



SOUTH CAROLINA DEPARTMENT OF EDUCATION

CHIEF FINANCE OFFICE - SEPTEMBER 2022 - ISSUE 3



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)

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

[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 September

Revenue Code	Sub fund	Description
0720	200	Medicaid FY22-23
3134	924	CERDEP Program
3134A	924	CERDEP Classroom Supplies
3135	935	Reading Coaches
3136	936	Health Fitness-Nurse
3160C	100	Bus Driver Sled Check
3532	332	National Board Certification
3535	335	Reading Coaches
3536	363	Health Fitness-Nurse
3541	341	CERDEP Program

Medicaid Match

September EIA payments include the districts withheld Medicaid match for July and August.

CERDEP Program

Initial allocations use prior year 135-day data and new classrooms approved for expansion for the 22-23 school year. Per pupil rate for FY23 is \$5,100.

CERDEP Supplies

Approved expansion classrooms funding level is \$10,000 per classroom.

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.

Science Kit Refurbishment Allocations

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

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)

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

[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.

Transportation Rebate

Over the next two weeks, the SCDE's Office of Health & Nutrition will help Recipient Agencies (RA) offset some of their USDA Foods transportation costs incurred last school year. Rebates have been calculated and allotted funds will be processed and sent to RAs that ordered USDA direct ship foods. Each RA will receive a notice with the specific amount the RA will be receiving. RAs may use these funds for normal food service operating expenses.

If you have any questions regarding this rebate, please reach out to:
SC.FDP@ed.sc.gov

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 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

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

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, In\$ite, and ESSA Financial Transparency Report
March 27 – April 14	Pupil Accounting 135 Day (\$)
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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