

South Carolina Department of Education
Chief Finance Office *Issue 7*
January 2019 - 2020



Please submit information and requested data to the Financial Services Section at the following email address: financesvcs@ed.sc.gov.

January 2020 - A monthly update from the State Department of Education's (SCDE) Office of Finance to local school district business officials. If you have any questions about information in this issue, contact Laura Showe at 803-734-8885, Melanie Cooper at 803-734-8135, Diane House at 734-8128, or Melissa Myers at 803-734-8453.

New or Updated Payments for January

| Revenue Code | Subfund | Description |
|---------------------|----------------|-------------------------------|
| 3135 | 935 | Reading Coaches |
| 3155 | 955 | SNAP |
| 3156 | 956 | Adult Education |
| 3160C | 100 | Driver SLED Check |
| 3180 | 100 | State Aid to Classroom-Fringe |
| 3181 | 100 | Retiree Insurance |
| 3187 | 917 | Teacher Supply |
| 3193 | 919 | Apple Tags |
| 3519A | 319 | College-Ready Assessments |
| 3532 | 332 | National Board Certified |
| 3535 | 335 | Reading Coaches |
| 3571 | 371 | CSI and Palmetto Priority |
| 3577 | 377 | Teacher Supply |

Apple Tag

Second quarter Apple Tag revenues are included in the January payment.

CSI and Palmetto Priority Schools

Please see the [list of schools](#) included in the January allocation.

3180-State Aid to Classroom Fringe

Allocations have been updated using 45-day membership.

3181- Retiree Insurance

Allocations have been updated using FY19 contributions.

Medicaid Match

The December district match will be withheld in the February EIA payment.

CFO Update

Sad to Say Goodbye to Nick Michael

Nick has accepted a position with the SC Public Charter Schools. His last day with the SCDE was Friday, January 17, 2020. We appreciate all the hard work and dedication that Nick has shown during his time with the SCDE and the steps he has taken to advance us forward in several areas of reporting. Nick provided great customer service to the districts and was a resource often sought out because of his knowledge and skills. He will surely be missed by all. We wish him much success with his new job.

Office of Finance Contacts

Financial Services – Melanie Cooper, and Desiree Williams

Grants Accounting – Diane House

General Budget and Finance Questions – Nancy Williams, and Laura Showe

Funding for School Safety Infrastructure Projects

Reminder that these funds need to be expended or at a minimum encumbered at 6/30/2020. The Office of Finance will be requesting a reporting of these funds for FY20 in late July or early August of 2020. Any questions related to the spending of these funds, please contact Laura Showe at 803-734-8885.

Mileage Rate

The General Appropriations Act in Proviso 117.20.J provides for mileage reimbursements at the standard business mileage rate established by the Internal Revenue Service. The IRS mileage reimbursement rate is 57.5 cents per mile for business travel taken on or after January 1, 2020.

A charge of 53.5 cents per mile will be allowed for business travel on or after January 1, 2020, whenever a state-provided long-term lease vehicle or state-contract rental car is available but the employee requests use of his personal vehicle.

Education Related Provisos for Fiscal Year 2019-2020

[Education Provisos - Fiscal Year 2019- 2020](#)

Recently Posted Correspondence/Data

[Apple Tag List Second Quarter 2020](#)

[Fiscal Year 2019 – 2020 45 Day Financial Requirements – Other Entities](#)

[Fiscal Year 2019 – 2020 45 Day Financial Requirements Capped - \\$2,487](#)

[SCASBO Fall Conference PowerPoint Presentation](#)

[EFA Payments to Other Entities – January](#)

[Revenue Per Pupil Report by School District Fiscal Year 2019 - 2020](#)

[Comprehensive Support and Improvement \(CSI\) and Palmetto Priority Schools](#)

[Funding Flexibility Form for FY 19-20 – Revised](#)

Proviso Billing Rate

The daily rate for FY 2019-20 is \$4.15.



Teacher Supply

Funding has been reconciled with the removal of duplicate staff records. Reports are now available in PCS for your review.

Teacher Salary Supplement and State Aid to Classrooms – Teacher Salary

The Staff Listing 45-day Funding Update and Staff Listing Districts Total 45-day Funding Update reports are now available in PCS. Revenues 3550, 3555, and 3186 (includes salary and fringe) have been updated utilizing districts and state agencies aggregate supplement amount.

Please contact Melanie with any questions.

45-Day Funding

The updated 45-day financial requirements is available on our website. Although the face of the Financial Requirements reflects Total Base Student Cost as \$2,489, it has been capped at \$2,487 as of the FY 2020 45th day. The \$2 cap resulted in a \$1.40 state per pupil reduction and a \$0.60 local per pupil reduction. The State Allocation and Local Required Support columns reflect this reduction.

Update- FY 2018-19 Administrative Cost Reporting

Please provide Daniel Haven (dbhaven@ed.sc.gov) with a copy of the report or a link to the report on your website. As a reminder, in compliance with Proviso 1.43, districts are to post their Administrative Cost Report to their website no later than 60 days after the In\$ite January 15 submission. The functions that are to be reported (across all funds) are: 223, 231, 232, 233 (exclude objects 111, 200's), 252, 254, 257, 259, 261, 253, 264, 265, and 266. Reference [In\\$ite Crosswalk on our website](#).

ESSA Financial Transparency

Email expenditure data and questions to Melanie Cooper at mcooper@ed.sc.gov. As a reminder guidelines are posted at the following link, [ESSA Per Pupil Expenditure Guidelines](#).

Reminder - In\$ite 2018-2019

If you have not already provided the In\$ite template for 2018-2019, please do so as soon as possible. The deadline was Wednesday January 15, 2020. Please email Melanie Cooper your file at mcooper@ed.sc.gov.

Funding Flexibility Update

The [procedures](#) and [form](#) have been updated to reflect staffing ratios must be reported to the SCDE and are not suspended for 2019-20 as stated in the proviso.

State Aid to Classrooms – EFA

BSC has been capped at \$2,487.

Updates for PCS Users

The 2019-20 PCS User Manual, Position Code list and PCS User Access form can be found at the following links:

[PCS User Manual – FY 19-20](#)

[PCS User Access Form](#)

[PCS Position Code List for FY 19 - 20](#)

School District Website Requirements

The SCDE has created a document containing [State and Federal requirements for school district websites](#) and other public awareness resources for the 2019-20 school year. Questions should be directed to Valarie Byrd, Senior Consultant, Total Quality Management Services, vbyrd@ed.sc.gov, 803-734-1434.

Grants Accounting

Time and Effort Reporting

All employees who are paid in full or in part with federal funds must keep specific documents to demonstrate the amount of time they spent on grant activities (2 C.F.R. § 200.430(i)(1)). Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed.

To meet the above requirements, all employees who must complete time and effort forms must submit either a semi-annual certification or a personnel activity report (PAR) as required below. The type of form depends on the funding of the position and the number of cost objectives/grants that an employee works on.

The documents are located under the [Time and Effort Reporting](#) feature box on SCDE's website.

Quarterly Claims Submission

QUARTERLY SUBMISSION OF CLAIMS IS REQUIRED ONCE AN APPROVED BUDGET IS IN PLACE. THIS IS A KEY COMPONENT IN RISK ASSESSMENT RATING FROM GRANTS ACCOUNTING.

Reports Menu

PLEASE REVIEW BUDGET AND EXPENDITURE STATUS REPORTS TO ENSURE THAT ALL ITEMS HAVE BEEN SUBMITTED TO THE SCDE. ITEMS MUST BE SUBMITTED TO SCDE, OFFICE OF FINANCE, BEFORE PAYMENTS CAN BE PROCESSED.

Payments to Counties

[Payment to County Reports](#) have been posted on the Grants Accounting Section on the SCDE webpage. External auditors should be assigned a role to view all reports in GAPS.

Grants Accounting Staff Listing

For questions regarding specific grants, please refer to the grants accounting staff listing located on the Grants Accounting Section’s web page, [Grants Accounting Staff Listing](#).

Instructional Materials

Caravan and Training Registration

In conjunction with publishers, the South Carolina Department of Education (SCDE) is conducting an instructional materials caravan that will give school and district staff the opportunity to review new materials during presentations by participating publishers. The intent of the caravan is to allow participating districts and schools equal time with publishers to ensure high quality materials are available for the classroom. District personnel, school administrators and teachers are encouraged to attend these informative presentations for the following areas:

- Mathematics, Grades K–5
- Mathematics, Grades 6–8
- Social Studies, Grade 7

Caravan Registration: A separate registration form is required for each individual attending. To register

for one of the sites listed below, please use the [Registration Link](#).

Caravan Information:

| LOCATION | DATE | MEETING FACILITY |
|------------|------------------------|--|
| Columbia | Tuesday, February 18 | Brookland Banquet and Conference Center, 1066 Sunset Boulevard, West Columbia, SC 29169 |
| Charleston | Wednesday, February 19 | Trident Technical College, Main Campus Conference Center, 7000 Rivers Avenue, North Charleston, SC 29406 |
| Florence | Thursday, February 20 | Southeastern Institute of Manufacturing and Technology (SIMT), 1951 Pisgah Rd, Florence, SC 29501 |
| Georgetown | Friday, February 21 | Pawleys Plantation Golf and Country Club, 70 Tanglewood Drive, Pawleys Island, SC 29585 |
| Clemson | Monday, February 24 | Madren Conference Center, <u>230 Madren Center Drive</u> , Clemson, SC 29634 |
| Greenville | Tuesday, February 25 | Embassy Suites Hotel, 670 Verdae Boulevard, Greenville, SC 29607 |
| Greenville | Wednesday, February 26 | Embassy Suites Hotel, 670 Verdae Boulevard, Greenville, SC 29607 |
| Rock Hill | Thursday, February 27 | Gateway Conference Center, 3200 Commerce Drive, Richburg, SC 29729 |
| Columbia | Friday, February 28 | Richland 2 Conference Center (R2i2), 763 Fashion Drive, Columbia, SC 29229 |

Auditing Services

FY 2018-19 LEA Audit Reports

Per SC Code of Laws 59-17-100, school districts must submit their annual audit report by December 1 following the close of the fiscal year. Since December 1, 2019 fell on a Sunday, audit reports were due by Monday, December 2, 2019. If your district has not submitted the annual audit submission, do so as soon as possible. Any district whose audit report is submitted 60 days or more after the deadline will be placed in fiscal watch as required under the Fiscal Practices and Designation Act.

Miscellaneous Revenue Codes and Subfunds

When allocations to school districts exceed \$500,000 from a single source of funds, a unique revenue code and subfund are assigned to those funds and guidelines for those funds will appear in Miscellaneous Revenue Codes and the Funding Manual produced by the Office of Finance.

If total allocations do not exceed \$500,000, miscellaneous revenue codes and subfunds will be used as follows:

| Source of Fund | Revenue Code | Subfund |
|------------------------|--------------|--------------------|
| Misc. State Restricted | 3199 | 800 series |
| Misc. EIA | 3599 | 399 |
| Misc. State | 3999 | General Fund (100) |
| Misc. Lottery | 3699 | 969 |
| Misc. Federal | 4999 | 800 series* |

*District choose any subfund available for use in the 800 series

Financial Manuals

[FY 2019-2020 PCS User Manual](#)

[FY 2019-2020 Funding Manual](#)

Student Accountability

[Student Accountability Manual 2017](#)

[FY 2017-2018 Annual Audit Guide - South Carolina Department of Education](#)

EFA/State Funding Release Dates – 2019/2020

January 22

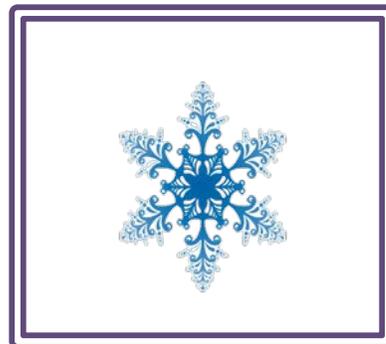
February 21

March 20

April 22

May 22

June 22



Listed below are reports required by the Office of Finance and their due dates for 2019-20. Reports listed below that are identified by a dollar sign (\$) indicate that allocations are based on the information submitted in these reports. To avoid delays in the distribution of the allocations, please ensure that all reports are received in the Chief Financial Office by the specified due date.

| DUE DATE | REPORT ACTIVITY |
|-----------------|---|
| MARCH 23 | INITIAL MEMBERSHIP/ATTENDANCE 135 DAY REPORTING PERIOD OPENS INITIAL STUDENT ACCOUNTABILITY 135 DAY REPORTING PERIOD OPENS |
| APRIL 15 | MEMBERSHIP/ATTENDANCE CERTIFY 135 DAY REPORT (\$) STUDENT ACCOUNTABILITY CERTIFY 135 DAY REPORT (\$) HOME INSTRUCTION REPORT (\$) |
| APRIL 30 | PCS UPDATES FOR 135 DAY FUNDING (TEACHER SALARY SUPPLEMENT AND STATE AID TO CLASSROOM – TEACHER SALARY FUNDING) (\$) |
| JUNE 30 | FINAL CHANGES TO PCS/TECHNOLOGY PROFICIENCY FOR FY 19-20 |
| JUNE 30 | FUNDING FLEXIBILITY FORM 2019-20 |