



# SOUTH CAROLINA DEPARTMENT OF EDUCATION

## CHIEF FINANCE OFFICE - JULY 2022 - ISSUE 1



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)

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### 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 2021-22 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**

[School Business Officials' Contact Form](#)

[Apple Tag Fourth Quarter 2022](#)

[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 2022 Federal Grant Close Out Memo](#)

[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](#)

## **Best Wishes to Freddie Williamson**

Freddie Williamson, Fiscal Analyst, Grants Accounting Section, has accepted a position out of state. His last day with the agency is Friday, July 29. We wish Freddie well in future endeavors and thank him for providing excellent service to school districts and the agency.

# **FINANCIAL SERVICES**

### **New or Updated Payments for July**

<b>Revenue Code</b>	<b>Sub fund</b>	<b>Description</b>
0720A	200	Medicaid FY 21-22
3103	100	State Aid Classrooms
3127	937	Student Health & Fitness - PE
3160C	100	Bus Driver SLED Check
3162	100	Bus Driver Worker's Compensation
3181	100	Retiree Insurance
3187	917	Teacher Supply
3193	919	Apple Tag
3503	303	State Aid Classrooms
3577	377	Teacher Supply

### **Apple Tag**

Fiscal Year 2022 Fourth quarter Apple Tag revenues are included in the July payment.

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

The Student & Health Fitness - Nurse Subfund was reported incorrectly in the June Finance Newsletter. The correct subfund is **363** not 336.

### **New Education Formula**

District allocations will slightly adjust outside of the normal 45th day and the 135th day updates for Revenue Code 3103 and Revenue Code 3503. Traditional districts will see a small change in funding after charter authorizers submit their 5th day counts for new charter schools and those with added growth.

### **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](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.

### **Payments to Counties**

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

### **June 30 - Final Day for Grant Budget Amendments**

The due date is Thursday, June 30, 2022, for any budget amendments for all grant expenditures that will be incurred on or before June 30, 2022. No amendments will be allowed for these funds from July 1, 2022, through August 15, 2022. Recipients are required to report deviations from budget and program plans and request prior approvals for budget and program plan revisions.

### **August 15 - Final Day for Expenditure Claims for Federal Grants**

Expenditure submission deadline for June 30 expenditures is August 15. There will be no exceptions. Refer to [Fiscal Year 2022 Federal Grant Close Out Memo](#).

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

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

Grant Number – H63010101022  
Grant Name – Adult Education – State Administered  
Sub Grant Name – 22 Adult Education (243)  
Sub Grant End Date – 6/30/2022  
Final Claims Due/Final Report Date – 08/15/22

Grant Number – H63010101022  
Grant Name – Adult Education – State Administered  
Sub Grant Name – 22 Adult Education – Institutionalized  
Sub Grant End Date – 6/30/2022  
Final Claims Due/ Final Report Date – 8/15/2022

Grant Number – H63010101022  
Grant Name – Adult Education - State Administered  
Sub Grant Name – 22 Family Literacy  
Sub Grant End Date – 6/30/2022  
Final Claims Due/ Final Report Date – 8/15/2022

Grant Number – H63010101022  
Grant Name – Adult Education – State Administered  
Sub Grant Name – 22 Adult Education – Civics  
Sub Grant End Date - 6/30/2022  
Final Claims Due/ Final Report Date – 8/15/2022

### **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 4 - due by August 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](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**

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](mailto: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 21-22](#)

### **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

July 22  
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**

August 15

Final Day for Expenditure Claims Federal Grants

December 1

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

June 30

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

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