



SOUTH CAROLINA DEPARTMENT OF EDUCATION CHIEF FINANCE OFFICE - DECEMBER 2023 - ISSUE 6



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)

Office of Auditing Services Contact

Hershula Davis (803-734-6022)

Hershula Davis has been named Director for the Office of Auditing Services

The Office of Finance wishes to congratulate Hershula on her recent promotion to Auditing Services Director. Hershula has worked in the Office of Auditing Services for 11 years and has a wealth of auditing experience. We look forward to continuing our work relationship with Hershula.

Transition Change in the Office of Finance

The Instructional Materials Section has recently moved from the Office of Finance to the Division of College and Career Readiness.

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 2023-2024

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 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 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

[Fall 2023 South Carolina School Business Officials \(SCASBO\) Conference Presentation](#)

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

[Noncompetitive Procurements with Federal Funds](#)

[District Business Officials' Contact Form](#)

[ESSA Guidelines](#)

[Funding Flexibility Fiscal Year 2023-2024](#)

FINANCIAL SERVICES

New or Updated Payments for December

Revenue Code	Sub fund	Description
1930	800	Special Needs Transportation
3134	924	CERDEP
3135	935	Reading Coaches
3532	332	National Board Certification
3535	335	Reading Coaches
3541	341	CERDEP
3557	357	Summer Reading Program

3134 and 3541 CERDEP Program

CERDEP Program funding was updated using 45-day PowerSchool data. The FY24 program rate is \$5,100, adjusted on a pro rata basis determined by the length of enrollment.

3557-Summer Reading Program

Summer Reading Program district allocations is for prior year students scoring Not Met on Third Grade Reading Assessment.

Special Needs Transportation Payments

The Office of Medicaid Services issued \$312,654.19 in Special Needs Transportation (SNT) payments to 66 school districts during December 2023. The SNT payment is reflected in the monthly reports sent to districts from the SCDE Office of Finance as Sub Fund 800 and Revenue Code 1930. The total SNT payments to school districts for the calendar year 2023, is \$760,478.25. If you have any concerns regarding your district's SNT payment, contact Ophelia McClary at omcclary@ed.c.gov.

Pupil Accounting Dates

Pupil Accounting 135 Day (March 25 – April 16)

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.

December Checks

December state payments were released on Friday, December 8, 2023.

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

School Year 22-23 State Administrative Expenses (SAE) Reallocation Funds - Transportation Rebates

The South Carolina Department of Education, USDA Food Distribution Team has received additional SAE funds from the State as we had hoped. In addition to the \$154,037 awarded to SC in June 2023, SC was granted \$700,000 more in reallocation funds for recipient agencies participating in the USDA Food Distribution Program in SY22-23.

A transaction for the amount of SAE funds your recipient agency is entitled to receive is being processed as a direct deposit into your County Treasurer (district SFAs account) or to your designated bank account (all other entities). The amount deposited represents your individual SAE funds reallocation for transportation rebate. The funds will typically take 7-10 business days to process and may be used for normal food service operating expenses allowed by regulations.

If you have any questions regarding your deposit, please contact Melanie Pompey at mmpompey@ed.sc.gov or 803-734-8197.

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.

Payments to Counties

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

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.

Quarterly Claims Due Dates

Fiscal Year 2024 Quarter 2 - due by February 15

ESSER Quarterly Report

The next ESSER quarterly reporting date is January 5, 2024 (for claims submitted from October 1, 2023 – December 31, 2023). There are online ESSER quarterly report forms on the ESSER webpages. See links below.

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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 October 1, 2023, and December 31, 2023, should be reported on the January 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

FY 2022-23 Annual Audit Guide

The FY 2022-23 SCDE Annual Audit Guide was distributed via e-mail to independent auditors who are on the OAS auditor distribution list. If your district's auditor did not receive the e-mail, please contact us at auditingervices@ed.sc.gov.

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 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 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

Due Dates for SCDE Reports –2023- 2024

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.

EFA/State Funding Release Dates - 2023- 2024

January 22
February 22
March 22
April 22
May 22
June 21

Due Dates for SCDE Reports - 2023 - 2024

December 1	2022 - 2023 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 - 2024

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