

**TRANSYLVANIA COUNTY BOARD  
OF EDUCATION**

**BREVARD, NORTH CAROLINA**

**REPORT ON COMPLIANCE**

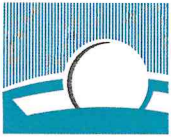
**FOR THE YEAR ENDED JUNE 30, 2022**

**TRANSYLVANIA COUNTY BOARD OF EDUCATION  
BREVARD, NORTH CAROLINA**

**REPORT ON COMPLIANCE  
JUNE 30, 2022**

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MEMBER - AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
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**Report on Internal Control Over Financial Reporting and On Compliance and Other  
Matters Based on an Audit of Financial Statements Performed in Accordance with  
*Government Auditing Standards***

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Education  
Transylvania County, North Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Transylvania County Board of Education, North Carolina, as of and for the year ended June 30, 2022 (not presented here), and the related notes to the financial statements, which collectively comprises the Transylvania County Board of Education's basic financial statements, and have issued our report thereon dated November 9, 2022

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Transylvania County Board of Education's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Transylvania County Board of Education, North Carolina's internal control. Accordingly, we do not express an opinion on the effectiveness of the Board's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be

material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider material weaknesses. However, material weaknesses may exist that have not been identified.

### **Report on Compliance and Other Matters**

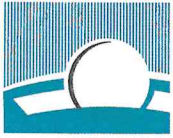
As part of obtaining reasonable assurance about whether the Transylvania County Board of Education, North Carolina's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Brevard, North Carolina  
November 9, 2022



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**Report on Compliance for Each Major Federal Program and Report on Internal Control  
Over Compliance in Accordance with OMB Uniform Guidance and the State Single Audit  
Implementation Act**

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Education  
Transylvania County, North Carolina

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the Transylvania County Board of Education, North Carolina's compliance with the types of compliance requirements described in the OMB *Compliance Supplement* and the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission, that could have a direct and material effect on each of the Transylvania County Board of Education, North Carolina's major federal programs for the year ended June 30, 2022. The Transylvania County Board of Education, North Carolina's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Transylvania County Board of Education complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200. *Uniform Administrative Requirements Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Transylvania County Board of Education and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a

reasonable basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Transylvania County Board of Education's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulation, rules, and provisions of contracts or grant agreements applicable to Transylvania County Board of Education's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Transylvania County Board of Education's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards (GAAS), *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Transylvania County Board of Education's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Transylvania Board of Education's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Transylvania County Board of Education's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Transylvania County Board of Education's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

A deficiency *in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

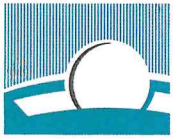
Our consideration of internal control over compliance was for the limited purpose described in Auditor's Responsibilities for the Audit of Compliance section and above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies or material weaknesses in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Brevard, North Carolina  
November 9, 2022



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**Report on Compliance for Each Major State Program and Report on Internal Control  
Over Compliance in Accordance with OMB Uniform Guidance and the State Single Audit  
Implementation Act**

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Education  
Transylvania County, North Carolina

**Report on Compliance for Each Major State Program**

***Opinion on Each Major State Program***

We have audited the Transylvania County Board of Education, North Carolina's compliance with the types of compliance requirements described in the OMB *Compliance Supplement* and the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission, that could have a direct and material effect on each of the Transylvania County Board of Education's major state programs for the year ended June 30, 2022. The Transylvania County Board of Education's major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Transylvania County Board of Education complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2022.

***Basis for Opinion on Each Major State Program***

We conducted our audit of compliance in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Transylvania County Board of Education and meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a



reasonable basis for our opinion on compliance for each major state program. Our audit does not provide a legal determination of the Transylvania County Board of Education's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grants agreements applicable to the Transylvania County Board of Education's state programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Transylvania County Board of Education's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards (GAAS), *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Transylvania County Board of Education's compliance with the requirements of each major state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Transylvania County Board of Education's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Transylvania County Board of Education's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Transylvania County Board of Education's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

A deficiency in *internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section and above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies or material weaknesses in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Carlson & Anderson, Inc.*

Brevard, North Carolina  
November 9, 2022

**TRANSYLVANIA COUNTY BOARD OF EDUCATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2022**

**I. Summary of Auditor's Results**

**Financial Statements**

- A. An unmodified opinion was issued on the financial statements of the Transylvania County Board of Education.
- B. The audit of the basic financial statements disclosed no material weaknesses over financial reporting or significant deficiencies in internal control.
- C. The audit of the basic financial statements disclosed no instances of noncompliance with laws, regulations and the provisions of contracts and grant agreements that are material to the basic financial statements.

**Federal Awards**

- A. The audit of compliance with the types of compliance requirements applicable to the Board's major federal programs disclosed no material weaknesses or significant deficiencies in internal control over major federal programs.
- B. An unmodified opinion was issued on the Transylvania County Board of Education's compliance with the types of compliance requirements applicable to its major federal programs.
- C. The audit disclosed no audit finding which relate to federal awards that are required to be reported in accordance with 2 CFR 200.561(a).
- D. Major federal programs for the Transylvania County Board of Education for the fiscal year ended June 30, 2022 are:

<u><b>Name of Program</b></u>	<u><b>Assistance Listing Number</b></u>
Title I Grants to Local Educational Agencies (Title I, Part A of ESEA)	84.010
Title I Grants to Local Educational Agencies (Title I, Part A of ESEA) – School Improvements	84.010
Title I Grants to Local Educational Agencies (Title I, Part A of ESEA) - Targeted Support and Improvement	84.010
COVID - 19 Education Stabilization Fund	84.425

**TRANSYLVANIA COUNTY BOARD OF EDUCATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2022**

- E. The threshold for determining Type A programs for the Transylvania County Board of Education is \$750,000.
- F. Transylvania County Board of Education qualified as a low risk auditee under Uniform Guidance.

**State Awards**

- A. The audit of compliance with the types of compliance requirements applicable to the Board's major state programs disclosed no material weaknesses or significant deficiencies in internal control over major state programs.
- B. An unmodified opinion was issued on the Transylvania County Board of Education's compliance with the types of compliance requirements applicable to its major state programs.
- C. The audit disclosed no audit finding which relate to state awards that are required to be reported in accordance with the State Single Audit Implementation Act.
- D. Major State programs for the Transylvania County Board of Education for the fiscal year ended June 30, 2022 are:

**Name of Program**

State Public School Fund

Vocational Education

State Months of Employment

**TRANSYLVANIA COUNTY BOARD OF EDUCATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2022**

**II. Findings Related to the Audit of the Basic Financial Statements of the Transylvania County Board of Education**

The Transylvania County Board of Education had no findings or questioned costs related to the audit of the basic financial statements for the fiscal year ended June 30, 2022.

**III. Findings and Questioned Costs related to the Audit of Federal and State Awards**

The Transylvania County Board of Education had no findings or questioned costs related to the audit of federal or state awards for the fiscal year ended June 30, 2022.

**TRANSYLVANIA COUNTY BOARD OF EDUCATION  
CORRECTIVE ACTION PLAN  
FOR THE YEAR ENDED JUNE 30, 2022**

A Corrective Action Plan has already been implemented by the Transylvania County Board of Education for all prior year findings.

**TRANSYLVANIA COUNTY BOARD OF EDUCATION  
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2022**

The Transylvania County Board of Education had no findings or questioned costs related to the audit of federal and state awards for the previous three fiscal years.

**TRANSYLVANIA COUNTY BOARD OF EDUCATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
FOR THE YEAR ENDED JUNE 30, 2022**

<u>Grantor/Pass-through Grantor/Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>State/ Pass-through Grantor's Number</u>	<u>Expenditures</u>
<b>Federal Grants:</b>			
<u>U. S. Department of Agriculture</u>			
School Nutrition Program			
<u>Child Nutrition Cluster</u>			
Non-cash assistance (commodities):			
Passed-through N.C. Department of Agriculture:			
National School Lunch Program	10.555	PRC 035	\$ 124,956
Cash assistance:			
Passed-through N.C. Department of Public Instruction:			
National School Lunch Program	10.555	PRC 035	\$ 1,763,692
Summer Food Service Program for Children	10.559	PRC 035	441,577
Child Nutrition Discretionary Grants Limited Availability	10.579	PRC 053	114,561
Total Cash Assistance			<u>\$ 2,319,830</u>
Total Child Nutrition Cluster			<u>\$ 2,444,786</u>
Total U. S. Department of Agriculture			<u>\$ 2,444,786</u>
<u>U. S. Department of Treasurer</u>			
Passed-through the N.C. Department of Public Instruction:			
Coronavirus Relief Fund	21.019	PRC 121	\$ 51
		PRC 132	227
Total U.S. Department of Treasurer			<u>\$ 278</u>
<u>U.S. Department of Education</u>			
Passed-through the N.C. Department of Public Instruction:			
Title I Grants to Local Education Agencies (Title I, Part A of ESEA)	84.010	PRC 050	\$ 972,325
Title I Grants to Local Educational Agencies (Title I, Part A of ESEA) - School Improvements	84.010	PRC 105	96,880
Title I Grants to Local Educational Agencies (Title I, Part A of ESEA) - Targeted Support and Improvement	84.010	PRC 115	1,082
Total Title I Grants to Local Educational Agencies (Title I)			<u>\$ 1,070,287</u>



**TRANSYLVANIA COUNTY BOARD OF EDUCATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
FOR THE YEAR ENDED JUNE 30, 2022**

<b>Grantor/Pass-through Grantor/Program Title</b>	<b>Federal Assistance Listing Number</b>	<b>State/ Pass-through Grantor's Number</b>	<b>Expenditures</b>
<u>Special Education Cluster</u>			
Special Education - Grants to States (IDEA, Part B)			
- Education of the Handicapped	84.027	PRC 060	\$ 775,929
- Special Needs Targeted Assistance	84.027	PRC 118	10,676
Special Education - Preschool Grants (IDEA Preschool)			
- Preschool Handicapped	84.173	PRC 049	62,942
- Preschool Targeted Assistance	84.173A	PRC 119	5,394
			<hr/>
Total Special Education Cluster			\$ 854,941
<u>Education for Homeless Children and Youth Cluster</u>			
Education for Homeless Children and Youth	84.196	PRC 026	\$ 31,115
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Total Education for Homeless Children and Youth Cluster			\$ 31,115
Career and Technical Education - Capacity Building Grant	84.048	PRC 017	\$ 58,746
Supporting Effective Instruction State Grants	84.367	PRC 103	125,217
English Language Acquisition Grants	84.365	PRCs 104/111	23,618
Student Support and Academic Enrichment Program	84.424	PRC 108	63,312
School Mental Health Support		PRC 102	1,637
<u>COVID - 19 Education Stabilization Fund</u>			
Elementary and Secondary School Emergency Fund (ESSER)	84.425		
Governor's Emergency Relief Fund (GEER)			
ESSER I (CARES ACT)	84.425D	PRCs 163/167	\$ 198,944
GEER (CARES ACT)	84.425C	PRC 170	101,220
ESSER II (CRRSA)	84.425D	PRCs 171-178	459,640
ESSER III (ARP)	84.425D	PRCs 181-184	
		PRCs 203/205	3,440,165
			<hr/>
Total Education Stabilization Fund	84.425		\$ 4,199,969
Total U. S. Department of Education			<hr/>
Total Federal Assistance			\$ 8,873,906

**TRANSYLVANIA COUNTY BOARD OF EDUCATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
FOR THE YEAR ENDED JUNE 30, 2022**

**State Grants:**

Cash Assistance:

N.C. Department of Public Instruction:

State Public School Fund	N/A	\$ 24,686,271
Driver Training-SPSF	PRC 012	63,001
School Technology Fund - SPSF	PRC 015	38,428
Vocational Education:		
-State Months of Employment	PRC 013	1,384,031
- Program Support Funds	PRC 014	192,215

Non-Cash Assistance:

N.C. Department of Public Instruction:

School Buses Appropriation	PRC 120	126,483
Total N.C. Department of Public Instruction		\$ 26,490,429

N.C. Department of Health and Human Services

Division of Child Development and Early Education NC Pre-Kindergarten Program	PRC 413	102,731
Total N.C. Department of Health and Human Services		\$ 102,731

N.C. Department of Public Safety

Passed-through Transylvania County Juvenile Crime Prevention Councils	PRC 414	48,707
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Total State Assistance		\$ 26,641,867
Total Federal and State Assistance		\$ 35,515,773

**Notes to the Schedule of Expenditures of Federal and State Financial Awards:**

**1. Basis of Presentation**

The accompanying schedule of expenditures of federal and state awards (SEFSA) includes the federal and state grant activity of the Transylvania County Board of Education, North Carolina under the programs of the federal government and the State of North Carolina for the year ended June 30, 2022. The information in this SEFSA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the State Single Audit Implementation Act. Because the schedule presents only a selected portion of the operations of the Transylvania County Board of Education, North Carolina, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Transylvania County Board of Education, North Carolina.

**2. Summary of Significant Accounting Policies**

Expenditures reported in the SEFSA are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or limited as to reimbursement.

**3. Indirect Cost Rate**

The Transylvania County Board of Education, North Carolina has elected not to use the 10 percent de minimis indirect cost rate as allowed under Uniform Guidance.