



SC Department of Education Update

SCASBO 2018 FALL CONFERENCE

**Torchbearers: Expanding the Legacy
November 8, 2018**



Budget Statistics

FY 18-19	Projected FY 19-20
RFA's Revised Est. BSC -\$3,033	RFA's Est. BSC - \$3,095
Base Student Cost- \$2,485	Requested BSC- \$2,647
WPU Prior year 135- 998,230	Projected WPU- 992,431
FY 18 Average SC Teacher Salary-\$50,182	
FY 19 Est. Avg. SE Teacher Salary- \$51,794	Projected FY 20 SE Teacher Salary- \$52,830



Revenue Projections

- BEA meets on November 8, 2018 to consider a revised GF revenue estimate for FY 19 and adopt a preliminary GF estimate for FY 20.



FY 20 Budget Request

- Increase BSC cost by \$162 to \$2,647
 - Includes a safety add-on weighting of .025
- Teacher Salary Increase:
 - 5% increase across all classes and bands
 - Funded from EIA TSS



FY 20 Budget Request

- Bus Purchase:
 - Recurring-\$5,000,000
 - Non-recurring- \$40,000,000
- Hazardous Transportation:
 - Recurring -\$ 3,000,000





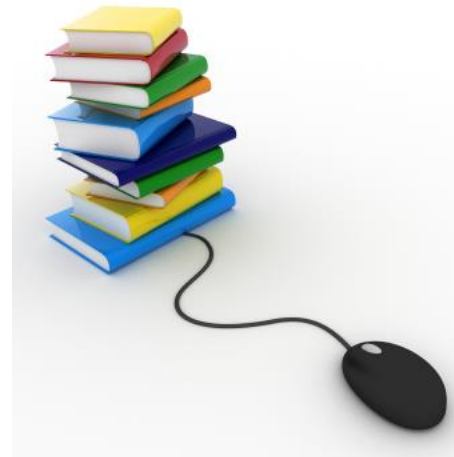
FY 20 Budget Request

- Professional Development -\$2,000,000
recurring
 - SS Standards, Computer Science, Safety
- Industry Certifications/Credentials- \$2,450,000
recurring



FY 20 Budget Request

- Instructional Materials
 - Non-recurring-\$60,000,000
- VirtualSC - \$5,123,956





Updates

- SRO
- School Safety
- Funding Manual
- Aid to Districts (3597)
- PowerSchool Coding



Questions?



SCDE Statewide Program on District Fiscal Practices and Budgetary Conditions Update

Michael Thom

Director of Finance





The Legislative Mandate

Statewide Program on District Fiscal Practices and Budgetary Conditions

- On May 9, 2017, Governor McMaster approved the Act 23, which directs the South Carolina Department of Education (SCDE) to develop and adopt a statewide program on fiscal practices and budgetary conditions.
- The State Department of Education shall work with district superintendents and finance officers to develop and adopt a statewide program with guidelines for:
- identifying fiscal practices and budgetary conditions that, if uncorrected, could compromise the fiscal integrity of a school district; and
- (2) advising a district identified under item (1) to take appropriate corrective actions.
- S.C. Code Ann. § 59-20-90(A) (2017).





2018 Revisions

- This act takes effect upon approval by the Governor.
- Ratified the 14th day of May, 2018.
- Approved the 18th day of May, 2018.
- New Declarations/Escalations after May 2018
- Not retroactive





2018 Revision - Defined Escalating Levels of Concern

- The statute identifies three “escalating levels of fiscal and budgetary concern” that must be defined in the statewide program:
- Fiscal Watch, the lowest level of concern;
- Fiscal Caution, an intermediate level of concern; and
- Fiscal Emergency, the most severe level of concern.





2018 Revision - Appeals



- Each level has some similarities.
- Each has conditions under which the State Superintendent “shall” or “may” declare a level of concern.
- All levels allow the local board to appeal a declaration of the level of concern to the SBE.
- Previous version allowed appeal only at watch.





2018 Revision – Fund Balance



- (C) (2)(b) Fiscal Watch
- the district does not maintain a general reserve fund of at least one month of general fund operating expenditures of the previous two completed fiscal years, or has not made progress in increasing the general reserve fund balance in accordance with department guidelines to meet at least one month of general fund operating expenditures within the previous two completed fiscal years.
- (D) (2)(c) Fiscal Caution
- the department reviews a district's annual audit and determines the district is not maintaining the mandatory minimum of one month of general fund operating expenditures in its general reserve fund or has not made progress in increasing the general reserve fund balance in accordance with department guidelines to meet at least one month of general fund operating expenditures within the previous two completed fiscal years;



2018 Revision - Progress

- The State Department of Education guidelines will take into account an LEA's progress in increasing the general reserve fund balance to meet at least one month of general fund operating expenditures.
- Declaration
- Escalation





Pre Declaration Letters

- SCDE will send “fund balance failed” pre declaration letter
-*The statute directs that you receive notice that the fiscal caution declaration is pending. If you wish to avoid a declaration of fiscal caution, please provide evidence that the auditor’s recommendations for each finding have been fully implemented and that systematic change has occurred such that a repeat finding is not likely in the future. This evidence should be a component of a written proposal that addresses your plans for correcting the conditions that led to fiscal caution and for preventing further fiscal difficulties.*
- SCDE will send a “fund balance low” letter (8.34% - 10.00%) 4 Districts in 2017



2018 Revision – Emergency

- (E) The third and most severe level of concern is 'fiscal emergency'. The State Superintendent of Education shall declare fiscal emergency if:
- (4) a district has previously been under fiscal watch, fiscal caution, or any combination of fiscal watch and fiscal caution for a total of three fiscal years within the previous five fiscal years; or

2.67%

2017

Watch

6.67%

2018

Caution

8.67%

2019



9.78%

2020

7.27%

2021

Watch



2018 Revision – What If?

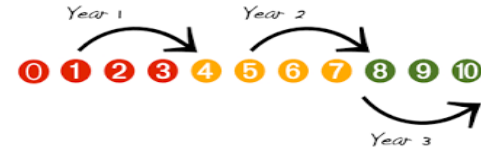


- (H) The requirements to place a district on fiscal watch, caution, or emergency must be suspended for the two fiscal years following any state-implemented midyear budget cut, if:
 - (1) the district fails to maintain a general reserve fund of at least one month of general fund operating expenditures;
 - (2) the State continues to fund at the current base student cost;
 - (3) the State reduces the base student cost below the appropriation provided in the previous fiscal year; or
 - (4) the State increases the base student cost appropriation provided in the previous fiscal year but the increase is less than the previous fiscal year's appropriation as adjusted by the Consumer Price Index.



Fiscal Recovery Plan & TA

- Fiscal Recovery Plan required at all levels
- Fiscal Recovery Plan update required each year
- SCDE provides TA at all levels
- SCDE required to visit and inspect districts under Fiscal Caution & Fiscal Emergency





Questions





Per Pupil School Level Reporting Work Group

- Harry Miley
- Shelley Allen
- Penny Dininn
- John Butler
- Deena Bishop
- Jeff Knotts
- Stephanie
Thomas
- Kevin Robinson



- Mellanie Jinnette
- Missy Campbell
- Marty Connnelly
- Tray Traxler
- Sky Strickland
- Devon Blume
- Jackie Brown
- Brad Williard



ESSA – Financial Transparency

LEA and School Level Data



Initial Requirements

- ESAA § 1111(h)(1)(C)(x) requires the following be included on school and district report cards starting in 2018-19:

(x) The per-pupil expenditures of Federal, State, and Local funds, including actual personnel expenditures and actual non-personnel expenditures of Federal, State, and Local funds, disaggregated by source of funds, for each local educational agency **and each school** in the State for the preceding fiscal year.

The language of the statute requires reporting at the district and school level personnel and non-personnel expenditures for three fund sources (Federal, State, and Local).



Expectations

- Data comparison across school and district level
- Consistency in reporting
- Presentation on report card
- Calculation of PPE



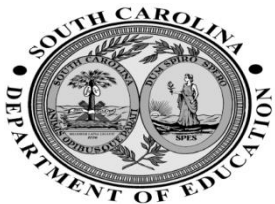
USDE Guidance

2017-2018 Data

- May delay reporting until 2018-19
- Provide brief description of the steps taken to ensure PPE data for 2018-19
- Supplement 2017-18 data

2018-2019 Data


- PPE by Federal, State/Local
 - Personnel
 - Non-personnel



Report Card


Financial Data

Audited Prior Year Financial Information



	Federal	State and Local
Audited expenditures for personnel	N/AV	N/A
Audited expenditures for other operating expenses	N/AV	N/A

Current year school level Financial Information



	Our school	Change from Last Year
Average teacher salary	\$49,168	Down from \$49,331
Percent of expenditures for instruction	N/AV	N/A
Percent of expenditures for teacher salaries	N/AV	N/A
Average administrator salary	N/AV	N/A
Dollars spent per pupil (Federal, State, & Local)	N/AV	N/A
Percent of students in poverty (TANF, Medicaid, SNAP , foster child, homeless or migrant)	57.2	Up from 56.9

The Every Student Succeeds Act (ESSA) contains a new requirement that all states' local educational agencies (LEAs) publish per-pupil expenditures by school building level.[1] This requirement goes into effect as districts begin recording expenditures for the 2018-19 school year. The South Carolina Department of Education (SCDE) will report on expenditures for the 2018-19 school year on the 2019 South Carolina School Report Card. The 2018 South Carolina School Report Card financial expenditures are reported at the school district level.

[1] Section 1111(h)(1)(C)(x) of the Elementary and Secondary Education Act (ESSA) requires the reporting of: "The per-pupil expenditures of Federal, State, and local funds, including actual personnel expenditures and actual nonpersonnel expenditures of Federal, State, and local funds, disaggregated by source of funds, for each local educational agency and each school in the State for the preceding fiscal year."



USDE Guidance

- Exclusions:
 - Pre-K and Adult Education
 - Funds that are not current expenditures
 - Enterprise funds
 - Payments to other government entities, charter schools
 - Debt service
 - Unbudgeted funds
 - Non programmed charges



USDE Guidance

- Central Office Expenditures:
 - Support and Development Services
 - Alternative Programs
 - Financial Services
 - Human Resource Services
 - Student Testing Services
 - Planning, Research Development and Program Evaluation
 - Board of Education
 - Legal Services
 - Audit Services
 - Leadership Services
 - Public Relations and Marketing Services
 - Technology Support Services
 - Connectivity Support Services
 - Communication Services
 - Printing and Copying Services
 - Public Utility and Energy Services
 - Custodial/Housekeeping Services
 - Transportation Services
 - Warehouse and Delivery Services
 - Facilities Planning, Acquisition and Construction Services
 - Maintenance Services



Pilot Group Discussion

- Audited financial data
- Uniform chart of accounts
- Standard exclusions
- Decentralize expenditures
- Spread centralized expenditures by ADM



South Carolina Exclusions

- Fund
 - 400 Debt Service
 - 500 Capital Project
 - 700 Pupil Activity
- Function
 - 180-189 Adult/Continuing Education
 - 300-399 Community Services
 - 400-499 Other Charges
 - 500-599 Debt Service
- Object
 - 370-379 Tuition
 - 500-599 Capital Outlay
 - 610-630 Other Objects
 - 700-799 Transfers



ESSA Reporting Tool

- SIDN and ADM will be provided
 - 7 digit district + location
 - ADM = 135-day + 3&4 year old
- Export data with exclusions to calculate PPE
 - By each school and district location
 - Reporting tool will spread district expenditures by ADM
- Export data without exclusions for validation



What to Consider

- Staff in multiple locations
 - Spread expenditure before export by FTE
- Medicaid: state/local, not federal
- Decentralize expenditures
 - Central office spread by ADM across all locations



Comparison of Expenditure Data

In\$ite

- Current expenditures = total expenditures – debt service – capital outlay – transfers
- Result
 - In\$ite PPE > ESSA PPE

ESSA

- Current expenditures = total expenditures less all fund, function, and object exclusions



Aiken Comparison

- ESSA

Total	State/Local					Total Average Per Pupil Expenditures
	State/Local Personnel	Federal Personnel	Non- Personnel	Federal Non- Personnel		
	APPE	APPE	APPE	APPE		
210,784,415.02	6,961.71	607.48	837.52	307.60		8,714.31

- In\$ite

Current Expenditures	Per Pupil
\$ 218,630,844	\$ 8,820



Questions?



We Need Your Help

- Provide your input
- 2018-19 financial data must be in compliance
- Lookout for communication on FY18 data request
- Contact Michael Thom or Nick Michael with any questions



Updates



Upcoming Deadlines and Reminders

- November 16th – PCS accreditation and federal reporting
- November 30th – PCS eligible teacher supply
- December 7th – Membership reports
 - Pupil accounting and student accountability
 - School level PowerSchool report
- State funded reading/literacy coach = PC 87 in PCS



Professional Certification & Compensation System (PCCS)



- Mainstream Technologies from Little Rock, AR
- Pilot team – 10 districts
- July 1, 2019 – “Go Live” date



Office of Finance

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SCDE Office of Auditing Services Update

SCASBO 2018 FALL CONFERENCE

Torchbearers: Expanding the Legacy
November 8, 2018



Annual Audit Requirements

- SC Code of Laws 59-17-100
- Due Date – **December 3, 2018**
- LARS Upload
 - Full Audit Report (Hard copy not required)
 - SCDE Supplemental Schedules
 - Single Audit Section
 - Schedule of Findings and Questioned Costs
 - Corrective Action Plan
 - **Management Letter**
 - SCDE Supplemental Schedule Template



Supportive Information Sheet

- Supportive Information
 - Input supportive information values under the supportive information tab
 - Form does not have to be submitted
 - **Ensure that values are inputted to the hundredth place or data cannot be submitted**



Audit Submission Issues

- Template upload
 - Data is used for several state and federal reports (indirect cost, NPEFS, F-33, etc.)
 - Select the correct option (LEA, Charter, or Both)
 - If incorrect option selected, revenue and expenditures could be double counted or under reported
 - Have conversation with charter schools to inform them if their data has been blended with the sponsoring district's data



Audit Submission Issues

- Ensure that transfers from one fund to the next net to \$0 or an error will be noted
- Ensure that whole numbers are entered in each field to avoid rounding errors



Penalties for Late Audit Submission



Penalties for Late Audit Submission

- If audit report is not received by the deadline, your district may receive correspondence from the State Superintendent about the nonsubmission of the audit
- Each school board member and legislative delegation will receive a copy of the correspondence
- Possible sanctions for nonsubmission of an audit can include withholding of federal funds, suspension of a federal award, or other sanctions stated in 2 CFR 200.338



Penalties for Late Audit Submission

- A district will receive a rating of medium for an audit report submitted after the December due date but within 30 days of the due date (January 2)
- Risk rating for audit report is high for submission more than 30 days after the due date (January 3 or later)
- An LEA who submits the audit report 60 days late will be in a state of fiscal caution under the Act 23, Fiscal Practices Legislation (February 1)



Subrecipient Risk Assessment



FY 2017-18 Subrecipient Risk Assessment

The subrecipient risk assessment will begin after submission of the FY 2017-18 audits that are due on December 3.



SCDE's Risk Assessment Process

- Each federal program area that awards grant funds to a subrecipient rates each subrecipient on selected criteria
- The SCDE Office of Finance and Office of Auditing Services also provide a rating on selected criteria
- Ratings from each area are averaged to formulate a total risk score for subrecipients of federal funds
- Based on total risk score, LEAs are identified as high, medium, and low risk
- Risk scores will also be used to make federal award grant decisions for discretionary awards and to determine what level of additional state support is required for a subrecipient



SCDE's Risk Assessment Process (cont.)

- The Office of Auditing Services will send correspondence to each District's Superintendent, School Business Official, and Federal Programs Director notifying them of the District's overall risk score.
- All subrecipients who are identified as at risk of noncompliance (high risk) will be notified directly by the Office of the State Superintendent. The SCDE can and will impose specific subaward conditions, allowable under 2 CFR Part 200.207(b), on the federal funds that pass-through the SCDE to the subrecipient.
- Medium risk subrecipients are urged to review the regulations in 2 CFR Part 200 and take immediate action, as nonfederal entities, to come into compliance.



SCDE's LEA Risk Criteria

Criteria 1 – Key Personnel Turnover

- Experience of key personnel
- Stability of key personnel
- Turnover in key personnel

Criteria 2 – Required Reporting

- Required program reporting submitted and timeliness of submission



SCDE's LEA Risk Criteria (cont.)

Criteria 3 - Programmatic Compliance

- Instances of programmatic noncompliance
- Minimal or significant deficiencies noted

Criteria 4 – Fiscal Compliance

- Level of fiscal deficiencies noted during monitoring visits

Criteria 5 – Performance

- Were performance requirements, expectations, and outcomes met?



SCDE's LEA Risk Criteria (cont.)

Criteria 6 – Technical Assistance

- Level of technical support and assistance needed

Criteria 7 – Financial Stability

- The percentage of general fund unreserved balance to general fund total expenditures

Criteria 8 – Management Systems

- Internal control findings or federal award noncompliance findings noted in annual audit report



SCDE's LEA Risk Criteria (cont.)

Criteria 9 - Audit Report Submission

- Submission of annual audit in the LEA Audit Reporting System (LARS) by December 1st

Criteria 10 - Other Material Factors

- Accreditation
- Cheating/Test security violations
- Other known issues (state program violations, etc.)



LEA Subrecipient Risk Assessment Results

	FY 2014-15	FY 2015-16	FY 2016-17
HIGH	1	3	5
MEDIUM	10	11	7
LOW	70	68	70



Indirect Costs



Indirect Cost Rate

- LEA indirect cost methodology is good for a period of 5 years
- Current methodology expired June 2018
- Submitted required documents in February 2018 to the USDE to approve methodology for another 5 years
- Awaiting approval of LEA indirect cost methodology from the USDE; Negotiator originally assigned to review plan has resigned and we are awaiting assignment to another negotiator
- Requested and received extension until June 2019 in order to issue rates for FY 2018-19
- Requested to calculate predetermined rates (no carryforward)
- FY 2015-16 was the last year that the SCDE calculated a separate food service indirect cost rate
 - Restricted or unrestricted rate is allowable for food service
 - SCDE recommendation is the restricted rate
 - Please communicate with SFA on agreed upon rate



Indirect Cost Rate

- If we have received approval from the USDE for our methodology, we plan to issue the indirect cost data for your verification in late April, early May
- If LEA does not verify the indirect cost data, a rate of 0% will be entered in GEMS for the current fiscal year



Audits of State Allocations



Audits of State Allocations

- Review expenditures of state allocations
- Will perform on a cyclical basis
- Completing the 1st audit
- No major findings



Audits of State Allocations

- Plans are to audit high risk districts, a sample of districts with fiscal designations under the Fiscal Practices and Budgetary Conditions, and a sample of all other districts



Staff Updates

- OAS staff was approved for two new auditor positions in the FY 2018-19 budget
- Fiscal Practices Auditor
- Forensic Auditor



Office of Auditing Services

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Office of Auditing Services

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Questions

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Office of Federal and State Accountability

Innovation

Flexibility with Federal, State, and Local Funds and Program Innovation Braiding, Blending, and Consolidation

**Roy Stehle – Director of the Office of Federal and State
Accountability**



PROFILE OF THE South Carolina Graduate

WORLD-CLASS KNOWLEDGE

Rigorous standards in language arts
and math for career and college
readiness

Multiple languages, science, technology,
engineering, mathematics (STEM), arts and
social sciences



WORLD-CLASS SKILLS

Creativity and innovation

Critical thinking and
problem solving

Collaboration and teamwork

Communication, information,
media and technology

Knowing how to learn

LIFE AND CAREER CHARACTERISTICS

Integrity • Self-direction • Global perspective • Perseverance • Work ethic • Interpersonal skills

© SCASA Superintendents' Roundtable

Adopted by: SC Arts in Basic Curriculum Steering Committee, SCASCD, SC Chamber of Commerce, SC Council on Competitiveness, SC Education Oversight Committee, SC State Board of Education, SC State Department of Education, TransformSC Schools and Districts.





Office of Federal and State Accountability Overview

- District Strategic and School Renewal Plans
- District and School Accreditation
- Waivers and Innovative Courses
- ESSA Title I, Part A – basic programs; Part B – state assessment; Part C – Migrant programs; and Part D – Neglected and Delinquent programs
- Title II, Part A Programs – Preparation and recruitment of teachers, principals, and other school leaders
- Title III – Part A – English Language Acquisition
- Title IV – Part A – Student Support and Academic Enrichment Program
- Title V – Rural and Low Income Schools



Federal, State, and Local Funds – Flexibility and Collaboration for Innovation

- Many look at federal and state/local programs and funds as being in separate silos.
- We should look at how state/local and federal programs and funding may work together.
- There is State Flexibility and Federal Flexibility.
- Understanding the basic program and funding rules allows for flexibility, collaboration, braiding, blending, consolidation, and innovation.



Federal, State and Local Funds – Flexibility and Collaboration for Innovation

- **Braiding funds** generally means using multiple funding streams in a coordinated/collaborative way to support educational initiatives.
- In braided funding, the funds maintain their original individual program identity.
- In braided funding, the funds are accounted for through the normal accounting and claiming process.
- Professional development is often provided by braiding funds.



Federal, State and Local Funds – Flexibility and Collaboration for Innovation

- **Blending or Consolidating funds** generally means combining multiple funding streams in a coordinated/collaborative way to support educational initiatives.
- In blended funding, the funds become one pot of funds and lose their original individual program identity.
- In blended funding, there are several methods possible for accounting purposes.
- Title I school-wide project schools offer the greatest opportunity to blend/consolidate state/local and federal funds.



Federal, State, and Local Funds – Flexibility and Collaboration for Innovation

State

- Innovative Programs and Locally Designed Subject Area Courses
- Proficiency-based Systems for High School Credit
- Waivers of State Board of Education regulations which impede innovation in school and district strategic plans
- State Flexibility Proviso allows for some program and funding flexibility



Federal, State, and Local Funds – Flexibility and Collaboration for Innovation

Federal

- Consolidation of federal administrative funds at the Local Education Agency(LEA) level
- Consolidation of federal administrative funds at the State Educational State Education Agency (SEA) level
- Transferability of federal (and state funds)
- Flexibility with the exclusion rule to supplement, not supplant
- Consolidation of federal funds in a Title I schoolwide project



Flexibility in Using Federal, State, and Local Funds

- Federal funds must only be used to supplement state and local funding.
- Title I has a new supplement, not supplant (SNS) requirement.
- Titles II, IV, and V maintain SNS based upon the three presumptions of supplanting.
- Title III has a stricter SNS requirement.
- Look across all of your funding streams to determine what flexibility might exist.



Flexibility in Using Federal and State Funds

- ESSA funds include Title I, Title II, Title III, Title IV, and Title V.
- There is also Individuals with Disabilities Act (IDEA), Perkins, and Adult Education funding.
- State funds include Education Finance Act (EFA), Education Improvement Act (EIA), Education Accountability Act (EAA), and other funds.
- For a quick overview – look at the SCDE funding manual.



Flexibility in Using Federal and State Funds

- Determine needs for district level activities and school level activities.
- What are the district and school priorities?
- Align funding to priority needs, and create levels of funding.
- Review possible sources of funding available – General funds, Special Revenue funds, and Federal Program funds.
- Understand which funds are flexible as to allowable costs.
- Understand which funds may be flexed.
- Develop an accounting and audit rationale.



Flexibility in Using Federal and State Funds

- There needs to be a core program in place that meets the basic DMP for schools.
- There are many rules, and they are constantly changing.
- Knowing the rules helps you create a rationale for what you are doing.
- Knowing what is allowable and unallowable for each program will help to create that rationale for engaging in innovative activities.
- The new Grants Electronic Management System (GEMS) will help with the rules.
- The One Plan/GEMS will include both planning and funding tools.



Flexibility in Using Federal Funds

Transferability of funds among ESSA programs

Some or all of Title II and Title IV, Part A funds may be transferred at the LEA level into the following programs:

- Title I, Parts A, C, and D;
- Title II, Part A – Supporting Effective Instruction;
- Title III, Part A – English Language Acquisition;
- Title IV, Part A – Student Support and Academic Enrichment Grants;
- Title V, Part B – Rural and Low Income School Grants;

There are conditions and considerations before a LEA transfers funds. The OFSA has a form to use.



Flexibility in Using Federal Funds

- Consolidation of federal administrative funds is useful for a district that has a person or several folks that do nothing but administer federal programs.
- An LEA may consolidate federal funds for program administration.
- Any administrative caps must be met.
- The Office of Federal and State Accountability (OFSA) has the forms to use for consolidation.



Flexibility Associated with Title I Schoolwide Projects

- The greatest flexibility for use of Title I funds is in the schoolwide project.
- Schoolwide Project Schools may utilize blended and braided funding.
- Federal funds may be consolidated in a Schoolwide Project.
- State flexibility is offered through budget proviso.
- New supplement, not supplant may allow even more flexibility.



Effective Uses of Federal/State Funds at the School Level

- Human resources
- Tangible resources for students
- Tangible resources for faculty/staff
- Online resources for faculty/staff and students
- Data collection/Analysis
- Professional training for faculty/staff
- Differentiation
- Response to Intervention
- After-school program tutoring



Braiding or Blending Funds for Program Innovation

- Understanding what is “necessary and reasonable” and allowable and unallowable for each funding source will help the district and schools plan for innovation.
- Braided, blended, and consolidated activities must be built from a thorough needs assessment and based upon evidence-based practices.
- Always create a rationale backed by a thorough study of statutes, regulations, and guidance.
- Be able to defend your activities to the school community and the public.



Braiding or Blending Funds for Program Innovation

Please contact the Office of Federal
and State Accountability for assistance
as you work through braiding,
blending, and/or consolidating funds –
the “devil is always in the details.”

Roy Stehle
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Questions

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