

**BAMBERG SCHOOL DISTRICT NO. 1**  
**BAMBERG, SOUTH CAROLINA**  
**ANNUAL FINANCIAL REPORT**  
**YEAR ENDED JUNE 30, 2015**

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**TABLE OF CONTENTS**

	<b>PAGE</b>
<b>Table of Contents</b>	1 - 4
<b>Independent Auditor's Report</b>	5 - 7
<b>Management's Discussion and Analysis (Unaudited)</b>	8 -17
<b>Basic Financial Statements</b>	
<b>Government-wide Financial Statements</b>	
Statement of Net Position	18-19
Statement of Activities	20
<b>Fund Financial Statements</b>	
Balance Sheet – Governmental Funds	21
Reconciliation of Governmental Funds Balance Sheet with the Statement of Net Position	22
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	23
Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances with the District-Wide Statement of Activities	24-25
Statement of Fund Net Position – Proprietary Fund	26
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Fund	27
Statement of Cash Flows – Proprietary Fund	28
Statement of Fiduciary Net Position – Fiduciary Fund	29
Notes to the Basic Financial Statements	30 - 59

**BAMBERG SCHOOL DISTRICT NO. 1  
 BAMBERG, SOUTH CAROLINA  
 ANNUAL FINANCIAL REPORT  
 YEAR ENDED JUNE 30, 2015  
 TABLE OF CONTENTS**

	<b>PAGE</b>
<b>Required Supplementary Information</b>	
Budgetary Comparison Schedule for the General Fund	60
Schedule of the District's Proportionate Share of the Net Pension Liability (SCRS)	61
Schedule of the District's Proportionate Share of the Net Pension Liability (PORS)	62
Schedule of District Contributions (SCRS)	63
Schedule of District Contributions (PORS)	64
Notes to the Required Supplementary Information	65
<b>Supplemental Section</b>	
<b>Combining and Individual Fund Schedules</b>	
<b>General Fund</b>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance	66 - 71
<b>Special Revenue Fund</b>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance	72 - 77
Listing of LEA Subfund Codes and Titles	78
Summary Schedule for Designated State Restricted Grants	79
<b>Education Improvement Act</b>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - All Programs	80 - 83
Summary Schedule by Program	84

**BAMBERG SCHOOL DISTRICT NO. 1  
 BAMBERG, SOUTH CAROLINA  
 ANNUAL FINANCIAL REPORT  
 YEAR ENDED JUNE 30, 2015  
 TABLE OF CONTENTS**

	<b>PAGE</b>
<b>Combining and Individual Fund Schedules (continued)</b>	
<b>Debt Service Fund</b>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance	85
<b>School Building Fund</b>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance	86
<b>Food Service Fund</b>	
Schedule of Revenues, Expenses, and Changes in Retained Earnings	87 - 88
<b>Pupil Activity Fund</b>	
Schedule of Receipts, Disbursements, and Changes in Fund Balance	89 - 90
<b>Agency Fund</b>	
Statement of Changes in Assets and Liabilities	91
<b>Other Schedules</b>	
Detailed Schedule of Due to State Department of Education/ Federal Government	92
Location Reconciliation Schedule	93
<b>Single Audit Section</b>	
Schedule of Expenditures of Federal Awards	94 - 95
Notes to the Schedule of Expenditures of Federal Awards	96

**BAMBERG SCHOOL DISTRICT NO. 1  
BAMBERG, SOUTH CAROLINA**

**ANNUAL FINANCIAL REPORT**

**YEAR ENDED JUNE 30, 2015**

**TABLE OF CONTENTS**

	<b>PAGE</b>
<b>Single Audit Section (continued)</b>	
<b>Auditor's Reports on Other Matters</b>	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	97 - 98
Independent Auditor's Report on Compliance For Each Major Program and on Internal Control Over Compliance Required by OMB Circular A-133	99 - 101
Schedule of Findings and Questioned Costs	102 - 108
Summary Schedule of Prior Audit Findings	109

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## INDEPENDENT AUDITOR'S REPORT

Board of Trustees  
Bamberg School District No. 1  
Bamberg, South Carolina

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activity, each major fund, and the aggregate remaining fund information of Bamberg School District No. 1, Bamberg, South Carolina, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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