



Newsletter

October | 2024

CFO Update

SCDE Has a New Street Address

Take Note - The street address has changed for our headquarters. The new address for the agency is listed below.

SC Department of Education
Office of Finance
849 Learning Lane, Third Floor
West Columbia, South Carolina 29172-3171

Office of Finance Contacts

Financial Services – Josh Byers (803-734-8885), 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)

School District Website Requirements

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

Education Provisos for Fiscal Year 2024-25

Please see additional information regarding budget provisos in the [memo](#) emailed through the Division of Communications on July 16, 2024. These provisos were updated or newly included in the budget. This is not a comprehensive list of all proviso changes, but instead provides a look at some of the more substantial changes.

Proviso Billing Rate

The daily rate for FY 2024-25 is \$4.19. No change from last year.

District Business Officials' Contact List

A reminder, if you haven't completed a contact form to indicate your desire to receive finance-related emails and news from the Office of Finance for Fiscal Year 2024 - 2025, please do so. Please submit your completed form to Kim Moss, kmoss@ed.sc.gov.

Always keep us informed of finance personnel changes through the fiscal year.

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 1.21.

“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 1.21. 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

[45-Day Data Verification](#)

[Audit Submission Deadline](#)

[Fiscal Year 2024-25 Final Budget Projections](#)

[Special Needs Transportation - Medicaid Services](#)

[District Monthly General Fund Balance - Formstack](#)

[FY 2025 Bus Driver Wage Scale](#)

[Proviso 1.75 Cooperative Purchasing Using ESSER Funds](#)

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

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

[Noncompetitive Procurements with Federal Funds](#)

[ESSA Guidelines](#)

[Funding Flexibility Fiscal Year 2024-25](#)

Financial Services

New or Updated Payments for October

Revenue Code	Sub fund	Description
0720	200	Medicaid FY24-25
3103H	100	Health Insurance
3135	935	Reading Coaches
3156	956	Adult Education – GF
3160	100	Bus Driver Salary
3528	328	Industry Certificates
3532	332	National Board Certification
3535	335	Reading Coaches
3556	356	Adult Education – EIA

Health Insurance

Per Proviso 1.3(V), health insurance funds are allocated proportionally utilizing WPU's.

SC Educator

The system is now open for the 2024-2025 school year; please update SC Educator/PCS information for all employees.

General Fund Balance Reporting

To maintain compliance with Proviso 1.3 (G) of the 2024-25 Appropriations Act, districts are required to report their monthly general fund balance to the SCDE. Please reference the [memo dated July 10, 2024](#), for more information.

General fund balances must be submitted via [our Formstack link](#) by the 20th of each month – the report for October-end will be due by November 20th.

Pupil Accounting Dates

Pupil Accounting 45 Day (October 24 - November 12)
Pupil Accounting 135 Day (March 25 - April 16)

Child Nutrition Program – Proviso 1.115

Proviso 1.115 in the FY 2024-2025 General Appropriations Act prohibits child nutrition programs that serve school breakfast and/or school lunch from collecting reduced-price copayments from students. Districts not participating in CEP will instead be reimbursed based on data submitted to SCAPS.

45th Day Pupil Accounting

The 45-day membership collection will open on October 24, 2024, and close November 12, 2024. You can submit revised data during the collection period and retrieve updated reports. The CFO is required to certify the district's 45th day funding data by November 12, 2024, using an electronic signature. A link for this purpose will be sent via email.

November and December Payments

November state payments will be released on Friday, November 15, 2024. December state payments will be released on Wednesday, December 11, 2024.

Proviso 1.75 Cooperative Purchasing Using ESSER Funds

Refer to the memo dated August 13, from Tonia Mallett Smith, Director of Student Support Services, regarding the requirements of Proviso 1.75 of the FY 2024-25 General Appropriations Act, H. 5100. The Department is providing a list of cooperative purchasing agreements which may be found [here](#).

Fiscal Year 2025 Bus Driver Wage Scale

Please refer to the [2024 - 2025 bus driver wage scale](#). This pay scale is to be used as a guide to help districts in determining local school bus driver wages for the 2024 - 25 school year.

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.

Payment to Counties

[Payments to County Reports](#) have been posted on our website. External auditors should be assigned a role to view all reports in GAPS.

Federal Office of Management and Budget (OMB) Updates to Title 2 of the Code of Federal Regulations

The federal Office of Management and Budget (OMB) published [updates to Title 2 of the Code of Federal Regulations](#) on April 22, 2024. The updates become effective October 1, 2024, for new federal grants and subgrants, including subgrants passed through the SCDE to school districts, *awarded on and after* October 1.

Because these regulatory changes 1) do not apply immediately to all awards, and 2) are not retroactive to current awards and subawards received prior to October 1, 2024, the SCDE (as the primary grantee) and school districts (as subgrantees) must follow dual sets of regulations during the transition period (i.e., until awards received prior to October 1, 2024 expire).

To clarify, all federal agencies, grantees, subgrantees, and auditors must

- follow the [newly revised 2 CFR Part 200](#) for awards dated on or after October 1, 2024 (the SCDE will note for school districts the subawards that meet this criteria)
- follow the prior version of 2 CFR Part 200 (in effect before October 1) for awards already received; and
- Keep track using the dual sets of regulations until all current awards reach the end of their period of performance.

School districts are strongly encouraged to consider how to track their current subawards that are under the version of 2 CFR Part 200 that is in effect before October 1, 2024, until they expire, and distinguish them from new subawards that are received after October 1, 2024 that will be under the new regulations. It may be useful to download and make a PDF copy of the current version of the 2 CFR Part 200 from the [electronic code of federal regulations](#) (Title 2, subtitle A, chapter II, part 200) for use with current awards, for as long as needed (i.e., until they expire). It would be handy to have a copy of the old version readily available as it is likely that the electronic code of federal regulations will update to the new version on October 1.

Whistleblower Rights and Protections

Updates to [Title 2 of the Code of Federal Regulations](#) include a new section, 2 CFR Part 200.217 Whistleblower Protections. This section expands on whistleblower protections contained in 2 CFR Part 200 and is a clarification on the applicability of already-existing legal protections for whistleblowers.

The new 2 CFR Part 200.217 Whistleblower protections states:

“An employee of a recipient or subrecipient must not be discharged, demoted, or otherwise discriminated against as a reprisal for disclosing to a person or body described in paragraph (a)(2) of 41 U.S.C. 4712 information that the employee reasonably believes is evidence of gross mismanagement of Federal contract or grant, a gross waste of Federal funds, an abuse of authority relating to a Federal contract or grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a Federal contract (including the competition for or negotiation of a contract) or grant. The recipient and subrecipient must inform their employees in writing of employee whistleblower rights and protections under 41 U.S.C. 4712. See statutory requirements for whistleblower protections at 10 U.S.C. 4701, 41 U.S.C. 4712, 41 U.S.C. 4304, and 10 U.S.C. 4310.”

LEAs are strongly encouraged to read the regulation and take all necessary action to update or create their whistleblower protection policy and inform all employees in writing as required by the new §200.217.

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, 2023, 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.

Quarterly Claims Due Dates

Fiscal Year 2025 Quarter 1 - due by November 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.

Dates Regarding ARP ESSER

- The window to submit ARP ESSER FY25 Spending Plan Amendments is open as of July 16, 2024.
- Final ARP ESSER Spending Plan Amendments are due by September 16, 2024. Submit to **SCESSER@ed.sc.gov**.
- All ARP ESSER funds must be fully obligated by September 30, 2024.
- The liquidation deadline for ARP ESSER funds is December 30, 2024.

ESSER Quarterly Report

The next ESSER quarterly reporting date is January 5, 2025 (for claims submitted from October 1, 2024 - December 31, 2024).

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

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, 2024, and December 31, 2024, should be reported on the January 5th report due date. Districts are required to submit a quarterly report for the grant, even if no claims for that grant were submitted during the quarter.

If there are no expenditures to report for ESSER 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

Fiscal Year 2023 - 2024 Annual Audit Guide

Fiscal Year 2023-24 Annual Audit Guide – We are in the process of updating the Annual Audit Guide. An e-mail notification will be sent when the guide is posted to the website. Below is a copy of the supplemental schedules template for fiscal year 2023-24.

Supplemental Schedules Templates

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](#)

Financial Accounting Handbook

- [SCDE's Financial Accounting Handbook](#)

SC Educator System Users

- [2021-22 SC Educator System Compensation User Manual](#)
- [Position Code List for FY 24-25](#)

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 – 2024-2025

Listed below are reports required by the Office of Finance and their due dates for 2024-25. 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 Finance Office by the specified due date.

Due Date	Report/Activity
October 24 – November 12	45 th Day Pupil Accounting Collection Period
November 1 (subject to change)	Deadline for SC Educator Staff Updates (This is a due date for Federal Reports and Accreditation Reports)
November 30 (subject to change)	Deadline for SC Educator Staff Updates (Teacher Supply)
November 30 (subject to change)	Funding and Initial State Aid to Classroom Teacher Salary Funding (\$)
December 2	<u>In\$ite</u> and ESSA Financial Transparency Reporting
December 2	Audits
March 25 – April 16	135 th Day Pupil Accounting Collection Period
April 30	Home Instruction Report (\$)
June 30	Final Deadline for SC Educator Staff Records
June 30	Funding Flexibility FY25

EFA/State Funding Release Dates - 2024-25

October 22
November 15
December 11
January 22

February 21
March 21
April 22
May 22
June 20

General Information



School District Memo Archive

The SCDE releases a memo each Tuesday including pertinent information for educators. The memo archive can be accessed by clicking the button below.

**School District Memoranda
Archive**



**SOUTH CAROLINA
DEPARTMENT OF EDUCATION**



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