



## SOUTH CAROLINA DEPARTMENT OF EDUCATION CHIEF FINANCE OFFICE - DECEMBER 2022 - ISSUE 6



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)

#### **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 [mspompey@ed.sc.gov](mailto:mspompey@ed.sc.gov) or by phone (803) 734-8197.

#### **Office of Auditing Services Contact**

Melissa Myers (803-734-8453)

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#### **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**

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](mailto: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**

[Fall 2022 SCASBO Conference Presentation](#)

[Revenue per Pupil Report by School District Fiscal Year 2022 - 2023](#)

[In\\$ite LEA Guidance and Reporting Tool](#)

[ESSA Guidelines](#)

[School Business Officials' Contact Form](#)

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

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

# **FINANCIAL SERVICES**

## **New or Updated Payments for December**

Revenue Code	Sub fund	Description
1930	800	Special Needs Transportation
3134	924	CERDEP Program
3135	935	Reading Coaches
3136	936	Health Fitness-Nurse
3160C	100	Bus Driver Sled Check
3181	100	Retiree Insurance
3532	332	National Board Certification
3535	335	Reading Coaches
3536	363	Health Fitness-Nurse
3541	341	CERDEP Program
3557	357	Summer Program

## **3134 & 3541 CERDEP Program**

CERDEP Program funding updated using 45-day PowerSchool data. The FY23 program rate is \$5,100, adjusted on a pro rata basis determined by the length of enrollment.

## **3181 Retiree Insurance**

Retiree Insurance updated using FY22 contributions.

## **3557-Summer Reading Program**

Summer Reading Program district allocations is for prior year students scoring Not Met on Third Grade Reading Assessment.

### **Pupil Accounting Date**

Pupil Accounting 135 Day (March 27 – April 14)

### **December Checks**

December state payments were released on Friday, December 9, 2022.

### **In\$ite and ESSA Reporting**

Refer to email sent Monday, November 7, 2022, regarding submission of In\$ite and ESSA reporting. The reporting tool and guidance for In\$ite are on our web page. The reporting tool is designed to analyze three-digit fund, function, and object codes along with the School Identification Numbers (SIDN's) provided by the SCDE.

ESSA guidelines and the reporting tool to include membership data for the 21-22 school year was shared with you as attachments in the November 7, 2022, email. Please share with the appropriate staff in your district along with your charter schools.

The deadline to submit In\$ite and ESSA data is January 16, 2023. Please email ALL completed templates to Michael Scheele at [mscheele@ed.sc.gov](mailto:mscheele@ed.sc.gov).

### **IDEA 2021-2022 Maintenance of Effort Calculator (MOE)**

IDEA 2021-22 Maintenance of Effort Calculator (MOE) is due Friday, January 20, 2023. Please submit via email to [fmmmonitoring@ed.sc.gov](mailto:fmmmonitoring@ed.sc.gov) and [eeddy@ed.sc.gov](mailto:eeddy@ed.sc.gov). The Office of Special Education Services Fiscal and Grants Management Team will hold an MOE Open Door session for LEAs on January 12, 2023 from 10:00 am to 11:30 am. An email will be sent to LEAs with more information. For questions related to IDEA MOE, please contact Emmett Eddy at [eeddy@ed.sc.gov](mailto:eeddy@ed.sc.gov).

## **INSTRUCTIONAL MATERIALS**

### **2023 Instructional Materials Caravan**

The 2023 Instructional Materials Caravan includes two in-person caravan meetings in Columbia at the River Center at Saluda Shoals Park, 5605 Bush River Road, Columbia, SC 29212, and a virtual caravan with publisher-provided links to presentations for the following areas.

#### ***In-Person Caravan Areas***

Biology 1, 2, and Advanced Placement (AP).

#### ***Virtual Caravan Areas***

- Biology 1, 2, and AP
- European History – AP
- Civics

Each in-person meeting has the same concurrent presentations, but the order of the presentations is different each day. The dates for the in-person caravan are January 30 and 31, 2023. Please register using the [2023 Instructional Materials Caravan](#)

Registered participants will receive the agenda with specific meeting times closer to the date of the meeting. In addition, information about the 2023 Instructional Materials

## 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.

### Refunds

All refunds/checks submitted to the SCDE, Office of Finance must have detailed, supporting documentation. Please do not just send a check. If the check does not have sufficient supporting documentation, it prolongs the refund process.

### Payments to Counties

[Payments to County Reports for Fiscal Year 2021 - 2022](#) have been 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.

### 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 GAN and to the Final Report Date in GAPS.

### FY23 Amendment Deadlines

All budget amendments and/or new budgets for all grants 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 2** - due by **February 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.

### **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.

## **ESSER Reporting Requirement**

The next ESSER reporting date is January 5, 2023 (for claims submitted from October 1, 2022 – December 31, 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](mailto:scesser@ed.sc.gov) stating there were no expenditures to report for the quarter.

## **AUDITING SERVICES**

### **School District and Charter School Audit Firm Approval**

The Fiscal Year 2022-23 SC Appropriations Act requires school districts and charter schools to select an auditor from a list of firms approved by the Office of the State Auditor to perform the annual audit. On May 4, 2022, the State Auditor’s Office (SAO) emailed school district and charter school auditing firms information on the process to obtain approval to conduct school district audits. A list of audit firms approved to perform school district audits is on the following link, [Approved Audit Firms for School Districts](#). Please ensure that your district or charter school’s fiscal year 2021-22 audit is being conducted by one of these approved firms.

### **FY 2021-22 Annual Audit Guide**

The SCDE Annual Audit Guide and template for FY 2021-22 is located on the SCDE website at [Annual Audit Guide and Template for Fiscal Year 2021 - 2022](#). A memo regarding audit requirements was distributed to districts on Tuesday, October 11, 2022. The memo can be found at [Annual Audit Report Submission](#).

### **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**

December 9  
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

January 16

In\$ite, and ESSA Financial Transparency Report

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