



SOUTH CAROLINA DEPARTMENT OF EDUCATION

CHIEF FINANCE OFFICE - OCTOBER 2022 - ISSUE 4



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)

MOEquity Reporting Due October 21, 2022

Please refer to Steven Strother's email sent to school business officials on September 20, 2022. You were provided with the new MOEquity reporting template and instructions for completion. The template is due to the SCDE by October 21, 2022. This deadline is necessary since the SCDE must publish Local Education Agency (LEA) exceptions and identify high-poverty schools for Fiscal Year 2023 by November 1, 2022.

For questions or concerns, please contact Daniel Haven at dbhaven@ed.sc.gov. Email all reporting templates to Daniel by October 21, 2022.

[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, 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

[45-Day Data Verification Memo.](#)

[First Quarter Apple Tag Report](#)

[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 October

Revenue Code	Sub fund	Description
3135	935	Reading Coaches
3136	936	Health Fitness-Nurse
3156	956	Adult Education
3160C	100	Bus Driver Sled Check
3193	919	Apple Tags
3528	328	Industry Certificates
3532	332	National Board Certification
3535	335	Reading Coaches
3536	363	Health Fitness-Nurse
3540	340	4-Year-Old Early Childhood
3556	356	Adult Education
3599E	399	K-12 Technology

Reading Coach

FY23 Reading coach maximum funding is \$53,759.42 for a 1.0 FTE. The district signed MOA and the eligible Reading Coach/Interventionist listed in SC Educator with a position code of "87" is required to have funding released.

Apple Tag

First quarter Apple Tag revenues are included in the October payment.

K-12 Technology Initiative Funding

The K-12 Technology Initiative Funding for \$1,500 will be released to (districts) beginning with October monthly payments. The funds will be released under Sub-fund 399 and Revenue 3599-E. The funds are for use by District IT Leaders/Staff to help enable their technical skills and strategic planning in supporting teaching and learning.

This funding allocated to the district is for the specific purpose of providing School District Technology Technical Assistance via District Technology Leaders/Staff. These are non-recurring funds and must be expended by June 30, 2023.

The proper use of these funds for District Technology Leaders/Staff would include cost associated with attending in-person/virtual professional training events, technical conferences and classes related to education technology which will assist with increasing the school district capacity to provide:

- Secure Online Testing
- Increased access to technological and online resources to support student development and achievement
- Technology Strategic Planning Tools
- Technology Collaboration
- Professional Development (support teaching and learning)
- Secure Network Connectivity and Internet Access

The use of funds will be monitored and a reporting tool will be sent to you shortly.

Pupil Accounting Dates

Pupil Accounting 45 Day (October 26 – November 11)

Pupil Accounting 135 Day (March 27 – April 14)

45th Day Pupil Accounting

The 45-day membership collection will open on **October 26, 2022**, and close **November 11, 2022**. You can submit revised extracts during the collection period. Extracted reports must be signed by the District Superintendent or designee and emailed to Michael Scheele Cooper, mscheele@ed.sc.gov, by November 11, 2022. Additional information is found at the following link: [45-Day Data Verification Memo.](#)

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

[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.

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 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 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](#).

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:

- 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

October 21
November - TBD
December - TBD
January 20
February 22
March 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
October 5	ESSER Reporting Date (Claims submitted from July 1 - September 30, 2022)
October 21	MOEquity Reporting Template
October 26 – November 11	Pupil Accounting 45 Day (\$)
November 15	Quarter 1 Claims
December 1	2021 - 2022 Audits
January 16	In\$ite, and ESSA Financial Transparency Report
March 27 – April 14	Pupil Accounting 135 Day (\$)
June 30	Funding Flexibility Fiscal Year 2022-2023

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

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