

In\$ite Crosswalk

District Functions and Objects

In\$ite Function	In\$ite Sub-Function	In\$ite Detail Function	Function Code	Object Code
Instruction	Face-to-Face**	Instructional Teachers	100 - 199	110, 130, 140, 150, 200-399, 600-699
Instruction	Teaching**	Substitutes	100 - 199	120
Instruction	Teaching**	Instructional Paraprofessionals / Teacher Assistants / Clerical Salaries	100 - 199	115
Instruction	Classroom Materials**	Pupil Use Technology and Software	100 - 199	345, 445, 545
Instruction	Classroom Materials**	Instructional Materials, Supplies, and Trips	100 - 199	400-599 (excl. 345, 445, 545)
Instructional Support	Pupil Support**	Guidance and Counseling	212, 216, 217	100-699
Instructional Support	Pupil Support**	Library and Media	222	100-699
Instructional Support	Pupil Support**	Extracurricular	271, 272, 273	100-699
Instructional Support	Pupil Support**	Student Health and Services	211, 213, 300-399	100-699
Instructional Support	Teacher Support**	Curriculum Development	221	100-699
Instructional Support	Teacher Support**	In-Service and Staff Training	224	100-699
Instructional Support	Program Support**	Program Development	262	100-699
Instructional Support	Program Support**	Therapists, Psychologists, and Evaluations	214, 215, 414	100-699
Operations	Non-Instructional**	Transportation	251, 255	100 - 699
Operations	Pupil Services**	Food Service	256	100 - 699
Operations	Pupil Services**	Safety	258	100 - 699
Operations	Facilities	Building, Upkeep, Utilities, and Maintenance	254*	100 - 699
Operations	Business Services	Data Processing	266*	100 - 699

In\$ite Function	In\$ite Sub-Function	In\$ite Detail Function	Function Code	Object Code
Operations	Business Services	Business Operations	252*, 257*, 264*, 265, 411	100 - 699
Other Commitment		Reserve - Undesignated	Not Used	Not Used
Other Commitment	Debt Service	Debt Service	500 - 599	100 - 799
Other Commitment	Capital Outlays	Capital Outlays	253	100 - 799
Other Commitment	Out-of-District	Parochial, Private/Charter School Pass-Throughs	400 - 499 (excl. 411, 414)	720
Other Commitment	Obligations and Contracts	Retiree Benefits and Other School Management Contracts	Not Used	Not Used
Other Commitment	Legal Obligations	Litigation and Settlements	231*	651
Leadership	School Leadership	Principals and Assist. Prin. - Salaries	233**	111, 200-299
Leadership	School Leadership	Office of the Principal	233*	115, 120, 130, 300-699
Leadership	Program Management	Deputies, Sr. Administrators, Research and Program Evaluators	223*	100 - 699
Leadership	Leadership	Superintendent and School Board	231*, 232*, 263*, 259*	100 - 699 (excl. 319, 651)
Leadership	Services	Legal	231*	319

* *Administrative Cost Reporting*

** *Flexibility Categories*

**South Carolina General Assembly
127th-Session, 2025-2026
H. 4025
General Appropriations Bill for Fiscal Year 2025-2026
Ratified Version
PART IB
OPERATION OF STATE GOVERNMENT
SECTION 1 - H630 - DEPARTMENT OF EDUCATION**

1.21. (SDE: School Districts and Special Schools Flexibility) All school districts and special schools of this State may transfer and expend funds among appropriated state general fund revenues, Education Improvement Act funds, and Education Lottery Act funds, and funds received from the Children’s Education Endowment Fund for school facilities and fixed equipment assistance, to ensure the delivery of academic and arts instruction to students. However, a school district may not transfer funds allocated specifically for state level maintenance of effort requirements under IDEA, funds allocated specifically for state level maintenance of effort requirement for federal program, funds provided for the Education and Economic Development Act, funds provided for Career and Technology Education, nor funds required for debt service or bonded indebtedness. All school districts must report the student teacher ratio for every classroom to the Department of Education at the forty-fifth and the one hundred and thirty-fifth day mark. The department shall report this information to the General Assembly for the current school year.

In order for a school district to take advantage of the flexibility provisions, at least seventy-five percent of the school district’s per pupil expenditures must be utilized within the In\$ite categories of instruction, instructional support, and only transportation, food service, and safety within non-instruction pupil services. No portion of the seventy-five percent may be used for facilities, business services, debt service, capital outlay, program management, and leadership services, as defined by In\$ite. The school district shall report to the Department of Education the actual percentage of its per pupil expenditures used for classroom instruction, instructional support, and transportation, food service, and safety within non-instruction pupil services for the current school year ending June thirtieth. Salaries of on-site principals must be included in the calculation of the district’s per pupil expenditures.

“In\$ite” means the financial analysis model for education programs utilized by the Department of Education.

School districts are encouraged to reduce expenditures by means including, but not limited to, limiting the number of low enrollment courses, reducing travel for the staff and the school district’s board, reducing and limiting activities requiring dues and memberships, reducing transportation costs for extracurricular and academic competitions, restructuring administrative staffing, and expanding virtual instruction.

School districts and special schools may carry forward unexpended funds from the prior fiscal year into the current fiscal year.

Prior to implementing the flexibility authorized herein, school districts must provide to Public Charter Schools the per pupil allocation due to them for each categorical program.

Quarterly throughout the current fiscal year, the chairman of each school district’s board and the superintendent of each school district must certify where non-instructional or nonessential programs have been suspended and the specific flexibility actions taken. The certification must be in writing, signed

by the chairman and the superintendent, delivered electronically to the State Superintendent of Education, and an electronic copy forwarded to the Chairman of the Senate Finance Committee, the Chairman of the Senate Education Committee, the Chairman of the House Ways and Means Committee, and the Chairman of the House Education and Public Works Committee. Additionally, the certification must be presented publicly at a regularly called school board meeting, and the certification must be conspicuously posted on the internet website maintained by the school district.

Flexibility Reporting Requirements

1. By June 30, 2026, districts must certify where non-instructional or nonessential programs have been suspended.
2. Certification must be in writing, signed by the board chairman and the superintendent, and delivered electronically to the State Superintendent of Education. The SCDE will forward to the following: the Chairman of the Senate Finance Committee, the Chairman of the Senate Education Committee, the Chairman of the House Ways and Means Committee, and the Chairman of the House Education and Public Works Committee.
3. The certification must be presented publicly at a regularly called school board meeting, and the certification must be posted on the Internet website maintained by the school district.
4. Districts must report as of June 30, 2026, using the In\$ite categories, all expenditures in Instructional, Instructional Support, and non-Instructional student services. The following are included in flexibility:

Function Name	Function Number
Instruction	100-199
Attendance & Social Work	211
Guidance	212
Health Services	213
Psychological Services	214
Exceptional Program Services	215
Vocational Placement	216
Career Specialists	217
Curriculum Development	221
Library Media	222
In-Service/Staff Training	224
School Administration	233 (only Object Codes 111 & 200-299)
Pupil Transportation	251, 255
Food Service	256
Security/Safety	258
Planning	262
Pupil Services Activities	271
Enterprise Activities	272
Trust and Agency Activities	273
Community Services	300-399

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1.36. (SDE: Administrative Costs Report Posting) School districts must report the amount of funds spent on administrative costs, as defined by In\$ight in the prior fiscal year and post the report on the districts website. School districts shall provide an electronic copy of this report to the Department of Education in conjunction with the financial audit report required by Section 59-17-100 of the 1976 Code. If a district fails to meet these requirements, they must be notified in writing by the department that the district has sixty days to comply with the reporting requirement. If the district does not report within sixty days, the department is authorized to reduce the district’s State Aid to Classrooms cost by one percent until such time as the requirement is met. Once in compliance, any funds withheld will be returned to the district.

Function Name	Function Number
Supervision of Special Programs	223
Board of Education	231
Office of Superintendent	232
School Administration	233 (Excl. Object Codes 111 and 200-299)
Fiscal Services	252
Maintenance	254
Internal Services	257
Internal Auditing Services	259
Information Services	263
Staff Services	264
Data Processing	266