



SOUTH CAROLINA DEPARTMENT OF EDUCATION

CHIEF FINANCE OFFICE - APRIL 2024 - ISSUE 10



SOUTH CAROLINA DEPARTMENT OF EDUCATION

Chief Finance Office Newsletter

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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 – Melanie Cooper (803-734-8135), Kendra Hunt (803-734-8108)

Office of Auditing Services Contact

Hershula Davis (803-734-6022)

Welcome New Staff Member

The Office of Finance is pleased to welcome Joshua (Josh) Byers to our staff. Many of you may know Josh in that he served as Education Associate in the Office of Emergency Programs for three years. Mr. Byers accepted the position of Financial Services Manager, after Melanie Cooper received her promotion. Mr. Byers will be an asset to the Finance Office and we are fortunate to have him join us.

Phishing Scam

Please refer to [memo](#) dated February 27, 2024, providing general tips to help prevent falling victim to a security threat. If you believe you are a victim of a potential scam, **contact your local law enforcement office first**. The local law enforcement office will determine if a police report should be completed and will contact the SC Law Enforcement

School District Website Requirements

Please reference [memo](#) dated November 28, 2023, from Valerie Byrd regarding School District Website Requirements for 2023.

Education Provisos for Fiscal Year 2023-24

Proviso Billing Rate

The daily rate for FY 2023-24 is \$4.19. No change from last year.

District Business Officials' Contact List

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 email 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 13th 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 2024-25 House Ways and Means Committee Budget Projections](#)

[Fiscal Year 2024-25 Teacher Minimum Salary Schedule - Draft](#)

[135 Day Data Verification Memo](#)

[Spring SCASBO Conference PowerPoint Presentation](#)

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

[Noncompetitive Procurements with Federal Funds](#)

FINANCIAL SERVICES

New or Updated Payments for April

Revenue Code	Sub fund	Description
0720	200	Medicaid
3135	935	Reading Coaches
3532	332	National Board Certification
3533	333	Teacher of the Year
3535	335	Reading Coaches
3571	371	CSI & Priority

Reading Coach

FY24 Reading Coach funding increased to \$58,440.81 for a 1.0 FTE.

2023-24 Teacher of the Year Payments

Pupil Accounting Dates

The 135-day membership collection will open on March 25, 2024, and close April 16, 2024. Please reference [memo dated March 19](#) for more information.

Medicaid Match

April EIA payments include the district withheld Medicaid match for October and March.

In\$ite and ESSA Reporting

Refer to the email sent Wednesday, October 11, 2023, regarding submission of In\$ite and ESSA reporting. 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 22-23 school year were shared with you as attachments in the October 11, 2023, email. Please share with appropriate staff in your district along with your charter schools. The deadline to submit In\$ite and ESSA data was December 1, 2023. Please email ALL completed templates to Michael Scheele at mscheele@ed.sc.gov.

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.

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 or by phone (803) 734-8197. Melanie should be contacted for all questions regarding payment of claims.

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

Grant Number – H63020350924
Grant Name – Arts
Sub Grant Name – 24 Arts in Education – EAAP
Sub Grant End Date – 5/30/2024
Final Claims Due/Final Report Date – 06/16/2024

Grant Number – H63020350924
Grant Name – Arts
Sub Grant Name – 24 Arts in Education – DAP
Sub Grant End Date – 5/30/2024
Final Claims Due/Final Report Date – 06/16/2024

Grant Number – H63010101024
Grant Name – Adult Education – State Administered
Sub Grant Name – 24 Adult Education (243)
Sub Grant End Date – 6/30/2024
Final Claims Due/Final Report Date – 09/30/2024

Grant Number – H63010101024
Grant Name – Adult Education – State Administered
Sub Grant Name – 24 Adult Education – Institutionalized
Sub Grant End Date – 6/30/2024
Final Claims Due/Final Report Date – 09/30/2024

Grant Number – H63010101024
Grant Name – Adult Education – State Administered
Sub Grant Name – 24 Family Literacy
Sub Grant End Date – 6/30/2024
Final Claims Due/Final Report Date – 09/30/2024

Grant Number – H63010101024
Grant Name – Adult Education – State Administered
Sub Grant Name – 24 Adult Education - Civics
Sub Grant End Date – 6/30/2024
Final Claims Due/Final Report Date – 09/30/2024

Office of Health and Nutrition - Year to Date Financials for School Year (SY) 2022-23

Just a friendly reminder that all Final Audited YTD Financials for SY 2022-23 should be submitted in SCAPS by January 31 of each year. Please complete your financials on the revised SLP4 form. ***All financials are to be entered into SCAPS, must match your audited figures, and entered no later than January 31, 2024.***

Please remember that all SLP4 forms must be completed to ***include the Operating Balances and must have all required signatures.***

Please submit your [SLP4 form](#) via email to Heather Snelgrove at hsnelgrove@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.

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.

Noncompetitive Procurements with Federal Funds

Reference email dated August 4, providing guidance for noncompetitive procurements with federal funds. Please reach out to the appropriate SCDE program office in order to seek authorization for a noncompetitive procurement under a subaward issued by the SCDE.

Each SCDE program office that manages subawards will have a form that can be completed with approval from the requestor, business official, procurement official, and the applicable program office. This should be approved before obligating funds.

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.

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.

FY24 Amendment Deadlines

All budget amendments and/or new budgets for all grants expenditures that will be incurred on or before June 30, 2024, must be entered into GAPS no later than June 30, 2024, unless an earlier deadline is referenced on the GAN. No budget amendments or new budgets will be allowed entry into GAPS from July 1, 2024, through August 15, 2024. 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, 2024, or after, can be entered into GAPS beginning August 16, 2024.

Final Claims Deadline

Expenditure claims submitted to the SCDE Office of Finance after August 15, 2024, for expenditures from July 1, 2023 through June 30, 2024, 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 Fiscal Year 2025

1st Quarter Claims for FY 2025 will not be allowed entry into GAPS until after August 15, 2024.

Quarterly Claims Due Dates

Quarter 3 - due May 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.

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.

Quarterly Claims Due Dates

Fiscal Year 2024 Quarter 3 - due by May 15

ESSER Annual Report

The data sheets for the ARP ESSER Annual Reports will be emailed to districts by Tuesday, April 23, 2024.

The ARP ESSER Annual Report data sheets will be due to the Office of Emergency Programs (OEP) by Friday, May 10, 2024.

ESSER Quarterly Report

The next ESSER quarterly reporting date is July 5, 2024 (for claims submitted from April 1, 2024 - June 30, 2024).

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 January 1, 2024, and March 1, 2024, should be 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 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

Subrecipient Risk Assessment Scores

The Office of Auditing Services is in the process of calculating and distributing the subrecipient risk assessment scores based on data from fiscal year 2022-23. All risk scores will be disseminated this month. If you have any questions, please contact Hershula Davis.

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.

This is a reminder: Recoupment of indirect cost is not allowed on excluded costs. Examples of excluded costs include facility acquisition and construction costs (Function 253), food service costs (Function 256 and object 393), other charges (Function 400 series), debt service costs (Function 500 series), equipment (object 540 series), subawards in excess of \$25,000 (Function 265), and unused leave payments (object 140). This applies to all federal grant awards including ESSER federal awards.

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 2023-24 Funding Manual](#)

Student Accountability

- [Student Accountability Manual 2017](#)

Audit Guide

- [FY 2022-23 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 23-24](#)

School District Website Requirements

Click [here](#) for school district website requirements.

Prior Finance Newsletters

Click [here](#) for prior Finance newsletters

DATES TO REMEMBER

EFA/State Funding Release Dates - 2023-24

April 22
May 22
June 21

Due Dates for SCDE Reports - 2023-24

Listed below are reports required by the Office of Finance and their due dates for 2023-24. 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.

December 1	2022-23 Audits, In\$ite, and ESSA Financial Transparency Report
March 25 - April 16	135th Day Pupil Accounting Collection Period
June 30	Funding Flexibility Form for Fiscal Year 2023-24

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