



## SOUTH CAROLINA DEPARTMENT OF EDUCATION

### CHIEF FINANCE OFFICE - APRIL 2023 - ISSUE 10



The Chief Finance Office seeks to keep our stakeholders informed on news and highlights with our monthly newsletter. For additional information, please visit our website using the link below.

[Chief Finance Office Website](#)

## CFO UPDATE

### Office of Finance Contacts

**Financial Services** – Melanie Cooper (803-734-8135), Michael Scheele (803-734-8145)

**Grants Accounting** – Sequoyah Williams (803-734-8488)

**Fiscal Practices** – Daniel Haven (803-734-0721)

**General Budget and Finance Questions** – Nancy Williams (803-734-8108), Steven Strother (803-734-8885), and Melanie Cooper (803-734-8135)

### Office of Auditing Services Contact

Melissa Myers (803-734-8453)

### Staff Announcements

Thank you with all of our hearts to Nancy Williams for her service as CFO for the South Carolina Department of Education. Nancy will be transitioning to the CFO position for Richland School District 2 as of May 1. Nancy has been a tremendous asset to the Agency and will be greatly missed. Thank you, Nancy!

### Reminder - Health and Nutrition Programs Staffing Change

Please be reminded that Melanie Pompey, Grants Accounting Section, is responsible for internal reporting to assist upper management associated with USDA programs. She also assists with the implementation of the Summer Feeding Schools Program software; and

monitors budgets for grants under the Office of Health and Nutrition. You may reach Melanie by email at [mspomppey@ed.sc.gov](mailto:mspomppey@ed.sc.gov) or by phone (803) 734-8197. Melanie should be contacted for all questions regarding payment of claims.

## **Education Provisos for Fiscal Year 2022-2023**

### **Proviso Billing Rate**

The daily rate for FY 2022-23 is \$4.19

### **School Business Officials' Contact List**

Always keep us informed of finance personnel changes so that new district staff members are included in receiving finance-related news through our office. Notify Kim Moss, at [kmoss@ed.sc.gov](mailto:kmoss@ed.sc.gov), as changes occur and submit the [School Business Officials' Contact Form](#).

**Also make sure that your district is updating staff information through the SCDE Member Center – District & Entity Information Management (DEIM).**

### **Recently Posted Correspondence/Data**

[Fiscal Year 2023 - 2024 House Budget Projections](#)

[Fiscal Year 2023 - 2024 Minimum Teacher Salary Schedule House Version](#)

[Fiscal Year 2023 - 2024 State and Local Share House Version](#)

[Spring SCASBO Conference PowerPoint Presentation](#)

[ESSA Guidelines](#)

[Funding Flexibility Fiscal Year 2022-2023](#)

[Fiscal Year 2022 - 2023 State Minimum Salary Schedule - Final](#)

## **FINANCIAL SERVICES**

### **New or Updated Payments for April**

<b>Revenue Code</b>	<b>Sub fund</b>	<b>Description</b>
3134	924	CERDEP Program
3135	935	Reading Coach
3136	936	Health & Fitness-Nurse
3160C	100	Bus Driver Sled Check
3193	919	Apple Tags
3532	332	National Board Certification
3533	333	Teacher of the Year
3535	335	Reading Coach
3536	363	Health & Fitness Nurse
3541	341	CERDEP Program

### **CERDEP Program**

District allocations have been updated using 135-day student PowerSchool

data. CERDEP per pupil rate for FY23 is \$5,100.

## **2022-2023 Teacher of the Year Payments**

### **Reading Coach**

FY23 Reading coach funding increased to \$59,558.11 for a 1.0 FTE.

### **Student Health & Fitness-Nurse**

FY23 Student Health & Fitness-Nurse funding increased to \$22,549.33 for a 1.0 FTE.

## **Third Quarter Apple Tag Payments**

### **Fiscal Year 2024 School District Administrative Claiming (SDAC) Contracts - Budget Guidance**

On February 17, you should have received forwarded communication from the Office of Medicaid Services regarding SDAC contracts. Each district's SDAC contract will expire on July 1, 2023, and school districts will need to execute a new contract with the South Carolina Department of Health and Human Services (SCDHHS). As the SCDHHS requires districts to identify and submit a budget amount for the SDAC contract, it is important that you appropriately examine your programs and previous year's expenses to ensure that you are submitting a budget amount that will cover all potential expenses for the next contract period. For further information, please refer to the [memo and budget guidance](#) document that was provided to you last week.

### **FY 2021-22 Administrative Cost Reporting**

As a reminder, in compliance with Proviso 1.42, districts are to post their Administrative Cost Report to their website no later than 60 days after the December 1st audit submission. Please provide Daniel Haven (dbhaven@ed.sc.gov) with a copy of the report or a link to the report on your website. 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 [InSite Crosswalk](#) on our website.

## **GRANTS ACCOUNTING**

### **Contact Information for Grants Accounting Staff**

Please use email address group, [grantsaccounting@ed.sc.gov](mailto:grantsaccounting@ed.sc.gov) for quick responses to your questions and concerns. The [grants accountant assignment list](#) provides additional contact information and specific details related to the grant.

### **Sub Grant End Dates and Final Claims Due/Final Report Dates**

NOTE: THIS LIST IS NOT AN ALL INCLUSIVE LIST OF GRANTS

Grant Number – H63020350923  
Grant Name – Arts  
Sub Grant Name - 23 Arts in Education – EAAP  
Sub Grant End Date – 5/30/2023  
Final Claims Due/Final Report Date – 06/09/23

Grant Number – H63020350923  
Grant Name – Arts  
Sub Grant Name – 23 Arts in Education – DAP  
Sub Grant End Date – 5/31/2023  
Final Claims Due/Final Report Date – 06/09/23

Grant Number – H63010101023

Grant Name – Adult Education – State Administered  
Sub Grant Name – 23 Adult Education (243)  
Sub Grant End Date – 6/30/2023  
Final Claims Due/Final Report Date – 08/15/23

Grant Number – H63010101023  
Grant Name – Adult Education – State Administered  
Sub Grant Name – 23 Adult Education – Institutionalized  
Sub Grant End Date – 6/30/2023  
Final Claims Due/ Final Report Date – 8/15/2023

Grant Number – H63010101023  
Grant Name – Adult Education - State Administered  
Sub Grant Name – 23 Family Literacy  
Sub Grant End Date – 6/30/2023  
Final Claims Due/ Final Report Date – 8/15/2023

Grant Number – H63010101023  
Grant Name – Adult Education – State Administered  
Sub Grant Name – 23 Adult Education – Civics  
Sub Grant End Date – 6/30/2023  
Final Claims Due/ Final Report Date – 8/15/2023

The EEDA grant information was not awarded or updated for FY23 and effective Friday, March 17, 2023, YRBS is no longer an active program for SCDE.

## **Refunds**

All refunds/checks submitted to the SCDE, Office of Finance, must have detailed supporting documentation. Please use the [Expenditure Refund Request Form](#) on our web page to provide details of refund/checks.

Please do not just send a check. If the check does not have sufficient supporting documentation, it prolongs the refund process.

## **Report and Claim Form for School Food Service Programs (SLP-4 Form)**

[SLP-4 form](#) has been linked on the Grants Accounting Section's web page.

## **SCAPS – Food Service Claims**

Food Service Claims in SCAPS are due by the 10<sup>th</sup> of each month for prior month claims. Claims are approved by the 15<sup>th</sup> of the month and paid on the 15<sup>th</sup> of the month.

## **GAN Changes Regarding Period of Performance End Dates**

For all federal subawards active (not yet liquidated) as of October 17, 2022, subrecipients will have 90 days after the Period of Performance end date to receive, pay, and claim goods and/ or services obligated by the Period of Performance end date. Goods and/or services must be obligated by the end of the Period of Performance. Goods and/or services must be paid and claimed based on date of receipt of the goods and/or services. For example, a Period of Performance end of September 30, where goods and/or services obligated by September 30, and are received by September 30 should be claimed by November 15 as a 1st Quarter claim, and goods and/or services received after September 30 should be claimed by December 30 as a 2nd Quarter claim.

Subrecipients should be aware that subawards close on the 90th day after the Period of Performance end date and that ***a full 45 day claiming window may not be allowed***. Subrecipients should also ***take into consideration the Accounts Payable cycle of your entity*** in that invoices may be required submission earlier than the grant close-out date in order to be paid and claimed by that date. The extended time after Period of Performance end allows time to receive, pay, and claim. Consideration must be given for your internal processes. The grant will close on the 90th day after Period of Performance ends. Also, be aware of the off-cycle final claims dates that may occur due to Period of Performance end dates.

Final Quarterly Claim dates may not always fall on November 15, February 15, May 15, or August 15 if the Period of Performance end date dictates a different date. Refer to your

## **FY23 Amendment Deadlines**

All budget amendments and/or new budgets for all grant expenditures that will be incurred on or before June 30, 2023, must be entered into GAPS no later than June 30, 2023, unless an earlier deadline is referenced on the GAN. No budget amendments or new budgets will be allowed entry into GAPS from July 1, 2023, through August 15, 2023. The amendment deadline allows time after amendment submission for the program office to review, and will help ensure funds are available in the correct budget area for claiming by the August 15 final claims deadline. Pending amendments and unbudgeted amounts may prevent claims submission. The deadline helps assure all pending and unbudgeted amounts are cleared prior to claiming deadlines. Amendment requests for expenditures occurring on July 1, 2023, or after, can be entered into GAPS beginning August 16, 2023.

## **Final Claims Deadline**

Expenditure claims submitted to the SCDE Office of Finance after August 15, 2023, for expenditures from July 1, 2022 through June 30, 2023, will not be paid. **Deadline will be strictly enforced.** Claims must be in the status "Submitted to SCDE Finance" by August 15 to meet the deadline. Please run and monitor reports frequently to help assure status of budget amendments and claims. Earlier final claims deadlines on GANs must be honored. Consult your GAN for earlier reporting deadlines.

## **First Quarter Claims for FY24**

1st Quarter Claims for FY24 will not be allowed entry into GAPS until after August 15, 2023

## **Quarterly Claims Due Dates**

**Quarter 3** - due by **May 15**

**Quarter 4** - due by **August 15**

The New Period of Performance guidance may dictate off-cycle final claim dates. A full 45 day claiming window may not be allowed after receipt of goods and/ or services. Refer to GAN and final report date in GAPS.

State Grants in GAPS – Earlier Final Claim Deadline than Federal Awards. Refer to GAN.

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.

## **ESSER Annual Report**

The ESSER Annual Report is due to the Office of Emergency Programs (OEP) by Monday, April 3. If any district is unable to access the form, please contact OEP at [scesser@ed.sc.gov](mailto:scesser@ed.sc.gov).

## **ESSER Quarterly Report**

The next ESSER quarterly reporting date is July 5, 2023 (for claims submitted from April 1, 2023 – June 30, 2023). There are online ESSER quarterly report forms on the ESSER webpages. See links below.

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ESSER II: [ESSER II Funding Information](#)

ARP ESSER: [ARP ESSER Funding Information](#)

Districts are only being asked to report funds claimed in GAPs during the quarter. The quarter the claim reflects, no longer has any relevance to the quarterly reports. The only relevancy with the new reports is when the claim was submitted in GAPs. For example, any claim submitted between January 1, 2023 and March 31, 2023, should have been reported on the April 5 report due date. Districts are required to submit a quarterly report

for each grant, even if no claims for that grant were submitted during the quarter.

If there are no expenditures to report for ESSER II or III during the quarter, simply indicate on the report "0" or email [scesser@ed.sc.gov](mailto:scesser@ed.sc.gov) stating there were no expenditures to report for the quarter.

### **Maintaining SAM Registration to Comply with 2 CFR Part 25**

All school districts must maintain an active registration in the federal System for Award Management (SAM) to receive federal funds. This includes ESSER funds, Title I funds, IDEA funds, etc. Because a district's SAM registration is only active for one year (12 months), it must be renewed annually *before it expires* so that the registration does not lapse. A lapsed SAM registration means the SCDE cannot award or release federal funds until the district again has an active registration.

The SCDE strongly encourages school districts to set an internal control to ensure their district's SAM registration is renewed annually *before* it expires. Such a control will help mitigate the risk that the district's SAM registration will lapse which will lead to a stop in the flow of federal funds until the registration is once again active.

The following suggestions for internal controls that can help ensure your district's SAM registration does not lapse.

- Establish written procedures for staff turnover that include continuity of bank account information and key registrations including the district's SAM.gov registration. Assure that all staff is knowledgeable of and has access to these procedures.
- Define key financial duties and who is responsible for those duties.
- Segregate duties so that more than one person is responsible for completing the registration process and is aware of the registration expiration.
- Employ check-out procedures for turnover of key personnel to assure that passwords, signature authority, etc. of exiting key personnel is removed and assigned to replacement personnel.

## **AUDITING SERVICES**

### **Subrecipient Risk Assessment Scores**

The Office of Auditing Services has calculated and distributed the subrecipient risk assessment scores based on data from Fiscal Year 2021-22. If your district did not receive its score, please contact Melissa Myers.

### **ESSER – Indirect Cost**

ESSER funds are not subjected to the supplement, not supplant requirement. Therefore, districts may claim up to the approved unrestricted indirect cost for this program.

### **ESSER – Unallowable Expenditures**

According to ED, LEAs may not spend ESSER funds on:

- Subsidizing or offsetting executive salaries and benefits of individuals who are not LEA employees, or
- Expenditures related to state or local teacher or faculty unions or associations.

## **RESOURCES**

### **Financial Manuals**

- [South Carolina Educator System User Manual](#)



- [FY 2021-2022 Funding Manual](#)

## **Student Accountability**

- [Student Accountability Manual 2017](#)

## **Audit Guide**

- [FY 2021-2022 Annual Audit Guide - South Carolina Department of Education](#)

## **SC Educator System Users**

- [2021-22 SC Educator System Compensation User Manual](#)
- [Position Code List for FY 22-23](#)

## **School District Website Requirements**

Click [here](#) for school district website requirements.

## **Prior Finance Newsletters**

Click [here](#) for prior Finance

# **DATES TO REMEMBER**

## **EFA/State Funding Release Dates - 2022 - 2023**

April 21  
May 22  
June 22

## **Due Dates for SCDE Reports – 2022- 2023**

Listed below are reports required by the Office of Finance and their due dates for 2022-23. Reports 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.

<b>DUE DATE</b>	<b>REPORT/ACTIVITY</b>
December 1	2021 - 2022 Audits
January 16	In\$ite, and ESSA Financial Transparency Report
March 27 – April 14	Pupil Accounting 135 Day (\$)
June 30	<a href="#">Funding Flexibility Fiscal Year 2022-2023</a>

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