



SOUTH CAROLINA DEPARTMENT OF EDUCATION

CHIEF FINANCE OFFICE - JUNE 2023 - ISSUE 12



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 – Steven Strother (803-734-8885), and Melanie Cooper (803-734-8135)

Office of Auditing Services Contact

Melissa Myers (803-734-8453)

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 mmpompey@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

Finance Boot Camp Announcement

We are excited to announce the SCDE Finance Boot Camp for New School Business Officials.

Boot camp will be held August 29 - 31, in Lexington, S.C. The location of the Boot Camp is in the Conference Center Ballroom, 111 Maiden Lane, Lexington, SC, 29072. This three-day boot camp will focus on financial basics from the state perspective and cover topics such as: State Administered Financial Systems; Grants Management; Procurement, Ethics; Internal Controls; the New Education Funding Formula, Maintenance of Equity, and much, much more.

We will target finance personnel with 2 or less years of experience in their current position, however this focus may expand depending upon interest in the program.

Please use the link below to register for the boot camp. Registration is free. **Space is limited.** The deadline to register is Friday, July 14. Lunch will be provided and CPE credits will be offered.

[Finance Boot Camp Registration Form](#)

District Business Officials' Contact List

In the near future, you will receive a district business officials' contact form to indicate your desire to receive finance-related emails and news from the Office of Finance.

Always keep us informed of finance personnel changes through the fiscal year. Notify Kim Moss, at kmoss@ed.sc.gov, as changes occur and resubmit the [District Business Officials' Contact Form](#) to revise your changes.

Also make sure that your district is updating staff information through the SCDE Member Center – District & Entity Information Management (DEIM). This is important in that the entire agency uses DEIMS to create address labels and emails lists to contact selected district staff members.

School District Credit Cards Transparency

Excerpt from Proviso 1.24.

“Each school district must also maintain on its internet website a **copy of each monthly statement for all of the credit cards maintained** by the entity, including credit cards issued to its officers or employees for official use. The credit card number on each statement must be redacted prior to posting on the internet website. Each credit card statement must be posted not later than the thirtieth day after the first date that any portion of the balance due as shown on the statement is paid.”

Note: For all credit cards maintained by school districts:

- A copy of each monthly credit card statement must be posted via the school district website.
- Each statement must contain redacted (removed) credit card numbers prior to the school district website.
- Redacted credit card statements must be posted no later than the 30th day after the date that any portion of the balance is due as shown on the statement is paid.
- District must comply with the language of proviso 1.24. to meet school district website requirements for transparency.

The [Comptroller General's](#) guidance recommends that monthly reports be available for public viewing and downloading for a minimum of three (3) years.

For more information regarding School District Website Requirements visit the [SCDE Website](#).

Recently Posted Correspondence/Data

[Fiscal Year 2023 Federal Grant Close Out Memo](#)

[Teacher of the Year 22 - 23 - Additional Listing](#)

[Professional Learning Allocations for Gifted and Talented and International Baccalaureate Programs](#)

[Retiree Assurance Form for School Year 2023 - 2024](#)

[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](#)

[ESSA Guidelines](#)

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

FINANCIAL SERVICES

New or Updated Payments for June

| Revenue Code | Sub fund | Description |
|--------------|----------|------------------------------|
| 0720 | 200 | Medicaid FY22-23 |
| 3132 | 100 | Home Instruction |
| 3199I | 800 | Profound Mentally Disabled |
| 3131 | 100 | SP Contracts |
| 3131A | 100 | Bus Driver Aides |
| 3156 | 956 | Adult Education |
| 3160 | 100 | Bus Driver Salary |
| 3160A | 100 | R-60 Contracts |
| 3160C | 100 | Bus Driver Sled Check |
| 3161 | 100 | EAA Bus Driver Wages |
| 3392 | 100 | NBC Excess Formula |
| 3519C | 319 | IB Exams |
| 3532 | 332 | National Board Certification |
| 3556 | 356 | Adult Education |
| 3557A | 357 | Summer Reading Partnership |
| 3571 | 371 | CSI & Palmetto Priority |

Medicaid Match

May EIA payments includes the district withheld Medicaid match for April and May.

3392 – NBC Excess EFA Formula

The EFA formula was utilized in determining allocations as referenced in Proviso 1A.71.

CERDEP Summer

Program funding calculations was determined by using the surveyed data submitted by your district to the Office of Early Learning and Literacy. Initial funding is 60%; actual student data from PowerSchool will determine the remaining 40%. The additional funding will be included in the September EIA payment.

Reading Coach

Update to the FY23 Reading coach amount change to \$59,260.46 for a 1.0 FTE.

CSI and Palmetto Priority Schools

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

2022-2023 Teacher of the Year List

The updated [Teacher of the Year Finalist List](#) is posted to Finance's web page.

Reminder - Funding Flexibility Form is Due June 30, 2023

If applicable, the Fiscal Year 2022-2023 Funding Flexibility Form is due to the Financial Services Section by June 30, 2023. Email your completed form to mcooper@ed.sc.gov.

Deadline for Updating PCS Staff Records

SC Educator will close at 5:00 p.m. on Friday, June 30, 2023. Please make sure your district's PCS staff records are updated accordingly (actual number of days worked, termination date/reason and salary). Once SC Educator officially closes for the 2022-2023 school year, updates will no longer be able to be made.

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.

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.

Procurement Exemptions - Federal Funds

Subrecipients cannot use Federal Funds for noncompetitive purchases. This means you may not use existing exemption lists when federal funds are utilized. Districts must follow 2 CFR 200.320(c), which states that, "There are specific circumstances in which noncompetitive procurement can be used." Details from SCDE Program Offices will follow soon. This is not a change to regulations, but must be implemented if it's not already in place in your district.

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

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

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 10th of each month for prior month claims. Claims are approved by the 15th of the month and paid on the 15th 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.

Information from the Office of Federal and State Accountability Regarding Grant Amendments and Expenditures

For all subgrant expenditures incurred on or before June 30, 2023

- Amendments should be entered into GAPS by June 30.
- No amendment will be allowed entry into GAPS from July 1, 2023 through August 15, 2023.

The amendment deadline this year for GEMS is June 16.

The GAPS amendment deadline is June 30.

Amendment requests/new budgets for expenditures occurring on July 1, 2023, or after can be entered into GEMS and GAPS beginning August 16, 2023.

Expenditure claims submitted to SCDE Finance after August 15, 2023, for expenditures from July 1, 2022 through June 30, 2023, will not be paid. Deadline will be strictly enforced.

First quarter claims for FY24 will not be allowed entry until after August 15, 2023.

Feel free to contact your program manager should you have any questions or concerns.

15% Reminder

Districts will be expected to meet the 15% carryover for 23 Title I. Contact Jennifer Rhodes for waiver questions or concerns.

June 30 - Final Day for Grant Budget Amendments

The due date is Friday, June 30, 2023, for any budget amendments for all grant expenditures that will be incurred on or before June 30, 2023. No amendments will be allowed for these funds from July 1, 2023 through August 15, 2023. Recipients are required to report deviations from budget and program plans and request prior approvals for budget and program plan revisions.

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 Friday, June 30, 2023, unless an earlier deadline is referenced on the GAN. 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.

August 15 - Final Day for Expenditure Claims for Federal Grants

Expenditure claims submission deadline for June 30 expenditures is August 15. Expenditure claims submitted to the 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.** Refer to [Fiscal Year 2023 Federal Grant Close Out Memo](#).

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 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 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.

There are online ESSER quarterly report forms on the ESSER webpages. See links below.

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 April 1, 2023 and June 30, 2023, should be reported on the July 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 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

Detailed Schedule of Due to Funds

Invoices were sent out for the amounts listed as being due to the SCDE in the FY 2021-22 annual audit report. Invoices were sent to the superintendent. Please remit payment to the SCDE prior to the close of the fiscal year if you haven’t already. If you received a bill and have already made payment, please send a copy of the payment record to auditing@ed.sc.gov. If you need a copy of the invoice, feel free to contact Jenny Padgett in the Office of Finance.

FY 2022-23 Annual Audit Guide

We are in the process of updating the Annual Audit Guide. An e-mail notification of updating of the Guide will be sent when the Guide is posted to the website.

Administrative Assistant Update

Torrence Caple is the new administrative assistant in the Office of Auditing Services. He may send out various correspondence to your district.

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

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

June 30

REPORT/ACTIVITY

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

EFA/State Funding Release Dates - 2023- 2024

July 21

August 22

September 22

October 20

November TBD

December TBD

January 22

February 22

March 22

April 22

May 22

June 21

All students graduate prepared for success in college, careers, and citizenship.
Supporting students and schools to meet the [Profile of the South Carolina Graduate](#).

[Website](#) [About SCDE](#) [Newsroom](#) [Contact](#)

