

## The State of South Carolina



## Office of the Attorney General

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March 19, 1987

Dr. Charlie G. Williams  
State Superintendent of Education  
Department of Education  
Rutledge Office Building  
1429 Senate Street  
Columbia, South Carolina 29201

Dear Dr. Williams:

You have requested the advice of this Office as to whether local contributions for school district fringe benefit expenditures may be counted in meeting Education Finance Act (EFA) audit standards. Section 59-20-10, et seq. of the Code of Laws of South Carolina (1976), as amended. A previous opinion of this Office, which you noted, concluded that any such benefit program must be excluded from the EFA's Foundation Program Funds if that program or another program in that district providing the same class of benefits is paid, at least in part, by the State. Ops. Atty. Gen. (November 13, 1979); see § 59-20-20(2)(g). According to your information, the State was financing one hundred percent (100%) of the cost of fringe benefits at the time of the 1979 opinion, but school districts are now assuming an increasing proportion of fringe benefits costs. You have asked that this matter be reviewed based upon this change of facts since 1979.

This factual change does not alter the application of the conclusion of the 1979 opinion to present benefit programs because that opinion found that those programs must be excluded if paid "at least in part" by the State. Section 59-20-20(2)(g). Because the fringe benefit programs are still paid "at least in part" by the State, those programs cannot be counted in meeting EFA audit standards.

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In conclusion, employee benefit programs must be excluded from Foundation Program Funds under the EFA if such benefits are paid "at least in part" by the State. If you have any questions, please let me know.

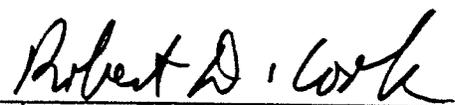
Yours very truly,

  
J. Emory Smith, Jr.  
Assistant Attorney General

JESjr:st

REVIEWED AND APPROVED:

  
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