaded 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. 44 and 182–183]

- 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 2 CFR Part 200." 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. 46]

- "Statement of Activities" [see, p. 47]

Fund Financial Statements

- "Balance Sheet: Governmental Funds" an accompanying reconciliation [see, p. 49–50]

- "Statement of Revenues, Expenditures, and Changes in Fund Balances: Governmental Funds" [see, p. 51]

- "Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities" [see, p. 52–53]

- "Statement of Net Position: Proprietary Funds" [see, p. 54]

- "Statement of Revenues, Expenses, and changes in Fund Net Position: Proprietary Funds" [see, p. 55]

- "Statement of Cash Flows: Proprietary Funds" [see, p. 56]

- "Statement of Fiduciary Net Position and Liabilities - Agency" [see, p. 57]

SCDE Supplemental Information (Account Code Numbers Required)

- **General Fund**
  "Schedule of Revenues, Expenditures, and Changes in Fund Balance" [see, p.60]

- **Special Revenue Fund**
  "Schedule of Revenues, Expenditures, and Changes in Fund Balance" **(excluding EIA and Food Service)** [see, p. 80]

- **Special Revenue Fund**
  "Summary Schedule for Designated Restricted State Grants" [see, p. 116]

- **Special Revenue Fund: Education Improvement Act**
  "Schedule of Revenues, Expenditures, and Changes in Fund Balance" **(all programs)** [see, p. 117]

- **Special Revenue Fund: Education Improvement Act**
  "Summary Schedule by Program" [see, p. 133]

- **Debt Service Fund**
  "Schedule of Revenues, Expenditures, and Changes in Fund Balance" [see, p. 134]

- **Capital Projects Fund**
  "Schedule of Revenues, Expenditures, and Changes in Fund Balance" [see, p. 138]

- **Food Service Fund**
  "Schedule of Revenues, Expenses/Expenditures, and Changes in Fund Balance/Retained Earnings" [see, p. 154]

- **Pupil Activity Fund**
  "Schedule of Receipts and Disbursements" [see, p. 158]

- **Required Supplementary Information**
  "Required Supplementary Information: Budgetary Comparison Schedule – General Fund" [see, p. 58]

- Management Discussion and Analysis

- "Detailed Schedule of Due to South Carolina Department of Education/Federal Government" [see p. 162–164]

- **IN$ITE™**
  "School District Location Reconciliation Schedule" [see, pp. 165–166]

  "Independent Area Vocational/Technology Center Location Reconciliation Schedule" [see, p. 167]

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" [see, pp. 172, 180]

- "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 2 CFR Part 200" [see, pp. 172, 180]

- "Schedule of Findings and Questioned Costs" (required even if none) [see pp. 175, 180]

- "Summary Schedule of Prior Audit Findings" [see p. 181]

- "Schedule of Expenditures of Federal Awards" [see p. 182–183]

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 2017–18 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.

REVENUE TYPES			
Revenue	**General**	**Program**	**Program Revenue Category**
1100s	X		
1200s	X		
1300s		X	charges for services
1400s		X	charges for services
1500s	X		
1600s		X	charges for services
1910	X		
1920[a]	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
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		
3992	X		
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
4924		X	operating grants and contributions
4935		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
4997	X	X	operating grants and contributions
4999	X	X	operating grants and contributions

5280	X		
5300	X		
5999	X	X	operating grants and contributions

[a] Usually will be general revenue unless the donation is restricted in use and amount to a specific program.

2 CFR Part 200.500 Subpart F
Auditee and Auditor Responsibilities

AUDITEES	AUDITORS
• 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. • 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. • Comply with laws, regulations, and the provisions of contracts or grant agreements related to each of its federal programs. • Prepare appropriate financial statements, INCLUDING THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, in accordance with Section __.508(b). • Ensure that audits are performed in accordance with 2 CFR Part 200 and are submitted when due. • Follow up and take corrective action on audit findings, INCLUDING THE PREPARATION OF A SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS in accordance with Section __.508(c). • Prepare the corrective action plan in accordance with Section __.511(c). • Procure audit services according to procurement standards prescribed in Section 200.317; Procurement by states through 200.326; Contract provisions of Subpart D-Post Federal Award Requirements. • Ensure auditor is selected in accordance with §200.509 Auditor Selection and ensure audit is properly performed and submitted when due in accordance with §200.512 Report Submission. • Submit data collection form and accompanying certification statement as required in Section __.512(b) • Submit reporting package to the Federal Audit Clearinghouse in accordance with Section __.512(c). • 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.	• Conduct the audit in accordance with GAGAS and the requirements of the revised Subpart F. • Determine whether financial statements are presented fairly in all material respects in conformity with GAAP. Section_.514(b). • 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. Section_.514(b). • 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. Section_.514(c)(2) • 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. Section_.514(c)(3)(i). • Perform internal control testing as prescribed in Section __.514(c)(3)(ii). • 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 __.514(4)(d)(1). • Use the types of compliance requirements contained in the OMB Compliance Supplement for compliance requirements related to federal programs. Section_.514(d)(1). • 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 __.200.511. • COMPLETE AND SIGN SPECIFIED SECTIONS OF THE DATA COLLECTION FORM in accordance with Section __.514(f). • Prepare required reports and schedules as described in Section __.515.

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			
	Governmental Activities	**Business-type Activities**	**Total**	**Component Units**
ASSETS				
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				
Total Assets				
DEFERRED OUTFLOWS OF RESOURCES				
Accumulated decrease in fair value of hedging derivatives				
Deferred Outflows-Pension				
LIABILITIES				
Accounts payable and other current liabilities				
Unearned 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				
Net Pension Liability				
Accrued interest				
Special termination benefits and compensated absences				
Claims and judgments				
Total Liabilities				
DEFERRED INFLOWS OF RESOURCES				
Accumulated increase in fair value of hedging deriatives				
Deferred Inflows-Pension				
Total deferred inflows of resources				
NET POSITION				
Net investment in capital assets				
Restricted for:				
Capital projects				
Debt service				
Other purposes (specify)				
Unrestricted (deficit)				
Total Net Position	$	$	$	$

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

Functions/Programs	Expenses	Program Revenues: Charges for Services and Sales	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Units
Primary government:								
Governmental activities:								
Instruction	$	$	$	$	$		$	
Support services (includes food service if a special revenue fund)								
Community services								
Intergovernmental								
Interest and other charges								
Depreciation—unallocated*								
Total governmental activities								
Business-type activities:						$		
Food service (if an enterprise fund)								
Total business-type activities								
Total primary government	$	$	$	$				
Component units:								
Charter school	$	$	$	$				$
Alternative school								
Foundation								
Other (specify)								
Total component units								
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

	General	Special Revenue	EIA	Other Governmental Funds	Total Governmental Funds
ASSETS					
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	$	$	$	$	$
LIABILITIES AND FUND					
BALANCES					
Liabilities:					
Accounts payable and accrued	$	$	$	$	$
liabilities					
Due to other funds					
Due to other governmental units					
Due to student groups					
Unearned revenue					
Total liabilities					
Fund balances:					
Nonspendable (Reserved):					
Restricted (Reserved)					
Committed (Unreserved)					
Assigned (Unreserved)					
Unassigned (Unreserved)					
Total fund balances					
Total liabilities and fund balances	$	$	$	$	$
	Total fund balances				xx,xxx,xxx *

* 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.	x,xxx

			Property taxes receivable are not available to pay for current-period expenditures and therefore are deferred in the funds.	x,xxx	
			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.	x,xxx	
			Some liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(x,xxx)	
			The School District's proportionate shares of the net pension liability, deferred outflows of resources, and deferred inflows of resources related to its participation in the State retirement plans are not recorded in the governmental funds but are recorded in the Statement of Net Position.	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

	General Fund	Special Revenue Fund	EIA Fund	Other Governmental Funds	Total Governmental Funds
REVENUES					
Local property taxes	$	$	$	$	$
Other local					
Total local					
State					
Federal					
Intergovernmental					
Total Revenues					
EXPENDITURES					
Current:					
Instruction					
Support services					
Community services					
Intergovernmental					
Debt service					
Principal					
Interest					
Capital outlay					
Total expenditures					
Excess (deficiency) of revenues over expenditures					
OTHER FINANCING SOURCES (USES)					
Sale of Capital Assets					
Capital leases					
Proceeds from long-term notes					
Transfers in					
Transfers out					
Total other financing sources					
SPECIAL ITEM					
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	
Total net change in fund balance—governmental funds (from Statement of	
Revenues, Expenditures, and Changes in Fund Balances-Governmental Funds	$xx,xxx,xxx
Amounts reported for governmental activities in the statement of activities are different because of the following:	
Capital assets are reported in governmental funds as expenditures. However, in the statement	
of activities, the cost of those assets is allocated over their estimated useful lives as depreciation	
expense. This is the amount by which depreciation expense ($x,xxx,xxx) exceeds capital assets	
($x,xxx,xxx) in the period.	(x,xxx,xxx)
Some of the capital assets acquired this year were financed with capital leases. The amount	
financed by the leases is reported in the governmental funds as a source of financing. On the	
other hand, the capital leases are not revenues in the statement of activities but rather constitute	
long-term liabilities in the statement of net position.	(xxx,xxx)
Repayment of bond principal is an expenditure in the governmental funds, but the repayment	
reduces long-term liabilities in the statement of net position.	xx,xxx,xxx
Because some property taxes will not be collected for several months after the district's fiscal year	
ends, they are not considered "available" revenues and are deferred in the governmental funds.	
Deferred tax revenues increased by this amount this year.	xxx,xxx
In the statement of activities, only the *gain* on the sale of the unimproved land is reported, whereas	
in the governmental funds, the entire proceeds from the sale increase financial resources. Thus,	
the change in net assets differs from the change in fund balances by the *cost* of the land sold.	(xxx,xxx)
In the statement of activities, certain operating expenses—compensated absences (sick pay and	
vacations) and special termination benefits (early retirement)—are measured by the amounts	
earned during the year. In the governmental funds, however, expenditures for these items are	
measured by the amount of financial resources used (essentially, the amounts actually *paid*).	
This year, vacation and sick leave earned ($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 *decreased* by $xx,xxx, and second, $x,xxx,xxx	
of additional accumulated interest was accreted on the district's "capital appreciation" bonds.	(x,xxx,xxx)

Changes in the School District's proportionate share of the net pension liability, deferred outflows of resources, and deferred inflows of resources for the current year for its participation in the State retirement plans are not reported in the governmental funds but are reported in the Statement of Activities.	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
Change in net position of governmental activities on the Statement of Activities	$xx,xxx,xxx

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

	Enterprise Fund—Food Services	Internal Service Funds (if applicable)
ASSETS		
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		
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows-Pension		
LIABILITIES		
Current liabilities:		
Accounts payable and accrued liabilities		
Claims payable		
Due to other funds		
Unearned revenue		
Net Pension Liability		
Total current liabilities		
Long-term liabilities:		
Claims payable		
Total liabilities		
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows-Pension		
NET POSITION		
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

	Enterprise Fund—Food Services	Internal Service Funds (if applicable)
OPERATING REVENUES		
Proceeds from sale of meals	$	$
Charges to other funds		
Total operating revenues		
OPERATING EXPENSES		
Food costs		
Salaries and wages		
Utilities		
Supplies and materials		
Depreciation		
Other operating costs		
Total operating expenses		
Operating income (loss)	(xx,xxx,xxx)	
NONOPERATING REVENUES (EXPENSES)		
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			
			Internal
	Enterprise Fund—		**Service Funds**
	Food Services		**(if applicable)**
CASH FLOWS FROM OPERATING ACTIVITIES			
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			
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Nonoperating grants received			
Net cash received from (used for) noncapital financing activities			
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition of capital assets			
Net cash received from (used for) capital and related financing activities			
CASH FLOWS FROM INVESTING ACTIVITIES			
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	$		$
Reconciliation of operating income (loss) to net cash received from (used by) operating activities:			
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			
Unearned revenue			
Net cash received from (used by) operating activities	$		$
Noncash transactions:			
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

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

* * *

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

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

Required Supplementary Information

ABC School District

Budgetary Comparison Schedule

General Fund

for the Year Ended June 30, XXXX

The variance column is optional.

	Budgeted Amounts		Actual	Variance with Final Budget— Positive
	Original	Final	(Budgetary Basis)	(Negative)
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	$	$	$	$

SCDE Supplemental Schedules

(Separate schedules also required for each discretely presented 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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
1000 Revenue from Local Sources:			
1100 Taxes Levied/Assessed by the LEA:			
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 Taxes (Dependent)			
1240 Penalties & Interest on Taxes (Dependent)			
1280 Revenue in Lieu of Taxes (Independent and Dependent)			
1290 Other Taxes (Dependent)			
1300 Tuition:			
1310 Tuition from Patrons for Regular Day School			
1320 Tuition from Other LEAs for Regular Day School			
1330 Tuition from Patrons for Adult/Continuing Education			
1340 Tuition from Other LEAs for Adult/Continuing Education			
1350 Tuition from Patrons for Summer School			
1360 Tuition from Other LEAs for Summer School			
1400 Transportation Fees:			
1410 Transportation Fees from Patrons for Regular Day School			
1415 Transportation Fees from Other LEAs for Regular Day School			
1420 Transportation Fees from Patrons for Summer School			
1425 Transportation Fees from Other LEAs for Summer School			
1500 Earnings on Investments:			
1510 Interest on Investments			
1520 Dividends on Investments			
1530 Gain or Loss on Sale of Investments			
1600 Food Services:			
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			

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
1700 Pupil Activities:			
1710 Admissions			
1720 Bookstore Sales			
1730 Pupil Organization Membership Dues and Fees			
1740 Student Fees			
1790 Other Pupil Activity Income			
1900 Other Revenue from Local Sources:			
1910 Rentals			
1920 Contributions & Donations Private Sources			
1930 Special Needs Transportation-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			
Total Local Sources			
2000 Intergovernmental Revenue:			
2100 Payments from Other Governmental Units			
2200 Payments from Public Charter School			
2310 Payments from Nonprofit Entities (other than for First Steps)			
Total Intergovernmental Revenue			
3000 Revenue from State Sources:			
3100 Restricted State Funding:			
3130 Special Programs:			
3131 Handicapped Transportation			
3132 Home Schooling (No Carryover Provision)			
3134 Child Early Reading Development and Education Program (CERDEP) – Full Day 4K			
3160 School Bus Driver Salary (Includes Hazardous Condition Transportation)			
3161 EAA Bus Driver Salary and Fringe			
3162 Transportation Workers' Compensation			
3165 Economic Education Development Act-Transportation			
3180 Fringe Benefits Employer Contributions (No Carryover Provision)			
3181 Retiree Insurance (No Carryover Provision)			
3187 Teacher Supplies (No Carryover Provision)			

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
3190 Miscellaneous Restricted State Grants:			
3199 Other Restricted State Grants			
3200 Unrestricted State Grants:			
3230 Reimbursements for District Services			
3250 Medicaid Match Reimbursement			
3290 Miscellaneous Unrestricted State Grants:			
3299 Other Unrestricted State Grants			
3300 Education Finance Act (EFA):			
3310 Full-Time Programs:			
3311 Kindergarten			
3312 Primary			
3313 Elementary			
3314 High School			
3315 Trainable Mentally Handicapped			
3316 Speech Handicapped (Part-Time)			
3317 Homebound			
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 Miscellaneous EFA Programs:			
3331 Autism			
3332 High Achieving Students			
3334 Limited English Proficiency			
3350 Residential Treatment Facilities (RTF)			
3351 Academic Assistance			
3352 Pupils in Poverty			
3353 Dual Credit Enrollment			
3375 Education Foundation Supplement			
3392 NBC Excess EFA Formula			
3393 Capital Improvement Plan - Additional			
3399 Other EFA Programs			
3800 State Revenue in Lieu of Taxes:			
3810 Reimbursement for Local Residential Property Tax Relief (Tier I)			
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)			

ANYWHERE SCHOOL DISTRICT
ANYWHERE, S. C.
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
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FOR FISCAL YEAR ENDED JUNE 30, 20XX

3900 Other State Revenue:
3992 State Forest Commission Revenues
3993 PEBA on-Behalf
3999 Revenue From Other State Sources

Total State Sources

4000 Revenue from Federal Sources:

4100 Federally Impacted Areas:
4110 Maintenance and Operations, P. L. 81-874

4900 Other Federal Sources:
4992 U.S. Forest Commission Revenue
4999 Revenue from Other Federal Sources

Total Federal Sources

TOTAL REVENUE ALL SOURCES

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
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 Tuition (Purchased Services)			
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
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FOR FISCAL YEAR ENDED JUNE 30, 20XX

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
117 Driver Education Program (Optional):			
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
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FOR FISCAL YEAR ENDED JUNE 30, 20XX

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
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			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
130 Preschool 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			

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
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			
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			

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
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			
144 International Baccalaureate:			
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 CERDEP:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			

ANYWHERE SCHOOL DISTRICT
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SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
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FOR FISCAL YEAR ENDED JUNE 30, 20XX

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
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			
150 Districtwide General/Exceptional: (Nominal Accounts-Should have a zero balance at year end)			
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			
162 Limited English Proficiency:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
163 Comprehensive Coordinated Early Intervening Services (CCEIS):			
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			

ANYWHERE SCHOOL DISTRICT
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SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
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FOR FISCAL YEAR ENDED JUNE 30, 20XX

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
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			
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			

ANYWHERE SCHOOL DISTRICT
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SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
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FOR FISCAL YEAR ENDED JUNE 30, 20XX

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
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			
186 Integrated Education and Training:			
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 CERDEP (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			

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
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			
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 Career and Technical Education 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:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			

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(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)
FOR FISCAL YEAR ENDED JUNE 30, 20XX

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
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 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 Administrative 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			

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FOR FISCAL YEAR ENDED JUNE 30, 20XX

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
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			
180 Head of Organizational Unit Salaries			
200 Employee Benefits			
280 Head of Organizational Unit Employee Benefits			
300 Purchased Services			
380 Head of Organizational Unit Travel			
400 Supplies and Materials			
480 Head of Organizational Unit Supplies			
500 Capital Outlay			
600 Other Objects			
680 Head of Organizational Unit 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			
545 Technology, Equipment and Software			
550 Vehicles			
560 Library Books and Materials			
570 Depreciation			
580 Mobile Classrooms			
590 Other Capital Outlay			
254 Operation and Maintenance of Plant:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services (Excludes Energy Costs)			
321 Public Utility Services (Excludes gas, oil, elec. & other heating fuels)			

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SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)
FOR FISCAL YEAR ENDED JUNE 30, 20XX

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
400 Supplies and Materials (Include Energy Costs)			
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			
256 Food Services:			
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			
180 Head of Organizational Unit Salaries			
200 Employee Benefits			
280 Head of Organizational Unit Employee Benefits			
300 Purchased Services			
380 Head of Organizational Unit Travel			
400 Supplies and Materials			
480 Head of Organizational Unit Supplies			
500 Capital Outlay			
600 Other Objects			
680 Head of Organizational Unit Other Objects			
260 Central Support Services:			
262 Planning:			
100 Salaries			
140 Terminal Leave			
180 Head of Organizational Unit Salaries			
200 Employee Benefits			
280 Head of Organizational Unit Employee Benefits			
300 Purchased Services			
380 Head of Organizational Unit Travel			
400 Supplies and Materials			
480 Head of Organizational Unit Supplies			

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(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)
FOR FISCAL YEAR ENDED JUNE 30, 20XX

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
500 Capital Outlay			
600 Other Objects			
680 Head of Organizational Unit Other Objects			
263 Information Services:			
100 Salaries			
140 Terminal Leave			
180 Head of Organizational Unit Salaries			
200 Employee Benefits			
280 Head of Organizational Unit Employee Benefits			
300 Purchased Services			
380 Head of Organizational Unit Travel			
400 Supplies and Materials			
480 Head of Organizational Unit Supplies			
500 Capital Outlay			
600 Other Objects			
680 Head of Organizational Unit Other Objects			
264 Staff Services:			
100 Salaries			
140 Terminal Leave			
180 Head of Organizational Unit Salaries			
200 Employee Benefits			
280 Head of Organizational Unit Employee Benefits			
300 Purchased Services			
380 Head of Organizational Unit Travel			
400 Supplies and Materials			
480 Head of Organizational Unit Supplies			
500 Capital Outlay			
600 Other Objects			
680 Head of Organizational Unit Other Objects			
265 Subawards in Excess of $25,000:			
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			
180 Head of Organizational Unit Salaries			
200 Employee Benefits			
280 Head of Organizational Unit Employee Benefits			
300 Purchased Services			
380 Head of Organizational Unit Travel			
400 Supplies and Materials			
480 Head of Organizational Unit Supplies			
500 Capital Outlay			
600 Other Objects			
680 Head of Organizational Unit Other Objects			
267 Participant Support Cost:			
100 Salaries			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			

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(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)
FOR FISCAL YEAR ENDED JUNE 30, 20XX

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
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 (optional)			
TOTAL SUPPORT SERVICES			
300 COMMUNITY SERVICES:			
320 Community Recreation Services:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
330 Civic Services:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
340 Public Library Services:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
350 Custody and Care of Children:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
360 Welfare 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
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SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
(INCLUDE PUBLIC CHARTER SCHOOL/COMPONENT UNITS)
FOR FISCAL YEAR ENDED JUNE 30, 20XX

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
370 Non Public School Services:			
100 Salaries			
140 Terminal Leave			
200 Employee Benefits			
300 Purchased Services			
400 Supplies and Materials			
500 Capital Outlay			
600 Other Objects			
390 Other Community Services:			
100 Salaries			
140 Terminal Leave			
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 the State 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 LEA Payments to Public Charter Schools			
720 Transits			
417 Payments to Nonprofit Entities (other than for First Steps)			
720 Transits			
TOTAL INTERGOVERNMENTAL EXPENDITURES			
500 DEBT SERVICES:			
319 Legal Services			
350 Advertising			
395 Other Professional and Technical Services			
610 Redemption of Principal			
620 Interest			
690 Other Objects (Includes Fees for Servicing Bonds)			
TOTAL DEBT SERVICE			
TOTAL EXPENDITURES			

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

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
OTHER FINANCING SOURCES (USES)			
5300 Sale of Fixed Assets			
5400 Proceeds from Long-Term Notes			
5500 Capital Lease			
5600 Lease Purchase			
5900 Miscellaneous Sources:			
5999 Other Financing Sources			
Interfund Transfers, From (To) Other Funds:			
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			
427-710 Transfer to Internal 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.
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

	TITLE I (201/202)	IDEA (203/204)	PRESCHOOL HANDICAPPED (205/206)	CATE (207/208)
REVENUES				
1000 Revenue from Local Sources:				
1100 Taxes Levied/Assessed by the LEA:				
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 Tuition from Patrons for Regular Day School				
1320 Tuition from Other LEAs for Regular Day School				
1330 Tuition from Patrons for Adult/Continuing Education				
1340 Tuition from Other LEAs for Adult/Continuing Education				
1350 Tuition from Patrons for Summer School				
1360 Tuition from Other LEAs for Summer School				
1400 Transportation Fees:				
1410 Transportation Fees from Patrons for Regular Day School				
1415 Transportation Fees from Other LEAs for Regular Day School				
1420 Transportation Fees from Patrons for Summer School				
1425 Transportation Fees from Other LEAs for Summer School				
1500 Earnings On Investments:				
1510 Interest on Investments				
1520 Dividends on Investments				
1530 Gain or Loss on Sale of Investments				
1600 Food Services:				
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				
1700 Pupil Activities:				
1710 Admissions				
1720 Bookstore Sales				
1730 Pupil Organization Membership Dues and Fees				
1740 Student Fees				
1790 Other Pupil Activity Income				
1900 Other Revenue From Local Sources:				
1910 Rentals				
1920 Contributions and Donations Private Sources				
1930 Special Needs Transportation-Medicaid				
1931 Therapy Adjustment - Medicaid				

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

ADULT EDUCATION* (243)	OTHER DESIGNATED RESTRICTED STATE GRANTS* (900s)	OTHER SPECIAL REVENUE PROGRAMS* (200s/800s)	TOTAL

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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

	TITLE I (201/202)	IDEA (203/204)	PRESCHOOL HANDICAPPED (205/206)	CATE (207/208)
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				
Total Local Sources				
2000 Intergovernmental Revenue:				
2100 Payments from Other Governmental Units				
2200 Payments from Public Charter Schools				
2300 Payments from Non-Profit Entities (for First Steps)				
Total Intergovernmental Revenue				
3000 Revenue from State Sources:				
3100 Restricted State Funding:				
3105 Technology Technical Assistance (Carryover Only)				
3110 Occupational Education:				
3113 12-Month Agriculture Program				
3118 EEDA Career Specialists				
3120 General Education:				
3127 Student Health and Fitness – PE Teachers				
3130 Special Programs:				
3134 Child Early Reading Development and Education Program (CERDEP) – Full Day 4K				
3135 Reading Coaches				
3136 Student Health and Fitness – Nurses				
3155 DSS SNAP & E&T Program				
3156 Adult Education				
3187 Teacher Supplies (No Carryover Provision)				
3190 Miscellaneous Restricted State Grants:				
3193 Education License Plates				
3194 Digital Instructional Materials				
3198 Technology Professional Development (Carryover Only)				
3199 Other Restricted State Grants				
3300 Education Finance Act (EFA):				
3330 Miscellaneous EFA Programs:				
3393 Capital Improvement Plan - Additional				
3600 Education Lottery Act Revenue:				
3660 Mobile Device Access and Management (Carryover Only)				
3670 School Safety – Facility and Infrastructure Safety Upgrades				
3699 Other State Lottery Programs				
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 Tax Bonus				
3830 Merchant's Inventory Tax				
3840 Manufacturer’s Depreciation Reimbursement				
3890 Other State Property Tax Revenues (includes Motor Carrier Vehicle Tax)				
3900 Other State Revenue:				
3994 PEBA Nonemployer Contributions				
3999 Revenue from Other State Sources				
Total State Sources				

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

ADULT EDUCATION* (243)	OTHER DESIGNATED RESTRICTED STATE GRANTS* (900s)	OTHER SPECIAL REVENUE PROGRAMS* (200s/800s)	TOTAL

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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

	TITLE I (201/202)	IDEA (203/204)	PRESCHOOL HANDICAPPED (205/206)	CATE (207/208)
4000 Revenue from Federal Sources:				
4100 Federally Impacted Areas:				
4110 Maintenance and 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 and Operations Disaster Aid, P.L. 81-874				
4200 Occupational Education:				
4210 Perkins Aid, Title I – Career and Technology Education – Basic Grants to States				
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 V				
4314 School Improvement Grants				
4320 Charter School (Planning & Implementation)Grant				
4341 Language Instruction for Limited English Proficient and Immigrant Students, Title III				
4342 Title II Teacher Advancement Program (TAP)				
4343 McKinney-Vento Education for Homeless Children and Youth Program				
4344 Hurricane Education Recovery				
4348 Teacher Incentive Fund 3				
4351 Supporting Effective Instruction				
4353 Teacher Incentive Fund 4 (Carryover Only)				
4390 Other ESEA Revenue				
4400 Adult Education:				
4410 Basic Adult Education				
4430 State Literacy Resource				
4490 Other Adult Education				
4500 Programs for Children with Disabilities				
4510 Individuals With Disabilities Education Act (IDEA)				
4520 Preschool Grants for Children With Disabilities (IDEA)				
4560 IDEA - SSIP				
4570 SC Gateways Project				
4800 USDA Reimbursement:				
4870 School Food Service Equipment				
4900 Other Federal Sources:				
4924 21st Century Community Learning Centers Program (Title IV, 21st Century Schools)				
4935 South Carolina AWARE (Advancing Wellness and Resiliency in Education)				
4990 Other Federal Revenue:				
4992 U.S. Forest Commission Revenue				
4997 Title IV - SSAE				
4999 Revenue from Other Federal Sources				
Total Federal Sources				
TOTAL REVENUE ALL SOURCES				

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

ADULT EDUCATION* (243)	OTHER DESIGNATED RESTRICTED STATE GRANTS* (900s)	OTHER SPECIAL REVENUE PROGRAMS* (200s/800s)	TOTAL

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ANYWHERE SCHOOL DISTRICT
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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

	TITLE I (201/202)	IDEA (203/204)	PRESCHOOL HANDICAPPED (205/206)	CATE (207/208)
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 Tuition Purchased Services				
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
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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

ADULT EDUCATION* (243)	OTHER DESIGNATED RESTRICTED STATE GRANTS* (900s)	OTHER SPECIAL REVENUE PROGRAMS* (200s/800s)	TOTAL

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ANYWHERE SCHOOL DISTRICT
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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

	TITLE I (201/202)	IDEA (203/204)	PRESCHOOL HANDICAPPED (205/206)	CATE (207/208)
117 Driver Education Program (Optional):				
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				
500 Capital Outlay				
600 Other Objects				

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

ADULT EDUCATION* (243)	OTHER DESIGNATED RESTRICTED STATE GRANTS* (900s)	OTHER SPECIAL REVENUE PROGRAMS* (200s/800s)	TOTAL

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ANYWHERE SCHOOL DISTRICT
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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

	TITLE I (201/202)	IDEA (203/204)	PRESCHOOL HANDICAPPED (205/206)	CATE (207/208)
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				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
130 Preschool 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				

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

ADULT EDUCATION* (243)	OTHER DESIGNATED RESTRICTED STATE GRANTS* (900s)	OTHER SPECIAL REVENUE PROGRAMS* (200s/800s)	TOTAL

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ANYWHERE SCHOOL DISTRICT
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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

	TITLE I (201/202)	IDEA (203/204)	PRESCHOOL HANDICAPPED (205/206)	CATE (207/208)
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				
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				

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

ADULT EDUCATION* (243)	OTHER DESIGNATED RESTRICTED STATE GRANTS* (900s)	OTHER SPECIAL REVENUE PROGRAMS* (200s/800s)	TOTAL

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ANYWHERE SCHOOL DISTRICT
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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

	TITLE I (201/202)	IDEA (203/204)	PRESCHOOL HANDICAPPED (205/206)	CATE (207/208)
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				
144 International Baccalaureate:				
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 CERDEP:				
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				

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

ADULT EDUCATION* (243)	OTHER DESIGNATED RESTRICTED STATE GRANTS* (900s)	OTHER SPECIAL REVENUE PROGRAMS* (200s/800s)	TOTAL

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ANYWHERE SCHOOL DISTRICT
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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

	TITLE I (201/202)	IDEA (203/204)	PRESCHOOL HANDICAPPED (205/206)	CATE (207/208)
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				
162 Limited English Proficiency:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				
500 Capital Outlay				
600 Other Objects				
163 Comprehensive Coordinated Early Intervening Services (CCEIS):				
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				

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

ADULT EDUCATION* (243)	OTHER DESIGNATED RESTRICTED STATE GRANTS* (900s)	OTHER SPECIAL REVENUE PROGRAMS* (200s/800s)	TOTAL

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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

	TITLE I (201/202)	IDEA (203/204)	PRESCHOOL HANDICAPPED (205/206)	CATE (207/208)
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				
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				

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

ADULT EDUCATION* (243)	OTHER DESIGNATED RESTRICTED STATE GRANTS* (900s)	OTHER SPECIAL REVENUE PROGRAMS* (200s/800s)	TOTAL

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ANYWHERE SCHOOL DISTRICT
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SPECIAL REVENUE FUND
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FOR FISCAL YEAR ENDED JUNE 30, 20XX

	TITLE I (201/202)	IDEA (203/204)	PRESCHOOL HANDICAPPED (205/206)	CATE (207/208)
186 Integrated Education and Training:				
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 CERDEP (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				
214 Psychological 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.
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

ADULT EDUCATION* (243)	OTHER DESIGNATED RESTRICTED STATE GRANTS* (900s)	OTHER SPECIAL REVENUE PROGRAMS* (200s/800s)	TOTAL

*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

	TITLE I (201/202)	IDEA (203/204)	PRESCHOOL HANDICAPPED (205/206)	CATE (207/208)
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 Career and Technical Education 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:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
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 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				

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

	ADULT EDUCATION* (243)	OTHER DESIGNATED RESTRICTED STATE GRANTS* (900s)	OTHER SPECIAL REVENUE PROGRAMS* (200s/800s)	TOTAL

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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

	TITLE I (201/202)	IDEA (203/204)	PRESCHOOL HANDICAPPED (205/206)	CATE (207/208)
230 General Administrative 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				
180 Head of Organizational Unit Salaries				
200 Employee Benefits				
280 Head of Organizational Unit Employee Benefits				
300 Purchased Services				
380 Head of Organizational Unit Travel				
400 Supplies and Materials				
480 Head of Organizational Unit Supplies				
500 Capital Outlay				
600 Other Objects				
680 Head of Organizational Unit Other Objects				
253 Facilities Acquisition and Construction:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services				
400 Supplies and Materials				

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

	ADULT EDUCATION* (243)	OTHER DESIGNATED RESTRICTED STATE GRANTS* (900s)	OTHER SPECIAL REVENUE PROGRAMS* (200s/800s)	TOTAL

*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

	TITLE I (201/202)	IDEA (203/204)	PRESCHOOL HANDICAPPED (205/206)	CATE (207/208)
500 Capital Outlay				
510 Land				
520 Construction Services				
525 Buildings				
530 Improvements Other Than Buildings				
540 Equipment				
545 Technology, Equipment and Software				
550 Vehicles				
560 Library Books and Materials				
570 Depreciation				
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				
256 Food Service:				
100 Salaries				
140 Terminal Leave				
200 Employee Benefits				
300 Purchased Services (Exclude Energy Costs)				
393 Direct Purchased Services				
400 Supplies and Materials (Include Energy Costs)				
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				

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

	ADULT EDUCATION* (243)	OTHER DESIGNATED RESTRICTED STATE GRANTS* (900s)	OTHER SPECIAL REVENUE PROGRAMS* (200s/800s)	TOTAL

*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

	TITLE I (201/202)	IDEA (203/204)	PRESCHOOL HANDICAPPED (205/206)	CATE (207/208)
259 Internal Auditing Services:				
100 Salaries				
140 Terminal Leave				
180 Head of Organizational Unit Salaries				
200 Employee Benefits				
280 Head of Organizational Unit Employee Benefits				
300 Purchased Services				
380 Head of Organizational Unit Travel				
400 Supplies and Materials				
480 Head of Organizational Unit Supplies				
500 Capital Outlay				
600 Other Objects				
680 Head of Organizational Unit Other Objects				
260 Central Support Services:				
262 Planning:				
100 Salaries				
140 Terminal Leave				
180 Head of Organizational Unit Salaries				
200 Employee Benefits				
280 Head of Organizational Unit Employee Benefits				
300 Purchased Services				
380 Head of Organizational Unit Travel				
400 Supplies and Materials				
480 Head of Organizational Unit Supplies				
500 Capital Outlay				
600 Other Objects				
680 Head of Organizational Unit Other Objects				
263 Information Services:				
100 Salaries				
140 Terminal Leave				
180 Head of Organizational Unit Salaries				
200 Employee Benefits				
280 Head of Organizational Unit Employee Benefits				
300 Purchased Services				
380 Head of Organizational Unit Travel				
400 Supplies and Materials				
480 Head of Organizational Unit Supplies				
500 Capital Outlay				
600 Other Objects				
680 Head of Organizational Unit Other Objects				
264 Staff Services:				
100 Salaries				
140 Terminal Leave				
180 Head of Organizational Unit Salaries				
200 Employee Benefits				
280 Head of Organizational Unit Employee Benefits				
300 Purchased Services				
380 Head of Organizational Unit Travel				
400 Supplies and Materials				
480 Head of Organizational Unit Supplies				
500 Capital Outlay				

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

	ADULT EDUCATION* (243)	OTHER DESIGNATED RESTRICTED STATE GRANTS* (900s)	OTHER SPECIAL REVENUE PROGRAMS* (200s/800s)	TOTAL

*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

	TITLE I (201/202)	IDEA (203/204)	PRESCHOOL HANDICAPPED (205/206)	CATE (207/208)
600 Other Objects				
680 Head of Organizational Unit Other Objects				
265 Subawards in Excess of $25,000:				
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				
180 Head of Organizational Unit Salaries				
200 Employee Benefits				
280 Head of Organizational Unit Employee Benefits				
300 Purchased Services				
380 Head of Organizational Unit Travel				
400 Supplies and Materials				
480 Head of Organizational Unit Supplies				
500 Capital Outlay				
600 Other Objects				
680 Head of Organizational Unit Other Objects				
267 Participant Support Cost				
100 Salaries				
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 (optional)				
TOTAL SUPPORT SERVICES				
300 COMMUNITY SERVICES:				
320 Community Recreation 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.
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

	ADULT EDUCATION* (243)	OTHER DESIGNATED RESTRICTED STATE GRANTS* (900s)	OTHER SPECIAL REVENUE PROGRAMS* (200s/800s)	TOTAL

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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

	TITLE I (201/202)	IDEA (203/204)	PRESCHOOL HANDICAPPED (205/206)	CATE (207/208)
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:				
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				
TOTAL COMMUNITY SERVICES				
410 INTERGOVERNMENTAL EXPENDITURES				
411 Payments to State Department of Education				
720 Transits				
412 Payments to Other Governmental Units				
720 Transits				
413 Payments to Nonpublic 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				

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

	ADULT EDUCATION* (243)	OTHER DESIGNATED RESTRICTED STATE GRANTS* (900s)	OTHER SPECIAL REVENUE PROGRAMS* (200s/800s)	TOTAL

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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

	TITLE I (201/202)	IDEA (203/204)	PRESCHOOL HANDICAPPED (205/206)	CATE (207/208)
TOTAL INTERGOVERNMENTAL EXPENDITURES				
500 DEBT SERVICE:				
350 Advertising				
610 Redemption of Principal				
620 Interest				
690 Other Objects (Includes Fees for Servicing Bonds)				
TOTAL DEBT SERVICE EXPENDITURES				
TOTAL EXPENDITURES				
OTHER FINANCING SOURCES (USES)				
5300 Sale of Capital Assets				
5900 Miscellaneous Sources:				
5999 Other Financing Sources				
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				
5250 Transfer from Capital Projects Fund				
5260 Transfer from Food Service Fund (Exclude Indirect Costs)				
5270 Transfer from Pupil Activity				
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.)				
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.
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

ADULT EDUCATION* (243)	OTHER DESIGNATED RESTRICTED STATE GRANTS* (900s)	OTHER SPECIAL REVENUE PROGRAMS* (200s/800s)	TOTAL

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

SUBFUND	REVENUE	PROGRAMS	REVENUES	EXPENDITURES	Special Revenue Interfund Transfers In/(Out)	Special Revenue Other Fund Transfers In/(Out)	Special Revenue Fund Unearned
914	3194	Digital Instructional Materials					
915	3105	Technology Technical Assistance (Carryover Only)					
917	3187	Teacher Supplies (No Carryover Provisions)					
918	3198	Technology Professional Development (Carryover Only)					
919	3193	Education License Plates					
924	3134	Child Early Reading Development and Education Program (CERDEP) - Full Day 4K					
928	3118	EEDA Career Specialists					
935	3135	Reading Coaches					
936	3136	Student Health and Fitness – Nurses					
937	3127	Student Health & Fitness – PE Teachers					
955	3155	DSS SNAP & E&T Program					
956	3156	Adult Education					
966	3660	Mobile Device Access and Management (Carryover Only)					
970	3670	School Safety – Facility and Infrastructure Safety Upgrades					

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:

1100 Taxes Levied/Assessed by the LEA:
- 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 Tuition from Patrons for Regular Day School
- 1320 Tuition from Other LEAs for Regular Day School
- 1330 Tuition from Patrons for Adult/Continuing Education
- 1340 Tuition from Other LEAs for Adult/Continuing Education
- 1350 Tuition from Patrons for Summer School
- 1360 Tuition from Other LEAs for Summer School

1400 Transportation Fees:
- 1410 Transportation Fees from Patrons for Regular Day School
- 1415 Transportation Fees from Other LEAs for Regular Day School
- 1420 Transportation Fees from Patrons for Summer School
- 1425 Transportation Fees from Other LEAs for Summer School

1500 Earnings on Investments:
- 1510 Interest on Investments
- 1520 Dividends on Investments
- 1530 Gain or Loss on Sale of Investments

1600 Food Services:
- 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

1700 Pupil Activities:
- 1710 Admissions
- 1720 Bookstore Sales
- 1730 Pupil Organization Membership Dues and Fees
- 1740 Student Fees
- 1790 Other Pupil Activity Income

1900 Other Revenue from Local Sources:
- 1910 Rentals
- 1920 Contributions and Donations Private Sources
- 1930 Special Needs Transportation-Medicaid
- 1931 Therapy Adjustment - Medicaid

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

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

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
3507 Aid to District Technology
3509 Arts in Education
3511 Professional Development
3518 Adoption List of Formative Assessment
3519 Grade 10 Assessments
3526 Refurbishment of Science Kits
3528 Industry Certifications/Credentials
3529 Career and Technology Education
3532 National Board Salary Supplement (No Carryover Provision)
3533 Teacher of the Year Awards (No Carryover Provision)
3535 Reading Coaches
3538 Students At Risk of School Failure
3540 Early Childhood Program (4K Programs Serving Four-Year-Old Children)
3541 Child Early Reading Development and Education Program (CERDEP) – Full Day 4K
3550 Teacher Salary Increase (No Carryover Provision)
3555 Teacher Salary Fringe (No Carryover Provision)
3556 Adult Education
3557 Summer Reading Program
3558 Reading (Carryover)
3570 Technical Assistance Special
3571 CSI and Priority Schools
3577 Teacher Supplies (No Carryover Provision)
3581 Student Health and Fitness – Nurses (Carryover)
3584 EFA Charter Transition Funds
3583 Charter School Payments
3585 Aid to Districts –MOE
3587 Maintenance of State Financial Support (MES)Tier I
3589 Maintenance of State Financial Support (MES)Tier II
3593 Capital Improvement Plan
3595 EEDA– Supplies and Materials
3596 EEDA Career Specialists
3597 Aid to Districts
3599 Other EIA

3900 Other State Revenue:
3999 Revenue From Other State Sources

Total State Sources

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

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 Tuition (Purchased Services)
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

117 Driver Education Program (Optional):
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
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
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:

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

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
600 Other Objects

135 Preschool Handicapped Speech (3- and 4- Yr.- Olds):
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

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
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

144 International Baccalaureate:

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

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

147 CERDEP:
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

151 Districtwide General/Exceptional Salary Increase:
(Nominal Accounts – Should have a zero balance at year end)
100 Salaries
200 Employee Benefits

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

162 Limited English Proficiency:
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

163 Comprehensive Coordinated Early Intervening Services (CCEIS):
- 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

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

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
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	
186 Integrated Education and Training:	
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 CERDEP (Parenting):	
300 Purchased Services	
400 Supplies and Materials	
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 (optional	
TOTAL INSTRUCTION	

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 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

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 Career and Technical Education 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:
- 100 Salaries
- 140 Terminal Leave
- 200 Employee Benefits
- 300 Purchased Services
- 400 Supplies and Materials

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
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 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 Administrative 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	

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

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
  - 180 Head of Organizational Unit Salaries
- 200 Employee Benefits
  - 280 Head of Organizational Unit Employee Benefits
- 300 Purchased Services
  - 380 Head of Organizational Unit Travel
- 400 Supplies and Materials
  - 480 Head of Organizational Unit Supplies
- 500 Capital Outlay
- 600 Other Objects
  - 680 Head of Organizational Unit 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
  - 545 Technology Equipment and Software
  - 550 Vehicles
  - 560 Library Books and Materials
  - 570 Depreciation
  - 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 Utility Services (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

256 Food Services:
- 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 (Exclude Energy Costs)
393 Direct Purchased Services
400 Supplies and Materials (Include Energy Costs)
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
180 Head of Organizational Unit Salaries
200 Employee Benefits
280 Head of Organizational Unit Employee Benefits
300 Purchased Services
380 Head of Organizational Unit Travel
400 Supplies and Materials
480 Head of Organizational Unit Supplies
500 Capital Outlay
600 Other Objects
680 Head of Organizational Unit Other Objects

260 Central Support Services:

262 Planning:
100 Salaries
140 Terminal Leave
180 Head of Organizational Unit Salaries
200 Employee Benefits
280 Head of Organizational Unit Employee Benefits
300 Purchased Services
380 Head of Organizational Unit Travel
400 Supplies and Materials
480 Head of Organizational Unit Supplies
500 Capital Outlay
600 Other Objects
680 Head of Organizational Unit Other Objects

263 Information Services:
100 Salaries
140 Terminal Leave
180 Head of Organizational Unit Salaries
200 Employee Benefits
280 Head of Organizational Unit Employee Benefits
300 Purchased Services
380 Head of Organizational Unit Travel
400 Supplies and Materials
480 Head of Organizational Unit Supplies
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

680 Head of Organizational Unit Other Objects
264 Staff Services:
100 Salaries
140 Terminal Leave
180 Head of Organizational Unit Salaries
200 Employee Benefits
280 Head of Organizational Unit Employee Benefits
300 Purchased Services
380 Head of Organizational Unit Travel
400 Supplies and Materials
480 Head of Organizational Unit Supplies
500 Capital Outlay
600 Other Objects
680 Head of Organizational Unit Other Objects
265 Subawards in Excess of $25,000:
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
180 Head of Organizational Unit Salaries
200 Employee Benefits
280 Head of Organizational Unit Employee Benefits
300 Purchased Services
380 Head of Organizational Unit Travel
400 Supplies and Materials
480 Head of Organizational Unit Supplies
500 Capital Outlay
600 Other Objects
680 Head of Organizational Unit 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 (optional)

TOTAL SUPPORT SERVICES

300 COMMUNITY SERVICES:

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

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	
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:	
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	
TOTAL COMMUNITY SERVICES	
400 Other Charges:	
410 Intergovernmental Expenditures:	
411 Payments to State Department of Education	
720 Transits	
412 Payments to Other Governmental Units	
720 Transits	
413 Payments to Nonpublic Schools	
720 Transits	
414 Medicaid Payments to SCDE	
720 Transits	
416 LEA Payments to Public Charter Schools	
720 Transits	
TOTAL INTERGOVERNMENTAL EXPENDITURES	
500 DEBT SERVICE:	
350 Advertising	
395 Other Professional and Technical Services	
610 Redemption of Principal	

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
620 Interest	
690 Other Objects (Includes Fees for Servicing Bonds)	
TOTAL DEBT SERVICE EXPENDITURES	
TOTAL EXPENDITURES	
OTHER FINANCING SOURCES (USES):	
Interfund Transfers, From (To) Other Funds:	
5210 Transfer from General Fund (Excludes Indirect Costs)	
5220 Transfer from Special Revenue Fund (Excludes 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 (Excludes Indirect Costs)	
5270 Transfer from Pupil Activity	
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	
427-710 Transfer to Internal 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.
EDUCATION IMPROVEMENT ACT
SUMMARY SCHEDULE BY PROGRAM
FOR FISCAL YEAR ENDED JUNE 30, 20XX

	Revenues	Expenditures	EIA Interfund Transfers In/(Out)	Other Fund Transfers In/(Out)	EIA Fund Unearned
PROGRAM					
3500 Education Improvement Act:					
3502 ADEPT					
3507 Aid to District Technology					
3509 Arts in Education					
3511 Professional Development					
3518 Adoption List of Formative Assessment					
3519 Grade 10 Assessments					
3526 Refurbishment of Science Kits					
3528 Industry Certifications/Credentials					
3529 Career and Technology Education					
3532 National Board Salary Supplement (No Carryover Provision)					
3533 Teacher of the Year Awards (No Carryover Provision)					
3535 Reading Coaches					
3538 Students at Risk of School Failure					
3540 Early Childhood Program (4K Programs Serving Four-Year-Old Children)					
3541 Child Early Reading Development and Education Program (CERDEP) – Full Day 4K					
3550 Teacher Salary Increase (No Carryover Provision)					
3555 Teacher Salary Fringe (No Carryover Provision)					
3556 Adult Education					
3557 Summer Reading Program					
3558 Reading (Carryover)					
3570 Technical Assistance Special					
3571 CSI and ~~State~~ Priority Schools					
3577 Teacher Supplies (No Carryover Provision)					
3581 Student Health and Fitness – Nurses (Carryover)					
3583 Charter School Payments					
3585 Aid to Districts – MOE					
3587 Maintenance of State Financial Support (MES) Tier I					
3589 Maintenance of State Financial Support (MES) Tier II					
3593 Capital Improvement Plan					
3595 EEDA – Supplies and Materials					
3596 EEDA Career Specialists					
3597 Aid to Districts					
3599 Other EIA					
3900 Other State Revenue:					
3999 Revenue From Other State Sources					
TOTALS					

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 Levied/Assessed by the LEA:
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 Tuition from Patrons for Regular Day School
1320 Tuition from Other LEAs for Regular Day School
1330 Tuition from Patrons for Adult/Continuing Education
1340 Tuition from Other LEAs for Adult/Continuing Education
1350 Tuition from Patrons for Summer School
1360 Tuition from Other LEAs for Summer School

1400 Transportation Fees:
1410 Transportation Fees from Patrons for Regular Day School
1415 Transportation Fees from Other LEAs for Regular Day School
1420 Transportation Fees from Patrons for Summer School
1425 Transportation Fees from Other LEAs for Summer School

1500 Earnings on Investments:
1510 Interest on Investments
1520 Dividends on Investments
1530 Gain or Loss on Sale 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

1700 Pupil Activities:
1710 Admissions
1720 Bookstore Sales
1730 Pupil Organization Membership Dues and Fees
1740 Student Fees
1790 Other Pupil Activity Income

1900 Other Revenue From Local Sources:
1910 Rentals
1920 Contributions and Donations From Private Sources
1930 Special Needs Transportation-Medicaid
1931 Therapy Adjustment - Medicaid
1950 Refund of Prior Year's Expenditures (Include only if expenditure occurred last year and the refund this year.)

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

1990 Miscellaneous Local Revenue:
1992 Canteen Operations
1993 Receipt of Insurance Proceeds
1994 Receipt of Legal Settlements
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:

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 Tax 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:
3999 Revenue from Other State Sources

Total State Sources

4000 Revenue from Federal Sources:

4990 Other Federal Revenue:
4992 U.S. Forest Commission Revenue
4999 Revenue from Other Federal Sources

Total Federal Sources

TOTAL REVENUE ALL SOURCES

EXPENDITURES

200 SUPPORT SERVICES:

250 Finance and Operations Services:

254 Operation and Maintenance of Plant:
100 Salaries
140 Terminal Leave
200 Employee Benefits
300 Purchased Services (Exclude Energy Costs)
321 Public Utilities (Excludes gas, oil, elec. & other heating fuels)
400 Supplies and Materials (Include Energy Costs)
470 Energy (Include gas, oil, elec. & other heating fuels)
500 Capital Outlay

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
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	
TOTAL SUPPORT SERVICE	
400 OTHER CHARGES:	
410 INTERGOVERNMENTAL EXPENDITURES:	
411 Payments to State 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:	
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)	
5100 Sale of Bonds:	
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	
5900 Miscellaneous Sources:	
5999 Other Financing Sources	

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
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	
5240 Transfer from Debt Service Fund	
5250 Transfer from Capital Projects Fund	
5260 Transfer from Food Service Fund (Excludes Indirect Costs)	
5270 Transfer from Pupil Activity 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	
426-710 Transfer to Pupil Activity Fund	
427-710 Transfer to Internal 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:

1100 Taxes Levied/Assessed by the LEA:
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 Tuition from Patrons for Regular Day School
1320 Tuition from Other LEAs for Regular Day School
1330 Tuition from Patrons for Adult/Continuing Education
1340 Tuition from Other LEAs for Adult/Continuing Education
1350 Tuition from Patrons for Summer School
1360 Tuition from Other LEAs for Summer School

1400 Transportation Fees:
1410 Transportation Fees from Patrons for Regular Day School
1415 Transportation Fees from Other LEAs for Regular Day School
1420 Transportation Fees from Patrons for Summer School
1425 Transportation Fees from Other LEAs for Summer School

1500 Earnings on Investments:
1510 Interest on Investments
1520 Dividends on Investments
1530 Gain or Loss on Sale 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

1700 Pupil Activities:
1710 Admissions
1720 Bookstore Sales
1730 Pupil Organization Membership Dues and Fees
1740 Student Fees
1790 Other Pupil Activity Income

1900 Other Revenue from Local Sources:
1910 Rentals
1920 Contributions & Donations Private Sources
1930 Special Needs Transportation-Medicaid
1931 Therapy Adjustment - Medicaid

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

	ACTUAL
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	
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:	
3590 School Building	
3900 Other State Revenue:	
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:	

ANYWHERE SCHOOL DISTRICT
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CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN DUE TO STUDENT ORGANIZATIONS
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	
115 Career and Technology Education Programs:	
100 Salaries	
140 Terminal Leave	
200 Employee Benefits	
300 Purchased Services (Other Than Tuition)	
370 Tuition (Purchased Services)	
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	
117 Driver Education Program (Optional):	
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	

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

	ACTUAL
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	
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 Preschool Programs:	
131 Preschool Handicapped Speech (5-Yr. -Olds):	
100 Salaries	
140 Terminal Leave	
200 Employee Benefits	
300 Purchased Services	

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

	ACTUAL
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	
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	

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

	ACTUAL
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	
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	
144 International Baccalaureate:	
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 CDEP:	
100 Salaries	
140 Terminal Leave	
200 Employee Benefits	
300 Purchased Services	
400 Supplies and Materials	
500 Capital Outlay	

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

	ACTUAL
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	
150 Districtwide General/Exceptional: (Nominal Accounts – Should have a zero balance at year end.)	
300 Purchased Services	
400 Supplies and Materials	
500 Capital Outlay	
600 Other Objects	
151 Districtwide General/Exceptional Salary Increase: (Nominal Accounts – Should have a zero balance at year end.)	
100 Salaries	
200 Employee Benefits	
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	
162 Limited English Proficiency:	
100 Salaries	
140 Terminal Leave	
200 Employee Benefits	
300 Purchased Services	
400 Supplies and Materials	
500 Capital Outlay	
600 Other Objects	
163 Comprehensive Coordinated Early Intervening Services (CCEIS):	
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:	

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

	ACTUAL
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	
300 Purchased Services	
400 Supplies and Materials	
500 Capital Outlay	
600 Other Objects	
180 Adult/Continuing Education 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	

ANYWHERE SCHOOL DISTRICT
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CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN DUE TO STUDENT ORGANIZATIONS
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	
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	
186 Integrated Education and Training:	
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 CDEP:	
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 (optional)	
660 Pupil Activity (optional)	
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	

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

	ACTUAL
400 Supplies and Materials	
500 Capital Outlay	
600 Other Objects	
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 Career and Technical Education 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:	
100 Salaries	
140 Terminal Leave	
200 Employee Benefits	
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	

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

	ACTUAL
500 Capital Outlay	
600 Other Objects	
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 Administrative 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	

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

	ACTUAL
300 Purchased Services	
400 Supplies and Materials	
500 Capital Outlay	
600 Other Objects	
252 Fiscal Services:	
100 Salaries	
140 Terminal Leave	
180 Head of Organizational Unit Salaries	
200 Employee Benefits	
280 Head of Organizational Unit Employee Benefits	
300 Purchased Services	
380 Head of Organizational Unit Travel	
400 Supplies and Materials	
480 Head of Organizational Unit Supplies	
500 Capital Outlay	
600 Other Objects	
680 Head of Organizational Unit Other Objects	
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	
545 Technology Equipment and Software	
550 Vehicles	
560 Library Books and Materials	
570 Depreciation	
580 Mobile Classrooms	
590 Other Capital Outlay	
600 Other Objects	
690 Other Objects	
254 Operation and Maintenance of Plant:	
100 Salaries	
140 Terminal Leave	
200 Employee Benefits	
300 Purchased Services (Exclude Energy Costs)	
321 Public Utilities (Excludes gas, oil, elec. & other heating fuels)	
400 Supplies and Materials (Include Energy Costs)	
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	
256 Food Service:	
100 Salaries	
140 Terminal Leave	
200 Employee Benefits	
300 Purchased Services (Exclude Energy Costs)	

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

ACTUAL

393 Direct Purchased Services
400 Supplies and Materials (Include Energy Costs)
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
180 Head of Organizational Unit Salaries
200 Employee Benefits
280 Head of Organizational Unit Employee Benefits
300 Purchased Services
380 Head of Organizational Unit Travel
400 Supplies and Materials
480 Head of Organizational Unit Supplies
500 Capital Outlay
600 Other Objects
680 Head of Organizational Unit Other Objects

260 Central Support Services:
262 Planning:
100 Salaries
140 Terminal Leave
180 Head of Organizational Unit Salaries
200 Employee Benefits
280 Head of Organizational Unit Employee Benefits
300 Purchased Services
380 Head of Organizational Unit Travel
400 Supplies and Materials
480 Head of Organizational Unit Supplies
500 Capital Outlay
600 Other Objects
680 Head of Organizational Unit Other Objects
263 Information Services:
100 Salaries
140 Terminal Leave
180 Head of Organizational Unit Salaries
200 Employee Benefits
280 Head of Organizational Unit Employee Benefits
300 Purchased Services
380 Head of Organizational Unit Travel
400 Supplies and Materials
480 Head of Organizational Unit Supplies
500 Capital Outlay
600 Other Objects
680 Head of Organizational Unit Other Objects

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CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN DUE TO STUDENT ORGANIZATIONS
FOR FISCAL YEAR ENDED JUNE 30, 20XX

	ACTUAL
264 Staff Services:	
100 Salaries	
140 Terminal Leave	
180 Head of Organizational Unit Salaries	
200 Employee Benefits	
280 Head of Organizational Unit Employee Benefits	
300 Purchased Services	
380 Head of Organizational Unit Travel	
400 Supplies and Materials	
480 Head of Organizational Unit Supplies	
500 Capital Outlay	
600 Other Objects	
680 Head of Organizational Unit Other Objects	
265 Subawards in Excess of $25,000:	
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	
180 Head of Organizational Unit Salaries	
200 Employee Benefits	
280 Head of Organizational Unit Employee Benefits	
300 Purchased Services	
380 Head of Organizational Unit Travel	
400 Supplies and Materials	
480 Head of Organizational Unit Supplies	
500 Capital Outlay	
600 Other Objects	
680 Head of Organizational Unit 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 (optional)	
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 (optional)	
273 Trust and Agency Activities:	
100 Salaries (optional)	
140 Terminal Leave	
200 Employee Benefits (optional)	
300 Purchased Services (optional)	
400 Supplies and Materials (optional)	
500 Capital Outlay (optional)	

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

	ACTUAL
600 Other Objects (optional)	
660 Pupil Activity (optional)	
TOTAL SUPPORT SERVICES	
400 OTHER CHARGES:	
410 INTERGOVERNMENTAL EXPENDITURES:	
411 Payments to State Department of Education	
720 Transits	
412 Payments to Other Governmental Units	
720 Transits	
413 Payments to Nonpublic Schools	
720 Transits	
414 Medicaid Payments to SCDE	
720 Transits	
415 Payments to Nonprofit Entities (for First Steps)	
720 Transits	
416 LEA Payments to Public Charter Schools	
720 Transits	
417 Payments to Nonprofit Entities (other than for First Steps)	
720 Transits	
TOTAL INTERGOVERNMENTAL EXPENDITURES	
500 DEBT SERVICES:	
350 Advertising	
395 Other Professional and Technical Services	
610 Redemption of Principal	
620 Interest	
630 Discount on Bonds Sold	
690 Other Objects (Includes Fees for Servicing Bonds)	
TOTAL DEBT SERVICE	
TOTAL EXPENDITURES	
OTHER FINANCING SOURCES (USES)	
5100 Sale of Bonds:	
5110 Premium on Bonds Sold	
5120 Proceeds of General Obligation Bonds	
5121 Installment Purchase Revenue Proceeds	
5300 Sale of Fixed Assets	
5400 Proceeds from Long-Term Notes	
5500 Capital Lease	
5600 Lease Purchases	
5900 Miscellaneous Sources:	
5999 Other Financing Sources	
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	
5250 Transfer from Capital Projects Fund	
5260 Transfer from Food Service Fund (Exclude Indirect Costs)	
5270 Transfer from Pupil Activity Fund	

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CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN DUE TO STUDENT ORGANIZATIONS
FOR FISCAL YEAR ENDED JUNE 30, 20XX

	ACTUAL
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	
427-710 Transfer to Internal 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.
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:

1100 Taxes Levied/Assessed by the LEA:
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 Tuition from Patrons for Regular Day School
1320 Tuition from Other LEAs for Regular Day School
1330 Tuition from Patrons for Adult/Continuing Education
1340 Tuition from Other LEAs for Adult/Continuing Education
1350 Tuition from Patrons for Summer School
1360 Tuition from Other LEAs for Summer School

1400 Transportation Fees:
1410 Transportation Fees from Patrons for Regular Day School
1415 Transportation Fees from Other LEAs for Regular Day School
1420 Transportation Fees from Patrons for Summer School
1425 Transportation Fees from Other LEAs for Summer School

1500 Earnings on Investments:
1510 Interest on Investments
1520 Dividends 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

1700 Pupil Activities:
1710 Admissions
1720 Bookstore Sales
1730 Pupil Organization Membership Dues and Fees
1740 Student Fees
1790 Other Pupil Activity Income

1900 Other Revenue from Local Sources:
1910 Rentals
1920 Contributions and Donations From Private Sources
1930 Special Needs Transportation-Medicaid
1931 Therapy Adjustment - Medicaid
1950 Refund of Prior Year's Expenditures (Include only if expenditures 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

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
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 School Lunch Program Aid	
3900 Other State Revenue:	
3994 PEBA Nonemployer Contributions	
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, and Special Milk Program	
4830 School Breakfast Program (Carryover Provision)	
4850 Cash in Lieu of Commodities (Food Distribution Program) (Carryover Provision)	
4860 Fresh Fruits & Vegetables Program (FFVP) (Carryover Provision)	
4870 School Food Service (Equipment)	
4880 Summer Feeding Programs (SFSP)	
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

200 SUPPORT SERVICES:

250 Finance and Operations:

256 Food Services:
100 Salaries
140 Terminal Leave
200 Employee Benefits
221 Pension Expense
300 Purchased Services (Exclude Energy Costs)
393 Direct Purchased Services
400 Supplies and Materials (Include Energy Costs)
500 Capital Outlay
600 Other Objects

TOTAL SUPPORT SERVICES

400 OTHER CHARGES:

410 Intergovernmental Expenditures:

411 Payments to State Department of Education
720 Transits
412 Payments to Other Governmental Units
720 Transits
413 Payments to Nonpublic Schools
720 Transits
414 Medicaid Payments to SCDE
720 Transits
416 LEA Payments to Public Charter Schools
720 Transits

TOTAL INTERGOVERNMENTAL EXPENDITURES

500 DEBT SERVICES:

350 Advertising
395 Other Professional and Technical Services
610 Redemption of Principal
620 Interest
690 Other Objects (Includes Fees for Servicing Bonds)

TOTAL DEBT SERVICE EXPENDITURES

TOTAL EXPENDITURES

OTHER FINANCING SOURCES (USES):
5300 Sale of Capital Assets
5900 Miscellaneous Sources:
5999 Other Financing Sources

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

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
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	
427-710 Transfer to Internal Service Fund	
432-791 Food Service Fund Indirect Costs (Use only for transfer of indirect costs to General Fund)	
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:

1100 Taxes Levied/Assessed by the LEA:
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 Tuition from Patrons for Regular Day School
1320 Tuition from Other LEAs for Regular Day School
1330 Tuition from Patrons for Adult/Continuing Education
1340 Tuition from Other LEAs for Adult/Continuing Education
1350 Tuition from Patrons for Summer School
1360 Tuition from Other LEAs for Summer School

1400 Transportation Fees:
1410 Transportation Fees from Patrons for Regular Day School
1415 Transportation Fees from Other LEAs for Regular Day School
1420 Transportation Fees from Patrons for Summer School
1425 Transportation Fees from Other LEAs for Summer School

1500 Earnings on Investments:
1510 Interest on Investments
1520 Dividends 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

1700 Pupil Activities:
1710 Admissions
1720 Bookstore Sales
1730 Pupil Organization Membership Dues and Fees
1740 Student Fees
1790 Other Pupil Activity Income

1900 Other Revenue from Local Sources:
1910 Rentals
1920 Contributions and Donations From Private Sources
1930 Special Needs Transportation-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

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

Total Receipts 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:

3900 Other State Revenue:
3999 Revenue from Other State Sources

Total State Sources

TOTAL RECEIPTS ALL SOURCES

DISBURSEMENTS

100 INSTRUCTION:

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 (optional)

200 SUPPORT SERVICES:

258 Security:
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 (optional)

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 Pupil Activity (optional)

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:
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 Enterprise Activities

TOTAL PUPIL ACTIVITY EXPENDITURES

400 OTHER CHARGES:

410 Intergovernmental Expenditures:

411 Payments to State Department of Education
720 Transits
412 Payments to Other Governmental Units
720 Transits
413 Payments to Nonpublic Schools
720 Transits
414 Medicaid Payments to SCDE
720 Transits
416 Payments to Public Charter Schools
720 Transits

TOTAL INTERGOVERNMENTAL EXPENDITURES

500 DEBT SERVICE:

395 Other Professional and Technical Services
610 Redemption of Principal
620 Interest
690 Other Objects (Includes Fees for Servicing Bonds)

TOTAL DEBT SERVICE

TOTAL DISBURSEMENTS

OTHER FINANCING SOURCES (USES):
5300 Sale of Fixed Assets
5900 Miscellaneous Sources:
5999 Other Financing Sources

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)

420-710 Transfer to General Fund (Excludes Indirect Costs)

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
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	
427-710 Transfer to Internal 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 $500 may be kept. Also, advance payments, if any, 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 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 "Payment Information" 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 subaward/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. (**NO ROUNDING**)
- 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 (include check date and check number), 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 Detailed Schedule of Due to
Anywhere, South Carolina
South Carolina Department of Education/Federal Government[a]

Program	Grant or Project Number and FY	Revenue & Subfund Codes	Description	Amount Due to SCDE or Federal Government	Status of Amounts Due to Grantors[b]
Students At Risk of School Failure	EIA	3538/338	Undocumented Cost (Expenditure Account Code)	xx,xxx.xx	Recouped by SCDE on 9/15/16
IDEA	19IDEA	4510/203	Unreasonable Cost (Expenditure Account Code)	xx,xxx.xx	Unpaid
Perkins~~,~~ Title I (by Subprogram) HSTW State	19CATE Subprogram (20)	4210/207	Overclaimed Cost (Expenditure Account Code)	xx,xxx.xx	Paid Check # 100, check amount $5,000.10
			Total Due	$xx,xxx.xx	

[a] 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."

[b] 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, including check number and check data) and name of agency for "due to" amounts that are received from grantors other than SCDE.

PLEASE DO NOT ROUND AMOUNTS DUE BACK

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[1]	Location Description[2]	Education Level [3]	Cost Type[4]	Total Expenditures[5]
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	707,937
	TOTAL EXPENDITURES/DISBURSEMENTS FOR ALL FUNDS			$7,324,566[6]

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) [7]	512,719
Special Revenue EIA Fund (Subfunds 300s) [7]	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)	219,737
TOTAL EXPENDITURES/DISBURSEMENTS FOR ALL FUNDS	$7,324,566[6]

Endnotes for School District IN$ITE™ Location Reconciliation Schedule

[1] Use the same location number that the district assigned for account coding.

[2] Provide brief description of the location identified.

[3] 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.”

[4] 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.

[5] Total expenditures excluding transfers from all funds for each location.

[6] 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.

[7]Expenditures for Special Revenue and Special Revenue EIA Funds should be reported separately.

MULTI-DISTRICT CAREER / TECHNOLOGY CENTER
LOCATION RECONCILIATION SCHEDULE

Name of District Served	Name of School Served	Number of Students Served[1]
District 1	Washington High	74
District 2	Jefferson High	45
District 3	Lincoln High	61
	TOTAL STUDENTS SERVED	180

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) [3]	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)	16,921
	$2,304,929[2]

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

[2] Total expenditures/disbursements from all funds excluding transfers.

[3] 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. 2 CFR Part 200 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** by federal agencies and pass-through entities. 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. 2 CFR Part 200 has established that the auditor use 750,000 when total federal program expenditures are equal to or greater than $750,000 and less than $25 million as the criteria for identifying Type A programs. 2 CFR Part 200 has established that the auditor use 3 percent of all federal program expenditures for total federal awards that exceed $25 million but less than or equal to $100 million. There are different amounts established in 2 CFR Part 200 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. 182–183 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 200.502 of 2 CFR Part 200.

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. 2 CFR Part 200 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 internal control deficiencies which were identified as material weaknesses in the auditor's report on internal control for major programs as required under Section 200.515; a modified opinion on the program in the auditor's report on major programs as required under Section 200.515, or known or likely questioned costs that exceed 5 percent of the total Federal awards expended for the program 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 31 U.S.C. 3515. 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) calendar days prior to the end of the fiscal year to be audited.

In addition, 2 CFR Part 200 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 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 OMB 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.

The auditor is not required to identify more high-risk Type B programs than at least one fourth the number of low-risk Type A programs identified as low-risk. When identifying Type B programs to risk-assess, the auditor is encouraged to use an approach which provides an opportunity for different high-risk Type B programs to be audited as major over a period of time. The auditor is only required to perform risk assessments on Type B programs that exceed 25% of the Type A threshold.

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 __.518 of 2 CFR Part 200 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:

- at least one-fourth the number of **low-risk Type A programs**;

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 40 percent of total federal awards expended (see Section __.518(f) of 2 CFR Part 200)

OR

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

The auditor must include in the audit documentation the risk analysis process used in determining major programs.

Low-Risk Auditee/School District

To determine if the school district is a low-risk auditee, 2 CFR Part 200 establishes the following guidance:

A. The entity/school district must have single audits conducted on an annual basis, including submitting the data collection form and the reporting package to the FAC within the timeframe specified in Section 200.512. A non-federal entity that biennial audits does not qualify as a low-risk auditee.

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 auditor must not have reported a substantial doubt about the auditee's ability to continue as a going concern.

E. The entity/school district must not have audit findings for Type A programs for either of the preceding two years for

   - internal control deficiencies that were identified as material weaknesses in the auditor's report on internal control for major programs as required under Section 200.515 and

   - a modified opinion on a major program in the auditor's report on major programs as required under Section 200.515,

OR

   - known or likely questioned cost in excess of 5 percent of total federal expenditures for a Type A program.

Internal Control

2 CFR Part 220.61 includes the following definition of the term ***internal control***:

> a process, implemented by a non-Federal entity, designed to provide reasonable assurance regarding the achievement of objectives in the following categories:
>
> (1) Effectiveness and efficiency of operations;
>
> (2) Reliability of reporting for internal and external use; 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 2 CFR Part 200 presents the following definition:

> A process—implemented by a non-Federal entity—designed to provide reasonable assurance regarding the achievement of the following objectives for Federal awards:
>
> (1) Transactions are properly recorded and accounted for, in order to:
>
> (i) Permit the preparation of reliable financial statements and Federal reports;
>
> (ii) Maintain accountability over assets; and
>
> (iii) Demonstrate compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.
>
> (2) Transactions are executed in compliance with:
>
> (i) Federal statutes, regulations, and the terms and conditions of the Federal award that could have a direct and material effect on a Federal program; and
>
> (ii) Any other Federal statutes 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), 2 CFR Part 200 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 __.514(c) of 2 CFR Part 200, the auditor is required to plan the testing of internal controls over compliance for 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 must report significant 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 OMB 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 2 CFR Part 200. 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**. (For fiscal years beginning after December 26, 2014, the 2 CFR Part 200 increased the threshold to $25,000.)

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.

2 CFR Part 200 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 $25,000. 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 about whether significant deficiencies or material weaknesses in internal controls were disclosed by the audit of the financial statements;
- a statement as to whether the audit disclosed any noncompliance that is material to the financial statements of the auditee;
- where applicable, a statement about whether significant deficiencies or material weaknesses in internal controls over major programs were disclosed by the audit;

- 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 should be reported in both sections. However, the reporting in one section of the schedule may be in summary form with a reference to a detailed reporting in the other section of the schedule.

Audit Findings

2 CFR Part 200 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 and material weaknesses in internal controls over major programs and significant instances of abuse relating to major programs.** The auditor's determination of whether a deficiency in internal control is a significant deficiency or material weakness 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 OMB Compliance Supplement.

B. **Material noncompliance with the provisions of Federal statutes, regulations, or the terms and conditions of Federal awards related to a major program.** The auditor's determination of whether a noncompliance with the provisions of Federal statutes, regulations, or terms and conditions of Federal awards is **material** for the purpose of reporting an audit finding is in relation to a type of compliance requirement for a major program identified in the OMB Compliance Supplement.

C. **Known questioned costs that are greater than $25,000 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 $25,000 for a type of compliance requirement for a major program. In reporting questioned costs, the auditor must include information to provide proper perspective for judging the prevalence and consequences of the questioned costs.

D. **Known questioned costs that are greater than $25,000 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 $25,000, then the auditor shall report this as an audit finding.

E. The circumstances concerning **why the auditor's report on compliance for each 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 or likely 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 report publicly information which could compromise investigative or legal proceedings or 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 must be presented in sufficient detail and clarity 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 identification 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 the Federal statutes, regulations, or terms and conditions of the Federal awards.

C. The condition found, including facts that support the deficiency identified in the audit finding.

D. A statement of cause that identifies the reason or explanation or the factors responsible for the difference between the situation that exists (condition) and the required or desired state (criteria), which may also serve as a basis for recommendations for corrective action.

E. The possible asserted effect to provide sufficient information to the auditee and fede4ral 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.

F. Identification of questioned costs and how they were computed.

G. 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.

H. Identification of whether the audit finding was a repeat of a finding in the immediately prior audit, and if so, any applicable prior audit finding numbers.

I. Recommendations to prevent future occurrences of the deficiency identified in the audit finding.

J. Views of responsible officials of the auditee.

K. 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 deficiencies and material weaknesses and recommendations that directly relate to the objectives of the audit being undertaken. **If there are no prior-year**

findings, the schedule should state "None." See page 181 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 2 CFR Part 200 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 2 CFR Part 200 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 fairly stated in all material respects in relation to the financial statements as a whole.

- A report on internal controls over financial reporting and compliance with which could have a material effect on the financial statements. This report must describe the scope of testing of internal control compliance and the results of the tests and, where applicable, it shall refer to the separate Schedule of Findings and Questioned Costs.

- A report on compliance for each major program and report and internal control over compliance. This report must describe the scope of testing of internal control over compliance, include an opinion or modified opinion as to whether the auditee complied with Federal statutes, regulations, and the terms and conditions of Federal awards which could have a direct and material effect on each major program and refer to the separate Schedule of Findings and Questioned Costs.

- Schedule of Findings and Questioned Costs which must include three components:

    (1) A summary of the auditor's results;

    (2) Findings related to the financial statements which are required to be reported in accordance with generally accepted governmental auditing standards; and

    (3) Findings and questioned costs for Federal awards.

- Supplementary Schedule of Expenditures of Federal Awards (SEFA)

CORRECTIVE ACTION PLAN

The Single Audit Act and 2 CFR Part 200 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 2 CFR Part 200, 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

2 CFR Part 200 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. 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 need only 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 reasons for the finding's recurrence and planned corrective action and 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 does 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** have occurred:

   - 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; and

- A management decision was not issued.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

In accordance with 2 CFR Part 200, the auditee must also prepare the Schedule of Expenditures of Federal Awards (SEFA) for the period covered by the auditee's financial statements, which must include the total Federal awards expended. At a minimum, the schedule must

a. list individual federal programs by federal agency. For a cluster of programs, provide the cluster name, list individual programs within the cluster of programs, and provide the applicable Federal agency name;

b. state the name of the pass-through entity and identifying number assigned by the pass-through entity for federal awards received as a subrecipient;

c. provide total federal awards expended for each individual federal program and the CFDA number or other identifying number when the CFDA information is not available **(for guidance on determining federal awards expended, see Section ___.200.502 2 CFR Part 200**;

d. include the total amount provided to subrecipients from each Federal program;

e. for loans or loan guarantee programs, identify in the notes to the schedule the balances outstanding at the end of the period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule; and

f. include notes that describe the significant accounting policies used in preparing the schedule and note whether or not the non-Federal entity elected to use the 10% de minimis cost rate.

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. For FEMA claims, use total expenditure amounts on project reports.

Information must be provided for each individual project or subprogram administered under each "Program Title."

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

	U.S. DEPARTMENT OF AGRICULTURE			
	Passed through SCDE:			
	Child Nutrition Cluster			
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		$10,000
	Total Child Nutrition Cluster			$610,000
	Direct Programs:			
2xx	National Forest Funds	10.666	NA	$32,000
		TOTAL U.S. DEPARTMENT OF AGRICULTURE		**$642,000**
	U.S. DEPARTMENT OF EDUCATION			
	Passed through SCDE:			
201	Title I Grants to LEAs	84.010	16 Title I	$400,000
	Special Education Cluster			
205	IDEA Preschool Grant	84.173	16 IDEA	200,000
203	IDEA	84.027	16 IDEA	230,000
	Total Special Education Cluster			$430,000
207	CATE (subprogram 04)	84.048	16 CATE	$120,000
207	CATE (subprogram 20)	84.048	16 CATE	15,000
207	CATE (subprogram 26)	84.048	16 CATE	1,000
207	CATE (subprogram 41)	84.048	16 CATE	15,000
207	CATE (subprogram 47)	84.048	16 CATE	1,000
	TOTAL 84.048			**$152,000**
241	Title-V	84.298	16 Title V	121,000
		TOTAL U.S. DEPARTMENT OF EDUCATION		**$1,103,000**
	OTHER FEDERAL ASSISTANCE			
	U.S. DEPARTMENT OF DEFENSE			
	Direct Programs:			
2xx	Air Force ROTC		NA	$20,000
	TOTAL OTHER FEDERAL ASSISTANCE			**$20,000**
	TOTAL FEDERAL ASSISTANCE EXPENDED			**$1,765,000**

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

A). The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal award programs of the Anywhere School District for the year ended June 30, 20XX and is presented on the modified accrual basis of accounting.

B). Of the federal expenditures presented in the accompanying schedule, Anywhere School District provided federal awards of $60,000 to sub-recipients from Title I and $25,000 from IDEA.

C). Anywhere School District used the restricted indirect cost rate for its programs and did not elect to use the 10% de minimis cost rate as covered in 2 CFR Part 200.414.

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.

2018–19
CFDA CROSS-REFERENCE

PAYMENT TO COUNTIES GRANT NUMBER	PROGRAM DESCRIPTION	FEDERAL GRANTOR	CFDA NUMBER
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 21st 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
H630100130	Teacher Incentive – 3	ED	84.374
H630100135	School Food Equipment	USDA	10.579
H630100164	SC AWARE	US Dept Health & Human Services	93.243

PAYMENT TO COUNTIES GRANT NUMBER	PROGRAM DESCRIPTION	FEDERAL GRANTOR	CFDA NUMBER
H630101001	Title I Grants to LEAs (includes Master Teacher Program)	ED	84.010
H630101002	Title I, Part C Education of Migratory Children Program	ED	84.011A
H630101003	Title IV Student Support and Academic Enrichment	USDE	84.424
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
H630101032	National School Lunch Program - Combined (Lunch & Breakfast)	USDA	10.555
H630101071	Perkins, Basic	ED	84.048
H630101089	Education for Homeless Children and Youth (McKinley-Vento Homeless Assistance Act)	ED	84.196A

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