MEMORANDUM

TO: District Superintendents
   School Business Officials

FROM: Nancy W. Williams, CPA
       Chief Financial Officer

DATE: May 18, 2020

RE: Carryforward Authority

On May 12, 2020, the General Assembly adopted a Continuing Resolution to continue the operation of state government in Fiscal Year 2021 at the Fiscal Year 2020 appropriation levels. Included in the continuing resolution was language that allows the State Superintendent to provide maximum programmatic and financial flexibility, including, but not limited to the authority to carry forward any cash balances to local school districts adjusting to operations in response to COVID-19.

Based upon this authority, school districts will be allowed to carry forward, for an additional year, all state funding appropriated in Fiscal Year 2019. Districts will now have until June 30, 2021, to expend all general fund, EIA, and lottery funds allocated in Fiscal Year 2019. This carry forward authority does not apply to federal funds. Districts should continue to adhere to the additional guidance provided by the South Carolina Department of Education related to the period of availability extensions for specific federal awards.