



SOUTH CAROLINA DEPARTMENT OF EDUCATION

CHIEF FINANCE OFFICE - AUGUST 2022 - ISSUE 2



SOUTH CAROLINA DEPARTMENT OF EDUCATION

Chief Finance Office Newsletter

[Visit Our Website](#)

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)

[Education Provisos for Fiscal Year 2022-2023](#)

Fiscal Year 2023 Teacher Supply Funding

Teacher supply funding is \$300 for certified and noncertified teachers. The funds must be disbursed in a manner separate and distinct from their payroll check on the first day teachers, by contract, are required to be in attendance at school for the current contract year.

New Mileage Rates Effective July 1, 2022

The General Appropriations Act provides for mileage reimbursements at the standard business mileage rate established by the Internal Revenue Service. Beginning on July 1, 2022, the Internal Revenue Service rate will be 62.5 cents per mile. Reimbursement for trips taken on or after July 1, 2022, will be at the rate of 62.5 cents per mile.

As a reminder, the same proviso in the General Appropriations Act also directs a reimbursement rate of 4 cents per mile less than the standard business mileage rate when an employee chooses to use his or her personal vehicle when a motor pool vehicle is reasonably available. This rate will change to 58.5 cents per mile for reimbursement for trips taken on or after July 1, 2022.

Proviso Billing Rate

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

School Business Officials' Contact List

The Office of Finance is updating the [school business officials' contact list](#) for Fiscal Year 2022 - 2023. District staff on this list will receive finance-related communication through the SCDE Office of Finance. Please keep us informed of finance personnel changes that may occur in your district during the fiscal year. Notify Kim Moss, at kmoss@ed.sc.gov, as contact changes occur.

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

Recently Posted Correspondence/Data

[2022-2023 District Allocations for the Refurbishment of Science Kits](#)

[School Business Officials' Contact Form](#)

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

[Fiscal Year 2022 - 2023 Conference Committee Budget Projections](#)

[Fiscal Year 2022 - 2023 State and Local Share Conference Committee Version](#)

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

[Fiscal Year 2021 - 2022 135 Day Financial Requirements Geographical School Districts Only](#)

[Fiscal Year 2021 - 2022 135 Day Financial Requirements Other Entities](#)

[K-12 Technology Initiative Funding \(\\$1,000\) Reporting Tool](#)

FINANCIAL SERVICES

New or Updated Payments for August

Revenue Code	Sub fund	Description
3526	326	Science Kit Refurbishment
3529	329	Career & Technology Education
3556	356	Adult Education

Science Kit Refurbishment Allocations

The [2022-2023 district allocations for the refurbishment of science kits](#) are included in the August monthly payments. Please share this information with your district science coordinators and finance managers.

Reading Coach Verification

The Office of Finance needs to collect an updated list of individuals receiving the reading coach allocation. Click within the [School District August Memoranda Archive](#) and scroll to the August 2 posting to download the Excel attachment entitled Reading/Literacy Coach List. Complete the information next to the corresponding schools in your district and email the excel document to Michael Scheele at mscheele@ed.sc.gov by Thursday, September 8, 2022. If your school is eligible to use this funding for an interventionist or supplemental services, please note the correct position on the spreadsheet. Please also provide the salary and fringe separately for each employee. Reading/literacy coach funding is determined by the number of primary and elementary schools serving students in your district. However, you may utilize funding in a primary, elementary, middle school, or a combination of these schools based on the area of highest need in your district. Reading coaches' maximum funding is \$53,759.42 for a 1.0 full time employee (FTE). The district-signed MOA and the eligible Reading Coach/Interventionist must be listed in SC Educator system with a position code of "87" to have funding released.

NBC Verification List

The Office of Finance is requesting verification of any eligible employees (according to Proviso 1A.71) in your district currently holding National Board Certification in order to pay the additional \$7,500 or \$5,000 annual salary supplement. Finance Business Officials received a list of all eligible employees. ***Please filter by district and update the attached list providing us with any necessary changes, deletions or additions. Also, verify CID#, position code and FTE status.*** Please respond even if **no** changes are necessary and indicate no changes. NBC funding will use Revenue 3532, and Fund 332. In order to begin monthly payments in September, return the verified list via email to Melanie Cooper at mcooper@ed.sc.gov by September 2, 2022.

Proviso 1.87 – School District Employees Data

The SCDE is requesting districts to provide a report detailing school, district administration, and Career Center employees as set forth in Proviso 1.87 for School District Employees Data. The SCDE is requesting districts to properly code and complete necessary information for all employees in the district within the SC Educator System no later than Friday, September 30, 2022.

For all position codes not considered as “classroom instruction” additional information will need to be provided. A Staff Listing Report will be sent to each district with an added column named “Job Duties.” This column shall include a brief description and overview of the individual’s job duties. The reports are due back to the SCDE no later than Friday, September 30, 2022.

For additional questions and information, please contact Melanie Cooper at mcooper@ed.sc.gov.

Pupil Accounting Dates

Pupil Accounting 45 Day (October 26 – November 11)

Pupil Accounting 135 Day (March 27 – April 14)

SC Educator

The system is now open for the 2022-2023 school year; please update PCS information for all employees.

GRANTS ACCOUNTING

Contact Information for Grants Accounting Staff

Please use email address group, 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.

Payments to Counties

Payment to County Reports will be run in August and soon will be posted on our website. External auditors should be assigned a role to view all reports in GAPS.

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.

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.

Quarterly Claims Due Dates

Quarter 1 - due by **November 15**

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

ESSER Reporting Requirement

The next ESSER Reporting date is October 5, 2022 (for claims submitted from July 1, 2022 – September 30, 2022). There are online ESSER quarterly report forms on each of the three ESSER webpages. See links below.

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

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, 2022 and March 31, 2022, 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 I, II, or III during the quarter, simply indicate on the report "0" or email scesser@ed.sc.gov stating there were no expenditures to report for the quarter.

AUDITING SERVICES

School District and Charter School Audit Firm Approval

On May 4, 2022, the State Auditors Office (SAO) emailed school district and charter school auditing firms information on a proposed budget proviso (H.5150, Part 1B, Section 1.3) that requires school districts and charter schools to select an independent auditor from a list of firms approved by the Office of the State Auditor. The State Auditor's Office is offering to review firms for approval ahead of final adoption of the proviso.

Charter schools must also engage with an auditor on the approved auditor list.

Firms that wanted to participate in the "pre-approval" process were asked to complete a questionnaire and submit to the SAO by May 16 with a copy of the firm's most recent peer review report. Contact Melissa Myers, mmyers@ed.sc.gov, if you would like a copy of the questionnaire.

A list of pre-approved audit firms is on the SCDE website at [Audit Firm Approval for School Districts - South Carolina Department of Education](#).

SCDE Guidelines Memo for Retaining Support Documentation

The Office of Auditing Services has updated the Guidelines Memo for Retaining Support Documentation. The memo can be located at [Guidelines for Retaining Documentation to Support Expenditures](#). Please ensure that your program officials and other appropriate personnel are aware of these documentation requirements.

Please contact Ms. Myers, if you have any questions.

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:

- Bonuses, merit pay, or similar expenditures, unless related to disruptions or closures related to COVID-19,
- 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 2019-2020 PCS User Manual](#)

[FY 2020-2021 Funding Manual](#)

Student Accountability

[Student Accountability Manual 2017](#)

Audit Guide

[FY 2020-2021 Annual Audit Guide - South Carolina Department of Education](#)

PCS Users

[2021-22 SC Educator System Compensation User Manual](#)

[PCS User Manual – FY 20-21](#)

[PCS User Access Form](#)

[PCS 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

August 22
September 22
October 21
November - TBD
December - TBD
January 20
February 22
March 22
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.

DUE DATE

REPORT/ACTIVITY

December 1

2021 - 2022 Audits, In\$ite, and ESSA
Financial Transparency Report

June 30

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

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Supporting students and schools to meet the [Profile of the South Carolina Graduate](#).

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